

## Missouri-American Water Company

## Appendix 5

As of December 2001

|                                 | Account<br>Number | Beginning<br>Balance | YTD<br>Additions | YTD<br>Retirement | YTD<br>Adj | Current<br>Balance | YTD<br>Deprec Exp | Accum<br>Deprec |
|---------------------------------|-------------------|----------------------|------------------|-------------------|------------|--------------------|-------------------|-----------------|
| Completed Const not Classified  |                   | -                    | -                | -                 | -          | -                  | -                 | 252,427.02      |
| Organization                    | 301000            | 73,654.84            | 28,230.20        | -                 | (2,258.34) | 99,626.70          | -                 | 470,236.85      |
| Franchises                      | 302000            | 39,500.89            | -                | -                 | -          | 39,500.89          | -                 | -               |
| Land & Ld Rights SS             | 303200            | 1,635,805.17         | -                | -                 | (8,172.00) | 1,627,633.17       | -                 | -               |
| Land & Ld Rights P              | 303300            | 367,015.70           | -                | -                 | -          | 367,015.70         | -                 | -               |
| Land & Ld Rights WT             | 303400            | 1,363,409.12         | -                | -                 | -          | 1,363,409.12       | -                 | -               |
| Land & Ld Rights TD             | 303500            | 4,395,759.20         | 1,896.55         | (1,795.94)        | -          | 4,395,859.81       | -                 | (1,779.56)      |
| Land & Land Rights AG           | 303600            | 208,217.49           | -                | -                 | -          | 208,217.49         | -                 | -               |
| Struct & Imp SS                 | 304100            | 5,762,927.78         | 13,581.42        | -                 | -          | 5,776,509.20       | 178,249.06        | (1,927,497.03)  |
| Struct & Imp P                  | 304200            | 6,612,640.60         | 26,970.80        | (1,500.00)        | -          | 6,638,111.40       | 153,190.25        | (345,281.66)    |
| Struct & Imp Pumps (STL)        | 304201            | 4,803,558.76         | 9,400.00         | (3,500.00)        | -          | 4,809,458.76       | 125,258.56        | (1,476,770.42)  |
| Struct & Imp Pump Boosters (ST) | 304202            | 2,619,776.87         | 100,307.06       | -                 | -          | 2,720,083.93       | 57,552.66         | (808,873.21)    |
| Struct & Imp WT                 | 304300            | 29,013,469.72        | 1,191,527.89     | (12,627.00)       | -          | 30,192,370.61      | 959,873.34        | (1,581,835.68)  |
| Struct & Imp WT Nth Pit (STL)   | 304320            | 2,807,013.61         | 63,040.94        | (45,798.00)       | -          | 2,824,256.55       | 81,778.91         | (797,988.20)    |
| Struct & Imp WT Ctrl Pit 1 & 2  | 304330            | 2,571,143.76         | -                | -                 | -          | 2,571,143.76       | 97,097.12         | (908,868.24)    |
| Struct & Imp WT Ctrl Pit 3 (ST) | 304340            | 20,319,101.06        | 235,264.52       | -                 | -          | 20,554,365.58      | 657,025.54        | (6,740,858.46)  |
| Struct & Imp WT Sth Pit (STL)   | 304350            | 1,762,058.67         | 300,296.82       | -                 | -          | 2,062,355.49       | 79,624.84         | (590,008.33)    |
| Struct & Imp WT Meramec (STL)   | 304360            | 7,452,017.93         | 829.00           | -                 | -          | 7,452,846.93       | 210,371.05        | (2,412,564.71)  |
| Struct & Imp TD                 | 304400            | 4,241,729.90         | 11,329.15        | -                 | -          | 4,253,059.05       | 149,920.39        | (1,562,334.12)  |
| Struct & Imp TD Spec Cross (ST) | 304410            | 267,357.22           | -                | -                 | -          | 267,357.22         | 26,729.47         | (126,709.41)    |
| Struct & Imp Offices            | 304600            | 1,748,499.90         | 43,104.16        | (62,113.92)       | -          | 1,729,490.14       | 37,877.31         | (446,231.47)    |
| Struct & Imp Leasehold          | 304620            | 261,070.41           | -                | -                 | -          | 261,070.41         | 32,497.13         | (94,545.64)     |
| Struct & Imp Leasehold          | 304621            | 339,727.80           | -                | -                 | -          | 339,727.80         | 47,177.83         | (196,881.05)    |
| Struct & Imp Store, Shop, Gar   | 304700            | 411,106.12           | -                | (1,898.23)        | -          | 409,207.89         | 8,143.95          | (123,457.91)    |
| Struct & Imp Misc               | 304800            | 3,112,542.49         | 27,381.75        | (1,146.98)        | -          | 3,138,777.26       | 137,978.00        | (620,301.80)    |
| Collect & Impounding            | 305000            | 111,065.96           | -                | -                 | -          | 111,065.96         | 2,054.72          | (24,715.46)     |
| Lake, River & Other Intakes     | 306000            | 144,439.57           | -                | -                 | -          | 144,439.57         | 4,517.71          | 699,618.00      |
| Wells & Springs                 | 307000            | 3,198,336.74         | 108,996.13       | (20,938.64)       | -          | 3,286,394.23       | 65,302.77         | (480,870.51)    |
| Supply Mains                    | 309000            | 10,824,238.68        | -                | -                 | -          | 10,824,238.68      | 191,437.72        | (186,787.42)    |
| Supply Mains Nth Pit (STL)      | 309100            | 247,150.37           | -                | (1,463.00)        | -          | 245,687.37         | 7,482.98          | (81,142.91)     |
| Supply Mains Ctrl Pit (STL)     | 309200            | 3,929,521.75         | -                | -                 | -          | 3,929,521.75       | 119,428.68        | (1,319,333.23)  |
| Supply Mains Sth Pit (STL)      | 309300            | 354,118.04           | -                | -                 | -          | 354,118.04         | 8,057.27          | (112,967.00)    |
| Supply Mains Meramec Pit (STL)  | 309400            | 1,313,863.54         | -                | -                 | -          | 1,313,863.54       | 31,000.07         | (421,291.62)    |
| Power Generation Equip Other    | 310100            | 323,229.99           | -                | -                 | -          | 323,229.99         | 6,852.48          | (72,614.23)     |
| Boiler Plant Equipment P        | 310200            | 347.69               | -                | -                 | -          | 347.69             | -                 | -               |
| Pump Equip Steam                | 311100            | 6,907.18             | -                | -                 | -          | 6,907.18           | -                 | -               |
| Pump Equip Electric             | 311200            | 11,965,486.13        | 163,441.67       | (134,125.84)      | -          | 11,994,801.96      | 435,840.06        | (2,328,357.95)  |
| Pump Equip Elec Pre46 (STL)     | 311210            | 567,238.10           | 292,088.41       | -                 | -          | 859,326.51         | -                 | -               |
| Pump Equip Elec Post46 (STL)    | 311220            | 24,549,411.70        | 329,318.48       | (6,911.39)        | -          | 24,871,818.79      | 715,027.76        | (7,822,806.22)  |
| Pump Equip Elec Boosters Post4  | 311230            | 1,038,396.82         | 7,488.63         | -                 | -          | 1,045,885.45       | 45,755.60         | (383,039.21)    |
| Pump Equip Diesel               | 311300            | 123,425.15           | -                | -                 | -          | 123,425.15         | 2,814.09          | (30,775.13)     |
| Pump Equip Diesel Stratman/Lac  | 311310            | 207,945.82           | -                | -                 | -          | 207,945.82         | -                 | (56,968.08)     |
| Pump Equip Diesel Ctrl Pit (ST) | 311320            | 1,377,843.27         | 238,870.41       | -                 | -          | 1,616,713.68       | 48,844.80         | 59,656.46       |
| Pump Equip Hydraulic            | 311400            | 81,547.54            | -                | -                 | -          | 81,547.54          | -                 | -               |
| Pump Equip Other                | 311500            | 276,162.79           | 3,527.29         | -                 | -          | 279,690.08         | 6,281.15          | (65,007.74)     |
| WT Equip Non-Media              | 320100            | 33,637,037.72        | 493,631.93       | (19,621.12)       | -          | 34,111,048.53      | 998,214.53        | (4,348,080.37)  |
| WT Equip Non-Med North (STL)    | 320120            | 6,031,237.70         | 75,203.49        | (3,465.69)        | -          | 6,102,975.50       | 228,684.94        | (2,113,352.92)  |
| WT Equip Non Media Ctrl 1 & 2   | 320130            | 2,261,526.27         | -                | -                 | -          | 2,261,526.27       | 73,763.81         | (772,476.79)    |
| WT Equip Non Media Ctrl 3 (STL) | 320140            | 21,751,492.75        | 45,132.91        | -                 | -          | 21,796,625.66      | 784,073.53        | (7,470,249.09)  |
| WT Equip Non Media Sth (STL)    | 320150            | 2,534,973.47         | 9,878.98         | -                 | -          | 2,544,852.45       | 97,385.55         | (878,807.31)    |
| WT Equip Non Media Mer (STL)    | 320160            | 7,188,533.88         | -                | -                 | -          | 7,188,533.88       | 225,069.08        | (2,415,423.12)  |
| WT Equip Filter Media           | 320200            | 50,489.88            | -                | -                 | -          | 50,489.88          | 90.65             | (999.81)        |
| Dist Reservoirs & Standpipes    | 330000            | 7,507,994.44         | -                | -                 | -          | 7,507,994.44       | 132,671.02        | (1,507,920.86)  |
| Elevated Tanks & Standpipes     | 330100            | 1,697,105.41         | 75,208.09        | -                 | -          | 1,772,313.50       | 34,312.90         | (522,025.86)    |
| Ground Level Facilities         | 330200            | 7,785,863.44         | 255,138.47       | (15,223.75)       | -          | 8,025,778.16       | 209,978.44        | (2,544,412.80)  |
| TD Mains Not Classified by Siz  | 331001            | 32,950,548.51        | 23,416.79        | (127,048.88)      | -          | 32,846,916.42      | 485,189.57        | (5,632,825.54)  |
| TD Mains 4in & Less             | 331100            | 1,974,600.08         | 99,903.15        | (9,720.77)        | -          | 2,064,782.46       | 30,450.37         | (274,951.59)    |
| TD Mains 6in to 8in             | 331200            | 24,397,736.29        | 1,393,751.56     | (12,780.08)       | -          | 25,778,707.77      | 379,871.84        | (4,063,062.44)  |
| TD Mains 10in to 16in           | 331300            | 26,294,176.10        | 898,631.24       | (251,764.13)      | -          | 26,941,043.21      | 405,353.47        | (3,758,550.35)  |
| TD Mains 18in & Grtr            | 331400            | 7,238,431.37         | 140,656.06       | -                 | -          | 7,379,087.43       | 110,915.29        | (172,316.48)    |
| TD Main AC 4in (STL)            | 331601            | 1,014,294.45         | 105,450.13       | (720.72)          | -          | 1,119,023.86       | 31,753.82         | (334,507.76)    |
| TD Main CI <10in 00-28 (STL)    | 331602            | 2,582,090.88         | 525,109.76       | (872,212.45)      | (2,168.40) | 2,232,819.79       | 64,437.06         | 1,511,782.64    |
| TD Main CI <10in 29-56 (STL)    | 331603            | 11,450,258.61        | 2,224,212.09     | (862.92)          | (66.01)    | 13,673,541.77      | 390,798.89        | (727,354.06)    |
| TD Main CI <10in 57-93 (STL)    | 331604            | 42,090,426.54        | 1,506,683.07     | (39,392.71)       | -          | 43,557,716.90      | 1,004,023.19      | (13,155,228.99) |
| TD Main CI 12in (STL)           | 331605            | 10,596,750.84        | 477,148.28       | -                 | -          | 11,073,899.12      | 156,957.14        | (263,001.16)    |
| TD Main CI 16in (STL)           | 331606            | 16,226,397.35        | 929,062.49       | -                 | -          | 17,155,459.84      | 224,912.16        | (418,659.00)    |
| TD Main DI 6-8in (STL)          | 331607            | 129,213,932.40       | 10,258,101.92    | (92,209.18)       | -          | 139,379,825.14     | 3,449,844.63      | (44,023,065.08) |
| TD Main DI 12in (STL)           | 331608            | 35,598,231.71        | 2,100,256.64     | (47,291.42)       | -          | 37,651,196.93      | 825,301.59        | (11,056,249.36) |
| TD Main DI 16in> (STL)          | 331609            | 68,151,643.97        | 1,632,985.05     | (136,606.38)      | -          | 69,648,022.64      | 979,271.21        | (23,217,165.93) |
| TD Main Galve 1in (STL)         | 331610            | 53,328.60            | 0.29             | (554.17)          | -          | 52,774.72          | 1,299.56          | (11,844.39)     |

## Missouri-American Water Company

## Appendix 5

As of December 2001

|                               | Account<br>Number | Beginning<br>Balance  | YTD<br>Additions     | YTD<br>Retirement     | YTD<br>Adj         | Current<br>Balance    | YTD<br>Deprec Exp    | Accum<br>Deprec         |
|-------------------------------|-------------------|-----------------------|----------------------|-----------------------|--------------------|-----------------------|----------------------|-------------------------|
| TD Main LJ 20in (STL)         | 331611            | 3,951,614.31          | 76,772.93            | (6,077.79)            | -                  | 4,022,309.45          | 113,554.97           | (1,330,340.56)          |
| Fire Mains                    | 332000            | 369,831.50            | 32,734.42            | -                     | -                  | 402,565.92            | 5,644.54             | (48,009.57)             |
| Services                      | 333000            | 14,438,350.15         | 1,181,573.75         | (61,574.63)           | 261.82             | 15,558,611.09         | 400,415.15           | (3,406,053.02)          |
| Meters Bronze Case            | 334110            | 2,108,342.94          | 254,862.12           | (26,352.84)           | -                  | 2,336,852.22          | 130,600.70           | (1,160,691.23)          |
| Meters Plastic Case           | 334120            | 99,938.70             | -                    | (1,828.14)            | -                  | 98,110.56             | 5,575.72             | (70,130.56)             |
| Meters Other                  | 334130            | 13,040,825.06         | 245,821.25           | (13,032.10)           | -                  | 13,273,614.21         | 346,827.91           | (3,896,555.99)          |
| Meters Other-Rem Rdr Unts     | 334131            | 2,774,927.86          | 964.91               | -                     | -                  | 2,775,892.77          | 123,726.13           | (934,795.32)            |
| Meter Installations           | 334200            | 9,775,699.17          | 387,366.45           | (11,421.41)           | -                  | 10,151,644.21         | 242,910.99           | (2,540,741.14)          |
| Meter Installation Other      | 334201            | 5,183,966.72          | 42,429.87            | -                     | -                  | 5,226,396.59          | 232,949.11           | (1,831,451.38)          |
| Hydrants                      | 335000            | 37,074,023.89         | 1,678,565.67         | (250,264.11)          | 1,905.64           | 38,504,231.09         | 929,850.54           | (11,200,678.41)         |
| Other P/E Intangible          | 339100            | 2,294.00              | -                    | -                     | -                  | 2,294.00              | -                    | -                       |
| Other P/E WT Res Hand Equip   | 339400            | 8,445.00              | 23,864.13            | -                     | -                  | 32,309.13             | 599.08               | (971.50)                |
| Other P/E TD                  | 339500            | 18,610.15             | -                    | -                     | -                  | 18,610.15             | 547.14               | (5,963.67)              |
| Other P/E CPS                 | 339600            | 284,734.98            | -                    | -                     | -                  | 284,734.98            | 56,947.00            | (223,665.25)            |
| Office Furniture & Equip      | 340100            | 2,050,639.63          | 10,816.34            | (108,549.00)          | -                  | 1,952,906.97          | 103,043.48           | (889,315.74)            |
| Comp & Periph Equip           | 340200            | 3,090,718.06          | 111,911.97           | (232,893.85)          | -                  | 2,969,736.18          | 226,097.47           | (925,469.02)            |
| Computer Software             | 340300            | 714,772.86            | -                    | -                     | -                  | 714,772.86            | 65,474.17            | (263,686.96)            |
| Comp Software Personal        | 340320            | 319,653.50            | -                    | (34,216.39)           | -                  | 285,437.11            | 27,190.31            | (122,880.57)            |
| Data Handling Equipment       | 340400            | 183,979.09            | 24,831.94            | -                     | -                  | 208,811.03            | 18,443.12            | (27,883.22)             |
| Other Office Equipment        | 340500            | 350,289.28            | 36,682.58            | -                     | -                  | 386,971.86            | 29,673.97            | (88,723.57)             |
| Trans Equip Lt Duty Trks      | 341100            | 951,003.07            | 235,892.07           | (75,187.67)           | -                  | 1,111,707.47          | 116,212.94           | (899,461.24)            |
| Trans Equip Hvy Duty Trks     | 341200            | 5,173,564.07          | 675,581.57           | (72,866.38)           | -                  | 5,776,279.26          | 12,128.53            | (2,388,875.09)          |
| Trans Equip Autos             | 341300            | 860,425.21            | 53,405.94            | (64,267.73)           | -                  | 849,563.42            | 27,963.23            | (469,002.51)            |
| Trans Equip Other             | 341400            | 14,704.61             | 51,324.87            | (674.69)              | -                  | 65,354.79             | 4,566.23             | (19,508.69)             |
| Stores Equipment              | 342000            | 314,555.68            | 6,325.57             | -                     | -                  | 320,881.25            | 5,536.54             | (38,636.15)             |
| Tools,Shop,Garage Equip       | 343000            | 1,692,186.90          | 177,193.85           | (16,536.37)           | -                  | 1,852,844.38          | 94,589.55            | (787,118.41)            |
| Tools,Shop,Garage Equip Other | 343100            | 2,540,947.43          | 217,636.89           | (63,371.95)           | -                  | 2,695,212.37          | 157,533.25           | (865,538.76)            |
| Laboratory Equipment          | 344000            | 1,544,623.40          | 21,652.85            | (33,900.74)           | -                  | 1,532,375.51          | 78,517.22            | (410,890.99)            |
| Laboratory Equip Other        | 344100            | 280,219.83            | -                    | -                     | -                  | 280,219.83            | 9,051.77             | (92,993.41)             |
| Power Operated Equipment      | 345000            | 1,248,314.15          | 12,018.42            | (43,816.33)           | -                  | 1,216,516.24          | 69,637.44            | (482,501.11)            |
| Comm Equip Non-Telephone      | 346100            | 1,017,393.55          | 216,286.16           | (1,490.46)            | -                  | 1,232,189.25          | 73,356.48            | (379,741.05)            |
| Comm Equip Telephone          | 346200            | 65,943.54             | 9,772.23             | (1,254.38)            | -                  | 74,461.39             | 5,099.87             | (41,569.07)             |
| Misc Equipment                | 347000            | 300,239.47            | 51,405.29            | (729.49)              | -                  | 350,915.27            | 13,617.65            | (53,295.07)             |
| Other Tangible Property       | 348000            | 898,385.11            | -                    | -                     | -                  | 898,385.11            | 19,102.17            | (193,248.56)            |
| WW Franchises                 | 352000            | 150.00                | -                    | -                     | -                  | 150.00                | -                    | -                       |
| WW Land & Ld Rights Gen       | 353500            | 9,300.00              | -                    | -                     | -                  | 9,300.00              | -                    | -                       |
| WW Collecting Mains           | 361100            | 30,458.72             | -                    | -                     | -                  | 30,458.72             | 405.10               | (9,129.94)              |
| WW Services Sewer             | 363000            | 7,950.51              | -                    | -                     | -                  | 7,950.51              | 159.01               | (3,583.68)              |
| WW Outfall Sewer Lines        | 382000            | 33,742.59             | -                    | -                     | -                  | 33,742.59             | 506.14               | (11,407.08)             |
| <b>Total</b>                  |                   | <b>775,934,649.19</b> | <b>32,304,147.71</b> | <b>(3,043,599.76)</b> | <b>(10,497.29)</b> | <b>805,184,699.85</b> | <b>19,803,722.13</b> | <b>(196,952,781.19)</b> |

## Missouri-American Water Company

## Appendix 5

As of December 2002

|                                 | Account<br>Number | Beginning<br>Balance | YTD<br>Additions | YTD<br>Retirement | YTD<br>Adj    | Current<br>Balance | YTD<br>Deprec Exp | Accum<br>Deprec |
|---------------------------------|-------------------|----------------------|------------------|-------------------|---------------|--------------------|-------------------|-----------------|
| Completed Const not Classified  | 0                 | -                    | -                | -                 | -             | -                  | -                 | 252,427.02      |
| Organization                    | 301000            | 99,626.70            | 131,695.11       | -                 | 359,579.03    | 590,900.84         | -                 | 470,236.85      |
| Franchises                      | 302000            | 39,500.89            | -                | -                 | -             | 39,500.89          | -                 | -               |
| Land & Ld Rights SS             | 303200            | 1,627,633.17         | -                | -                 | -             | 1,627,633.17       | -                 | -               |
| Land & Ld Rights P              | 303300            | 367,015.70           | -                | -                 | -             | 367,015.70         | -                 | -               |
| Land & Ld Rights WT             | 303400            | 1,363,409.12         | -                | -                 | -             | 1,363,409.12       | -                 | -               |
| Land & Ld Rights TD             | 303500            | 4,395,859.81         | 13,730.87        | -                 | 14,972.50     | 4,424,563.18       | (0.42)            | (1,779.14)      |
| Land & Land Rights AG           | 303600            | 208,217.49           | 667.07           | -                 | -             | 208,884.56         | -                 | -               |
| Struct & Imp SS                 | 304100            | 5,776,509.20         | 231,854.40       | -                 | -             | 6,008,363.60       | 187,836.22        | (2,115,333.25)  |
| Struct & Imp P                  | 304200            | 6,638,111.40         | 624,450.11       | (4,753.00)        | 150,756.20    | 7,408,564.71       | 157,906.94        | (542,968.60)    |
| Struct & Imp Pumps (STL)        | 304201            | 4,809,458.76         | -                | -                 | -             | 4,809,458.76       | 169,292.95        | (1,646,063.37)  |
| Struct & Imp Pump Boosters (ST) | 304202            | 2,720,083.93         | 11,386.47        | -                 | -             | 2,731,470.40       | 71,960.52         | (880,833.73)    |
| Struct & Imp WT                 | 304300            | 30,192,370.61        | 316,553.21       | -                 | -             | 30,508,923.82      | 981,388.10        | (2,563,223.78)  |
| Struct & Imp WT Nth Pit (STL)   | 304320            | 2,824,256.55         | 851,069.63       | -                 | -             | 3,675,326.18       | 102,144.56        | (900,132.76)    |
| Struct & Imp WT Ctrl Pit 1 & 2  | 304330            | 2,571,143.76         | 50,961.82        | -                 | -             | 2,622,105.58       | 66,418.78         | (975,287.02)    |
| Struct & Imp WT Ctrl Pit 3 (ST) | 304340            | 20,554,365.58        | 432,394.98       | -                 | -             | 20,986,760.56      | 727,847.78        | (7,468,706.24)  |
| Struct & Imp WT Sth Pit (STL)   | 304350            | 2,062,355.49         | 50,416.59        | -                 | -             | 2,112,772.08       | 93,522.86         | (683,531.19)    |
| Struct & Imp WT Meramec (STL)   | 304360            | 7,452,846.93         | 770,788.62       | -                 | -             | 8,223,635.55       | 229,529.90        | (2,642,094.61)  |
| Struct & Imp TD                 | 304400            | 4,253,059.05         | 1,750,142.45     | (5,400.00)        | -             | 5,997,801.50       | 152,816.20        | (1,709,750.32)  |
| Struct & Imp TD Spec Cross (ST) | 304410            | 267,357.22           | -                | -                 | -             | 267,357.22         | 26,735.72         | (153,445.13)    |
| Struct & Imp Offices            | 304600            | 1,729,490.14         | 5,153.64         | -                 | -             | 1,734,643.78       | 38,424.54         | (484,656.01)    |
| Struct & Imp Leasehold          | 304620            | 261,070.41           | 184,895.59       | -                 | -             | 445,966.00         | 56,138.70         | (150,684.34)    |
| Struct & Imp Leasehold          | 304621            | 339,727.80           | -                | -                 | -             | 339,727.80         | 33,972.78         | (230,853.83)    |
| Struct & Imp Store,Shop,Gar     | 304700            | 409,207.89           | 44,526.74        | (7,600.65)        | -             | 446,133.98         | 9,935.65          | (111,861.94)    |
| Struct & Imp Misc               | 304800            | 3,138,777.26         | 11,773.91        | (1,241.95)        | -             | 3,149,309.22       | 80,466.03         | (699,105.29)    |
| Collect & Impounding            | 305000            | 111,065.96           | -                | -                 | -             | 111,065.96         | 2,054.72          | (26,770.18)     |
| Lake, River & Other Intakes     | 306000            | 144,439.57           | -                | -                 | -             | 144,439.57         | 4,517.71          | 695,100.29      |
| Wells & Springs                 | 307000            | 3,286,394.23         | 746,461.86       | (42,030.56)       | -             | 3,990,825.53       | 74,748.73         | (512,503.19)    |
| Supply Mains                    | 309000            | 10,824,238.68        | 120,311.63       | -                 | -             | 10,944,550.31      | 192,416.60        | (379,204.02)    |
| Supply Mains Nth Pit (STL)      | 309100            | 245,687.37           | -                | -                 | -             | 245,687.37         | 7,591.74          | (88,734.65)     |
| Supply Mains Ctrl Pit (STL)     | 309200            | 3,929,521.75         | -                | -                 | -             | 3,929,521.75       | 113,956.13        | (1,433,289.36)  |
| Supply Mains Sth Pit (STL)      | 309300            | 354,118.04           | -                | -                 | -             | 354,118.04         | 8,286.36          | (121,253.36)    |
| Supply Mains Meramec Pit (STL)  | 309400            | 1,313,863.54         | -                | -                 | -             | 1,313,863.54       | 31,926.88         | (453,218.50)    |
| Power Generation Equip Other    | 310100            | 323,229.99           | -                | -                 | -             | 323,229.99         | 6,852.48          | (79,466.71)     |
| Boiler Plant Equipment P        | 310200            | 347.69               | -                | -                 | -             | 347.69             | -                 | -               |
| Pump Equip Steam                | 311100            | 6,907.18             | -                | -                 | -             | 6,907.18           | -                 | -               |
| Pump Equip Electric             | 311200            | 11,994,801.96        | 190,174.37       | (4,537.12)        | -             | 12,180,439.21      | 440,384.38        | (2,764,205.21)  |
| Pump Equip Elec Pre46 (STL)     | 311210            | 859,326.51           | -                | -                 | -             | 859,326.51         | -                 | -               |
| Pump Equip Elec Post46 (STL)    | 311220            | 24,871,818.79        | 421,212.24       | (31.02)           | -             | 25,293,000.01      | 752,472.82        | (8,575,248.02)  |
| Pump Equip Elec Boosters Post4  | 311230            | 1,045,885.45         | 5,975.32         | -                 | 412,591.32    | 1,464,452.09       | 52,676.88         | (598,748.39)    |
| Pump Equip Diesel               | 311300            | 123,425.15           | 21,979.27        | -                 | -             | 145,404.42         | 3,060.11          | (33,835.24)     |
| Pump Equip Diesel Stratman\Lac  | 311310            | 207,945.82           | -                | -                 | -             | 207,945.82         | -                 | (56,968.08)     |
| Pump Equip Diesel Ctrl Pit (ST) | 311320            | 1,616,713.68         | 33,284.86        | -                 | -             | 1,649,998.54       | 49,740.13         | 9,916.33        |
| Pump Equip Hydraulic            | 311400            | 81,547.54            | -                | -                 | -             | 81,547.54          | -                 | -               |
| Pump Equip Other                | 311500            | 279,690.08           | 23,193.04        | -                 | -             | 302,883.12         | 6,587.74          | (71,595.48)     |
| WT Equip Non-Media              | 320100            | 34,111,048.53        | 599,814.02       | (802.26)          | -             | 34,710,060.29      | 1,014,671.29      | (5,361,810.21)  |
| WT Equip Non-Med North (STL)    | 320120            | 6,102,975.50         | 384,851.12       | (13,443.99)       | -             | 6,474,382.63       | 267,992.51        | (2,328,386.44)  |
| WT Equip Non Media Ctrl 1 & 2   | 320130            | 2,261,526.27         | 96,859.38        | -                 | -             | 2,358,385.65       | 67,681.71         | (840,158.50)    |
| WT Equip Non Media Ctrl 3 (STL) | 320140            | 21,796,625.66        | 233,896.29       | (770.69)          | -             | 22,029,751.26      | 836,394.92        | (8,305,873.32)  |
| WT Equip Non Media Sth (STL)    | 320150            | 2,544,852.45         | 37,212.03        | -                 | -             | 2,582,064.48       | 112,792.17        | (991,599.48)    |
| WT Equip Non Media Mer (STL)    | 320160            | 7,188,533.88         | 36,655.23        | -                 | -             | 7,225,189.11       | 229,898.88        | (2,645,322.00)  |
| WT Equip Filter Media           | 320200            | 50,489.88            | -                | -                 | -             | 50,489.88          | 90.65             | (1,090.46)      |
| Dist Reservoirs & Standpipes    | 330000            | 7,507,994.44         | 3,211.40         | (1,115.37)        | -             | 7,510,090.47       | 132,711.13        | (1,639,516.62)  |
| Elevated Tanks & Standpipes     | 330100            | 1,772,313.50         | 936,900.15       | -                 | 327,956.95    | 3,037,170.60       | 58,506.82         | (791,525.68)    |
| Ground Level Facilities         | 330200            | 8,025,778.16         | 2,541,876.59     | -                 | -             | 10,567,654.75      | 220,210.38        | (2,764,623.18)  |
| TD Mains Not Classified by Siz  | 331001            | 32,846,916.42        | 636.05           | (148,670.56)      | -             | 32,698,881.91      | 484,431.82        | (5,970,092.28)  |
| TD Mains 4in & Less             | 331100            | 2,064,782.46         | 105,050.24       | (3,360.74)        | -             | 2,166,471.96       | 32,122.76         | (301,692.35)    |
| TD Mains 6in to 8in             | 331200            | 25,778,707.77        | 2,214,484.65     | (19,802.58)       | (2,280.19)    | 27,971,109.65      | 407,045.37        | (4,450,101.76)  |
| TD Mains 10in to 16in           | 331300            | 26,941,043.21        | 4,295,514.36     | (6,509.76)        | -             | 31,230,047.81      | 439,751.95        | (4,191,792.54)  |
| TD Mains 18in & Grtr            | 331400            | 7,379,087.43         | 3,118,984.10     | -                 | -             | 10,498,071.53      | 135,040.97        | (307,357.45)    |
| TD Main AC 4in (STL)            | 331601            | 1,119,023.86         | 87,183.89        | -                 | -             | 1,206,207.75       | 30,351.01         | (364,858.77)    |
| TD Main CI <10in 00-28 (STL)    | 331602            | 2,232,819.79         | 27,887.69        | 10,652.81         | 488,796.24    | 2,760,156.53       | 51,291.98         | 1,150,228.34    |
| TD Main CI <10in 29-56 (STL)    | 331603            | 13,673,541.77        | 326,713.09       | (3,753.30)        | 2,123,655.52  | 16,120,157.08      | 418,996.64        | (2,073,826.45)  |
| TD Main CI <10in 57-93 (STL)    | 331604            | 43,557,716.90        | 34,881.73        | (311,364.50)      | 11,332,192.12 | 54,613,426.25      | 1,379,640.85      | (17,061,642.54) |
| TD Main CI 12in (STL)           | 331605            | 11,073,899.12        | 258,541.66       | -                 | 1,222,456.78  | 12,554,897.56      | 221,452.85        | (895,810.01)    |
| TD Main CI 16in (STL)           | 331606            | 17,155,459.84        | 92,978.91        | (227.18)          | 102.92        | 17,248,314.49      | 268,242.62        | (686,200.30)    |
| TD Main DI 6-8in (STL)          | 331607            | 139,379,825.14       | 12,527,256.39    | (356,124.51)      | 2,637,784.61  | 154,188,741.63     | 3,472,942.77      | (47,348,610.87) |
| TD Main DI 12in (STL)           | 331608            | 37,651,196.93        | 4,650,084.02     | (132,648.04)      | -             | 42,168,632.91      | 908,000.10        | (11,818,041.78) |
| TD Main DI 16in> (STL)          | 331609            | 69,648,022.64        | 9,203,376.55     | (18,779.02)       | -             | 78,832,620.17      | 1,178,312.50      | (24,363,382.80) |
| TD Main Galve 1in (STL)         | 331610            | 52,774.72            | -                | (4,336.95)        | 4,455.50      | 52,893.27          | 1,231.16          | (11,324.37)     |

## Missouri-American Water Company

## Appendix 5

As of December 2002

|                               | Account<br>Number | Beginning<br>Balance  | YTD<br>Additions     | YTD<br>Retirement     | YTD<br>Adj           | Current<br>Balance    | YTD<br>Deprec Exp    | Accum<br>Deprec         |
|-------------------------------|-------------------|-----------------------|----------------------|-----------------------|----------------------|-----------------------|----------------------|-------------------------|
| TD Main LJ 20in (STL)         | 331611            | 4,022,309.45          | 142,813.55           | -                     | -                    | 4,165,123.00          | 44,906.44            | (1,375,247.00)          |
| Fire Mains                    | 332000            | 402,565.92            | 12,792.18            | (1,709.01)            | -                    | 413,649.09            | 5,990.55             | (52,125.06)             |
| Services                      | 333000            | 15,558,611.09         | 1,320,892.63         | (4,795.75)            | 280.15               | 16,874,988.12         | 432,600.41           | (3,683,940.86)          |
| Meters Bronze Case            | 334110            | 2,336,852.22          | 550,254.60           | (86,185.26)           | 2,680.11             | 2,803,601.67          | 159,019.48           | (1,233,525.45)          |
| Meters Plastic Case           | 334120            | 98,110.56             | -                    | (3,247.77)            | -                    | 94,862.79             | 5,439.45             | (72,322.24)             |
| Meters Other                  | 334130            | 13,273,614.21         | 1,226,974.49         | (759,947.27)          | 3,505,132.43         | 17,245,773.86         | 501,784.06           | (4,506,840.68)          |
| Meters Other-Rem Rdr Unts     | 334131            | 2,775,892.77          | 344,308.37           | (21,425.76)           | -                    | 3,098,775.38          | 110,854.41           | (1,024,223.97)          |
| Meter Installations           | 334200            | 10,151,644.21         | 1,131,430.25         | (15,291.17)           | (359.26)             | 11,267,424.03         | 284,170.04           | (2,808,921.82)          |
| Meter Installation Other      | 334201            | 5,226,396.59          | 373,998.70           | -                     | -                    | 5,600,395.29          | 201,116.20           | (2,032,567.58)          |
| Hydrants                      | 335000            | 38,504,231.09         | 1,938,935.60         | (275,676.13)          | 929,849.15           | 41,097,339.71         | 918,302.94           | (12,121,238.07)         |
| Other P/E Intangible          | 339100            | 2,294.00              | -                    | -                     | -                    | 2,294.00              | -                    | -                       |
| Other P/E WT Res Hand Equip   | 339400            | 32,309.13             | 1,342,722.55         | -                     | -                    | 1,375,031.68          | 40,336.80            | (41,308.30)             |
| Other P/E TD                  | 339500            | 18,610.15             | -                    | -                     | -                    | 18,610.15             | 547.14               | (6,510.81)              |
| Other P/E CPS                 | 339600            | 284,734.98            | -                    | -                     | -                    | 284,734.98            | 56,947.00            | (280,612.25)            |
| Office Furniture & Equip      | 340100            | 1,952,906.97          | 6,191,716.27         | -                     | -                    | 8,144,623.24          | 247,256.74           | (1,136,572.48)          |
| Comp & Periph Equip           | 340200            | 2,969,736.18          | 199,773.45           | (2,612.83)            | -                    | 3,166,896.80          | 225,613.35           | (1,145,749.54)          |
| Computer Software             | 340300            | 714,772.86            | 2,374,979.31         | -                     | -                    | 3,089,752.17          | 111,364.44           | (375,051.40)            |
| Comp Software Personal        | 340320            | 285,437.11            | 25,746.68            | -                     | -                    | 311,183.79            | 27,325.24            | (150,205.81)            |
| Data Handling Equipment       | 340400            | 208,811.03            | 13,287.63            | -                     | -                    | 222,098.66            | 19,735.68            | (47,618.90)             |
| Other Office Equipment        | 340500            | 386,971.86            | 6,347.92             | -                     | -                    | 393,319.78            | 30,116.19            | (118,839.76)            |
| Trans Equip Lt Duty Trks      | 341100            | 1,111,707.47          | 208,847.72           | (84,221.05)           | -                    | 1,236,334.14          | 135,695.35           | (968,746.62)            |
| Trans Equip Hvy Duty Trks     | 341200            | 5,776,279.26          | 128,471.35           | (206,184.40)          | -                    | 5,698,566.21          | 11,239.63            | (2,772,933.97)          |
| Trans Equip Autos             | 341300            | 849,563.42            | 137,357.06           | (206,408.41)          | -                    | 780,512.07            | 35,573.08            | (427,608.97)            |
| Trans Equip Other             | 341400            | 65,354.79             | -                    | -                     | -                    | 65,354.79             | 7,532.27             | (27,040.96)             |
| Stores Equipment              | 342000            | 320,881.25            | 6,860.99             | -                     | -                    | 327,742.24            | 5,872.26             | (44,508.41)             |
| Tools,Shop,Garage Equip       | 343000            | 1,852,844.38          | 72,726.50            | (17,240.67)           | -                    | 1,908,330.21          | 88,554.44            | (859,870.04)            |
| Tools,Shop,Garage Equip Other | 343100            | 2,695,212.37          | 1,067,056.61         | (10,733.82)           | -                    | 3,751,535.16          | 153,297.23           | (1,008,883.14)          |
| Laboratory Equipment          | 344000            | 1,532,375.51          | 16,811.87            | -                     | -                    | 1,549,187.38          | 81,885.56            | (492,776.55)            |
| Laboratory Equip Other        | 344100            | 280,219.83            | -                    | -                     | -                    | 280,219.83            | 11,685.17            | (104,678.58)            |
| Power Operated Equipment      | 345000            | 1,216,516.24          | 12,878.53            | (9,486.00)            | -                    | 1,219,908.77          | 34,671.50            | (559,432.30)            |
| Comm Equip Non-Telephone      | 346100            | 1,232,189.25          | 5,840.16             | (569.98)              | -                    | 1,237,459.43          | 72,905.05            | (452,076.12)            |
| Comm Equip Telephone          | 346200            | 74,461.39             | -                    | -                     | -                    | 74,461.39             | 5,458.02             | (47,427.09)             |
| Misc Equipment                | 347000            | 350,915.27            | 339,402.04           | -                     | -                    | 690,317.31            | 20,899.97            | (74,195.04)             |
| Other Tangible Property       | 348000            | 898,385.11            | 23,654.38            | -                     | -                    | 922,039.49            | 19,524.12            | (212,772.66)            |
| WW Franchises                 | 352000            | 150.00                | -                    | -                     | -                    | 150.00                | -                    | -                       |
| WW Land & Ld Rights Gen       | 353500            | 9,300.00              | -                    | -                     | -                    | 9,300.00              | -                    | -                       |
| WW Collecting Mains           | 361100            | 30,458.72             | -                    | -                     | -                    | 30,458.72             | 405.10               | (9,535.04)              |
| WW Services Sewer             | 363000            | 7,950.51              | -                    | -                     | -                    | 7,950.51              | 159.01               | (3,742.69)              |
| WW Outfall Sewer Lines        | 382000            | 33,742.59             | -                    | -                     | -                    | 33,742.59             | 506.14               | (11,913.22)             |
| <b>Total</b>                  |                   | <b>805,184,699.85</b> | <b>68,076,784.73</b> | <b>(2,782,386.22)</b> | <b>23,510,602.08</b> | <b>893,989,700.44</b> | <b>21,412,707.49</b> | <b>(222,383,645.66)</b> |

## Missouri-American Water Company

## Appendix 5

As of December 2003

|                                  | Account<br>Number | Beginning<br>Balance | YTD<br>Additions | YTD<br>Retirement | YTD<br>Adj   | Current<br>Balance | YTD<br>Deprec Exp | Accum<br>Deprec |
|----------------------------------|-------------------|----------------------|------------------|-------------------|--------------|--------------------|-------------------|-----------------|
| Completed Const not Classified   | 0                 | -                    | -                | -                 | -            | -                  | -                 | 252,427.02      |
| Organization                     | 301000            | 590,900.84           | (1,042,647.80)   | (4,710.29)        | (12,282.12)  | (468,739.37)       | (30,805.80)       | 519,328.30      |
| Franchises                       | 302000            | 39,500.89            | -                | -                 | -            | 39,500.89          | -                 | -               |
| Land & Ld Rights SS              | 303200            | 1,627,633.17         | 10,985.99        | -                 | 29,117.00    | 1,667,736.16       | -                 | -               |
| Land & Ld Rights P               | 303300            | 367,015.70           | -                | -                 | -            | 367,015.70         | -                 | -               |
| Land & Ld Rights WT              | 303400            | 1,363,409.12         | -                | -                 | 220,383.72   | 1,583,792.84       | -                 | -               |
| Land & Ld Rights TD              | 303500            | 4,424,563.18         | 76,434.46        | -                 | 48,501.35    | 4,549,498.99       | -                 | (1,779.14)      |
| Land & Land Rights AG            | 303600            | 208,884.56           | -                | -                 | (188,452.47) | 20,432.09          | -                 | 5,095.17        |
| Struct & Imp SS                  | 304100            | 6,008,363.60         | 2,792,449.84     | -                 | -            | 8,800,813.44       | 201,832.15        | (2,317,185.40)  |
| Struct & Imp P                   | 304200            | 7,408,564.71         | 13,588.32        | -                 | (9,198.50)   | 7,412,954.53       | 162,052.84        | (705,021.44)    |
| Struct & Imp Pumps (STL)         | 304201            | 4,809,458.76         | 7,270.45         | -                 | -            | 4,816,729.21       | 169,227.10        | (1,815,290.47)  |
| Struct & Imp Pump Boosters (ST)  | 304202            | 2,731,470.40         | -                | -                 | -            | 2,731,470.40       | 72,081.96         | (952,915.69)    |
| Struct & Imp WT                  | 304300            | 30,508,923.82        | 1,667,641.02     | (5,697.00)        | (172,026.27) | 31,998,841.57      | 991,185.14        | (3,548,711.92)  |
| Struct & Imp WT Nth Plt (STL)    | 304320            | 3,675,326.18         | 2,050,163.02     | -                 | -            | 5,725,489.20       | 151,748.73        | (1,051,881.49)  |
| Struct & Imp WT Ctrl Plt 1 & 2   | 304330            | 2,622,105.58         | (2,024.76)       | -                 | -            | 2,620,080.82       | 67,304.96         | (1,042,591.98)  |
| Struct & Imp WT Ctrl Plt 3 (ST)  | 304340            | 20,986,760.56        | 281,410.70       | (1,436.97)        | -            | 21,266,734.29      | 732,940.18        | (8,200,569.45)  |
| Struct & Imp WT Sth Plt (STL)    | 304350            | 2,112,772.08         | (2,638.18)       | -                 | -            | 2,110,133.90       | 94,460.01         | (777,991.20)    |
| Struct & Imp WT Meramec (STL)    | 304360            | 8,223,635.55         | 912,019.58       | -                 | -            | 9,135,655.13       | 260,415.24        | (2,902,509.85)  |
| Struct & Imp TD                  | 304400            | 5,997,801.50         | 956,216.90       | (18,035.23)       | -            | 6,935,983.17       | 192,570.53        | (1,882,099.38)  |
| Struct & Imp TD Spec Cross (ST)  | 304410            | 267,357.22           | -                | -                 | -            | 267,357.22         | 26,725.08         | (180,170.21)    |
| Struct & Imp Offices             | 304600            | 1,734,643.78         | (96.09)          | (853,237.51)      | 8,796.49     | 890,106.67         | 9,975.66          | 358,605.84      |
| Struct & Imp Leasehold           | 304620            | 445,966.00           | -                | -                 | -            | 445,966.00         | 70,791.12         | (221,475.46)    |
| Struct & Imp Leasehold           | 304621            | 339,727.80           | -                | -                 | -            | 339,727.80         | 33,959.16         | (264,812.99)    |
| Struct & Imp Store, Shop, Gar    | 304700            | 446,133.98           | 87,034.19        | -                 | -            | 533,168.17         | 10,888.88         | (122,750.82)    |
| Struct & Imp Misc                | 304800            | 3,149,309.22         | 273,641.51       | -                 | -            | 3,422,950.73       | 82,347.46         | (781,452.75)    |
| Colled & Impounding              | 305000            | 111,065.96           | -                | -                 | -            | 111,065.96         | 2,053.92          | (28,824.10)     |
| Lake, River & Other Intakes      | 306000            | 144,439.57           | -                | -                 | -            | 144,439.57         | 4,515.96          | 690,584.33      |
| Wells & Springs                  | 307000            | 3,990,825.53         | 642,949.43       | (25,000.00)       | 3,389.75     | 4,612,164.71       | 85,377.75         | (572,893.90)    |
| Infiltration Galleries & Tunnels | 308000            | -                    | 1,803.84         | -                 | -            | 1,803.84           | -                 | -               |
| Supply Mains                     | 309000            | 10,944,550.31        | 23,767.26        | -                 | (10,500.90)  | 10,957,816.67      | 193,431.09        | (572,635.11)    |
| Supply Mains Nth Plt (STL)       | 309100            | 245,687.37           | -                | -                 | -            | 245,687.37         | 7,588.68          | (96,323.33)     |
| Supply Mains Ctrl Plt (STL)      | 309200            | 3,929,521.75         | -                | -                 | -            | 3,929,521.75       | 113,910.60        | (1,547,199.96)  |
| Supply Mains Sth Plt (STL)       | 309300            | 354,118.04           | -                | -                 | -            | 354,118.04         | 8,283.00          | (129,536.36)    |
| Supply Mains Meramec Plt (STL)   | 309400            | 1,313,863.54         | -                | -                 | -            | 1,313,863.54       | 31,914.12         | (485,132.62)    |
| Power Generation Equip Other     | 310100            | 323,229.99           | -                | -                 | -            | 323,229.99         | 6,849.60          | (86,316.31)     |
| Boiler Plant Equipment P         | 310200            | 347.69               | -                | -                 | -            | 347.69             | -                 | -               |
| Pump Equip Steam                 | 311100            | 6,907.18             | -                | -                 | -            | 6,907.18           | -                 | -               |
| Pump Equip Electric              | 311200            | 12,180,439.21        | 378,013.13       | (24,495.60)       | (164,389.54) | 12,369,567.20      | 443,929.28        | (3,183,638.89)  |
| Pump Equip Elec Pre46 (STL)      | 311210            | 859,326.51           | -                | -                 | -            | 859,326.51         | -                 | -               |
| Pump Equip Elec Post46 (STL)     | 311220            | 25,293,000.01        | 66,222.37        | (39,327.96)       | -            | 25,319,894.42      | 758,510.76        | (9,274,829.57)  |
| Pump Equip Elec Boosters Post4   | 311230            | 1,464,452.09         | 136.69           | (927.57)          | -            | 1,463,661.21       | 64,957.12         | (662,779.60)    |
| Pump Equip Diesel                | 311300            | 145,404.42           | (398.23)         | -                 | -            | 145,006.19         | 3,304.79          | (37,140.03)     |
| Pump Equip Diesel Stratman/Lac   | 311310            | 207,945.82           | -                | -                 | -            | 207,945.82         | -                 | (56,968.08)     |
| Pump Equip Diesel Ctrl Plt (ST)  | 311320            | 1,649,998.54         | 48,804.12        | -                 | -            | 1,698,802.66       | 49,720.20         | (39,803.87)     |
| Pump Equip Hydraulic             | 311400            | 81,547.54            | -                | -                 | -            | 81,547.54          | -                 | -               |
| Pump Equip Other                 | 311500            | 302,883.12           | 19,072.37        | -                 | -            | 321,955.49         | 6,867.44          | (78,462.92)     |
| WT Equip Non-Media               | 320100            | 34,710,060.29        | 168,151.90       | (6,704.84)        | (410,612.67) | 34,460,894.68      | 1,019,059.06      | (6,372,769.43)  |
| WT Equip Non-Med North (STL)     | 320120            | 6,474,382.63         | 575,029.58       | (42,911.02)       | -            | 7,006,501.19       | 282,078.20        | (2,556,348.49)  |
| WT Equip Non-Media Ctrl 1 & 2    | 320130            | 2,358,385.65         | 188,251.57       | (27,669.17)       | -            | 2,518,968.05       | 69,073.08         | (881,245.19)    |
| WT Equip Non-Media Ctrl 3 (STL)  | 320140            | 22,029,751.26        | 2,449.13         | (172,887.67)      | -            | 21,859,312.72      | 836,976.68        | (8,942,907.03)  |
| WT Equip Non-Media Sth (STL)     | 320150            | 2,582,064.48         | 46,565.40        | -                 | -            | 2,628,629.88       | 112,436.43        | (1,104,035.91)  |
| WT Equip Non-Media Mer (STL)     | 320160            | 7,225,189.11         | 76,365.96        | (31.11)           | -            | 7,301,523.96       | 230,390.91        | (2,875,881.80)  |
| WT Equip Filter Media            | 320200            | 50,489.88            | 4,388.51         | -                 | -            | 54,878.39          | 90.60             | (1,181.06)      |
| Dist Reservoirs & Standpipes     | 330000            | 7,510,090.47         | 36,627.06        | (1,547.56)        | -            | 7,545,169.97       | 132,715.54        | (1,770,684.60)  |
| Elevated Tanks & Standpipes      | 330100            | 3,037,170.60         | 1,580,508.67     | -                 | -            | 4,617,679.27       | 74,090.29         | (865,615.97)    |
| Ground Level Facilities          | 330200            | 10,567,654.75        | (39,188.51)      | (8,654.50)        | -            | 10,519,811.74      | 238,076.53        | (2,948,044.96)  |
| TD Mains Not Classified by Siz   | 331001            | 32,698,881.91        | -                | (37,307.97)       | (47,868.90)  | 32,613,705.04      | 482,288.69        | (6,377,177.74)  |
| TD Mains 4in & Less              | 331100            | 2,166,471.96         | 153,227.59       | (4,032.03)        | (158.25)     | 2,315,509.27       | 33,182.58         | (318,837.34)    |
| TD Mains 6in to 8in              | 331200            | 27,971,109.65        | 1,870,054.74     | (146,976.48)      | (4,383.82)   | 29,689,804.09      | 429,679.40        | (4,717,558.68)  |
| TD Mains 10in to 16in            | 331300            | 31,230,047.81        | 4,449,191.97     | (89,049.81)       | (6,699.90)   | 35,583,490.07      | 486,052.21        | (4,580,188.91)  |
| TD Mains 18in & Gtr              | 331400            | 10,498,071.53        | 2,687,559.22     | -                 | -            | 13,185,630.75      | 166,924.86        | (474,282.31)    |
| TD Main AC 4in (STL)             | 331601            | 1,206,207.75         | 165,707.64       | -                 | -            | 1,371,915.39       | 33,357.00         | (398,215.77)    |
| TD Main CI <10in 00-28 (STL)     | 331602            | 2,760,156.53         | 10,290.32        | (1,935.26)        | (0.10)       | 2,768,511.49       | 56,575.04         | 1,109,855.02    |
| TD Main CI <10in 29-56 (STL)     | 331603            | 16,120,157.08        | 126,960.04       | (18,945.32)       | -            | 16,228,171.80      | 453,773.35        | (2,506,619.79)  |
| TD Main CI <10in 57-93 (STL)     | 331604            | 54,613,426.25        | 347.72           | (636,157.57)      | -            | 53,977,616.40      | 1,526,742.64      | (17,739,767.54) |
| TD Main CI 12in (STL)            | 331605            | 12,554,897.66        | 390,654.20       | -                 | -            | 12,945,551.76      | 241,946.41        | (1,137,756.42)  |
| TD Main CI 16in (STL)            | 331606            | 17,248,314.49        | 1,873,220.44     | -                 | -            | 19,121,534.93      | 269,724.44        | (955,924.74)    |
| TD Main DI 6-8in (STL)           | 331607            | 154,188,741.63       | 14,360,148.02    | (177,746.28)      | 1,297.12     | 168,372,440.49     | 3,798,192.16      | (50,758,674.65) |
| TD Main DI 12in (STL)            | 331608            | 42,168,632.91        | 3,821,339.85     | (153,949.50)      | -            | 45,836,023.26      | 997,955.05        | (12,599,176.02) |
| TD Main DI 16in > (STL)          | 331609            | 78,832,620.17        | 5,262,356.83     | (3,926.31)        | -            | 84,091,050.69      | 1,296,330.03      | (25,652,866.55) |

## Missouri-American Water Company

## Appendix 5

As of December 2003

|                               | Account<br>Number | Beginning<br>Balance  | YTD<br>Additions     | YTD<br>Retirement     | YTD<br>Adj          | Current<br>Balance    | YTD<br>Deprec Exp    | Accum<br>Deprec         |
|-------------------------------|-------------------|-----------------------|----------------------|-----------------------|---------------------|-----------------------|----------------------|-------------------------|
| TD Main Galve 1in (STL)       | 331610            | 52,893.27             | -                    | (2,548.00)            | -                   | 50,345.27             | 1,184.90             | (9,961.27)              |
| TD Main LJ 20in (STL)         | 331611            | 4,165,123.00          | 351,464.24           | -                     | -                   | 4,516,587.24          | 46,462.71            | (1,421,709.71)          |
| TD Main PL 6-8in (STL)        | 331612            | -                     | 176,331.16           | -                     | -                   | 176,331.16            | 107.04               | (107.04)                |
| Fire Mains                    | 332000            | 413,649.09            | 25,686.39            | -                     | -                   | 439,335.48            | 6,121.50             | (58,246.56)             |
| Services                      | 333000            | 16,874,988.12         | 1,031,903.82         | (16,349.70)           | (4,023.18)          | 17,886,519.06         | 451,751.93           | (3,952,734.35)          |
| Meters Bronze Case            | 334110            | 2,803,601.67          | 625,486.97           | (122,725.42)          | -                   | 3,306,363.22          | 171,227.83           | (1,282,027.86)          |
| Meters Plastic Case           | 334120            | 94,862.79             | -                    | -                     | -                   | 94,862.79             | 5,348.16             | (77,670.40)             |
| Meters Other                  | 334130            | 17,245,773.86         | 637,339.27           | (679,986.16)          | (1,372.63)          | 17,201,754.34         | 572,639.86           | (4,408,830.39)          |
| Meters Other-Rem Rdr Units    | 334131            | 3,098,775.38          | 170,164.78           | -                     | -                   | 3,268,940.16          | 116,838.93           | (1,141,062.90)          |
| Meter Installations           | 334200            | 11,267,424.03         | 1,003,551.21         | (196,061.45)          | (43.48)             | 12,074,870.31         | 304,690.31           | (2,917,166.23)          |
| Meter Installation Other      | 334201            | 5,600,395.29          | 422,330.10           | (34,515.14)           | -                   | 5,988,210.25          | 210,714.20           | (2,208,766.64)          |
| Hydrants                      | 335000            | 41,097,339.71         | 1,986,246.73         | (472,320.81)          | 2,745.65            | 42,614,011.28         | 968,223.90           | (12,562,049.78)         |
| Other P/E Intangible          | 339100            | 2,294.00              | -                    | -                     | -                   | 2,294.00              | -                    | -                       |
| Other P/E WT Res Hand Equip   | 339400            | 1,375,031.68          | 106,634.52           | -                     | -                   | 1,481,666.20          | 40,582.59            | (81,890.89)             |
| Other P/E TD                  | 339500            | 18,610.15             | -                    | -                     | -                   | 18,610.15             | 546.96               | (7,057.77)              |
| Other P/E CPS                 | 339600            | 284,734.98            | -                    | -                     | -                   | 284,734.98            | 58,924.16            | (337,536.41)            |
| Office Furniture & Equip      | 340100            | 8,144,623.24          | 3,637,189.14         | -                     | (21,189.36)         | 11,760,623.02         | 567,260.62           | (1,704,699.25)          |
| Comp & Periph Equip           | 340200            | 3,166,896.80          | 46,602.66            | (91,953.00)           | -                   | 3,121,546.46          | 232,643.37           | (1,286,439.91)          |
| Computer Software             | 340300            | 3,089,752.17          | 3,327,917.78         | -                     | -                   | 6,417,669.95          | 367,007.06           | (742,058.46)            |
| Comp Software Personal        | 340320            | 311,183.79            | -                    | -                     | -                   | 311,183.79            | 28,493.04            | (178,698.85)            |
| Data Handling Equipment       | 340400            | 222,098.66            | 14,313.23            | -                     | -                   | 236,411.89            | 20,575.87            | (68,194.77)             |
| Other Office Equipment        | 340500            | 393,319.78            | 922.81               | -                     | (192.23)            | 394,050.36            | 30,147.13            | (148,986.89)            |
| Trans Equip Lt Duty Trks      | 341100            | 1,236,334.14          | 203.57               | (43,708.13)           | -                   | 1,192,829.58          | 139,546.49           | (1,065,488.36)          |
| Trans Equip Hvy Duty Trks     | 341200            | 5,698,566.21          | -                    | (16,924.66)           | -                   | 5,681,641.55          | 11,235.24            | (3,294,476.01)          |
| Trans Equip Autos             | 341300            | 780,512.07            | 40,788.43            | (31,092.08)           | -                   | 790,208.42            | 38,444.13            | (496,754.38)            |
| Trans Equip Other             | 341400            | 65,354.79             | -                    | -                     | (755.73)            | 64,599.06             | 7,529.16             | (37,070.12)             |
| Stores Equipment              | 342000            | 327,742.24            | -                    | -                     | (561.04)            | 327,181.20            | 5,898.11             | (50,406.52)             |
| Tools,Shop,Garage Equip       | 343000            | 1,908,330.21          | 87,781.87            | (18,199.30)           | (4,134.58)          | 1,973,778.20          | 91,093.41            | (933,302.15)            |
| Tools,Shop,Garage Equip Other | 343100            | 3,751,535.16          | 37,504.45            | (11,688.10)           | -                   | 3,777,351.51          | 178,296.23           | (1,176,121.27)          |
| Laboratory Equipment          | 344000            | 1,549,187.38          | 107,765.59           | (5,430.72)            | (1,148.37)          | 1,650,373.88          | 84,549.74            | (571,895.57)            |
| Laboratory Equip Other        | 344100            | 280,219.83            | -                    | -                     | -                   | 280,219.83            | 11,680.44            | (116,359.02)            |
| Power Operated Equipment      | 345000            | 1,219,908.77          | 13,604.87            | (736.07)              | -                   | 1,232,777.57          | 35,134.38            | (644,369.57)            |
| Comm Equip Non-Telephone      | 346100            | 1,237,459.43          | 29,637.96            | (81,673.62)           | (9,788.75)          | 1,175,635.02          | 73,277.94            | (443,680.44)            |
| Comm Equip Telephone          | 346200            | 74,461.39             | -                    | (5,580.30)            | -                   | 68,881.09             | 5,183.40             | (47,030.19)             |
| Misc Equipment                | 347000            | 690,317.31            | 149,697.27           | (5,655.00)            | (551.44)            | 833,808.14            | 27,936.75            | (95,461.31)             |
| Other Tangible Property       | 348000            | 922,039.49            | (4.80)               | -                     | -                   | 922,034.69            | 19,752.71            | (232,525.39)            |
| WWV Franchises                | 352000            | 150.00                | -                    | -                     | -                   | 150.00                | -                    | -                       |
| WWV Land & Ld Rights Gen      | 353500            | 9,300.00              | -                    | -                     | -                   | 9,300.00              | -                    | -                       |
| WWV Collecting Mains          | 361100            | 30,458.72             | -                    | -                     | -                   | 30,458.72             | 404.88               | (9,939.92)              |
| WWV Services Sewer            | 363000            | 7,950.51              | -                    | -                     | -                   | 7,950.51              | 159.00               | (3,901.69)              |
| WWV Outfall Sewer Lines       | 382000            | 33,742.59             | -                    | -                     | -                   | 33,742.59             | 505.92               | (12,419.14)             |
| <b>Total</b>                  |                   | <b>893,989,700.44</b> | <b>61,103,092.00</b> | <b>(4,340,448.19)</b> | <b>(756,103.15)</b> | <b>949,996,241.10</b> | <b>23,278,745.89</b> | <b>(241,048,436.89)</b> |

## Missouri-American Water Company

## Appendix 5

As of December 2004

|                                 | Account<br>Number | Beginning<br>Balance | YTD<br>Additions | YTD<br>Retirement | YTD<br>Adj   | Current<br>Balance | YTD<br>Deprec Exp | Accum<br>Deprec |
|---------------------------------|-------------------|----------------------|------------------|-------------------|--------------|--------------------|-------------------|-----------------|
| Completed Const not Classified  |                   | -                    | -                | -                 | -            | -                  | -                 | 252,427.02      |
| Organization                    | 301000            | (468,739.37)         | (2,259.24)       | -                 | 249,772.03   | (221,226.58)       | -                 | 519,328.30      |
| Franchises                      | 302000            | 39,500.89            | -                | -                 | -            | 39,500.89          | -                 | -               |
| Land & Ld Rights SS             | 303200            | 1,667,736.16         | 6,334.17         | -                 | -            | 1,674,070.33       | -                 | -               |
| Land & Ld Rights P              | 303300            | 367,015.70           | -                | -                 | -            | 367,015.70         | -                 | -               |
| Land & Ld Rights WT             | 303400            | 1,583,792.84         | -                | -                 | -            | 1,583,792.84       | -                 | -               |
| Land & Ld Rights TD             | 303500            | 4,549,498.99         | 54,593.36        | -                 | 65,000.00    | 4,669,092.35       | (0.42)            | (1,778.72)      |
| Land & Land Rights AG           | 303600            | 20,432.09            | -                | -                 | -            | 20,432.09          | -                 | 5,095.17        |
| Struct & Imp SS                 | 304100            | 8,800,813.44         | 492,312.08       | -                 | -            | 9,293,125.52       | 179,697.00        | (2,496,862.40)  |
| Struct & Imp P                  | 304200            | 7,412,954.53         | 12,084.86        | -                 | -            | 7,425,039.39       | 72,681.51         | (777,702.95)    |
| Struct & Imp Pumps (STL)        | 304201            | 4,816,729.21         | (591.75)         | -                 | -            | 4,816,137.46       | 47,183.44         | (1,862,473.91)  |
| Struct & Imp Pump Boosters (ST) | 304202            | 2,731,470.40         | -                | (25,088.85)       | -            | 2,706,381.55       | 15,278.36         | (943,105.20)    |
| Struct & Imp WT                 | 304300            | 31,998,841.57        | 594,694.64       | -                 | 2,244.06     | 32,595,780.27      | 360,204.99        | (3,910,618.59)  |
| Struct & Imp WT Nth Pit (STL)   | 304320            | 5,725,489.20         | (101,698.54)     | -                 | -            | 5,623,790.66       | 63,607.29         | (1,115,488.78)  |
| Struct & Imp WT Ctrl Pit 1 & 2  | 304330            | 2,620,080.82         | 12,418.21        | -                 | -            | 2,632,499.03       | 29,209.04         | (1,071,801.02)  |
| Struct & Imp WT Ctrl Pit 3 (ST) | 304340            | 21,266,734.29        | 181,261.66       | (48,500.00)       | -            | 21,399,495.95      | 236,584.57        | (8,388,654.02)  |
| Struct & Imp WT Sth Pit (STL)   | 304350            | 2,110,133.90         | -                | -                 | -            | 2,110,133.90       | 23,412.97         | (801,404.17)    |
| Struct & Imp WT Meramec (STL)   | 304360            | 9,135,655.13         | 440.64           | -                 | -            | 9,136,095.77       | 101,370.08        | (3,003,879.95)  |
| Struct & Imp TD                 | 304400            | 6,935,983.17         | 37,267.00        | -                 | 2,000.53     | 6,975,250.70       | 127,875.98        | (2,010,900.52)  |
| Struct & Imp TD Spec Cross (ST) | 304410            | 267,357.22           | -                | -                 | -            | 267,357.22         | 26,725.06         | (206,895.27)    |
| Struct & Imp Offices            | 304600            | 890,106.67           | 7,505.64         | -                 | -            | 897,612.31         | 22,140.24         | 336,465.60      |
| Struct & Imp Leasehold          | 304620            | 445,966.00           | -                | -                 | -            | 445,966.00         | 11,144.61         | (232,620.07)    |
| Struct & Imp Leasehold          | 304621            | 339,727.80           | -                | -                 | -            | 339,727.80         | 33,959.17         | (298,772.16)    |
| Struct & Imp Store, Shop, Gar   | 304700            | 533,168.17           | 36,980.71        | -                 | -            | 570,148.88         | 12,054.19         | (134,805.01)    |
| Struct & Imp Misc               | 304800            | 3,422,950.73         | 94,503.01        | (4,000.00)        | 9.95         | 3,513,463.69       | 23,285.38         | (800,747.33)    |
| Collect & Impounding            | 305000            | 111,065.96           | -                | -                 | -            | 111,065.96         | 1,110.22          | (29,934.32)     |
| Lake, River & Other Intakes     | 306000            | 144,439.57           | 256,093.42       | -                 | (247,513.79) | 153,019.20         | 3,314.30          | 687,270.03      |
| Wells & Springs                 | 307000            | 4,612,164.71         | 566,808.92       | (1,544.52)        | 24,529.14    | 5,201,958.25       | 96,854.07         | (687,518.75)    |
| Infiltration Galleries & Tunne  | 308000            | 1,803.84             | -                | -                 | -            | 1,803.84           | -                 | -               |
| Supply Mains                    | 309000            | 10,957,816.67        | -                | -                 | -            | 10,957,816.67      | 191,535.90        | (764,171.01)    |
| Supply Mains Nth Pit (STL)      | 309100            | 245,687.37           | -                | -                 | -            | 245,687.37         | 4,297.80          | (100,621.13)    |
| Supply Mains Ctrl Pit (STL)     | 309200            | 3,929,521.75         | -                | -                 | -            | 3,929,521.75       | 68,739.12         | (1,615,939.08)  |
| Supply Mains Sth Pit (STL)      | 309300            | 354,118.04           | -                | (16,670.00)       | -            | 337,448.04         | 6,097.33          | (118,963.69)    |
| Supply Mains Meramec Pit (STL)  | 309400            | 1,313,863.54         | -                | -                 | -            | 1,313,863.54       | 22,983.37         | (508,115.99)    |
| Power Generation Equip Other    | 310100            | 323,229.99           | -                | -                 | -            | 323,229.99         | 8,723.71          | (95,040.02)     |
| Boiler Plant Equipment P        | 310200            | 347.69               | -                | -                 | -            | 347.69             | -                 | -               |
| Pump Equip Steam                | 311100            | 6,907.18             | -                | -                 | -            | 6,907.18           | -                 | -               |
| Pump Equip Electric             | 311200            | 12,369,567.20        | 238,417.93       | (95,464.57)       | 481.27       | 12,513,001.83      | 211,527.81        | (3,299,894.84)  |
| Pump Equip Elec Pre46 (STL)     | 311210            | 859,326.51           | 14,707.18        | -                 | -            | 874,033.69         | -                 | -               |
| Pump Equip Elec Post46 (STL)    | 311220            | 25,319,894.42        | 102,320.33       | (90,720.27)       | -            | 25,331,494.48      | 436,644.21        | (9,620,753.51)  |
| Pump Equip Elec Boosters Post4  | 311230            | 1,463,661.21         | -                | (7,555.33)        | -            | 1,456,105.88       | -                 | (655,224.27)    |
| Pump Equip Diesel               | 311300            | 145,006.19           | -                | -                 | -            | 145,006.19         | -                 | (37,140.03)     |
| Pump Equip Diesel Stratman/Lac  | 311310            | 207,945.82           | -                | -                 | -            | 207,945.82         | 5,612.28          | (62,580.36)     |
| Pump Equip Diesel Ctrl Pit (ST) | 311320            | 1,698,802.66         | -                | -                 | -            | 1,698,802.66       | 45,849.36         | (85,653.23)     |
| Pump Equip Hydraulic            | 311400            | 81,547.54            | -                | -                 | -            | 81,547.54          | -                 | -               |
| Pump Equip Other                | 311500            | 321,955.49           | 39,320.04        | -                 | -            | 361,275.53         | -                 | (78,462.92)     |
| WT Equip Non-Media              | 320100            | 34,460,894.68        | 412,348.60       | (216,584.33)      | -            | 34,656,658.95      | 637,846.28        | (6,794,031.38)  |
| WT Equip Non-Med North (STL)    | 320120            | 7,006,501.19         | 91,742.11        | (7,724.00)        | -            | 7,090,519.30       | 129,538.90        | (2,678,163.39)  |
| WT Equip Non Media Ctrl 1 & 2   | 320130            | 2,518,968.05         | -                | (262,749.44)      | -            | 2,256,218.61       | 48,075.54         | (664,571.29)    |
| WT Equip Non Media Ctrl 3 (STL) | 320140            | 21,859,312.72        | 10,478.81        | (105,769.59)      | -            | 21,764,021.94      | 402,831.37        | (9,255,371.70)  |
| WT Equip Non Media Sth (STL)    | 320150            | 2,628,629.88         | -                | -                 | -            | 2,628,629.88       | 48,610.16         | (1,152,646.07)  |
| WT Equip Non Media Mer (STL)    | 320160            | 7,301,523.96         | 3,398.16         | -                 | -            | 7,304,922.12       | 135,066.14        | (3,010,747.94)  |
| WT Equip Filter Media           | 320200            | 54,878.39            | 404,945.89       | -                 | -            | 459,824.28         | 908.61            | (2,089.67)      |
| Dist Reservoirs & Standpipes    | 330000            | 7,545,169.97         | 1,016.28         | -                 | -            | 7,546,186.25       | 139,548.46        | (1,910,233.06)  |
| Elevated Tanks & Standpipes     | 330100            | 4,617,679.27         | 58,560.77        | -                 | 16,295.12    | 4,692,535.16       | 87,216.68         | (990,739.50)    |
| Ground Level Facilities         | 330200            | 10,519,811.74        | (694.61)         | -                 | -            | 10,519,117.13      | 194,496.95        | (3,142,541.91)  |
| TD Mains Not Classified by Siz  | 331001            | 32,613,705.04        | 188,271.31       | (220,442.80)      | -            | 32,581,533.55      | 424,723.91        | (6,578,480.76)  |
| TD Mains 4in & Less             | 331100            | 2,315,509.27         | 543,324.54       | (6,587.88)        | 29,142.65    | 2,881,388.58       | 32,660.74         | (355,800.96)    |
| TD Mains 6in to 8in             | 331200            | 29,689,804.09        | 3,507,380.70     | (43,585.58)       | 107,191.32   | 33,260,790.53      | 401,146.40        | (5,144,537.64)  |
| TD Mains 6in to 10in (TN)       | 331210            | -                    | -                | -                 | 7,100.61     | 7,100.61           | 59.18             | (4,460.63)      |
| TD Mains 10in to 16in           | 331300            | 35,583,490.07        | 2,870,947.12     | (8,369.00)        | 122.48       | 38,446,190.67      | 474,456.55        | (5,046,276.46)  |
| TD Mains 18in & Grtr            | 331400            | 13,185,630.75        | 335,045.19       | (950.32)          | -            | 13,519,725.62      | 173,952.55        | (647,284.54)    |
| TD Main AC 4in (STL)            | 331601            | 1,371,915.39         | 410,824.03       | (5,458.14)        | -            | 1,777,281.28       | 13,162.57         | (405,920.20)    |
| TD Main CI <10in 00-28 (STL)    | 331602            | 2,768,511.49         | 5,952.35         | (10,038.20)       | 0.92         | 2,764,426.56       | 21,598.76         | 1,098,294.46    |
| TD Main CI <10in 29-56 (STL)    | 331603            | 16,228,171.80        | 260,308.92       | (3,274.28)        | 66.11        | 16,485,272.55      | 216,968.32        | (2,720,313.83)  |
| TD Main CI <10in 57-93 (STL)    | 331604            | 53,977,616.40        | 20,124.95        | (433,003.90)      | 2,826.04     | 53,567,563.49      | 612,815.52        | (17,908,311.93) |
| TD Main CI 12in (STL)           | 331605            | 12,946,551.76        | (16.35)          | -                 | -            | 12,945,535.41      | 107,404.84        | (1,245,161.26)  |
| TD Main CI 16in (STL)           | 331606            | 19,121,534.93        | 2,533.20         | -                 | -            | 19,124,068.13      | 191,210.73        | (1,147,135.47)  |
| TD Main DI 6-8in (STL)          | 331607            | 168,372,440.49       | 21,129,862.52    | (654,956.84)      | (39,150.71)  | 188,808,195.46     | 2,932,912.85      | (53,042,625.95) |
| TD Main DI 12in (STL)           | 331608            | 45,836,023.26        | 3,539,894.52     | (45,382.49)       | -            | 49,330,535.29      | 640,906.55        | (13,194,501.14) |
| TD Main DI 16in > (STL)         | 331609            | 84,091,050.69        | 10,508,435.01    | (47,138.52)       | -            | 94,552,347.18      | 1,028,540.14      | (26,634,268.17) |

## Missouri-American Water Company

## Appendix 5

As of December 2004

|                                | Account<br>Number | Beginning<br>Balance  | YTD<br>Additions     | YTD<br>Retirement     | YTD<br>Adj          | Current<br>Balance      | YTD<br>Deprec Exp    | Accum<br>Deprec         |
|--------------------------------|-------------------|-----------------------|----------------------|-----------------------|---------------------|-------------------------|----------------------|-------------------------|
| TD Main Galve 1in (STL)        | 331610            | 50,345.27             | -                    | -                     | -                   | 50,345.27               | -                    | (9,961.27)              |
| TD Main LJ 20in (STL)          | 331611            | 4,516,587.24          | (13,813.52)          | -                     | -                   | 4,502,773.72            | 32,464.82            | (1,454,174.53)          |
| TD Main PL 6-8in (STL)         | 331612            | 176,331.16            | 484,270.78           | -                     | -                   | 660,601.94              | 11,195.12            | (11,302.16)             |
| TD Main PL 12in (STL)          | 331613            | -                     | 273,851.27           | -                     | -                   | 273,851.27              | 1,572.80             | (1,572.80)              |
| Fire Mains                     | 332000            | 439,335.48            | 23,739.45            | -                     | -                   | 463,074.93              | 5,855.19             | (64,101.75)             |
| Services                       | 333000            | 17,886,519.06         | 1,731,587.09         | (40,944.45)           | (513.07)            | 19,576,648.63           | 374,793.87           | (4,287,434.67)          |
| Meters Bronze Case             | 334110            | 3,306,363.22          | 765,275.81           | (262,639.99)          | -                   | 3,808,999.04            | 90,176.48            | (1,109,564.35)          |
| Meters Plastic Case            | 334120            | 94,862.79             | -                    | (4,151.76)            | -                   | 90,711.03               | 2,306.02             | (75,824.66)             |
| Meters Other                   | 334130            | 17,201,754.34         | 597,937.77           | (251,793.75)          | 10,601.10           | 17,558,499.46           | 423,179.44           | (4,607,714.03)          |
| Meters Other-Rem Rdr Unts      | 334131            | 3,268,940.16          | 416,991.42           | (104,405.06)          | -                   | 3,581,526.52            | 87,898.92            | (1,124,556.76)          |
| Meter Installations            | 334200            | 12,074,870.31         | 1,392,596.49         | (31,820.07)           | -                   | 13,435,646.73           | 268,149.98           | (3,153,496.14)          |
| Meter Installation Other       | 334201            | 5,988,210.25          | 749,729.33           | (34,795.89)           | -                   | 6,703,143.69            | 159,238.77           | (2,333,209.52)          |
| Hydrants                       | 335000            | 42,614,011.28         | 2,193,014.99         | (372,437.99)          | 7,782.45            | 44,442,370.73           | 586,747.19           | (12,768,139.94)         |
| Other P/E Intangible           | 339100            | 2,294.00              | -                    | -                     | -                   | 2,294.00                | -                    | -                       |
| Other P/E SS                   | 339200            | -                     | 1,729.62             | -                     | -                   | 1,729.62                | -                    | -                       |
| Other P/E WT Res Hand Equip    | 339400            | 1,481,666.20          | -                    | -                     | -                   | 1,481,666.20            | -                    | (81,890.89)             |
| Other P/E TD                   | 339500            | 18,610.15             | -                    | -                     | -                   | 18,610.15               | 241.80               | (7,299.57)              |
| Other P/E CPS                  | 339600            | 284,734.98            | -                    | -                     | -                   | 284,734.98              | -                    | (337,536.41)            |
| Office Furniture & Equip       | 340100            | 11,760,623.02         | 52,389.57            | (72,830.59)           | -                   | 11,740,182.00           | 217,055.41           | (1,848,924.07)          |
| Comp & Periph Equip            | 340200            | 3,121,546.46          | 328,049.71           | (513,362.21)          | -                   | 2,936,233.96            | 95,516.54            | (868,594.24)            |
| Computer Software              | 340300            | 6,417,669.95          | 169,242.30           | -                     | -                   | 6,586,912.25            | 704,422.68           | (1,446,481.14)          |
| Comp Software Personal         | 340320            | 311,183.79            | 5,493.42             | (65,010.64)           | -                   | 251,666.57              | 322.55               | (114,010.76)            |
| Data Handling Equipment        | 340400            | 236,411.89            | -                    | -                     | -                   | 236,411.89              | 10,279.55            | (78,474.32)             |
| Other Office Equipment         | 340500            | 394,050.36            | 1,786.95             | -                     | -                   | 395,837.31              | 17,147.17            | (166,134.06)            |
| Trans Equip Lt Duty Trks       | 341100            | 1,192,829.58          | 525.00               | (142,868.95)          | -                   | 1,050,485.63            | 143,382.95           | (1,070,302.36)          |
| Trans Equip Hvy Duty Trks      | 341200            | 5,681,641.55          | -                    | (446,450.03)          | -                   | 5,235,191.52            | 9,796.32             | (3,555,760.87)          |
| Trans Equip Autos              | 341300            | 790,208.42            | 5,973.39             | (85,589.94)           | -                   | 710,591.87              | 80,474.32            | (491,638.76)            |
| Trans Equip Other              | 341400            | 64,599.06             | -                    | -                     | -                   | 64,599.06               | -                    | (37,070.12)             |
| Stores Equipment               | 342000            | 327,181.20            | 612.59               | -                     | -                   | 327,793.79              | 7,437.76             | (57,844.28)             |
| Tools,Shop,Garage Equip        | 343000            | 1,973,778.20          | 111,329.69           | (5,758.91)            | -                   | 2,079,348.98            | 60,819.81            | (988,363.05)            |
| Tools,Shop,Garage Equip Other  | 343100            | 3,777,351.51          | 107,746.55           | (5,020.30)            | -                   | 3,880,077.76            | 184,065.60           | (1,355,166.57)          |
| Laboratory Equipment           | 344000            | 1,650,373.88          | 55,199.12            | (37,729.55)           | -                   | 1,667,843.45            | 53,060.85            | (587,226.87)            |
| Laboratory Equip Other         | 344100            | 280,219.83            | 5,591.00             | -                     | -                   | 285,810.83              | -                    | (116,359.02)            |
| Power Operated Equipment       | 345000            | 1,232,777.57          | 26,137.09            | (1,383.95)            | -                   | 1,257,530.71            | 69,269.01            | (781,217.64)            |
| Comm Equip Non-Telephone       | 346100            | 1,175,635.02          | 84,574.70            | (22,204.94)           | -                   | 1,238,004.78            | 56,178.41            | (478,878.33)            |
| Comm Equip Telephone           | 346200            | 68,881.09             | 45,093.14            | -                     | -                   | 113,974.23              | 3,317.06             | (50,347.25)             |
| Misc Equipment                 | 347000            | 833,808.14            | 179,860.11           | -                     | 3,383.62            | 1,017,051.87            | 32,151.04            | (129,343.44)            |
| Other Tangible Property        | 348000            | 922,034.69            | 5,004.21             | -                     | -                   | 927,038.90              | 42,154.19            | (274,679.58)            |
| WW Franchises                  | 352000            | 150.00                | -                    | -                     | -                   | 150.00                  | -                    | -                       |
| WW Land & Ld Rights Gen        | 353500            | 9,300.00              | -                    | -                     | -                   | 9,300.00                | -                    | -                       |
| WW Struct & Imp Coll           | 354200            | -                     | -                    | -                     | 41,680.00           | 41,680.00               | 130.20               | (6,122.20)              |
| WW Collection Sewers Forced    | 360000            | -                     | -                    | -                     | 13,401.38           | 13,401.38               | 111.66               | (7,042.00)              |
| WW Collecting Mains            | 361100            | 30,458.72             | 4,802.53             | -                     | 310,630.85          | 345,892.10              | 2,105.46             | (111,375.35)            |
| WW Collecting Mains Other      | 361101            | -                     | -                    | -                     | 70,768.41           | 70,768.41               | 393.88               | (28,165.23)             |
| WW Services Sewer              | 363000            | 7,950.51              | -                    | -                     | 41,477.97           | 49,428.48               | 504.55               | (28,786.74)             |
| WW Pump Equip Elect            | 371100            | -                     | -                    | -                     | 27,173.23           | 27,173.23               | 362.26               | (19,861.12)             |
| WW TD Equipment                | 380000            | -                     | 8,567.14             | -                     | 273,715.06          | 282,282.20              | 2,277.98             | (149,609.14)            |
| WW TD Equip Influent Lift St   | 380650            | -                     | -                    | -                     | 23,581.32           | 23,581.32               | 314.38               | (12,629.92)             |
| WW Outfall Sewer Lines         | 382000            | 33,742.59             | -                    | -                     | -                   | 33,742.59               | 674.61               | (13,093.75)             |
| WW Office Furniture & Equipmen | 390000            | -                     | -                    | -                     | 7,216.00            | 7,216.00                | 128.85               | (8,232.85)              |
| WW Trans Equipment             | 391000            | -                     | -                    | -                     | 16,245.00           | 16,245.00               | 406.05               | (12,590.05)             |
| WW Misc Equipment              | 397000            | -                     | -                    | -                     | 9,723.00            | 9,723.00                | 284.98               | (9,260.16)              |
| <b>Total</b>                   |                   | <b>949,996,241.10</b> | <b>56,763,087.00</b> | <b>(4,862,757.82)</b> | <b>1,076,984.05</b> | <b>1,002,973,554.33</b> | <b>15,422,728.12</b> | <b>(252,927,222.16)</b> |



## Missouri-American Water Company

## Appendix 5

As of December 2005

|                                 | Account<br>Number | Beginning<br>Balance | YTD<br>Additions | YTD<br>Retirement | YTD<br>Adj | Current<br>Balance | YTD<br>Deprec Exp | Accum<br>Deprec |
|---------------------------------|-------------------|----------------------|------------------|-------------------|------------|--------------------|-------------------|-----------------|
| Completed Const not Classified  | 0                 | -                    | -                | -                 | -          | -                  | -                 | 252,427.02      |
| Organization                    | 301000            | 495,128.17           | (74,156.71)      | -                 | -          | 420,971.46         | -                 | 488,522.50      |
| Franchises                      | 302000            | 39,500.89            | -                | -                 | -          | 39,500.89          | -                 | -               |
| Land & Ld Rights SS             | 303200            | 1,674,070.33         | 7,646.30         | -                 | -          | 1,681,716.63       | -                 | -               |
| Land & Ld Rights P              | 303300            | 367,015.70           | -                | -                 | -          | 367,015.70         | -                 | -               |
| Land & Ld Rights WT             | 303400            | 1,583,792.84         | -                | -                 | (4,689.00) | 1,579,103.84       | -                 | -               |
| Land & Ld Rights TD             | 303500            | 4,669,092.35         | 4,785.76         | -                 | (9,338.78) | 4,664,539.33       | -                 | (1,778.72)      |
| Land & Land Rights AG           | 303600            | 20,432.09            | -                | -                 | -          | 20,432.09          | -                 | 5,095.17        |
| Struct & Imp SS                 | 304100            | 9,293,125.52         | 428,620.80       | -                 | -          | 9,721,746.32       | 190,690.91        | (2,687,553.31)  |
| Struct & Imp P                  | 304200            | 7,425,039.39         | 34,071.66        | -                 | -          | 7,459,111.05       | 72,915.49         | (850,618.44)    |
| Struct & Imp Pumps (STL)        | 304201            | 4,816,137.46         | 7,175.54         | -                 | -          | 4,823,313.00       | 47,200.66         | (1,909,674.57)  |
| Struct & Imp Pump Boosters (ST) | 304202            | 2,706,381.55         | -                | -                 | -          | 2,706,381.55       | 15,149.64         | (958,254.84)    |
| Struct & Imp WT                 | 304300            | 32,595,780.27        | 78,084.26        | (1,726.50)        | -          | 32,672,138.03      | 361,901.96        | (4,270,794.05)  |
| Struct & Imp WT Nth Pit (STL)   | 304320            | 5,623,790.66         | 10,865.76        | -                 | -          | 5,634,656.42       | 62,468.04         | (1,177,956.82)  |
| Struct & Imp WT Ctrl Pit 1 & 2  | 304330            | 2,632,499.03         | 32.61            | -                 | -          | 2,632,531.64       | 29,209.44         | (1,101,010.46)  |
| Struct & Imp WT Ctrl Pit 3 (ST) | 304340            | 21,399,495.95        | (7,689.90)       | -                 | -          | 21,391,806.05      | 237,370.16        | (8,626,024.18)  |
| Struct & Imp WT Sth Pit (STL)   | 304350            | 2,110,133.90         | 12,064.56        | -                 | -          | 2,122,198.46       | 23,501.52         | (824,905.69)    |
| Struct & Imp WT Meramec (STL)   | 304360            | 9,136,095.77         | 3.45             | -                 | -          | 9,136,099.22       | 101,370.12        | (3,105,250.05)  |
| Struct & Imp TD                 | 304400            | 6,975,250.70         | 1,738.68         | -                 | -          | 6,976,989.38       | 126,924.03        | (2,137,824.55)  |
| Struct & Imp TD Spec Cross (ST) | 304410            | 267,357.22           | -                | -                 | -          | 267,357.22         | 26,725.08         | (233,620.35)    |
| Struct & Imp Offices            | 304600            | 897,612.31           | -                | -                 | -          | 897,612.31         | 22,211.28         | 314,254.32      |
| Struct & Imp Leasehold          | 304620            | 445,966.00           | 5,796.39         | -                 | -          | 451,762.39         | 11,204.99         | (243,825.06)    |
| Struct & Imp Leasehold          | 304621            | 339,727.80           | -                | -                 | -          | 339,727.80         | 33,959.16         | (332,731.32)    |
| Struct & Imp Store,Shop,Gar     | 304700            | 570,148.88           | 13,547.90        | -                 | -          | 583,696.78         | 13,029.43         | (147,834.44)    |
| Struct & Imp Misc               | 304800            | 3,513,463.69         | 43,236.41        | -                 | -          | 3,556,700.10       | 23,494.74         | (824,242.07)    |
| Collect & Impounding            | 305000            | 111,065.96           | -                | -                 | -          | 111,065.96         | 1,110.24          | (31,044.56)     |
| Lake, River & Other Intakes     | 306000            | 153,019.20           | 46,865.18        | -                 | -          | 199,884.38         | 7,339.04          | 679,930.99      |
| Wells & Springs                 | 307000            | 5,201,958.25         | 730,364.20       | -                 | -          | 5,932,322.45       | 108,309.76        | (794,512.83)    |
| Infiltration Galleries & Tunne  | 308000            | 1,803.84             | -                | -                 | -          | 1,803.84           | -                 | -               |
| Supply Mains                    | 309000            | 10,957,816.67        | -                | -                 | -          | 10,957,816.67      | 191,635.62        | (955,806.63)    |
| Supply Mains Nth Pit (STL)      | 309100            | 245,687.37           | -                | -                 | -          | 245,687.37         | 4,297.80          | (104,918.93)    |
| Supply Mains Ctrl Pit (STL)     | 309200            | 3,929,521.75         | -                | -                 | -          | 3,929,521.75       | 68,739.12         | (1,684,678.20)  |
| Supply Mains Sth Pit (STL)      | 309300            | 337,448.04           | -                | -                 | -          | 337,448.04         | 5,902.92          | (124,866.61)    |
| Supply Mains Meramec Pit (STL)  | 309400            | 1,313,863.54         | -                | -                 | -          | 1,313,863.54       | 22,983.36         | (531,099.35)    |
| Power Generation Equip Other    | 310100            | 323,229.99           | -                | -                 | -          | 323,229.99         | 8,723.76          | (103,763.78)    |
| Boiler Plant Equipment P        | 310200            | 347.69               | -                | -                 | -          | 347.69             | -                 | -               |
| Pump Equip Steam                | 311100            | 6,907.18             | -                | -                 | -          | 6,907.18           | -                 | -               |
| Pump Equip Electric             | 311200            | 12,513,001.83        | 479,223.92       | (19,144.41)       | (176.27)   | 12,972,905.07      | 211,164.74        | (3,491,915.17)  |
| Pump Equip Elec Pre46 (STL)     | 311210            | 874,033.69           | 124.38           | -                 | -          | 874,158.07         | 7,852.56          | (7,652.56)      |
| Pump Equip Elec Post46 (STL)    | 311220            | 25,331,494.48        | 818.70           | (10,722.33)       | -          | 25,321,590.85      | 435,526.08        | (10,045,557.26) |
| Pump Equip Elec Boosters Post4  | 311230            | 1,456,105.88         | -                | -                 | -          | 1,456,105.88       | -                 | (655,224.27)    |
| Pump Equip Diesel               | 311300            | 145,006.19           | -                | -                 | -          | 145,006.19         | -                 | (37,140.03)     |
| Pump Equip Diesel Stratman\Lac  | 311310            | 207,945.82           | -                | -                 | -          | 207,945.82         | 5,612.28          | (68,192.64)     |
| Pump Equip Diesel Ctrl Pit (ST) | 311320            | 1,698,802.66         | -                | -                 | -          | 1,698,802.66       | 45,849.48         | (131,502.71)    |
| Pump Equip Hydraulic            | 311400            | 81,547.54            | -                | -                 | -          | 81,547.54          | -                 | -               |
| Pump Equip Other                | 311500            | 361,275.53           | 72,561.87        | -                 | -          | 433,837.40         | 272.73            | (78,735.65)     |
| WT Equip Non-Media              | 320100            | 34,656,658.95        | 985,311.91       | (113,206.12)      | -          | 35,528,764.74      | 644,268.24        | (7,325,093.50)  |
| WT Equip Non-Med North (STL)    | 320120            | 7,090,519.30         | 89,741.98        | (1,946.00)        | -          | 7,178,315.28       | 132,266.57        | (2,808,483.96)  |
| WT Equip Non Media Ctrl 1 & 2   | 320130            | 2,256,218.61         | -                | -                 | -          | 2,256,218.61       | 41,723.28         | (706,294.57)    |
| WT Equip Non Media Ctrl 3 (STL) | 320140            | 21,764,021.94        | 19,956.28        | (499.98)          | -          | 21,783,478.24      | 402,645.52        | (9,657,517.24)  |
| WT Equip Non Media Sth (STL)    | 320150            | 2,628,629.88         | -                | -                 | -          | 2,628,629.88       | 48,610.20         | (1,201,256.27)  |
| WT Equip Non Media Mer (STL)    | 320160            | 7,304,922.12         | 50,003.44        | -                 | -          | 7,354,925.56       | 135,164.49        | (3,145,912.43)  |
| WT Equip Filter Media           | 320200            | 459,824.28           | 205,008.52       | -                 | -          | 664,832.80         | 1,623.00          | (3,712.67)      |
| Dist Reservoirs & Standpipes    | 330000            | 7,546,186.25         | -                | -                 | -          | 7,546,186.25       | 136,057.77        | (2,046,290.83)  |
| Elevated Tanks & Standpipes     | 330100            | 4,692,535.16         | 877,898.51       | -                 | -          | 5,570,433.67       | 86,929.01         | (1,077,668.51)  |
| Ground Level Facilities         | 330200            | 10,519,117.13        | 68,516.93        | -                 | -          | 10,587,634.06      | 195,640.56        | (3,338,182.47)  |
| TD Mains Not Classified by Siz  | 331001            | 32,581,533.55        | 34,919.66        | (64,674.18)       | -          | 32,551,779.03      | 423,482.10        | (6,937,288.68)  |
| TD Mains 4in & Less             | 331100            | 2,881,388.58         | 799,138.44       | (85,740.08)       | -          | 3,594,786.94       | 40,593.20         | (310,654.08)    |
| TD Mains 6in to 8in             | 331200            | 33,260,790.53        | 5,588,868.78     | (49,448.57)       | -          | 38,800,210.74      | 458,125.52        | (5,553,214.59)  |
| TD Mains 6in to 10in (TN)       | 331210            | 7,100.61             | -                | -                 | -          | 7,100.61           | 177.48            | (4,638.11)      |
| TD Mains 10in to 16in           | 331300            | 38,446,190.67        | 4,008,520.42     | (85,948.95)       | -          | 42,368,762.14      | 516,692.20        | (5,477,019.71)  |
| TD Mains 18in & Grtr            | 331400            | 13,519,725.62        | 45,489.03        | -                 | 6,428.26   | 13,571,642.91      | 175,828.24        | (823,112.78)    |
| TD Main AC 4in (STL)            | 331601            | 1,777,281.28         | 427,116.53       | (10,960.04)       | -          | 2,193,437.77       | 16,525.21         | (411,485.37)    |
| TD Main CI <10in 00-28 (STL)    | 331602            | 2,764,426.56         | 39.81            | (887.57)          | -          | 2,763,578.80       | 21,551.54         | 1,077,630.49    |
| TD Main CI <10in 29-56 (STL)    | 331603            | 16,485,272.55        | 366,089.68       | (217.14)          | -          | 16,851,145.09      | 221,159.02        | (2,941,255.71)  |
| TD Main CI <10in 57-93 (STL)    | 331604            | 53,567,563.49        | 4,926.74         | (661,696.63)      | (2,826.04) | 52,907,967.56      | 608,923.67        | (17,855,538.97) |
| TD Main CI 12in (STL)           | 331605            | 12,945,535.41        | 30,905.37        | (1,098.60)        | -          | 12,975,342.18      | 107,456.55        | (1,351,519.21)  |
| TD Main CI 16in (STL)           | 331606            | 19,124,068.13        | -                | -                 | -          | 19,124,068.13      | 191,164.20        | (1,338,299.67)  |
| TD Main DI 6-8in (STL)          | 331607            | 188,808,195.46       | 23,645,820.54    | (591,772.90)      | -          | 211,862,243.10     | 3,224,804.88      | (55,672,752.93) |
| TD Main DI 12in (STL)           | 331608            | 49,330,535.29        | 3,990,204.17     | (23,637.17)       | -          | 53,297,102.29      | 687,346.51        | (13,858,210.48) |
| TD Main DI 16in> (STL)          | 331609            | 94,552,347.18        | 4,468,550.26     | (285,888.48)      | -          | 98,735,008.96      | 1,097,293.29      | (27,445,672.98) |

## Missouri-American Water Company

## Appendix 5

As of December 2005

|                                | Account<br>Number | Beginning<br>Balance    | YTD<br>Additions     | YTD<br>Retirement     | YTD<br>Adj         | Current<br>Balance      | YTD<br>Deprec Exp    | Accum<br>Deprec         |
|--------------------------------|-------------------|-------------------------|----------------------|-----------------------|--------------------|-------------------------|----------------------|-------------------------|
| TD Main Galve 1in (STL)        | 331610            | 50,345.27               | -                    | (157.09)              | -                  | 50,188.18               | -                    | (9,804.18)              |
| TD Main LJ 20in (STL)          | 331611            | 4,502,773.72            | -                    | (3,179.23)            | -                  | 4,499,594.49            | 32,406.72            | (1,483,402.02)          |
| TD Main PL 6-8in (STL)         | 331612            | 660,601.94              | 6,184.76             | -                     | -                  | 666,786.70              | 15,943.69            | (27,245.85)             |
| TD Main PL 12in (STL)          | 331613            | 273,851.27              | 425.71               | -                     | -                  | 274,276.98              | 6,305.88             | (7,878.68)              |
| Fire Mains                     | 332000            | 463,074.93              | 22,032.73            | -                     | -                  | 485,107.66              | 6,126.34             | (70,228.09)             |
| Services                       | 333000            | 19,576,648.63           | 1,667,141.71         | (4,326.63)            | -                  | 21,239,463.71           | 392,946.89           | (4,679,377.38)          |
| Meters Bronze Case             | 334110            | 3,808,999.04            | 756,077.40           | (18,511.87)           | -                  | 4,546,564.57            | 100,985.79           | (1,192,038.27)          |
| Meters Plastic Case            | 334120            | 90,711.03               | -                    | -                     | -                  | 90,711.03               | 2,191.65             | (78,016.31)             |
| Meters Other                   | 334130            | 17,558,499.46           | 827,391.33           | (40,649.18)           | -                  | 18,345,241.61           | 435,782.17           | (5,015,152.27)          |
| Meters Other-Rem Rdr Units     | 334131            | 3,581,526.52            | 488,040.68           | (120,891.56)          | -                  | 3,948,675.64            | 96,839.44            | (1,100,504.64)          |
| Meter Installations            | 334200            | 13,435,646.73           | 1,411,301.25         | (442.42)              | -                  | 14,846,505.56           | 287,709.87           | (3,440,763.59)          |
| Meter Installation Other       | 334201            | 6,703,143.69            | 780,811.04           | (37,232.99)           | -                  | 7,446,721.74            | 177,520.78           | (2,473,497.31)          |
| Hydrants                       | 335000            | 44,436,231.90           | 2,184,052.45         | (347,580.54)          | -                  | 46,272,703.81           | 611,215.84           | (13,031,775.24)         |
| Other P/E Intangible           | 339100            | 2,294.00                | -                    | -                     | -                  | 2,294.00                | -                    | -                       |
| Other P/E SS                   | 339200            | 1,729.62                | -                    | -                     | -                  | 1,729.62                | -                    | -                       |
| Other P/E WT Res Hand Equip    | 339400            | 1,481,666.20            | -                    | -                     | -                  | 1,481,666.20            | -                    | (81,890.89)             |
| Other P/E TD                   | 339500            | 18,610.15               | -                    | -                     | -                  | 18,610.15               | 241.80               | (7,541.37)              |
| Other P/E CPS                  | 339600            | 284,734.98              | -                    | -                     | -                  | 284,734.98              | -                    | (337,536.41)            |
| Office Furniture & Equip       | 340100            | 11,740,182.00           | 5,417.54             | (123,499.35)          | -                  | 11,622,100.19           | 215,997.05           | (1,941,421.77)          |
| Comp & Periph Equip            | 340200            | 2,936,233.96            | 1,757,839.60         | -                     | -                  | 4,694,073.56            | 109,853.46           | (978,447.70)            |
| Computer Software              | 340300            | 6,586,912.25            | 1,819,968.77         | -                     | -                  | 8,406,881.02            | 784,948.40           | (2,231,429.54)          |
| Comp Software Personal         | 340320            | 251,666.57              | -                    | -                     | -                  | 251,666.57              | -                    | (114,010.76)            |
| Data Handling Equipment        | 340400            | 236,411.89              | 11,150.90            | -                     | -                  | 247,562.79              | 10,645.11            | (89,119.43)             |
| Other Office Equipment         | 340500            | 395,837.31              | 32,723.90            | -                     | -                  | 428,561.21              | 16,764.84            | (182,898.90)            |
| Trans Equip Lt Duty Trks       | 341100            | 1,050,485.63            | -                    | (113,015.19)          | 504.76             | 937,975.20              | 128,767.04           | (1,086,558.97)          |
| Trans Equip Hvy Duty Trks      | 341200            | 5,235,191.52            | -                    | (337,525.64)          | -                  | 4,897,665.88            | 8,042.42             | (3,872,223.85)          |
| Trans Equip Autos              | 341300            | 710,591.87              | 47.45                | (140,087.65)          | -                  | 570,551.67              | 70,399.92            | (421,951.03)            |
| Trans Equip Other              | 341400            | 64,599.06               | -                    | -                     | -                  | 64,599.06               | -                    | (37,070.12)             |
| Stores Equipment               | 342000            | 327,793.79              | -                    | -                     | -                  | 327,793.79              | 7,423.76             | (65,268.04)             |
| Tools,Shop,Garage Equip        | 343000            | 2,079,348.98            | 226,651.27           | (11,326.83)           | (504.76)           | 2,294,168.66            | 63,222.87            | (1,039,024.16)          |
| Tools,Shop,Garage Equip Other  | 343100            | 3,880,077.76            | 10,435.05            | -                     | -                  | 3,890,512.81            | 184,852.70           | (1,540,019.27)          |
| Laboratory Equipment           | 344000            | 1,667,843.45            | 21,864.73            | -                     | (2,743.84)         | 1,686,964.34            | 54,123.72            | (641,350.59)            |
| Laboratory Equip Other         | 344100            | 285,810.83              | 48.58                | -                     | -                  | 285,859.41              | -                    | (116,359.02)            |
| Power Operated Equipment       | 345000            | 1,257,530.71            | 20,363.34            | -                     | -                  | 1,277,894.05            | 67,857.64            | (919,483.35)            |
| Comm Equip Non-Telephone       | 346100            | 1,238,004.78            | 35,155.95            | (3,325.65)            | (18,393.56)        | 1,251,441.52            | 59,032.21            | (534,584.89)            |
| Comm Equip Telephone           | 346200            | 113,974.23              | 15,484.23            | -                     | -                  | 129,458.46              | 3,637.83             | (53,985.08)             |
| Misc Equipment                 | 347000            | 1,017,051.87            | 276,397.23           | (4,154.53)            | -                  | 1,289,294.57            | 38,393.78            | (163,582.69)            |
| Other Tangible Property        | 348000            | 927,038.90              | 35.75                | -                     | -                  | 927,074.65              | 42,179.16            | (316,858.74)            |
| WW Franchises                  | 352000            | 150.00                  | -                    | -                     | -                  | 150.00                  | -                    | -                       |
| WW Land & Ld Rights Gen        | 353500            | 9,300.00                | -                    | -                     | -                  | 9,300.00                | -                    | -                       |
| WW Struct & Imp Coll           | 354200            | 41,680.00               | -                    | -                     | -                  | 41,680.00               | 1,042.14             | (7,164.34)              |
| WW Collection Sewers Forced    | 360000            | 13,401.38               | -                    | -                     | -                  | 13,401.38               | 334.92               | (7,376.92)              |
| WW Collecting Mains            | 361100            | 345,892.10              | 16,136.34            | (1,296.00)            | -                  | 360,732.44              | 7,689.86             | (117,769.21)            |
| WW Collecting Mains Other      | 361101            | 70,768.41               | -                    | -                     | -                  | 70,768.41               | 1,181.40             | (29,346.63)             |
| WW Services Sewer              | 363000            | 49,428.48               | -                    | -                     | -                  | 49,428.48               | 1,195.56             | (29,982.30)             |
| WW Pump Equip Elect            | 371100            | 27,173.23               | -                    | (15,000.00)           | -                  | 12,173.23               | 1,086.61             | (5,947.73)              |
| WW TD Equipment                | 380000            | 282,282.20              | 266,315.45           | -                     | (3,155.65)         | 545,442.00              | 13,741.08            | (163,350.22)            |
| WW TD Equip Influent Lift St   | 380650            | 23,581.32               | 99,631.75            | -                     | -                  | 123,213.07              | 1,586.41             | (14,216.33)             |
| WW Outfall Sewer Lines         | 382000            | 33,742.59               | -                    | (309.66)              | -                  | 33,432.93               | 674.64               | (13,458.73)             |
| WW Office Furniture & Equipmen | 390000            | 7,216.00                | -                    | -                     | -                  | 7,216.00                | 1,030.68             | (9,263.53)              |
| WW Trans Equipment             | 391000            | 16,245.00               | -                    | -                     | -                  | 16,245.00               | 3,248.34             | (15,838.39)             |
| WW Misc Equipment              | 397000            | 9,723.00                | 7,731.70             | -                     | -                  | 17,454.70               | 1,439.64             | (10,699.80)             |
| <b>Total</b>                   |                   | <b>1,003,683,770.25</b> | <b>60,369,667.31</b> | <b>(3,331,727.66)</b> | <b>(34,894.88)</b> | <b>1,060,686,815.02</b> | <b>16,207,308.44</b> | <b>(266,560,639.86)</b> |

## Missouri-American Water Company

## Appendix 5

As of September 2006

|                                 | Account Number | Beginning Balance | YTD Additions | YTD Retirement | YTD Adj      | Current Balance | YTD Deprec Exp | Accum Deprec    |
|---------------------------------|----------------|-------------------|---------------|----------------|--------------|-----------------|----------------|-----------------|
| Completed Const not Classified  | 0              | -                 | -             | -              | -            | -               | -              | 252,427.02      |
| Organization                    | 301000         | 420,971.46        | 4,681.79      | -              | (247,513.79) | 178,139.46      | -              | 488,522.50      |
| Franchises                      | 302000         | 39,500.89         | -             | -              | -            | 39,500.89       | -              | -               |
| Land & Ld Rights SS             | 303200         | 1,681,716.63      | 25,641.32     | -              | (64.57)      | 1,707,293.38    | -              | -               |
| Land & Ld Rights P              | 303300         | 367,015.70        | -             | -              | -            | 367,015.70      | -              | -               |
| Land & Ld Rights WT             | 303400         | 1,579,103.84      | -             | -              | -            | 1,579,103.84    | -              | -               |
| Land & Ld Rights TD             | 303500         | 4,664,539.33      | -             | -              | 22,941.69    | 4,687,481.02    | -              | (1,778.72)      |
| Land & Land Rights AG           | 303600         | 20,432.09         | -             | -              | -            | 20,432.09       | -              | 5,095.17        |
| Struct & Imp SS                 | 304100         | 9,721,746.32      | 715,024.15    | -              | -            | 10,436,770.47   | 150,411.97     | (2,837,965.28)  |
| Struct & Imp P                  | 304200         | 7,459,111.05      | 202,977.98    | -              | -            | 7,662,089.03    | 55,554.81      | (906,173.25)    |
| Struct & Imp Pumps (STL)        | 304201         | 4,823,313.00      | 6,243.38      | -              | -            | 4,829,556.38    | 35,459.03      | (1,945,133.60)  |
| Struct & Imp Pump Boosters (ST  | 304202         | 2,706,381.55      | 11,552.74     | -              | -            | 2,717,934.29    | 11,389.22      | (969,644.06)    |
| Struct & Imp WT                 | 304300         | 32,672,138.03     | 729,082.35    | (1,544.72)     | -            | 33,399,675.66   | 274,457.61     | (4,543,706.94)  |
| Struct & Imp WT Nth Pit (STL)   | 304320         | 5,634,656.42      | 37,145.57     | -              | -            | 5,671,801.99    | 46,924.08      | (1,224,880.90)  |
| Struct & Imp WT Ctrl Pit 1 & 2  | 304330         | 2,632,531.64      | 11,181.72     | -              | -            | 2,643,713.36    | 21,954.34      | (1,122,964.80)  |
| Struct & Imp WT Ctrl Pit 3 (ST  | 304340         | 21,391,806.05     | 57,002.71     | -              | -            | 21,448,808.76   | 178,068.30     | (8,804,092.48)  |
| Struct & Imp WT Sth Pit (STL)   | 304350         | 2,122,198.46      | 63,325.44     | -              | -            | 2,185,523.90    | 18,078.60      | (842,984.29)    |
| Struct & Imp WT Meramec (STL)   | 304360         | 9,136,099.22      | 14,583.36     | -              | -            | 9,150,682.58    | 76,073.27      | (3,181,323.32)  |
| Struct & Imp TD                 | 304400         | 6,976,989.38      | 16,712.96     | (20,000.00)    | -            | 6,973,702.34    | 95,397.76      | (2,213,222.31)  |
| Struct & Imp TD Spec Cross (ST  | 304410         | 267,357.22        | -             | -              | -            | 267,357.22      | 20,043.81      | (253,664.16)    |
| Struct & Imp Offices            | 304600         | 897,612.31        | 21,813.61     | -              | -            | 919,425.92      | 16,843.12      | 297,411.20      |
| Struct & Imp Leasehold          | 304620         | 451,762.39        | -             | -              | -            | 451,762.39      | 8,901.63       | (252,726.69)    |
| Struct & Imp Leasehold          | 304621         | 339,727.80        | -             | -              | -            | 339,727.80      | 25,469.37      | (358,200.69)    |
| Struct & Imp Store,Shop,Gar     | 304700         | 583,696.78        | 15,567.05     | -              | -            | 599,263.83      | 9,873.00       | (157,707.44)    |
| Struct & Imp Misc               | 304800         | 3,556,700.10      | 48,301.70     | -              | -            | 3,605,001.80    | 18,186.12      | (842,428.19)    |
| Collect & Impounding            | 305000         | 111,065.96        | -             | -              | -            | 111,065.96      | 832.68         | (31,877.24)     |
| Lake, River & Other Intakes     | 306000         | 199,884.38        | -             | -              | 247,513.79   | 447,398.17      | 7,534.05       | 672,396.94      |
| Wells & Springs                 | 307000         | 5,932,322.45      | 707,990.58    | -              | -            | 6,640,313.03    | 97,122.03      | (891,634.86)    |
| Infiltration Galleries & Tunne  | 308000         | 1,803.84          | -             | -              | -            | 1,803.84        | -              | -               |
| Supply Mains                    | 309000         | 10,957,816.67     | -             | -              | -            | 10,957,816.67   | 143,763.93     | (1,099,570.56)  |
| Supply Mains Nth Pit (STL)      | 309100         | 245,687.37        | -             | -              | -            | 245,687.37      | 3,223.35       | (108,142.28)    |
| Supply Mains Ctrl Pit (STL)     | 309200         | 3,929,521.75      | -             | -              | -            | 3,929,521.75    | 51,554.34      | (1,736,232.54)  |
| Supply Mains Sth Pit (STL)      | 309300         | 337,448.04        | -             | -              | -            | 337,448.04      | 4,427.19       | (129,293.80)    |
| Supply Mains Meramec Pit (STL)  | 309400         | 1,313,863.54      | -             | -              | -            | 1,313,863.54    | 17,237.52      | (548,336.87)    |
| Power Generation Equip Other    | 310100         | 323,229.99        | 8,672.68      | -              | -            | 331,902.67      | 6,628.52       | (110,392.30)    |
| Boiler Plant Equipment P        | 310200         | 347.69            | -             | -              | -            | 347.69          | -              | -               |
| Pump Equip Steam                | 311100         | 6,907.18          | -             | -              | -            | 6,907.18        | -              | -               |
| Pump Equip Electric             | 311200         | 12,972,905.07     | 554,719.67    | (8,603.17)     | -            | 13,519,021.57   | 163,987.38     | (3,647,299.38)  |
| Pump Equip Elec Pre46 (STL)     | 311210         | 874,158.07        | -             | -              | -            | 874,158.07      | 8,830.53       | (16,683.09)     |
| Pump Equip Elec Post46 (STL)    | 311220         | 25,321,590.85     | -             | (500.00)       | -            | 25,321,090.85   | 326,515.68     | (10,371,572.94) |
| Pump Equip Elec Boosters Post4  | 311230         | 1,456,105.88      | 36,886.56     | -              | -            | 1,492,992.44    | -              | (855,224.27)    |
| Pump Equip Diesel               | 311300         | 145,006.19        | -             | -              | -            | 145,006.19      | -              | (37,140.03)     |
| Pump Equip Diesel StratmanLac   | 311310         | 207,945.82        | -             | -              | -            | 207,945.82      | 4,209.21       | (72,401.85)     |
| Pump Equip Diesel Ctrl Pit (ST  | 311320         | 1,698,802.66      | -             | -              | -            | 1,698,802.66    | 34,387.11      | (165,889.82)    |
| Pump Equip Hydraulic            | 311400         | 81,547.54         | -             | -              | -            | 81,547.54       | -              | -               |
| Pump Equip Other                | 311500         | 433,837.40        | 62,572.80     | -              | -            | 496,410.20      | 306.63         | (79,042.28)     |
| WT Equip Non-Media              | 320100         | 35,528,764.74     | 522,853.91    | (29,584.50)    | -            | 36,022,034.15   | 493,134.48     | (7,786,951.77)  |
| WT Equip Non-Med North (STL)    | 320120         | 7,178,315.28      | 913.18        | -              | -            | 7,179,228.46    | 99,775.98      | (2,908,259.94)  |
| WT Equip Non Media Ctrl 1 & 2   | 320130         | 2,256,218.61      | -             | -              | -            | 2,256,218.61    | 31,292.46      | (737,587.03)    |
| WT Equip Non Media Ctrl 3 (STL) | 320140         | 21,783,478.24     | 21,564.31     | -              | -            | 21,805,042.55   | 302,306.40     | (9,959,823.64)  |
| WT Equip Non Media Sth (STL)    | 320150         | 2,628,629.88      | -             | -              | -            | 2,628,629.88    | 36,457.65      | (1,237,713.92)  |
| WT Equip Non Media Mer (STL)    | 320160         | 7,354,925.56      | 998.71        | -              | -            | 7,355,924.27    | 102,014.87     | (3,247,927.30)  |
| WT Equip Filter Media           | 320200         | 664,832.80        | 238,802.23    | -              | -            | 903,635.03      | 1,777.77       | (5,490.44)      |
| Dist Reservoirs & Standpipes    | 330000         | 7,546,186.25      | 18,104.12     | -              | (22,941.69)  | 7,541,348.68    | 104,567.96     | (2,150,858.79)  |
| Elevated Tanks & Standpipes     | 330100         | 5,570,433.67      | 191,738.28    | -              | -            | 5,762,171.95    | 80,328.88      | (1,157,997.39)  |
| Ground Level Facilities         | 330200         | 10,587,634.06     | 3,541.31      | -              | -            | 10,591,175.37   | 146,863.35     | (3,485,045.82)  |
| TD Mains Not Classified by Siz  | 331001         | 32,551,779.03     | 203,956.21    | (14,124.10)    | -            | 32,741,611.14   | 318,573.34     | (7,241,715.45)  |
| TD Mains 4in & Less             | 331100         | 3,594,786.94      | 359,198.22    | (11,596.18)    | -            | 3,942,388.98    | 37,130.90      | (336,188.80)    |
| TD Mains 6in to 8in             | 331200         | 38,800,210.74     | 3,308,312.84  | (66,012.61)    | -            | 42,042,510.97   | 395,035.44     | (5,882,223.01)  |
| TD Mains 6in to 10in (TN)       | 331210         | 7,100.61          | -             | -              | -            | 7,100.61        | 133.11         | (4,771.22)      |
| TD Mains 10in to 16in           | 331300         | 42,368,762.14     | 2,887,699.55  | (27,878.23)    | -            | 45,228,583.46   | 426,809.36     | (5,877,759.09)  |
| TD Mains 18in & Grtr            | 331400         | 13,571,642.91     | 31,916.94     | -              | (6,428.26)   | 13,597,131.59   | 132,576.80     | (955,889.58)    |
| TD Main AC 4in (STL)            | 331601         | 2,193,437.77      | 441,424.92    | -              | -            | 2,634,862.69    | 15,197.34      | (426,682.71)    |
| TD Main CI <10in 00-28 (STL)    | 331602         | 2,763,578.80      | 29,831.13     | -              | -            | 2,793,409.93    | 16,235.84      | 1,061,394.65    |
| TD Main CI <10in 29-56 (STL)    | 331603         | 16,851,145.09     | 337,294.08    | -              | -            | 17,188,439.17   | 169,508.35     | (3,110,764.06)  |
| TD Main CI <10in 57-93 (STL)    | 331604         | 52,907,967.56     | 210,277.37    | (19,234.01)    | -            | 53,099,010.92   | 453,471.19     | (18,289,776.15) |
| TD Main CI 12in (STL)           | 331605         | 12,975,342.18     | 52,618.22     | (10,086.02)    | -            | 13,017,874.38   | 80,979.37      | (1,422,412.56)  |
| TD Main CI 16in (STL)           | 331606         | 19,124,068.13     | -             | -              | -            | 19,124,068.13   | 143,373.15     | (1,481,672.82)  |
| TD Main DI 6-8in (STL)          | 331607         | 211,862,243.10    | 19,986,639.45 | (490,148.98)   | -            | 231,358,733.57  | 2,730,144.03   | (57,912,747.98) |
| TD Main DI 12in (STL)           | 331608         | 53,297,102.29     | 4,641,978.08  | (1,807.15)     | -            | 57,937,273.22   | 567,910.66     | (14,424,313.99) |
| TD Main DI 16in> (STL)          | 331609         | 98,735,008.96     | 6,747,085.55  | -              | -            | 105,482,094.51  | 878,560.14     | (28,324,233.12) |

## Missouri-American Water Company

## Appendix 5

As of September 2006

|                                | Account Number | Beginning Balance       | YTD Additions        | YTD Retirement        | YTD Adj         | Current Balance         | YTD Deprec Exp       | Accum Deprec            |
|--------------------------------|----------------|-------------------------|----------------------|-----------------------|-----------------|-------------------------|----------------------|-------------------------|
| TD Main Galve 1in (STL)        | 331610         | 50,188.18               | -                    | -                     | -               | 50,188.18               | -                    | (9,804.18)              |
| TD Main LJ 20in (STL)          | 331611         | 4,499,594.49            | -                    | -                     | -               | 4,499,594.49            | 24,288.03            | (1,507,690.05)          |
| TD Main PL 6-8in (STL)         | 331612         | 666,786.70              | -                    | -                     | -               | 666,786.70              | 11,997.36            | (39,243.21)             |
| TD Main PL 12in (STL)          | 331613         | 274,276.98              | -                    | -                     | -               | 274,276.98              | 4,729.41             | (12,608.09)             |
| Fire Mains                     | 332000         | 485,107.66              | 38,914.46            | -                     | -               | 524,022.12              | 4,926.86             | (75,154.95)             |
| Services                       | 333000         | 21,239,463.71           | 1,369,382.45         | (764.80)              | -               | 22,608,081.36           | 341,401.05           | (5,025,031.40)          |
| Meters Bronze Case             | 334110         | 4,546,564.57            | 874,111.75           | (26,675.12)           | -               | 5,394,001.20            | 91,836.46            | (1,257,199.61)          |
| Meters Plastic Case            | 334120         | 90,711.03               | -                    | -                     | -               | 90,711.03               | 1,680.03             | (79,696.34)             |
| Meters Other                   | 334130         | 18,345,241.61           | 1,855,117.98         | (366,396.80)          | -               | 19,833,962.79           | 347,060.30           | (5,012,146.30)          |
| Meters Other-Rem Rdr Unts      | 334131         | 3,948,675.64            | 316,488.10           | (92,985.38)           | -               | 4,172,178.36            | 79,851.88            | (1,087,371.14)          |
| Meter Installations            | 334200         | 14,846,505.56           | 917,913.32           | (12,043.75)           | -               | 15,752,375.13           | 250,058.35           | (3,678,777.82)          |
| Meter Installation Other       | 334201         | 7,446,721.74            | 1,578,987.79         | (4,307.54)            | -               | 9,021,401.99            | 151,370.86           | (2,620,560.63)          |
| Hydrants                       | 335000         | 46,272,703.81           | 1,879,863.58         | (210,601.89)          | (6,615.40)      | 47,935,350.10           | 478,756.14           | (13,287,792.85)         |
| Other P/E Intangible           | 339100         | 2,294.00                | -                    | -                     | -               | 2,294.00                | -                    | -                       |
| Other P/E SS                   | 339200         | 1,729.62                | -                    | -                     | -               | 1,729.62                | -                    | -                       |
| Other P/E WT Res Hand Equip    | 339400         | 1,481,666.20            | -                    | -                     | -               | 1,481,666.20            | -                    | (81,890.89)             |
| Other P/E TD                   | 339500         | 18,610.15               | 16,665.63            | -                     | -               | 35,275.78               | 248.22               | (7,789.59)              |
| Other P/E CPS                  | 339600         | 284,734.98              | 49,235.83            | -                     | -               | 333,970.81              | -                    | (337,536.41)            |
| Office Furniture & Equip       | 340100         | 11,622,100.19           | 954.19               | (3,841.44)            | -               | 11,619,212.94           | 161,248.25           | (2,098,828.58)          |
| Comp & Periph Equip            | 340200         | 4,694,073.56            | 250,724.16           | -                     | -               | 4,944,797.72            | 102,891.06           | (1,081,338.76)          |
| Computer Software              | 340300         | 8,406,881.02            | 276,845.61           | -                     | (330.02)        | 8,683,396.61            | 1,909,088.31         | (2,979,168.33)          |
| Comp Software Personal         | 340320         | 251,666.57              | -                    | -                     | -               | 251,666.57              | -                    | (114,010.76)            |
| Data Handling Equipment        | 340400         | 247,562.79              | 75,231.78            | -                     | -               | 322,794.57              | 8,464.17             | (97,583.60)             |
| Other Office Equipment         | 340500         | 428,561.21              | 2,746.63             | -                     | -               | 431,307.84              | 14,246.50            | (197,145.40)            |
| Trans Equip Lt Duty Trks       | 341100         | 937,975.20              | -                    | (94,129.50)           | -               | 843,845.70              | 87,267.84            | (1,079,697.31)          |
| Trans Equip Hvy Duty Trks      | 341200         | 4,897,665.88            | 28,898.35            | -                     | -               | 4,926,564.23            | 6,291.06             | (4,332,851.15)          |
| Trans Equip Autos              | 341300         | 570,551.67              | 53,335.80            | (37,097.88)           | 453.18          | 587,242.77              | 59,254.78            | (457,524.32)            |
| Trans Equip Other              | 341400         | 64,599.06               | 7,225.75             | -                     | -               | 71,824.81               | -                    | (37,070.12)             |
| Stores Equipment               | 342000         | 327,793.79              | 1,519.93             | -                     | -               | 329,313.72              | 5,603.98             | (70,872.02)             |
| Tools,Shop,Garage Equip        | 343000         | 2,294,168.66            | 294,173.70           | (10,568.23)           | -               | 2,577,774.13            | 54,663.02            | (1,083,118.95)          |
| Tools,Shop,Garage Equip Other  | 343100         | 3,890,512.81            | 41,453.69            | (3,793.91)            | -               | 3,928,172.59            | 139,112.66           | (1,675,338.02)          |
| Laboratory Equipment           | 344000         | 1,686,964.34            | 58,365.50            | -                     | -               | 1,745,329.84            | 41,584.34            | (682,934.93)            |
| Laboratory Equip Other         | 344100         | 285,859.41              | -                    | -                     | -               | 285,859.41              | -                    | (116,359.02)            |
| Power Operated Equipment       | 345000         | 1,277,894.05            | 39,579.63            | (1,175.82)            | -               | 1,316,297.86            | 55,519.65            | (1,026,722.43)          |
| Comm Equip Non-Telephone       | 346100         | 1,251,441.52            | 54,066.93            | -                     | 18,393.56       | 1,323,902.01            | 47,081.36            | (581,666.25)            |
| Comm Equip Telephone           | 346200         | 129,458.46              | -                    | -                     | -               | 129,458.46              | 4,619.79             | (58,604.87)             |
| Misc Equipment                 | 347000         | 1,289,294.57            | 211,079.56           | (153.60)              | -               | 1,500,220.53            | 49,920.54            | (213,349.63)            |
| Other Tangible Property        | 348000         | 927,074.65              | -                    | -                     | -               | 927,074.65              | 31,634.37            | (348,493.11)            |
| WW Franchises                  | 352000         | 150.00                  | -                    | -                     | -               | 150.00                  | -                    | -                       |
| WW Land & Ld Rights Gen        | 353500         | 9,300.00                | -                    | -                     | -               | 9,300.00                | -                    | -                       |
| WW Struct & Imp Coll           | 354200         | 41,680.00               | 2,318.46             | -                     | -               | 43,998.46               | 795.69               | (7,960.03)              |
| WW Collection Sewers Forced    | 360000         | 13,401.38               | -                    | -                     | -               | 13,401.38               | 251.19               | (7,628.11)              |
| WW Collecting Mains            | 361100         | 360,732.44              | 82,612.42            | -                     | -               | 443,344.86              | 6,102.97             | (123,872.18)            |
| WW Collecting Mains Other      | 361101         | 70,768.41               | -                    | -                     | -               | 70,768.41               | 886.05               | (30,232.68)             |
| WW Services Sewer              | 363000         | 49,428.48               | -                    | -                     | -               | 49,428.48               | 896.67               | (30,878.97)             |
| WW Pump Equip Elect            | 371100         | 12,173.23               | -                    | -                     | -               | 12,173.23               | 365.04               | (6,312.77)              |
| WW TD Equipment                | 380000         | 545,442.00              | 175,105.08           | -                     | -               | 720,547.08              | 20,283.95            | (183,634.17)            |
| WW TD Equip Influent Lift St   | 380650         | 123,213.07              | 22,641.24            | -                     | -               | 145,854.31              | 4,024.40             | (18,240.73)             |
| WW Outfall Sewer Lines         | 382000         | 33,432.93               | -                    | -                     | -               | 33,432.93               | 501.30               | (13,960.03)             |
| WW Office Furniture & Equipmen | 390000         | 7,216.00                | -                    | -                     | -               | 7,216.00                | 773.10               | (10,036.63)             |
| WW Trans Equipment             | 391000         | 16,245.00               | -                    | -                     | -               | 16,245.00               | 2,435.76             | (18,274.15)             |
| WW Misc Equipment              | 397000         | 17,454.70               | 96,486.32            | -                     | -               | 113,941.02              | 2,229.22             | (12,929.02)             |
| <b>Total</b>                   |                | <b>1,060,686,815.02</b> | <b>54,260,474.35</b> | <b>(1,565,655.33)</b> | <b>5,408.49</b> | <b>1,113,387,042.53</b> | <b>14,304,046.98</b> | <b>(278,667,620.82)</b> |