

MISSOURI-AMERICAN WATER COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO UTILITY PLANT AT DECEMBER 31, 2002
(WHOLE LIFE WITH NET SALVAGE)

DEPRECIABLE GROUP		SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AT DECEMBER 31, 2002	CALCULATED ANNUAL		CALCULATED ACCRUED DEPRECIATION
(1)	(2)				(3)	(4)	
STRUCTURES & IMPROVEMENTS							
304 10	SOURCE OF SUPPLY	45-L1	0	149,813.87	3,326	2.22	20,870
304 20	POWER AND PUMPING	55-R2.5	(15)	6,648,260.23	138,846	2.09	688,863
304 30	WATER TREATMENT	80-R1	(15)	27,855,028.25	546,647	1.96	1,495,066
304 40	TRANSMISSION AND DISTRIBUTION	27-S3	(5)	1,310,727.54	50,922	3.89	217,684
304 61	OFFICE BUILDINGS	42-L0.5	(5)	1,509,846.58	37,731	2.50	341,184
304 70	SHOP AND GARAGE	45-R3	(5)	254,343.52	5,511	2.17	127,081
304 80	MISCELLANEOUS	50-R2.5	(5)	1,225,056.22	25,696	2.10	102,957
TOTAL STRUCTURES & IMPROVEMENTS					808,679		2,993,705
COLLECTING AND IMPOUNDING RESERVOIRS							
305 00	LAKE, RIVER AND OTHER INTAKES	80-R2.5	0	111,065.96	2,162	1.95	77,099
306 00	WELLS AND SPRINGS	65-R1.5	(10)	58,979.57	1,520	2.58	42,932
307 00	SUPPLY MAINS	60-R1	0	3,990,825.53	66,647	1.67	348,507
309 00		80-R2	(10)	10,936,028.16	150,370	1.37	658,577
POWER GENERATION EQUIPMENT							
310 10	BOILER PLANT EQUIPMENT	50-R2.5	0	323,229.99	6,465	2.00	56,538
310 20	ELECTRIC PUMPING EQUIPMENT	50-R2.5	0	347.27	7	2.02	259
311 00	WATER TREATMENT EQUIPMENT	30-R0.5	(5)	11,359,511.80	396,994	3.49	1,996,137
320 00	DISTRIBUTION RESERVOIRS & STANDPIPES	30-L0.5	(10)	31,461,145.03	1,152,422	3.66	3,603,197
330 00	MAINS - TRANSMISSION AND DISTRIBUTION	60-R3	(20)	8,201,531.53	164,359	2.00	2,481,704
331 00	MAINS - FIRE	90-R2.5	(25)	97,345,674.20	1,350,671	1.39	17,662,283
332 00	SERVICES	90-R2.5	(25)	413,649.09	5,739	1.39	46,990
333 00	METERS AND METER INSTALLATIONS	75-R1.5	(60)	16,560,093.46	352,399	2.13	3,325,663
334 00	FIRE HYDRANTS	20-L1.5	0	12,599,193.99	627,449	4.98	4,299,158
335 00		67-R2.5	(20)	8,373,079.23	149,711	1.79	1,871,048
MISCELLANEOUS INTANGIBLE PLANT - OTHER							
339 10	MISCELLANEOUS WATER TREATMENT - OTHER	25-SQ	0	2,294.00	92	4.01	229
339 40	MISCELLANEOUS TRANS. & DISTR. - OTHER	30-SQ	0	1,375,031.68	45,789	3.33	24,602
339 50		50-R3	0	18,610.15	372	2.00	11,535
339 60		30-SQ	0	284,734.98	9,482	3.33	52,192
TOTAL ACCOUNT 339					55,735		88,558
OFFICE FURNITURE							
340 10	COMPUTER HARDWARE	20-SQ	0	673,338.97	31,428	4.67	305,846
340 20		10-SQ	0	1,136,679.41	84,418	7.43	683,746

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TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO UTILITY PLANT AT DECEMBER 31, 2002
(WHOLE LIFE WITH NET SALVAGE)

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST AT DECEMBER 31, 2002 (4)	CALCULATED ANNUAL ACCRUAL AMOUNT (5)	ANNUAL ACCRUAL RATE (6)	CALCULATED ACCURED DEPRECIATION (7)
340.30 COMPUTER SOFTWARE	8-SQ	0	1,268,714.40	151,043	11.91	604,116
340.50 OTHER EQUIPMENT	15-SQ	0	236,171.07	13,613	5.76	74,925
TOTAL ACCOUNT 340			3,314,903.85	280,502		1,668,633
TRANSPORTATION EQUIPMENT						
341.10 LIGHT TRUCKS	7.5-L2	25	1,145,553.58	114,211	9.97	318,100
341.20 HEAVY TRUCKS	10-S2.5	25	96,394.79	7,230	7.50	47,856
341.30 AUTOS	5.5-L1.5	25	315,463.22	43,013	13.63	87,123
341.40 OTHER	15-S4	0	64,599.06	4,309	6.67	15,171
TOTAL ACCOUNT 341			1,622,010.65	168,763		488,250
STORES EQUIPMENT	25-SQ	0	207,997.27	7,756	3.73	37,329
343.00 TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	1,135,336.89	53,892	4.75	425,855
344.00 LABORATORY EQUIPMENT	15-SQ	0	540,063.99	34,727	6.43	164,298
345.00 POWER OPERATED EQUIPMENT	16-L2	20	525,709.41	26,273	5.00	147,391
346.10 COMMUNICATION EQUIPMENT - NON-TELEPHONE	15-SQ	0	281,387.12	14,065	5.00	147,417
346.20 COMMUNICATION EQUIPMENT - TELEPHONE	10-SQ	0	74,461.39	7,446	10.00	55,543
347.00 MISCELLANEOUS EQUIPMENT	15-SQ	0	348,146.61	21,235	6.10	103,184
348.00 OTHER TANGIBLE PROPERTY	20-SQ	0	885,577.82	44,279	5.00	681,235
TOTAL DEPRECIABLE PLANT			251,303,696.83	5,950,267		43,451,490
NONDEPRECIABLE PLANT						
301.00 ORGANIZATION			509,797.88			
302.00 FRANCHISES AND CONSENTS			39,650.89			
303.20 LAND AND LAND RIGHTS - SOURCE OF SUPPLY			1,372,144.50			
303.30 LAND AND LAND RIGHTS - PUMPING			81,483.30			
303.40 LAND AND LAND RIGHTS - WATER TREATMENT			33,419.10			
303.50 LAND AND LAND RIGHTS - TRANSMISSION & DISTRIBUTION			395,380.09			
303.60 LAND AND LAND RIGHTS - ADMINISTRATIVE			201,703.43			
TOTAL NONDEPRECIABLE PLANT			2,633,579.19			
TOTAL UTILITY PLANT			253,937,276.02	5,950,267		43,451,490

* LIFE SPAN PROCEDURE IS USED. SURVIVOR CURVE SHOWN IS INTERIM CURVE.

MISSOURI-AMERICAN WATER COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO UTILITY PLANT AT DECEMBER 31, 2002
(WHOLE LIFE WITH 0% NET SALVAGE)

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST AT DECEMBER 31, 2002 (4)	CALCULATED ANNUAL		CALCULATED ACCRUED DEPRECIATION (7)
					ACCRAUAL AMOUNT (5)	ACCRAUAL RATE (6)	
	STRUCTURES & IMPROVEMENTS						
304 10	SOURCE OF SUPPLY	45-L1	0	149,813.87	3,326	2.22	20,870
304 20	POWER AND PUMPING	55-R2.5	0	6,648,260.23	120,736	1.82	599,011
304 30	WATER TREATMENT	80-R1	0	27,855,028.25	475,346	1.71	1,300,057
304 40	TRANSMISSION AND DISTRIBUTION	27-S3	0	1,310,727.54	48,497	3.70	207,320
304 61	OFFICE BUILDINGS	42-L0.5	0	1,509,846.58	35,934	2.38	324,938
304 70	SHOP AND GARAGE	45-R3	0	254,343.52	5,249	2.06	121,027
304 80	MISCELLANEOUS	50-R2.5	0	1,225,056.22	24,472	2.00	98,055
	TOTAL STRUCTURES & IMPROVEMENTS			38,953,076.21	713,560		2,671,278
	COLLECTING AND IMPOUNDING RESERVOIRS						
305 00	LAKE, RIVER AND OTHER INTAKES	80-R2.5	0	111,065.96	2,162	1.95	77,099
306 00	WELLS AND SPRINGS	65-R1.5	0	58,979.57	1,382	2.34	39,030
307 00	SUPPLY MAINS	60-R1	0	3,990,825.53	66,647	1.67	348,507
309 00		80-R2	0	10,936,028.16	136,700	1.25	598,710
	POWER GENERATION EQUIPMENT						
310 10	BOILER PLANT EQUIPMENT	50-R2.5	0	323,229.99	6,465	2.00	56,538
310 20	ELECTRIC PUMPING EQUIPMENT	30-R0.5	0	347.27	7	2.02	259
311 00	WATER TREATMENT EQUIPMENT	30-L0.5	0	11,359,511.80	378,089	3.33	1,901,086
320 00	DISTRIBUTION RESERVOIRS & STANDPIPES	60-R3	0	31,461,145.03	1,047,656	3.33	3,275,633
330 00	MAINS - TRANSMISSION AND DISTRIBUTION	90-R2.5	0	8,201,531.53	136,966	1.67	2,068,085
331 00	MAINS - FIRE	90-R2.5	0	97,345,674.20	1,080,537	1.11	14,129,823
332 00	SERVICES	75-R1.5	0	413,649.09	4,591	1.11	37,592
333 00	METERS AND METER INSTALLATIONS	20-L1.5	0	16,560,093.46	220,249	1.33	2,078,541
334 00	FIRE HYDRANTS	67-R2.5	0	12,599,193.99	627,449	4.98	4,299,158
335 00			0	8,373,079.23	124,759	1.49	1,559,207
	MISCELLANEOUS INTANGIBLE PLANT - OTHER		0	2,294.00	92	4.01	229
339 10	MISCELLANEOUS WATER TREATMENT - OTHER	30-SQ	0	1,375,031.68	45,789	3.33	24,602
339 50	MISCELLANEOUS TRANS. & DISTR. - OTHER	50-R3	0	18,610.15	372	2.00	11,535
339 60	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE	30-SQ	0	284,734.98	9,482	3.33	52,192
	TOTAL ACCOUNT 339			1,680,670.81	55,735		88,558
	OFFICE FURNITURE		0				
340 10	COMPUTER HARDWARE	20-SQ	0	673,338.97	31,428	4.67	305,846
340 20		10-SQ	0	1,136,679.41	84,418	7.43	683,746

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340 30 COMPUTER SOFTWARE	8-SQ	0	1,268,714.40	151,043	11.91	604,116
340 50 OTHER EQUIPMENT	15-SQ	0	236,171.07	13,613	5.76	74,925
TOTAL ACCOUNT 340			3,314,903.85	280,502		1,668,633
TRANSPORTATION EQUIPMENT						
341 10 LIGHT TRUCKS	7.5-L2	0	1,145,553.58	152,282	13.29	424,133
341 20 HEAVY TRUCKS	10-S2.5	0	96,394.79	9,639	10.00	63,810
341 30 AUTOS	5.5-L1.5	0	315,463.22	57,351	18.18	116,164
341 40 OTHER	15-S4	0	64,599.06	4,309	6.67	15,171
TOTAL ACCOUNT 341			1,622,010.65	223,581		619,278
STORES EQUIPMENT	25-SQ	0	207,997.27	7,756	3.73	37,329
343 00 TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	1,135,336.89	53,892	4.75	425,855
344 00 LABORATORY EQUIPMENT	15-SQ	0	540,063.99	34,727	6.43	164,298
345 00 POWER OPERATED EQUIPMENT	16-L2	0	525,709.41	32,841	6.25	184,239
346 10 COMMUNICATION EQUIPMENT - NON-TELEPHONE	15-SQ	0	281,387.12	14,065	5.00	147,417
346 20 COMMUNICATION EQUIPMENT - TELEPHONE	10-SQ	0	74,461.39	7,446	10.00	55,543
347 00 MISCELLANEOUS EQUIPMENT	15-SQ	0	348,146.61	21,235	6.10	103,184
348 00 OTHER TANGIBLE PROPERTY	20-SQ	0	885,577.82	44,279	5.00	681,235
TOTAL DEPRECIABLE PLANT			251,303,696.83	5,323,278		37,316,115
NONDEPRECIABLE PLANT						
301 00 ORGANIZATION			509,797.88			
302 00 FRANCHISES AND CONSENTS			39,650.89			
303 20 LAND AND LAND RIGHTS - SOURCE OF SUPPLY			1,372,144.50			
303 30 LAND AND LAND RIGHTS - PUMPING			81,483.30			
303 40 LAND AND LAND RIGHTS - WATER TREATMENT			33,419.10			
303 50 LAND AND LAND RIGHTS - TRANSMISSION & DISTRIBUTION			395,380.09			
303 60 LAND AND LAND RIGHTS - ADMINISTRATIVE			201,703.43			
TOTAL NONDEPRECIABLE PLANT			2,633,579.19			
TOTAL UTILITY PLANT			253,937,276.02	5,323,278		37,316,115

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