

Missouri-American Water Company

Appendix 5

As of December 2001

	Account Number	Beginning Balance	YTD Additions	YTD Retirement	YTD Adj	Current Balance	YTD Deprec Exp	Accum 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	1,896.56	(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 Plt (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 Plt 1 & 2	304330	2,571,143.76	-	-	-	2,571,143.76	97,097.12	(908,868.24)
Struct & Imp WT Ctrl Plt 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 Plt (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 Plt (STL)	309100	247,150.37	-	(1,463.00)	-	245,687.37	7,482.98	(81,142.91)
Supply Mains Ctrl Plt (STL)	309200	3,929,521.75	-	-	-	3,929,521.75	119,428.68	(1,319,333.23)
Supply Mains Sth Plt (STL)	309300	354,118.04	-	-	-	354,118.04	8,057.27	(112,967.00)
Supply Mains Meramec Plt (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 Plt (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)

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As of December 2001

	Account Number	Beginning Balance	YTD Additions	YTD Retirement	YTD Adj	Current Balance	YTD Deprec Exp	Accum 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 Units	334131	2,774,927.86	954.91	-	-	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)
Total		775,934,649.19	32,304,147.71	(3,043,599.76)	(10,497.29)	805,184,699.85	19,803,722.13	(196,952,781.19)

Missouri-American Water Company

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As of December 2002

	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	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 Plt (STL)	304320	2,824,256.55	851,069.63	-	-	3,675,326.18	102,144.56	(900,132.76)
Struct & Imp WT Ctrl Plt 1 & 2	304330	2,571,143.76	50,961.82	-	-	2,622,105.58	66,418.78	(975,287.02)
Struct & Imp WT Ctrl Plt 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 Plt (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	111,066.96	-	-	-	111,066.96	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 Plt (STL)	309100	245,687.37	-	-	-	245,687.37	7,591.74	(88,734.65)
Supply Mains Ctrl Plt (STL)	309200	3,929,521.75	-	-	-	3,929,521.75	113,956.13	(1,433,289.36)
Supply Mains Sth Plt (STL)	309300	354,118.04	-	-	-	354,118.04	8,286.36	(121,253.36)
Supply Mains Meramec Plt (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 Plt (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	(4,450,101.75)
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	27,887.89	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	54,813,426.25	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	#####	(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 Number	Beginning Balance	YTD Additions	YTD Retirement	YTD Adj	Current Balance	YTD Deprec Exp	Accum 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	(558,432.30)
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	(212,772.68)
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)
Total		805,184,699.85	#####	(2,782,386.22)	23,510,602.08	893,989,700.44	21,412,707.49	(222,383,645.66)

Missouri-American Water Company

Appendix 5

As of December 2003

	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	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	(2,317,165.40)
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	(1,882,089.38)
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	890,108.67	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)
Collect & 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 & Tunne	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	(27,668.07)	-	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	(2,875,681.80)
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	(2,948,044.98)
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)	29,688,804.09	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 & Grtr	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	12,554,897.56	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 Number	Beginning Balance	YTD Additions	YTD Retirement	YTD Adj	Current Balance	YTD Deprec Exp	Accum 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 Unts	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	56,924.16	(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	5,163.40	(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)
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	404.88	(9,939.92)
WW Services Sewer	363000	7,950.51	-	-	-	7,950.51	159.00	(3,901.69)
WW Outfall Sewer Lines	382000	33,742.59	-	-	-	33,742.59	505.92	(12,419.14)
Total		893,989,700.44	61,103,092.00	(4,340,448.19)	(756,103.15)	949,996,241.10	23,278,745.89	(241,048,436.89)

Missouri-American Water Company

Appendix 5

As of December 2004

	Account Number	Beginning Balance	YTD Additions	YTD Retirement	YTD Adj	Current Balance	YTD Deprec Exp	Accum 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	(2,486,862.40)
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	9,136,655.13	440.64	-	-	9,136,095.77	101,370.08	(3,003,879.93)
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	46,075.54	(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	(43,585.53)	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	12,945,551.76	(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 Number	Beginning Balance	YTD Additions	YTD Retirement	YTD Adj	Current Balance	YTD Deprec Exp	Accum 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)
Total		949,996,241.10	56,763,087.00	(4,862,757.82)	1,076,984.05	1,002,973,554.33	15,422,728.12	(252,927,222.16)

Missouri-American Water Company

Appendix 5

As of December 2005

	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	495,128.17	(74,156.71)	-	(247,513.46)	173,458.00	-	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	-	(9,311.11)	4,664,567.00	-	(1,778.72)
Land & Land Rights AG	303600	20,432.09	-	-	-	20,432.09	-	5,096.17
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	-	-	(8,796.31)	888,816.00	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	-	247,513.62	447,398.00	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	(7,852.56)
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)	12,615,256.97	45,167,036.00	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	-	3,214.35	13,568,429.00	175,828.24	(823,112.78)
TD Main AC 4in (STL)	331601	1,777,281.28	427,116.53	(10,960.04)	(2,612.77)	2,190,825.00	16,525.21	(411,485.37)
TD Main CI <10in 00-28 (STL)	331602	2,764,426.56	39.81	(887.57)	7,453.20	2,771,032.00	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)	(20,232.60)	52,890,561.00	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)	(11,607,252.10)	200,254,991.00	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)	(976,175.96)	97,758,833.00	1,097,293.29	(27,445,672.98)

Missouri-American Water Company

Appendix 5

As of December 2005

	Account Number	Beginning Balance	YTD Additions	YTD Retirement	YTD Adj	Current Balance	YTD Deprec Exp	Accum 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	680,601.94	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)	(19,799.71)	21,219,664.00	392,946.89	(4,679,377.38)
Meters Bronze Case	334110	3,808,999.04	756,077.40	(18,511.87)	(12,758.57)	4,533,806.00	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)	(26,916.61)	18,318,325.00	435,782.17	(5,015,152.27)
Meters Other-Rem Rdr Unts	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)	(681.56)	14,845,824.00	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)	5,649.19	46,278,353.00	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)	(8,872,824.19)	2,749,276.00	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	-	(0.18)	1,689,708.00	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)	(8,441.08)	1,261,394.00	59,032.21	(534,584.89)
Comm Equip Telephone	346200	113,974.23	15,484.23	-	18,393.54	147,852.00	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)
Total		1,003,683,770.25	60,369,667.31	(3,331,727.66)	(8,923,856.26)	1,051,797,853.64	16,207,308.44	(266,560,639.86)

Missouri-American Water Company

Appendix 5

As of December 2006

	Account Number	Beginning Balance	YTD Additions	YTD Retirement	YTD Adj	Current Balance	YTD Deprec Exp	Accum Deprec
Completed Const not Classified	0	-	-	-	-	-	-	-
Organization	301000	173,458.00	5,688.12	-	-	179,146.12	-	25,006.95
Franchises	302000	39,500.89	-	-	-	39,500.89	-	-
Land & Ld Rights SS	303200	1,681,716.63	25,576.88	-	-	1,707,293.51	-	-
Land & Ld Rights P	303300	367,015.70	-	-	-	367,015.70	-	-
Land & Ld Rights WT	303400	1,579,103.84	(123,515.00)	-	-	1,455,588.84	-	-
Land & Ld Rights TD	303500	4,664,567.00	40,782.97	-	22,941.69	4,728,291.66	-	741,641.86
Land & Land Rights AG	303600	20,432.09	-	-	-	20,432.09	-	-
Struct & Imp SS	304100	9,721,746.32	882,389.26	-	-	10,604,135.58	203,341.47	(3,024,015.65)
Struct & Imp P	304200	7,459,111.05	460,369.91	-	0.00	7,919,480.96	74,632.03	(900,358.22)
Struct & Imp Pumps (STL)	304201	4,823,313.00	24,743.86	-	-	4,848,056.86	47,316.70	(2,429,373.02)
Struct & Imp Pump Boosters (ST)	304202	2,706,381.55	11,642.92	-	-	2,718,024.47	15,192.82	(775,506.12)
Struct & Imp WT	304300	32,672,138.03	742,963.83	(8,676.54)	(0.00)	33,406,425.32	367,127.95	(4,706,817.93)
Struct & Imp WT Nth Pit (STL)	304320	5,634,656.42	262,443.59	-	-	5,897,100.01	63,051.37	(2,312,100.19)
Struct & Imp WT Ctrl Pit 1 & 2	304330	2,632,531.64	47,216.39	-	-	2,679,748.03	29,322.00	(2,152,626.23)
Struct & Imp WT Ctrl Pit 3 (ST)	304340	21,391,806.05	63,262.88	(2,499.99)	-	21,452,568.94	237,575.81	(10,173,666.18)
Struct & Imp WT Sth Pit (STL)	304350	2,122,198.46	253,152.88	-	-	2,375,351.34	24,316.21	(1,240,837.18)
Struct & Imp WT Meramec (STL)	304360	9,136,099.22	35,069.97	-	-	9,171,169.19	101,475.13	(4,056,294.68)
Struct & Imp TD	304400	6,976,989.38	17,167.26	(20,000.00)	-	6,974,156.64	127,116.16	(2,782,623.66)
Struct & Imp TD Spec Cross (ST)	304410	267,357.22	-	-	-	267,357.22	26,725.08	(322,127.02)
Struct & Imp AG	304500	-	-	-	-	-	-	-
Struct & Imp Offices	304600	888,816.00	46,841.00	(16,122.00)	(13,682.05)	905,852.95	22,520.12	(76,497.56)
Struct & Imp Leasehold	304620	451,762.39	-	-	(445,965.99)	5,796.40	(243,040.51)	(129,663.08)
Struct & Imp Leasehold	304621	339,727.80	-	-	-	339,727.80	33,959.16	(238,120.43)
Struct & Imp Store, Shop, Gar	304700	583,696.78	16,349.20	-	-	600,045.98	13,213.20	(43,015.96)
Struct & Imp Misc	304800	3,556,700.10	138,633.21	-	-	3,695,333.31	24,769.81	(1,112,687.32)
Collect & Impounding	305000	111,065.96	-	-	-	111,065.96	1,110.24	(82,977.34)
Lake, River & Other Intakes	306000	447,398.00	-	-	-	447,398.00	9,770.16	594,243.37
Wells & Springs	307000	5,932,322.45	727,101.89	-	-	6,659,424.34	130,318.74	(940,293.44)
Infiltration Galleries & Tunnels	308000	1,803.84	-	-	-	1,803.84	-	-
Supply Mains	309000	10,957,816.67	3,133.37	-	-	10,960,950.04	191,689.81	(1,432,221.71)
Supply Mains Nth Pit (STL)	309100	245,687.37	-	-	-	245,687.37	4,297.80	(163,801.71)
Supply Mains Ctrl Pit (STL)	309200	3,929,521.75	-	-	-	3,929,521.75	68,739.12	(1,877,888.07)
Supply Mains Sth Pit (STL)	309300	337,448.04	-	-	-	337,448.04	5,902.92	(326,232.69)
Supply Mains Meramec Pit (STL)	309400	1,313,863.54	-	-	-	1,313,863.54	22,983.36	(684,893.40)
Power Generation Equip Other	310100	323,229.99	8,875.58	-	-	332,105.57	8,868.04	(68,517.97)
Boiler Plant Equipment P	310200	347.69	-	-	-	347.69	-	-
Pump Equip Steam	311100	6,907.18	-	-	-	6,907.18	-	-
Pump Equip Electric	311200	12,972,906.07	906,009.73	(101,016.53)	-	13,777,898.27	219,729.05	(2,519,380.29)
Pump Equip Elec Pre46 (STL)	311210	874,158.07	-	-	-	874,158.07	11,774.04	(19,626.60)
Pump Equip Elec Post46 (STL)	311220	25,321,590.85	2,128.81	(500.00)	-	25,323,219.66	435,355.85	(12,754,971.29)
Pump Equip Elec Boosters Post4	311230	1,456,105.88	36,968.00	-	-	1,493,073.88	-	(1,734,431.33)
Pump Equip Diesel	311300	145,006.19	-	-	-	145,006.19	-	(30,680.40)
Pump Equip Diesel Stratman/Lac	311310	207,945.82	-	-	-	207,945.82	5,612.28	(16,836.84)
Pump Equip Diesel Ctrl Pit (ST)	311320	1,698,802.66	-	-	-	1,698,802.66	45,849.48	(1,209,035.23)
Pump Equip Hydraulic	311400	81,547.54	-	-	-	81,547.54	-	-
Pump Equip Other	311500	433,837.40	67,926.74	-	-	501,764.14	408.84	(131,750.45)
WT Equip Non-Media	320100	35,528,764.74	788,002.97	(48,665.60)	(0.00)	36,268,102.11	657,778.89	(8,265,286.18)
WT Equip Non-Med North (STL)	320120	7,178,315.28	919.29	-	-	7,179,234.57	133,036.72	(3,794,283.39)
WT Equip Non Media Ctrl 1 & 2	320130	2,256,218.61	-	-	-	2,256,218.61	41,723.28	(2,208,158.76)
WT Equip Non Media Ctrl 3 (STL)	320140	21,783,478.24	21,988.46	-	-	21,805,466.70	403,108.42	(9,354,008.69)
WT Equip Non Media Sth (STL)	320150	2,628,629.88	-	-	-	2,628,629.88	48,610.20	(1,959,451.97)
WT Equip Non Media Mer (STL)	320160	7,354,925.56	1,006.93	-	-	7,355,932.49	136,022.40	(4,291,034.82)
WT Equip Filter Media	320200	664,832.80	412,711.55	-	-	1,077,544.35	2,183.52	(7,216.73)
Dist Reservoirs & Standpipes	330000	7,546,186.25	86,024.88	(6,173.59)	(22,941.69)	7,603,095.85	139,588.43	(2,646,035.34)
Elevated Tanks & Standpipes	330100	5,570,433.67	299,488.77	-	-	5,869,922.44	107,135.42	(997,488.55)
Ground Level Facilities	330200	10,587,634.06	3,658.55	-	-	10,591,292.61	195,827.94	(4,874,354.53)
TD Mains Not Classified by Siz	331001	45,167,036.00	568,513.56	(18,318.45)	(12,615,257.02)	33,101,974.09	422,948.77	(18,998,914.69)
TD Mains 4in & Less	331100	3,594,786.94	446,817.48	(17,308.05)	-	4,024,296.37	50,079.25	(41,732.93)
TD Mains 6in to 8in	331200	38,800,210.74	4,658,902.28	(74,099.91)	-	43,385,013.11	534,299.93	(1,563,328.72)
TD Mains 6in to 10in (TN)	331210	7,100.61	-	-	-	7,100.61	177.48	(4,815.59)
TD Mains 10in to 16in	331300	42,368,762.14	3,749,078.79	(40,723.77)	-	46,077,117.16	574,629.37	(1,820,941.00)
TD Mains 18in & Grtr	331400	13,568,429.00	82,651.83	-	-	13,651,080.83	176,810.89	(692,566.22)
TD Main AC 4in (STL)	331601	2,190,825.00	628,328.44	-	2,612.40	2,821,765.84	20,848.23	(973,612.02)
TD Main CI <10in 00-28 (STL)	331602	2,771,032.00	30,020.91	(243.88)	-	2,800,809.03	21,680.46	(1,401,154.95)
TD Main CI <10in 29-56 (STL)	331603	16,851,145.09	421,892.29	-	-	17,273,037.38	226,864.58	(13,385,805.48)
TD Main CI <10in 57-93 (STL)	331604	52,890,561.00	212,199.92	(20,629.91)	17,406.48	53,099,537.49	604,748.27	(32,094,764.63)
TD Main CI 12in (STL)	331605	12,975,342.18	61,286.60	(10,086.02)	-	13,026,542.76	107,986.50	(5,374,164.24)
TD Main CI 16in (STL)	331606	19,124,068.13	-	-	-	19,124,068.13	191,164.20	(9,277,824.18)
TD Main DI 6-8in (STL)	331607	200,254,991.00	31,704,186.79	(872,247.09)	11,606,896.02	242,693,826.72	3,693,682.08	(33,842,985.63)
TD Main DI 12in (STL)	331608	53,297,102.29	6,037,822.99	(1,807.15)	-	59,333,118.13	765,800.83	(9,116,906.23)

Missouri-American Water Company

Appendix 5

As of December 2006

	Account Number	Beginning Balance	YTD Additions	YTD Retirement	YTD Adj	Current Balance	YTD Deprec Exp	Accum Deprec
TD Main DI 16in> (STL)	331609	97,758,833.00	8,206,031.54	-	976,175.65	106,941,040.19	1,183,985.40	(15,046,558.32)
TD Main Galve 1in (STL)	331610	50,188.18	-	-	-	50,188.18	-	(98,765.60)
TD Main LJ 20in (STL)	331611	4,499,594.49	-	-	-	4,499,594.49	32,384.04	(1,631,682.08)
TD Main PL 6-8in (STL)	331612	666,786.70	-	-	-	666,786.70	15,996.48	(43,242.33)
TD Main PL 12in (STL)	331613	274,276.98	-	-	-	274,276.98	6,305.88	(14,184.56)
TD Main DI 4in (STL)	331614	-	5,774.77	-	-	5,774.77	-	-
Fire Mains	332000	485,107.66	44,251.61	-	-	529,359.27	6,642.12	(75,206.64)
Services	333000	21,219,664.00	1,955,539.86	(12,104.54)	12,166.47	23,175,265.79	456,111.25	(5,173,643.23)
Meters Bronze Case	334110	4,533,806.00	1,155,029.28	(32,637.15)	-	5,656,198.13	125,989.71	(52,638.88)
Meters Plastic Case	334120	90,711.03	-	-	-	90,711.03	2,233.14	(7,927.21)
Meters Other	334130	18,318,325.00	2,785,949.25	(476,848.29)	-	20,627,425.96	471,856.64	(7,371,539.23)
Meters Other-Rem Rdr Units	334131	3,948,675.64	336,685.72	(92,985.38)	-	4,192,375.98	106,622.08	(1,740,072.54)
Meter Installations	334200	14,845,824.00	1,291,559.99	(28,637.10)	-	16,108,746.89	335,620.42	(3,610,135.23)
Meter Installation Other	334201	7,446,721.74	2,180,025.39	(4,307.54)	-	9,622,439.59	210,086.91	(3,884,965.49)
Hydrants	335000	46,278,353.00	2,785,479.95	(390,132.90)	1,948.07	48,675,648.12	635,810.23	(15,102,442.26)
Other P/E Intangible	339100	2,294.00	1,122.25	-	-	3,416.25	-	(306,586.00)
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	-	(79,969.50)
Other P/E TD	339500	18,610.15	16,795.72	-	-	35,405.87	362.86	(7,856.45)
Other P/E CPS	339600	284,734.98	52,133.77	-	-	336,868.75	-	(341,659.16)
Office Furniture & Equip	340100	2,749,276.00	51,934.10	(6,229.44)	-	2,794,980.66	215,063.52	(2,599,518.07)
Comp & Periph Equip	340200	4,694,073.56	939,342.54	-	0.00	5,633,416.10	141,135.56	(518,830.46)
Computer Software	340300	8,406,881.02	417,692.31	-	-	8,824,573.33	999,888.66	(3,113,833.50)
Comp Software Personal	340320	251,666.57	-	-	-	251,666.57	-	(17,729.95)
Data Handling Equipment	340400	247,562.79	95,333.53	-	-	342,896.32	12,183.97	(53,684.50)
Other Office Equipment	340500	428,561.21	10,959.80	-	-	439,521.01	18,965.21	(123,712.78)
Trans Equip Lt Duty Trks	341100	937,975.20	-	(151,710.36)	-	786,264.84	113,066.97	(1,396,882.84)
Trans Equip Hvy Duty Trks	341200	4,897,665.88	29,123.93	(762,885.74)	-	4,163,904.07	614,521.69	(3,071,128.83)
Trans Equip Autos	341300	570,551.67	53,335.80	(85,369.70)	-	538,517.77	72,097.52	(659,888.90)
Trans Equip Other	341400	64,599.06	7,744.55	(10,347.15)	-	61,996.46	-	(306,205.54)
Stores Equipment	342000	327,793.79	6,349.11	(230.84)	-	333,912.06	7,498.79	255,370.16
Tools,Shop, Garage Equip	343000	2,294,168.66	511,672.94	(21,007.81)	(0.00)	2,784,833.79	71,516.63	(1,370,164.49)
Tools,Shop, Garage Equip Other	343100	3,890,512.81	47,616.37	(3,793.91)	-	3,934,335.27	185,858.37	(1,982,038.23)
Laboratory Equipment	344000	1,689,708.00	61,975.69	(7,255.24)	-	1,744,428.45	55,702.76	(722,284.01)
Laboratory Equip Other	344100	285,859.41	-	-	-	285,859.41	-	(197,484.53)
Power Operated Equipment	345000	1,277,894.05	51,350.58	(103,085.29)	-	1,226,159.34	144,112.96	(869,865.37)
Comm Equip Non-Telephone	346100	1,261,394.00	62,381.50	-	18,393.56	1,342,169.06	62,819.19	(669,508.72)
Comm Equip Telephone	346200	147,852.00	3,938.23	-	(18,393.56)	133,396.67	6,208.26	(101,233.71)
Misc Equipment	347000	1,289,294.57	409,343.80	(234.18)	(0.00)	1,698,404.19	71,227.14	(252,124.45)
Other Tangible Property	348000	927,074.65	-	-	-	927,074.65	42,179.16	(244,279.42)
WW Franchises	352000	150.00	-	-	-	150.00	-	-
WW Land & Ld Rights Gen	353500	9,300.00	-	-	-	9,300.00	-	(2,543.00)
WW Struct & Imp Coll	354200	41,680.00	2,324.07	-	-	44,004.07	1,070.57	(8,234.91)
WW Collection Sewers Forced	360000	13,401.38	-	-	-	13,401.38	334.92	(7,711.84)
WW Collecting Mains	361100	360,732.44	85,679.72	-	-	446,412.16	8,584.07	(130,367.19)
WW Collecting Mains Other	361101	70,768.41	-	-	-	70,768.41	1,181.40	(30,528.03)
WW Services Sewer	363000	49,428.48	-	-	-	49,428.48	1,195.56	(32,912.17)
WW Pump Equip Elect	371100	12,173.23	-	-	-	12,173.23	486.72	(6,434.45)
WW TD Equipment	380000	545,442.00	320,052.79	-	-	865,494.79	29,058.90	(192,409.12)
WW TD Equip Influent Lift St	380650	123,213.07	28,631.99	-	-	151,845.06	5,514.39	(19,725.02)
WW Outfall Sewer Lines	382000	33,432.93	-	-	-	33,432.93	668.40	(5,835.91)
WW Office Furniture & Equipmen	390000	7,216.00	-	-	-	7,216.00	1,030.80	(10,294.33)
WW Trans Equipment	391000	16,245.00	-	-	-	16,245.00	3,247.68	(19,086.07)
WW Misc Equipment	397000	17,454.70	99,207.16	-	-	116,661.86	5,293.14	(12,320.11)
Depreciation Charged to Other							(1,431,981.00)	
Total		1,051,797,853.64	79,030,796.14	(3,448,921.04)	(457,699.97)	1,126,922,028.77	16,637,496.37	(299,178,297.48)

Missouri-American Water Company

Appendix 5

As of December 2007

	Account Number	Beginning Balance	YTD Additions	YTD Retirement	YTD Adj	Current Balance	YTD Deprec Exp	Accum Deprec
Organization	301000	179,146.12	271,976.30	-	(221,309.16)	229,813.26	-	25,006.95
Franchises	302000	39,500.89	-	-	-	39,500.89	-	-
Land & Ld Rights SS	303200	1,707,293.51	0.07	-	-	1,707,293.58	-	-
Land & Ld Rights P	303300	367,015.70	-	-	-	367,015.70	-	-
Land & Ld Rights WT	303400	1,455,588.84	274,386.11	-	-	1,729,974.95	-	-
Land & Ld Rights TD	303500	4,728,291.66	7,053.11	-	-	4,735,344.77	-	741,641.86
Land & Land Rights AG	303600	20,432.09	-	-	-	20,432.09	-	-
Struct & Imp SS	304100	10,604,135.58	3,025,852.73	(230.16)	-	13,629,758.15	242,582.83	(3,266,993.25)
Struct & Imp P	304200	7,919,480.96	324,239.61	(159.72)	(1,612.83)	8,241,948.02	77,467.09	(977,439.31)
Struct & Imp Pumps (STL)	304201	4,848,056.86	150,216.65	(2,613.92)	-	4,995,659.59	47,957.54	(2,474,717.10)
Struct & Imp Pump Boosters (ST	304202	2,718,024.47	252,042.85	-	-	2,970,067.32	17,368.39	(792,874.51)
Struct & Imp WT	304300	33,406,425.32	443,972.97	(438.78)	21,085.63	33,871,045.14	372,473.99	(5,078,245.73)
Struct & Imp WT Nth Plt (STL)	304320	5,897,100.01	2,229,464.33	(4,311.75)	-	8,122,252.59	77,551.21	(2,386,315.55)
Struct & Imp WT Ctrl Plt 1 & 2	304330	2,679,748.03	22,617.48	(2,192.76)	-	2,700,172.75	29,781.79	(2,180,195.26)
Struct & Imp WT Ctrl Plt 3 (ST	304340	21,452,568.94	2,200,644.89	-	-	23,653,213.83	249,233.76	(10,422,882.74)
Struct & Imp WT Sth Plt (STL)	304350	2,375,351.34	783,277.11	-	-	3,158,628.45	27,911.82	(1,268,515.82)
Struct & Imp WT Meramec (STL)	304360	9,171,169.19	29,771.14	-	-	9,200,940.33	101,963.44	(4,158,258.12)
Struct & Imp TD	304400	6,974,156.64	860,753.90	(32,166.71)	8,591.15	7,811,334.98	137,136.82	(2,887,660.73)
Struct & Imp TD Spec Cross (ST	304410	267,357.22	-	-	-	267,357.22	26,733.09	(348,860.11)
Struct & Imp AG	304500	-	70,947.42	-	-	70,947.42	234.04	(610.48)
Struct & Imp Offices	304600	905,852.95	766,482.07	(229.30)	0.01	1,672,105.73	25,722.10	(113,019.27)
Gen Structures - HVAC	304610	-	101,026.15	-	-	101,026.15	557.17	(1,520.18)
Struct & Imp Leasehold	304620	5,796.40	-	-	(0.01)	5,796.39	266.32	(129,929.40)
Struct & Imp Leasehold	304621	339,727.80	6,585.39	-	-	346,313.19	34,241.55	(456,417.65)
Struct & Imp Store,Shop,Gar	304700	600,045.98	948.74	(226.73)	-	600,767.99	13,386.79	(56,176.02)
Struct & Imp Misc	304800	3,695,333.31	78,340.69	(601.61)	-	3,773,072.39	59,267.66	(1,171,322.54)
Collect & Impounding	305000	111,065.96	-	-	-	111,065.96	1,110.51	(84,087.85)
Lake, River & Other Intakes	306000	447,398.00	493,272.00	-	-	940,670.00	13,867.10	577,218.75
Wells & Springs	307000	6,659,424.34	42,223.06	-	(1,000.00)	6,700,647.40	144,345.25	(1,084,428.36)
Infiltration Galleries & Tunne	308000	1,803.84	-	-	-	1,803.84	-	-
Supply Mains	309000	10,960,950.04	3,860,546.22	(725.58)	(7,835.67)	14,812,935.01	235,162.74	(1,864,161.77)
Supply Mains Nth Plt (STL)	309100	245,687.37	-	-	2,010.87	247,698.24	4,302.00	(168,772.32)
Supply Mains Ctrl Plt (STL)	309200	3,929,521.75	-	-	-	3,929,521.75	68,759.73	(1,946,647.80)
Supply Mains Sth Plt (STL)	309300	337,448.04	-	(2,268.19)	5,824.80	341,004.65	5,909.91	(331,811.13)
Supply Mains Meramec Plt (STL)	309400	1,313,863.64	-	-	-	1,313,863.54	22,990.29	(707,883.69)
Power Generation Equip	310000	-	415,392.46	-	332,141.65	747,534.11	13,904.13	(18,794.18)
Power Generation Equip Other	310100	332,105.57	36.08	-	(332,141.65)	-	-	(68,517.97)
Boiler Plant Equipment P	310200	347.69	-	-	-	347.69	-	-
Pump Equip Steam	311100	6,907.18	-	-	-	6,907.18	-	-
Pump Equip Electric	311200	13,777,898.27	5,229,810.71	(38,588.49)	57,141.64	19,026,262.13	249,047.75	(2,744,228.89)
Pump Equip Elec Pre46 (STL)	311210	874,158.07	-	-	-	874,158.07	2,943.51	(22,570.11)
Pump Equip Elec Post46 (STL)	311220	25,323,218.66	1,183,089.29	(4,704.22)	-	26,501,604.73	445,893.35	(13,196,383.54)
Pump Equip Elec Boosters Post4	311230	1,493,073.88	20,681.31	-	-	1,513,755.19	-	(1,734,431.33)
Pump Equip Diesel	311300	145,006.19	-	-	-	145,006.19	-	(30,680.40)
Pump Equip Diesel StratmanLac	311310	207,945.82	-	-	(207,945.82)	-	5,146.11	80,382.59
Pump Equip Diesel Ctrl Plt (ST	311320	1,698,802.66	-	-	207,945.82	1,906,748.48	46,331.03	(1,337,731.80)
Pump Equip Hydraulic	311400	81,547.54	58,777.62	-	-	140,325.16	-	-
Pump Equip Other	311500	501,764.14	33,213.13	-	-	534,977.27	102.21	(131,852.66)
Pumping Equipment WT	311530	-	673,301.84	-	-	673,301.84	59.17	(236.69)
Pumping Equipment TD	311540	-	174,605.87	-	-	174,605.87	619.22	(619.22)
WT Equip Non-Media	320100	36,268,102.11	617,758.80	-	-	36,885,860.91	678,623.41	(8,944,403.51)
WT Equip Non-Med North (STL)	320120	7,179,234.57	1,049,153.45	(3,519.40)	-	8,224,868.62	142,575.61	(3,933,302.40)
WT Equip Non Media Ctrl 1 & 2	320130	2,256,218.61	3,299.93	(924.97)	-	2,258,593.57	41,783.42	(2,249,017.21)
WT Equip Non Media Ctrl 3 (STL	320140	21,805,466.70	1,684,193.35	-	-	23,489,660.05	418,242.36	(9,772,502.60)
WT Equip Non Media Sth (STL)	320150	2,628,629.88	1,413,829.72	(162.54)	-	4,042,297.06	73,146.35	(2,032,001.79)
WT Equip Non Media Mer (STL)	320160	7,355,932.49	88,571.46	-	-	7,444,503.95	136,517.05	(4,427,555.76)
WT Equip Filter Media	320200	1,077,544.35	168,257.99	-	-	1,245,802.34	16,930.30	(24,168.43)
Dist Reservoirs & Standpipes	330000	7,603,095.85	2,445,777.45	(923.30)	-	10,047,950.00	168,479.36	(2,813,571.59)
Elevated Tanks & Standpipes	330100	5,869,922.44	146,323.00	-	-	6,016,245.44	110,625.03	(1,108,106.76)
Ground Level Facilities	330200	10,591,292.61	158,192.99	-	-	10,749,485.60	197,515.38	(5,071,885.92)
TD Mains Not Classified by Siz	331001	33,101,974.09	1,096,446.60	(40,270.02)	(29,496.51)	34,128,654.16	420,646.00	(19,304,054.89)
TD Mains 4in & Less	331100	4,024,296.37	702,256.49	(4,238.01)	-	4,722,314.85	56,436.73	(82,847.43)
TD Mains 6in to 8in	331200	43,385,013.11	5,910,621.65	(27,638.28)	45,448.58	49,313,445.06	594,455.99	(2,083,475.68)
TD Mains 6in to 10in (TN)	331210	7,100.61	-	-	-	7,100.61	177.48	(4,993.07)
TD Mains 10in to 16in	331300	46,077,117.16	9,211,120.41	(954.52)	33,729.51	55,321,012.56	659,086.27	(2,480,856.29)
TD Mains 18in & Grtr	331400	13,651,080.83	1,974,020.49	-	7,043.50	15,632,144.82	180,611.32	(874,446.92)
TD Main AC 4in (STL)	331601	2,821,765.84	23,701.76	(20,605.86)	19,525.33	2,844,387.07	24,000.10	(976,982.86)
TD Main CI <10in 00-28 (STL)	331602	2,800,809.03	(1,596.40)	(5,005.73)	-	2,794,206.90	21,814.72	(1,417,271.84)
TD Main CI <10in 29-56 (STL)	331603	17,273,037.38	93,517.91	(148,788.94)	(104,496.04)	17,113,270.31	229,985.99	(13,453,616.64)
TD Main CI <10in 57-93 (STL)	331604	53,099,537.49	49,594.62	(89,563.90)	447,286.59	53,506,854.80	605,748.08	(32,604,567.98)
TD Main CI 12in (STL)	331605	13,026,542.76	257,575.97	(7,092.91)	(306,374.40)	12,970,651.42	108,346.84	(5,475,357.37)
TD Main CI 16in (STL)	331606	19,124,066.13	14,907.45	(5,275.61)	1,012.80	19,134,712.77	191,238.99	(9,463,787.56)

Missouri-American Water Company

Appendix 5

As of December 2007

	Account Number	Beginning Balance	YTD Additions	YTD Retirement	YTD Adj	Current Balance	YTD Deprec Exp	Accum Deprec
TD Main DI 6-8in (STL)	331607	242,693,826.72	19,596,563.47	(197,940.57)	432,183.09	262,524,632.71	4,177,957.95	(37,801,253.78)
TD Main DI 12in (STL)	331608	59,333,118.13	6,554,544.52	(13,643.92)	(95,512.00)	65,778,506.73	825,929.46	(9,926,222.63)
TD Main DI 16in (STL)	331609	106,941,040.19	4,832,951.92	(7,154.28)	(373,140.20)	111,393,697.63	1,251,418.50	(16,296,845.91)
TD Main Galve 1in (STL)	331610	50,188.18	3,930.51	(241.67)	(11,772.80)	42,104.22	-	(97,966.13)
TD Main LJ 20in (STL)	331611	4,499,594.49	26,222.11	(6,592.72)	(9,068.73)	4,510,155.15	32,468.09	(1,655,874.40)
TD Main PL 6-8in (STL)	331612	666,786.70	7,311,143.19	-	-	7,977,929.89	58,345.19	(106,501.26)
TD Main PL 12in (STL)	331613	274,276.98	954,346.98	-	-	1,228,623.96	12,201.05	(27,139.94)
TD Main DI 4in (STL)	331614	5,774.77	310,970.00	(2,401.84)	-	314,342.93	1,443.75	1,144.48
Fire Mains	332000	529,359.27	25,027.10	(577.73)	-	553,808.64	7,052.11	(81,729.92)
Services	333000	23,175,265.79	2,137,845.89	(14,091.71)	(417.85)	25,298,602.12	483,117.00	(5,634,660.42)
Meters Bronze Case	334110	5,656,198.13	7,457,022.07	(12,596.67)	(927.50)	13,099,696.03	187,635.98	(240,800.19)
Meters Plastic Case	334120	90,711.03	-	-	-	90,711.03	2,213.07	(10,140.28)
Meters Other	334130	20,627,425.96	1,522,491.37	(292,582.67)	54.00	21,857,388.66	535,604.15	(7,692,740.02)
Meters Other-Rem Rdr Units	334131	4,192,375.98	175,471.39	(4,079.27)	-	4,363,768.10	108,653.32	(1,844,810.80)
Meter Installations	334200	16,108,746.89	608,715.99	(4,925.44)	(681.59)	16,711,855.85	356,139.94	(3,944,354.03)
Meter Installation Other	334201	9,622,439.59	704,989.49	-	-	10,327,429.08	263,732.21	(4,148,697.70)
Meter Vaults	334300	-	185,063.37	-	-	185,063.37	891.55	(936.26)
Hydrants	335000	48,675,648.12	2,300,696.11	(225,555.02)	-	50,750,789.21	668,601.74	(15,543,942.74)
Other P/E Intangible	339100	3,416.25	9,533.30	-	-	12,949.55	-	(306,586.00)
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	-	(79,969.50)
Other P/E TD	339500	35,405.87	29.05	(3,964.01)	-	31,470.91	456.80	(4,349.24)
Other P/E CPS	339600	336,868.75	286,322.55	-	77,769.26	700,960.56	-	(341,659.16)
Office Furniture & Equip	340100	2,794,980.66	314,487.16	(295,881.99)	(954,928.83)	1,858,657.00	175,586.19	(611,557.06)
Comp & Periph Equip	340200	5,633,416.10	1,756,824.93	(1,032,868.92)	3,011.64	6,360,383.75	413,907.03	36,519.01
Computer Software	340300	8,824,573.33	71.64	(68,155.24)	-	8,756,489.73	1,012,840.02	(4,058,518.28)
Comp Software Personal	340320	251,666.57	9,498.10	-	-	261,164.67	27,195.36	(44,925.31)
Comp Software Other	340330	-	4,957.93	-	-	4,957.93	-	-
Data Handling Equipment	340400	342,896.32	13,599.32	-	-	356,495.64	14,987.26	(68,671.76)
Other Office Equipment	340500	439,521.01	1,183.38	(44,553.65)	-	396,150.74	18,999.49	(98,158.62)
Trans Equip Lt Duty Trks	341100	786,264.84	-	(188.96)	-	786,075.88	97,710.79	(1,494,404.67)
Trans Equip Hvy Duty Trks	341200	4,163,904.07	36,373.90	(17,723.61)	-	4,182,554.36	521,396.19	(3,575,983.01)
Trans Equip Autos	341300	538,517.77	-	-	-	538,517.77	65,740.56	(728,388.75)
Trans Equip Other	341400	61,996.46	105,611.68	-	-	167,608.14	2,718.31	(312,395.02)
Stores Equipment	342000	333,912.06	16,738.63	(28,993.84)	-	321,656.85	7,590.53	276,719.44
Tools,Shop,Garage Equip	343000	2,784,833.79	430,540.05	(17,475.19)	-	3,197,898.65	82,405.91	(1,435,162.51)
Tools,Shop,Garage Equip Other	343100	3,934,335.27	146,571.52	(3,104.20)	-	4,077,802.59	193,048.67	(2,172,140.40)
Laboratory Equipment	344000	1,744,428.45	61,810.85	(5,158.95)	28,631.07	1,829,711.42	57,310.85	(803,098.23)
Laboratory Equip Other	344100	285,859.41	7,937.95	(44,187.65)	-	249,609.71	28.09	(153,339.68)
Power Operated Equipment	345000	1,226,159.34	254,423.79	-	-	1,480,583.13	157,480.14	(1,027,252.88)
Comm Equip Non-Telephone	346100	1,342,169.06	59,048.78	(20,320.64)	-	1,380,897.20	66,666.66	(715,857.31)
Remote Control & Instrumentati	346190	-	258,974.38	-	-	258,974.38	3,925.39	2,441.85
Comm Equip Telephone	346200	133,396.67	16,016.17	-	-	149,412.84	6,247.63	(107,198.09)
Misc Equipment	347000	1,698,404.19	68,777.55	(8,766.54)	-	1,758,415.20	75,183.59	(309,605.59)
Other Tangible Property	348000	927,074.65	5.53	(16,115.92)	-	910,964.26	42,191.79	(270,355.29)
WW Franchises	352000	150.00	-	-	-	150.00	-	-
WW Land & Ld Rights Gen	353500	9,300.00	-	-	-	9,300.00	-	(2,543.00)
WW Struct & Imp Coll	354200	44,004.07	880,634.16	-	-	924,638.23	1,400.54	(9,635.45)
WW Struct & Imp TDP	354400	-	665,261.74	-	-	665,261.74	117.44	(117.44)
WW Pwr Gen Equip Coll	355200	-	20,891.06	-	-	20,891.06	-	-
WW Pwr Gen Equip TDP	355400	-	46,286.56	-	-	46,286.56	-	-
WW Collection Sewers Forced	360000	13,401.38	-	-	-	13,401.38	335.01	(8,046.85)
WW Collecting Mains	361100	446,412.16	311,048.46	-	-	757,460.62	15,534.28	(146,940.41)
WW Collecting Mains Other	361101	70,768.41	51,910.07	-	-	122,678.48	1,181.76	(31,709.79)
WW Services Sewer	363000	49,428.48	4,214.58	-	-	53,643.06	1,281.42	(34,193.59)
WW Pump Equip Elect	371100	12,173.23	370,635.10	-	-	382,808.33	13,599.42	(20,033.87)
WW Pump Equip Oth Pwr	371200	-	106,276.89	-	-	106,276.89	-	-
WW TD Equipment	380000	865,494.79	664,845.35	-	-	1,530,340.14	67,502.16	(259,911.28)
WW TD Equip Grit Removal	380050	-	43,171.51	-	-	43,171.51	485.67	(485.67)
WW TD Equip Sed Tanks/Acc	380100	-	776,851.95	-	-	776,851.95	8,739.57	(8,739.57)
WW TD Equip Sldge/Effl Rmv	380200	-	82,715.81	-	-	82,715.81	-	-
WW TD Equip Gen Trmt	380625	-	66,916.04	-	-	66,916.04	215.70	(215.70)
WW TD Equip Influent Lift St	380650	151,845.06	18,259.89	-	-	170,104.95	6,674.85	(26,411.23)
WW Plant Sewers	381000	-	354,787.44	-	-	354,787.44	-	-
WW Outfall Sewer Lines	382000	33,432.93	-	-	-	33,432.93	693.08	(6,528.99)
WW Office Furniture & Equipmen	390000	7,216.00	4,017.00	-	-	11,233.00	1,175.61	(11,469.94)
WW Trans Equipment	391000	16,245.00	1,810.93	-	-	18,055.93	3,278.85	(22,364.92)
WW Tool Shop & Garage Equip	393000	-	13,891.16	-	-	13,891.16	81.41	(172.91)
WW Laboratory Equipment	394000	-	6,619.16	-	-	6,619.16	35.64	(142.54)
WW Communication Equip	396000	-	18,514.62	-	-	18,514.62	-	-
WW Misc Equipment	397000	116,661.86	1,499.48	-	-	118,161.34	13,043.93	(25,364.04)
Other Adjustment and Reg Asset							68,959.00	

Missouri-American Water Company

Appendix 5

As of December 2007

	Account Number	Beginning Balance	YTD Additions	YTD Retirement	YTD Adj	Current Balance	YTD Deprec Exp	Accum Deprec
Total		1,126,922,028.77	114,271,466.97	(2,834,264.73)	(928,224.86)	1,237,431,006.36	20,100,655.84	(314,711,724.03)

Missouri-American Water Company

Appendix 5

As of December 2008

	Account Number	Beginning Balance	YTD Additions	YTD Retirement	YTD Adj	Current Balance	YTD Deprec Exp	Accum Deprec
Organization	301000	229,813.26	21,528.80	-	-	251,342.06	-	25,006.95
Franchises	302000	39,500.89	-	-	-	39,500.89	-	-
Land & Ld Rights SS	303200	1,707,293.58	-	(39.88)	-	1,707,253.70	-	-
Land & Ld Rights P	303300	367,015.70	-	-	-	367,015.70	-	-
Land & Ld Rights WT	303400	1,729,974.95	564,171.00	-	-	2,294,145.95	-	-
Land & Ld Rights TD	303500	4,735,344.77	56,636.01	-	-	4,791,980.78	-	741,642.33
Land & Land Rights AG	303600	20,432.09	368,588.20	-	-	389,020.29	-	-
Struct & Imp SS	304100	13,629,758.15	655,110.85	(6,258.68)	-	14,278,610.32	340,891.55	(3,601,001.19)
Struct & Imp P	304200	8,241,948.02	2,750,867.46	(12,104.62)	(268,718.69)	10,711,992.17	151,730.76	(1,116,438.96)
Struct & Imp Pumps (STL)	304201	4,995,659.59	101,054.12	(30,254.77)	-	5,066,458.94	88,491.77	(2,532,953.64)
Struct & Imp Pump Boosters (ST	304202	2,970,067.32	212,421.26	-	268,718.69	3,451,207.27	56,784.98	(849,659.49)
Struct & Imp WT	304300	33,871,045.14	8,360,463.82	(4,094.91)	-	42,227,414.05	595,446.96	(5,646,151.57)
Struct & Imp WT Nth Plt (STL)	304320	8,122,252.59	1,885,082.50	(253.54)	-	10,007,081.55	143,118.57	(2,528,204.68)
Struct & Imp WT Ctrl Plt 1 & 2	304330	2,700,172.75	319,350.37	(445.28)	-	3,019,077.84	50,111.08	(2,221,499.55)
Struct & Imp WT WT Ctrl Plt 3 (ST	304340	23,653,213.83	(1,875,302.01)	(1,946.89)	-	21,775,964.93	383,290.37	(10,804,243.42)
Struct & Imp WT Sth Plt (STL)	304350	3,158,628.45	1,276,894.06	(4,187.33)	-	4,431,335.18	57,777.18	(1,322,338.85)
Struct & Imp WT Meramec (STL)	304360	9,200,940.33	1,325,585.45	(17,189.69)	-	10,509,336.09	156,544.87	(4,297,613.30)
Struct & Imp TD	304400	7,811,334.98	2,369,786.38	(4,595.33)	-	10,176,526.03	234,765.12	(3,117,740.97)
Struct & Imp TD Spec Cross (ST	304410	267,357.22	-	-	-	267,357.22	6,543.57	(355,403.68)
Struct & Imp AG	304500	70,947.42	3,156,261.14	-	-	3,227,208.56	33,288.06	(33,030.07)
Struct & Imp Offices	304600	1,672,105.73	2,281,685.84	(786.50)	(0.01)	3,953,005.06	67,338.28	(145,449.14)
Gen Structures - HVAC	304610	101,026.15	98,891.43	-	-	199,917.58	5,758.76	(6,315.93)
Struct & Imp Leasehold	304620	5,796.39	-	-	0.01	5,796.40	289.80	53,836.47
Struct & Imp Leasehold	304621	346,313.19	-	-	-	346,313.19	17,315.64	(473,733.29)
Struct & Imp Store,Shop,Gar	304700	800,767.99	487,234.68	(3,746.82)	-	1,094,255.85	19,225.10	(71,654.30)
Struct & Imp Misc	304800	3,773,072.39	23,620.37	-	-	3,796,692.76	90,912.20	(1,262,265.57)
Collect & Impounding	305000	111,065.96	-	-	-	111,065.96	1,388.28	(85,476.13)
Lake, River & Other Intakes	306000	940,670.00	64,768.52	(22.00)	-	1,005,416.52	20,667.01	559,911.50
Wells & Springs	307000	6,700,647.40	124,940.61	(34,007.27)	-	6,791,580.74	113,729.84	(1,164,389.63)
Infiltration Galleries & Tunne	308000	1,803.84	-	-	-	1,803.84	30.12	(30.12)
Supply Mains	309000	14,812,935.01	8,616.74	(7,627.56)	-	14,813,924.19	236,465.45	(1,843,184.39)
Supply Mains Nth Plt (STL)	309100	247,698.24	-	-	-	247,698.24	3,963.12	(172,735.44)
Supply Mains Ctrl Plt (STL)	309200	3,929,521.75	118,766.12	(508.49)	-	4,047,781.38	64,127.07	(2,010,268.38)
Supply Mains Sth Plt (STL)	309300	341,004.65	-	(356.30)	-	340,648.35	5,452.80	(333,988.56)
Supply Mains Meramec Plt (STL)	309400	1,313,863.54	-	-	-	1,313,863.54	21,021.84	(728,905.53)
Power Generation Equip	310000	747,534.11	2,776,453.30	(3,704.93)	-	3,520,282.48	45,219.09	(125,460.90)
Power Generation Equip Other	310100	-	-	-	-	-	-	-
Boiler Plant Equipment P	310200	347.69	-	-	-	347.69	6.96	(6.96)
Pump Equip Steam	311100	6,907.18	-	-	-	6,907.18	-	-
Pump Equip Electric	311200	19,026,262.13	4,773,058.82	(150,792.80)	-	23,648,528.15	531,799.69	(3,085,238.36)
Pump Equip Elec Pre46 (STL)	311210	874,158.07	-	-	-	874,158.07	21,329.40	(43,899.51)
Pump Equip Elec Post46 (STL)	311220	26,501,604.73	154,905.70	(154,261.09)	-	26,502,249.34	648,103.65	(13,628,407.17)
Pump Equip Elec Boosters Post4	311230	1,513,755.19	(7,770.65)	(4,395.26)	-	1,501,589.28	36,809.89	(1,750,341.42)
Pump Equip Diesel	311300	145,006.19	402,084.73	-	-	547,090.92	13,258.14	(43,938.54)
Pump Equip Diesel StratmanLac	311310	-	-	-	-	-	-	60,382.59
Pump Equip Diesel Ctrl Plt (ST	311320	1,906,748.48	-	-	-	1,906,748.48	46,524.60	(1,384,256.40)
Pump Equip Hydraulic	311400	140,325.16	132,499.37	(30,859.03)	-	241,965.50	4,590.56	26,749.66
Pump Equip Other	311500	534,977.27	(1,297.11)	(18,316.25)	-	515,363.91	12,822.70	(126,359.11)
Pumping Equipment WT	311530	673,301.84	(1,533.58)	-	-	671,768.26	16,593.68	(16,652.85)
Pumping Equipment TD	311540	174,605.87	(66,642.61)	-	-	107,963.26	3,678.21	(4,297.43)
WT Equip Non-Media	320100	36,885,860.91	19,119,586.80	(70,415.88)	-	55,935,032.03	1,253,563.43	(10,095,011.16)
WT Equip Non-Med North (STL)	320120	8,224,868.62	1,217.93	(76,071.09)	-	8,150,015.46	240,383.55	(4,031,918.33)
WT Equip Non Media Ctrl 1 & 2	320130	2,258,593.57	125,821.25	(12,536.38)	-	2,371,878.44	64,759.90	(2,293,792.40)
WT Equip Non Media Ctrl 3 (STL)	320140	23,489,680.05	(425,838.47)	(49,874.78)	-	23,014,146.80	655,590.95	(10,377,967.22)
WT Equip Non Media Sth (STL)	320150	4,042,297.06	2,784,092.85	(11,632.99)	-	6,814,756.92	140,388.83	(2,085,901.95)
WT Equip Non Media Mer (STL)	320160	7,444,503.95	3,892,272.76	(1,115.02)	-	11,335,661.69	240,117.05	(4,658,405.55)
WT Equip Filter Media	320200	1,245,802.34	641,246.15	(54,004.93)	-	1,833,043.56	45,902.86	(16,044.96)
Dist Reservoirs & Standpipes	330000	10,047,950.00	91,256.58	(10,531.10)	65,845.00	10,194,520.48	227,278.85	(3,069,520.52)
Elevated Tanks & Standpipes	330100	6,016,245.44	101,507.49	(16,299.47)	-	6,101,453.46	136,792.20	(1,228,606.31)
Ground Level Facilities	330200	10,749,485.60	(39,284.03)	(4,027.69)	-	10,708,173.88	241,588.80	(5,308,838.04)
Below Grade Facilities	330300	-	38,723.93	-	-	38,723.93	245.45	(245.45)
TD Mains Not Classified by Siz	331001	34,128,654.16	(956,796.26)	(676,449.58)	238,814.38	32,734,222.70	492,086.19	(19,221,280.99)
TD Mains 4in & Less	331100	4,722,314.85	2,054,693.53	(46,303.76)	-	6,730,704.62	81,099.24	(104,673.28)
TD Mains 6in to 8in	331200	49,313,445.08	6,394,995.96	(115,750.43)	630,017.00	56,222,707.59	797,910.04	(3,026,048.80)
TD Mains 6in to 10in (TN)	331210	7,100.61	1,429.80	(1,151.97)	-	7,378.44	115.49	(3,952.26)
TD Mains 10in to 16in	331300	55,321,012.56	6,520,547.93	(76,093.33)	-	61,765,467.16	864,531.05	(3,299,116.79)
TD Mains 18in & Grtr	331400	15,632,144.82	7,417,784.10	(36,064.26)	-	23,013,864.66	279,005.21	(1,114,675.48)
TD Main AC 4in (STL)	331601	2,844,387.07	(9,120.93)	(137,369.64)	-	2,697,876.50	41,497.25	(861,096.73)
TD Main CI <10in 00-28 (STL)	331602	2,794,206.90	6,283.99	(41,341.31)	-	2,759,149.58	41,639.77	(1,416,733.66)
TD Main CI <10in 29-56 (STL)	331603	17,113,270.31	103,603.29	(489,905.91)	-	16,726,967.69	255,163.00	(13,211,462.73)
TD Main CI <10in 57-93 (STL)	331604	53,506,854.80	8,970.41	(1,352,493.27)	-	52,163,331.94	795,422.12	(32,038,167.14)
TD Main CI 12in (STL)	331605	12,970,651.42	500,029.04	(75,406.10)	-	13,395,274.36	197,927.76	(5,597,526.04)
TD Main CI 16in (STL)	331606	19,134,712.77	372,358.08	(92,485.11)	-	19,414,585.74	289,025.72	(9,658,553.80)

Missouri-American Water Company

Appendix 5

As of December 2008

	Account Number	Beginning Balance	YTD Additions	YTD Retirement	YTD Adj	Current Balance	YTD Deprec Exp	Accum Deprec
TD Main DI 6-8in (STL)	331607	262,524,632.71	15,525,699.48	(1,986,207.26)	-	276,064,124.93	4,034,904.58	(39,846,071.06)
TD Main DI 12in (STL)	331608	65,778,506.73	5,628,779.26	(149,343.67)	-	71,257,942.32	1,021,759.23	(10,798,705.69)
TD Main DI 16in (STL)	331609	111,393,697.63	5,915,351.32	(470,109.06)	-	116,838,939.89	1,719,596.94	(17,545,854.44)
TD Main Galve 1in (STL)	331610	42,104.22	(2,185.79)	(849.73)	-	39,068.70	616.81	(97,676.31)
TD Main LJ 20in (STL)	331611	4,510,155.15	7,819.91	(33,766.16)	-	4,484,208.90	67,486.24	(1,689,594.48)
TD Main PL 6-8in (STL)	331612	7,977,929.89	10,268,839.86	-	-	18,246,769.75	205,227.70	(308,315.94)
TD Main PL 12in (STL)	331613	1,228,623.96	309,190.63	-	-	1,537,814.59	21,133.27	(48,655.36)
TD Main DI 4in (STL)	331614	314,342.93	478,765.44	-	-	793,108.37	8,088.57	(7,251.39)
Fire Mains	332000	553,808.64	19,399.84	(5,697.92)	-	567,510.56	8,552.46	(84,535.56)
Services	333000	25,298,602.12	2,822,183.93	(616,902.72)	-	27,503,883.33	811,676.05	(5,671,030.12)
Meters Bronze Case	334110	13,099,696.03	8,310,327.41	(351,345.09)	-	21,058,678.35	448,225.14	(352,634.09)
Meters Plastic Case	334120	90,711.03	102.00	(474.09)	-	90,338.94	2,202.22	(11,868.41)
Meters Other	334130	21,857,388.66	4,768,367.58	(1,190,324.36)	-	25,435,431.88	553,527.92	(7,027,856.03)
Meters Other-Rem Rdr Unts	334131	4,363,788.10	18,449.59	(89,544.55)	-	4,292,673.14	105,347.42	(1,880,449.46)
Meter Installations	334200	16,711,855.85	198,770.00	(37,596.91)	-	16,873,028.94	410,479.42	(4,700,411.29)
Meter Installation Other	334201	10,327,429.08	7,799.05	-	-	10,335,228.13	251,124.08	(4,011,462.42)
Meter Vaults	334300	185,063.37	537,169.67	-	-	722,233.04	10,645.83	(11,537.38)
Hydrants	335000	50,750,789.21	4,004,785.37	(464,682.32)	62,214.80	54,353,107.06	1,009,146.68	(16,078,156.35)
Other P/E Intangible	339100	12,949.55	(9,528.74)	-	-	3,420.81	-	(306,586.00)
Other P/E SS	339200	1,729.62	-	-	-	1,729.62	89.24	(69.24)
Other P/E WT Res Hand Equip	339400	1,481,666.20	-	-	-	1,481,666.20	49,339.44	(129,308.94)
Other P/E TD	339500	31,470.91	-	(47.15)	-	31,423.76	629.16	(4,931.25)
Other P/E CPS	339600	700,960.56	716,481.45	-	-	1,417,442.01	-	(341,659.16)
Office Furniture & Equip	340100	1,858,657.00	80,285.62	(92,090.35)	-	1,846,852.27	74,280.32	(1,196,485.19)
Comp & Periph Equip	340200	6,360,383.75	449,864.62	(66,298.59)	-	6,743,949.78	944,692.85	(841,880.06)
Computer Software	340300	8,756,489.73	3,227.04	(2,973.50)	-	8,756,743.27	1,251,155.84	(5,306,700.62)
Comp Software Personal	340320	261,164.67	(12.26)	-	-	261,152.41	37,318.68	(82,243.99)
Comp Software Customized	340325	-	33,026.41	-	11,704.49	44,730.90	3,886.40	(3,886.40)
Comp Software Other	340330	4,957.93	23,380.67	-	(11,704.49)	16,634.11	931.92	(931.92)
Data Handling Equipment	340400	356,495.64	-	-	-	356,495.64	23,778.24	(92,460.00)
Other Office Equipment	340500	396,150.74	-	(7,484.35)	-	388,666.39	26,256.76	(116,931.03)
Trans Equip Lt Duty Trks	341100	766,075.88	167,098.19	(172,051.89)	-	781,122.18	-	(512,414.60)
Trans Equip Hvy Duty Trks	341200	4,182,554.36	873,812.48	(837,016.81)	-	4,219,350.03	365,022.31	(3,995,900.27)
Trans Equip Autos	341300	538,517.77	795,989.46	(200,963.35)	-	1,133,543.88	-	(605,023.36)
Trans Equip Other	341400	167,608.14	240,138.14	(8,306.97)	-	399,439.31	3,471.17	(306,463.12)
Stores Equipment	342000	321,656.85	86,765.51	-	-	408,422.36	10,282.52	266,490.95
Tools,Shop,Garage Equip	343000	3,197,898.65	1,052,345.64	(17,451.34)	-	4,232,792.95	184,985.27	(1,609,088.82)
Tools,Shop,Garage Equip Other	343100	4,077,802.59	-	(410,227.78)	-	3,667,574.81	201,429.81	(1,962,731.57)
Laboratory Equipment	344000	1,829,711.42	21,757.38	(26,990.75)	-	1,824,478.05	73,224.12	(848,861.80)
Laboratory Equip Other	344100	249,609.71	48,153.01	(200.86)	-	297,561.84	11,187.75	(164,307.97)
Power Operated Equipment	345000	1,480,583.13	102,247.39	(66,100.09)	-	1,516,730.43	105,975.05	(1,067,220.47)
Comm Equip Non-Telephone	346100	1,380,897.20	5,482.48	(22,455.56)	-	1,363,924.12	68,817.52	(762,216.70)
Remote Control & Instrumentati	346190	258,974.38	1,130,716.35	-	-	1,389,690.73	29,206.41	(26,614.27)
Comm Equip Telephone	346200	149,412.84	(5.02)	-	-	149,407.82	10,406.71	(117,163.61)
Misc Equipment	347000	1,758,415.20	111,701.16	(2,048.24)	-	1,868,068.12	90,306.90	(398,117.46)
Other Tangible Property	348000	910,984.26	(5.53)	-	-	910,958.73	45,547.86	(315,549.49)
WW Franchises	352000	150.00	-	-	-	150.00	-	-
WW Land & Ld Rights Gen	353500	9,300.00	-	-	-	9,300.00	-	(2,543.00)
WW Struct & Imp Coll	354200	924,638.23	77,439.89	(4,811.20)	-	997,266.92	23,933.65	(28,757.90)
WW Struct & Imp TDP	354400	665,261.74	191,837.89	-	-	857,099.63	19,627.44	(19,744.88)
WW Struct & Imp Gen	354500	-	2,051.20	-	-	2,051.20	51.36	(51.36)
WW Pwr Gen Equip Coll	355200	20,891.06	37.00	-	-	20,928.06	418.08	(418.08)
WW Pwr Gen Equip TDP	355400	46,286.56	(686.45)	-	-	45,600.11	924.54	(924.54)
WW Collection Sewers Forced	360000	13,401.38	-	-	-	13,401.38	288.08	(8,314.93)
WW Collecting Mains	361100	757,460.62	3,058.31	-	-	760,518.93	16,294.82	(160,196.20)
WW Collecting Mains Other	361101	122,678.48	(0.03)	-	-	122,678.45	2,367.12	(36,077.00)
WW Services Sewer	363000	53,643.06	4,264.16	-	-	57,907.22	1,112.78	(35,308.37)
WW Pump Equip Elect	371100	382,808.33	136,596.13	(51,000.00)	-	468,404.46	49,167.23	(18,201.10)
WW Pump Equip Oth Pwr	371200	106,276.89	41,752.94	-	-	148,029.83	14,262.16	(14,262.16)
WW TD Equipment	380000	1,530,340.14	-	(40,448.91)	165,155.63	1,655,046.88	84,100.56	(303,562.93)
WW TD Equip Grit Removal	380050	43,171.51	-	-	-	43,171.51	2,158.56	(2,644.23)
WW TD Equip Sed Tanks/Acc	380100	776,851.95	-	-	-	776,851.95	38,842.56	(47,582.13)
WW TD Equip Sldge/Effl Rmv	380200	82,715.81	(291.74)	-	(19,993.40)	62,430.67	3,134.87	(3,134.87)
WW TD Equip Gen Trmt	380625	66,916.04	136,725.77	-	5,292.36	208,934.17	8,735.75	(8,951.45)
WW TD Equip Influent Lift St	380650	170,104.95	(394.68)	-	-	169,710.27	8,514.96	(34,920.53)
WW Plant Sewers	381000	354,787.44	77.70	-	(165,155.63)	189,709.51	3,793.12	(3,793.12)
WW Outfall Sewer Lines	382000	33,432.93	-	-	14,701.04	48,133.97	962.64	(7,491.63)
WW Office Furniture & Equipmen	390000	11,233.00	2,172.48	-	-	13,405.48	533.57	(12,003.51)
WW Computers & Peripheral	390200	-	1,766.94	-	-	1,766.94	126.24	(126.24)
WW Trans Equipment	391000	18,055.93	(704.58)	-	-	17,351.35	-	(22,364.92)
WW Tool Shop & Garage Equip	393000	13,891.16	21,591.83	-	-	35,482.99	1,472.03	(1,553.44)
WW Laboratory Equipment	394000	6,619.16	(2,679.52)	-	-	3,939.64	291.92	(327.56)
WW Communication Equip	396000	18,514.62	(274.58)	-	-	18,240.04	924.54	(924.54)

Missouri-American Water Company
Appendix 5
As of December 2008

	Account Number	Beginning Balance	YTD Additions	YTD Retirement	YTD Adj	Current Balance	YTD Deprec Exp	Accum Deprec
WW Misc Equipment	397000	118,161.34	2,470.18	(611.19)	-	120,020.33	5,991.66	(30,744.51)
Other Adjustment and Reg Asset							6,612.00	
Total		1,237,431,006.36	147,043,730.71	(11,364,519.76)	996,891.18	1,374,107,108.49	26,325,806.48	(330,014,080.81)

Missouri-American Water Company

Appendix 5

As of December 2009

	Account Number	Beginning Balance	YTD Additions	YTD Retirement	YTD Adj	Current Balance	YTD Deprec Exp	Accum Deprec
Organization	301000	251,342.06	(34,747.52)	-	(3,662.04)	212,932.50	-	25,006.95
Franchises	302000	39,500.89	-	-	-	39,500.89	-	-
Land & Ld Rights SS	303200	1,707,253.70	-	-	-	1,707,253.70	-	-
Land & Ld Rights P	303300	367,015.70	-	-	-	367,015.70	-	-
Land & Ld Rights WT	303400	2,294,145.95	2,633.28	-	-	2,296,779.23	-	-
Land & Ld Rights TD	303500	4,791,980.78	-	(254.43)	-	4,791,726.35	-	741,642.33
Land & Land Rights AG	303600	389,020.29	117.03	-	-	389,137.32	-	-
Struct & Imp SS	304100	14,278,610.32	16,246.59	(1,961.30)	(23,251.12)	14,269,644.49	349,638.69	(3,936,509.35)
Struct & Imp P	304200	10,711,992.17	114,754.04	(3,411.36)	-	10,823,334.85	186,154.64	(1,299,461.54)
Struct & Imp Pumps (STL)	304201	5,066,458.94	24,066.24	(5,822.44)	-	5,084,702.74	87,699.61	(2,614,608.78)
Struct & Imp Pump Boosters (ST	304202	3,451,207.27	13,849.83	-	-	3,465,057.10	59,764.49	(909,423.98)
Struct & Imp WT	304300	42,227,414.05	882,399.15	-	-	43,109,813.20	693,222.37	(6,339,373.94)
Struct & Imp WT Nth Pit (STL)	304320	10,007,081.55	11,400.89	(360.57)	-	10,018,121.87	163,222.81	(2,691,066.92)
Struct & Imp WT Ctrl Pit 1 & 2	304330	3,019,077.84	-	(1,352.48)	-	3,017,725.35	49,203.01	(2,269,348.76)
Struct & Imp WT Ctrl Pit 3 (ST	304340	21,775,964.93	1,981,578.07	(7,812.78)	-	23,749,730.22	384,496.42	(11,177,684.09)
Struct & Imp WT Sth Pit (STL)	304350	4,431,335.18	23,416.58	-	-	4,454,751.76	72,421.43	(1,394,760.28)
Struct & Imp WT Meramec (STL)	304360	10,509,336.09	25,162.59	(674.99)	-	10,533,823.69	171,610.31	(4,468,548.82)
Struct & Imp TD	304400	10,176,526.03	375,245.59	(1,988.67)	-	10,549,782.95	276,657.84	(3,389,251.47)
Struct & Imp TD Spec Cross (ST	304410	267,357.22	-	-	-	267,357.22	7,138.44	(362,542.12)
Struct & Imp AG	304500	3,227,208.56	326,932.25	(21,233.77)	530.52	3,533,437.56	80,290.01	(89,415.18)
Struct & Imp Offices	304600	3,953,005.06	1,181.62	(2,403.72)	-	3,951,782.96	94,858.60	(237,904.02)
Gen Structures - HVAC	304610	199,917.58	-	-	-	199,917.58	4,798.08	(11,114.01)
Struct & Imp Leasehold	304620	5,796.40	-	-	-	5,796.40	289.80	53,546.67
Struct & Imp Leasehold	304621	346,313.19	-	-	-	346,313.19	17,315.64	(491,048.93)
Struct & Imp Store,Shop,Gar	304700	1,094,255.85	18,096.31	-	-	1,112,352.16	26,418.40	(98,072.70)
Struct & Imp Misc	304800	3,796,692.76	-	(4,274.72)	-	3,792,418.04	91,077.81	(1,349,068.66)
Collect & Impounding	305000	111,065.96	-	-	-	111,065.96	1,388.28	(86,864.41)
Lake, River & Other Intakes	306000	1,005,416.52	(4,294.30)	(166.84)	-	1,000,955.38	17,793.13	542,285.21
Wells & Springs	307000	6,791,580.74	32,457.77	(7,800.02)	-	6,816,238.49	113,714.78	(1,270,304.39)
Infiltration Galleries & Tunne	308000	1,803.84	-	-	-	1,803.84	30.12	(60.24)
Supply Mains	309000	14,813,924.19	-	(236.16)	-	14,813,688.03	237,021.31	(2,079,640.34)
Supply Mains Nth Pit (STL)	309100	247,698.24	-	-	-	247,698.24	3,863.12	(176,698.56)
Supply Mains Ctrl Pit (STL)	309200	4,047,781.38	-	(958.18)	-	4,046,823.20	64,760.67	(2,074,070.87)
Supply Mains Sth Pit (STL)	309300	340,648.35	-	(2,015.80)	-	338,632.55	5,445.92	(337,418.68)
Supply Mains Meramec Pit (STL)	309400	1,313,863.54	-	-	-	1,313,863.54	21,021.84	(749,927.37)
Power Generation Equip	310000	3,520,282.48	5,278.88	-	-	3,525,561.36	70,463.07	(195,923.97)
Power Generation Equip Other	310100	-	-	-	-	-	-	-
Boiler Plant Equipment P	310200	347.69	-	-	-	347.69	6.96	(13.92)
Pump Equip Steam	311100	6,907.18	-	-	-	6,907.18	-	-
Pump Equip Electric	311200	23,648,528.15	439,686.94	(37,915.80)	-	24,050,299.29	581,022.83	(3,617,162.54)
Pump Equip Elec Pre46 (STL)	311210	874,158.07	-	-	-	874,158.07	21,329.40	(65,228.91)
Pump Equip Elec Post46 (STL)	311220	26,502,249.34	1,129,724.25	(278,822.09)	-	27,353,151.50	658,983.08	(13,932,156.52)
Pump Equip Elec Boosters Post4	311230	1,501,589.28	-	-	-	1,501,589.28	36,638.76	(1,786,980.18)
Pump Equip Diesel	311300	547,090.92	-	-	-	547,090.92	13,349.04	(57,287.58)
Pump Equip Diesel Stratman/Lac	311310	-	-	-	-	-	-	60,382.59
Pump Equip Diesel Ctrl Pit (ST	311320	1,906,748.48	3,604.57	-	-	1,910,353.05	46,569.05	(1,430,825.45)
Pump Equip Hydraulic	311400	241,965.50	3,738.18	-	-	245,703.68	5,964.76	20,764.90
Pump Equip Other	311500	515,363.91	1,563.72	(1,903.95)	-	515,023.68	12,587.03	(137,042.19)
Pumping Equipment WT	311530	671,768.26	-	-	-	671,768.26	16,391.28	(33,044.13)
Pumping Equipment TD	311540	107,963.26	-	-	-	107,963.26	2,634.24	(6,931.67)
WT Equip Non-Media	320100	55,935,032.03	885,190.52	(43,132.68)	-	56,777,089.87	1,567,079.46	(11,595,697.06)
WT Equip Non-Med North (STL)	320120	8,150,015.46	2,163.29	(48,102.58)	-	8,104,076.17	226,138.36	(4,209,649.70)
WT Equip Non Media Ctrl 1 & 2	320130	2,371,878.44	26,598.02	(10,453.90)	-	2,388,022.56	66,300.62	(2,349,369.15)
WT Equip Non Media Ctrl 3 (STL)	320140	23,014,146.80	873,489.64	(73,145.18)	-	23,814,491.26	658,991.79	(10,937,371.42)
WT Equip Non Media Sth (STL)	320150	6,814,756.92	215,949.10	(34,684.81)	-	6,996,021.21	192,157.41	(2,232,021.22)
WT Equip Non Media Mer (STL)	320160	11,335,661.69	78,562.90	(40,685.82)	-	11,373,538.77	316,310.24	(4,929,681.77)
WT Equip Filter Media	320200	1,833,043.56	60,542.48	(37,805.64)	-	1,855,780.40	51,409.35	12,848.57
Dist Reservoirs & Standpipes	330000	10,194,520.48	70,596.59	(1,357.74)	-	10,263,759.33	230,253.45	(3,298,739.79)
Elevated Tanks & Standpipes	330100	6,101,453.46	-	-	989,901.08	7,091,354.54	153,987.06	(1,481,833.14)
Ground Level Facilities	330200	10,706,173.88	(47,212.60)	(1,328.88)	(989,901.08)	9,667,731.32	223,374.83	(5,431,644.22)
Below Grade Facilities	330300	38,723.93	4,219.13	-	-	42,943.06	922.86	(1,168.31)
Clearwells	330400	-	150,584.77	-	-	150,584.77	837.61	-
TD Mains Not Classified by Siz	331001	32,734,222.70	b	(100,253.87)	(237,843.00)	32,396,125.83	487,030.50	(19,592,837.85)
TD Mains 4in & Less	331100	6,730,704.62	1,455,987.55	(3,939.98)	22,861.00	8,205,613.19	107,656.12	(205,583.14)
TD Mains 6in to 8in	331200	58,222,707.59	3,705,390.35	(30,270.96)	182,065.00	60,079,891.98	867,752.17	(3,852,552.66)
TD Mains 6in to 10in (TN)	331210	7,378.44	-	(95.54)	-	7,282.90	109.92	(3,966.66)
TD Mains 10in to 16in	331300	61,765,467.16	4,605,912.31	(29,593.99)	46,464.12	66,388,249.60	960,776.71	(4,234,842.67)
TD Mains 18in & Grtr	331400	23,013,884.66	(12,896.42)	(1,781.41)	3,131.52	23,003,318.35	343,873.96	(1,458,768.03)
TD Main AC 4in (STL)	331601	2,697,876.50	-	(64,258.34)	-	2,633,618.16	39,941.67	(854,618.80)
TD Main CI <10in 00-28 (STL)	331602	2,759,149.58	11,151.37	(35,848.88)	-	2,734,452.07	41,183.73	(1,420,265.16)
TD Main CI <10in 29-56 (STL)	331603	16,726,967.69	15,089.12	(821,362.68)	-	15,920,674.13	246,078.69	(12,612,908.31)
TD Main CI <10in 57-93 (STL)	331604	52,163,331.94	18,921.62	(593,678.09)	-	51,588,575.48	778,818.03	(32,219,085.75)
TD Main CI 12in (STL)	331605	13,395,274.36	2,927.46	(98,271.99)	-	13,299,929.83	200,474.77	(5,697,366.79)

Missouri-American Water Company

Appendix 5

As of December 2009

	Account Number	Beginning Balance	YTD Additions	YTD Retirement	YTD Adj	Current Balance	YTD Deprec Exp	Accum Deprec
TD Main CI 16in (STL)	331606	19,414,585.74	5,569.20	(44,836.34)	-	19,375,318.60	290,760.16	(9,898,934.08)
TD Main DI 6-8in (STL)	331607	276,064,124.93	20,257,297.61	(653,387.21)	-	295,668,035.33	3,602,413.18	(43,441,485.61)
TD Main DI 12in (STL)	331608	71,257,942.32	8,525,430.73	(76,007.54)	27,639.08	79,735,004.59	1,147,326.41	(11,865,921.97)
TD Main DI 16in (STL)	331609	116,838,939.89	2,950,639.38	(40,773.10)	-	119,748,806.17	1,781,593.56	(19,286,450.82)
TD Main Galve 1in (STL)	331610	39,068.70	-	(1,554.33)	-	37,514.37	572.81	(96,451.19)
TD Main LJ 20in (STL)	331611	4,484,208.90	-	(38,182.52)	-	4,446,026.38	66,946.83	(1,718,291.75)
TD Main PL 6-8in (STL)	331612	18,246,769.75	15,743,947.94	(3,596.50)	-	33,987,121.19	386,410.62	(691,130.06)
TD Main PL 12in (STL)	331613	1,537,814.59	708,194.26	-	-	2,246,008.85	30,497.20	(79,152.56)
TD Main DI 4in (STL)	331614	793,108.37	520,387.31	-	-	1,313,495.68	15,227.87	(22,032.27)
TD Main PL 10in (STL)	331618	-	19,691.16	-	-	19,691.16	65.82	-
Fire Mains	332000	567,510.56	9,846.88	(393.97)	-	576,963.47	8,555.93	(92,691.61)
Services	333000	27,503,883.33	1,756,459.93	(286,482.59)	-	28,973,860.67	793,002.72	(6,184,792.83)
Meters Bronze Case	334110	21,058,678.35	(7,120,998.60)	(180,334.60)	-	13,757,345.15	346,830.56	(543,309.47)
Meters Plastic Case	334120	90,338.94	(6.94)	(26,690.28)	-	63,641.72	2,071.80	10,735.01
Meters Other	334130	25,435,431.88	16,453,814.22	(548,889.48)	-	41,340,356.62	884,228.78	(7,748,002.17)
Meters Other-Rem Rdr Units	334131	4,292,673.14	7,100.09	(120,609.28)	-	4,179,163.95	102,943.76	(1,884,187.21)
Meter Installations	334200	16,873,028.94	(51,168.50)	(65,835.29)	-	16,766,025.15	408,758.33	(5,029,548.51)
Meter Installation Other	334201	10,335,228.13	2,051.26	-	-	10,337,279.39	251,168.25	(4,262,630.67)
Meter Vaults	334300	722,233.04	(21,056.88)	(833.86)	-	700,342.30	17,195.86	(26,664.44)
Hydrants	335000	54,353,107.06	3,240,351.27	(365,498.04)	-	57,227,960.29	1,050,188.89	(16,749,697.72)
Other P/E Intangible	339100	3,420.81	-	-	-	3,420.81	-	(306,586.00)
Other P/E SS	339200	1,729.62	-	-	-	1,729.62	69.24	(138.48)
Other P/E WT Res Hand Equip	339400	1,481,686.20	-	-	-	1,481,686.20	49,339.44	(178,648.38)
Other P/E TD	339500	31,423.76	-	-	-	31,423.76	628.44	(5,559.69)
Other P/E CPS	339600	1,417,442.01	99,070.60	-	-	1,516,512.61	-	(341,659.16)
Office Furniture & Equip	340100	1,846,852.27	(6,324.34)	(15,755.40)	(1,661.02)	1,823,111.51	72,754.23	(1,252,925.09)
Comp & Periph Equip	340200	6,743,949.78	54,468.71	(232,351.10)	-	6,566,067.39	953,695.03	(1,564,223.99)
Computer Software	340300	8,756,743.27	-	(24,438.39)	-	8,732,304.88	1,251,338.52	(6,533,600.75)
Comp Software Personal	340320	261,152.41	-	-	-	261,152.41	37,318.68	(119,562.67)
Comp Software Customized	340325	44,730.90	22,430.84	-	-	67,161.74	7,460.48	(11,346.88)
Comp Software Other	340330	16,634.11	(1,807.79)	-	-	14,826.32	2,122.33	(3,054.26)
Data Handling Equipment	340400	356,495.64	-	(5,271.60)	-	351,224.04	23,602.44	(110,780.84)
Other Office Equipment	340500	388,666.39	-	(2,010.93)	-	386,655.46	25,921.68	(140,841.78)
Trans Equip Lt Duty Trks	341100	781,122.18	(18,622.26)	(78,191.49)	(0.00)	684,308.43	-	(438,932.63)
Trans Equip Hvy Duty Trks	341200	4,219,350.03	39,039.47	(687,253.65)	-	3,571,135.85	318,740.38	(3,788,831.18)
Trans Equip Autos	341300	1,133,543.88	(39,755.75)	(48,581.89)	18,092.44	1,063,298.68	-	(560,425.05)
Trans Equip Other	341400	399,439.31	25,452.78	424,892.09	-	824,882.09	-	(307,536.87)
Stores Equipment	342000	408,442.36	35,396.52	(216.06)	-	443,622.82	12,557.81	254,149.20
Tools, Shop, Garage Equip	343000	4,232,792.95	528,533.93	(4,116.69)	-	4,757,210.19	233,027.69	(1,838,195.82)
Tools, Shop, Garage Equip Other	343100	3,667,574.81	-	(169,688.07)	-	3,497,886.74	179,627.60	(1,997,232.23)
Laboratory Equipment	344000	1,824,478.05	5,348.65	(5,974.66)	-	1,823,852.04	73,077.31	(915,964.45)
Laboratory Equip Other	344100	297,561.84	3,161.82	-	-	300,723.66	11,997.30	(176,305.27)
Power Operated Equipment	345000	1,516,730.43	-	-	-	1,516,730.43	103,440.96	(1,170,661.43)
Comm Equip Non-Telephone	346100	1,363,924.12	605.91	-	-	1,364,530.03	68,199.00	(830,415.70)
Remote Control & Instrumentati	346190	1,389,690.73	23,252.96	-	-	1,412,943.69	70,116.06	(96,730.33)
Comm Equip Telephone	346200	149,407.82	-	-	-	149,407.82	9,965.52	(127,129.13)
Misc Equipment	347000	1,868,066.12	27,031.55	(2,360.85)	-	1,892,738.81	94,047.85	(489,744.86)
Other Tangible Property	348000	910,958.73	-	-	-	910,958.73	45,547.80	(361,087.29)
WW Franchises	352000	150.00	-	-	-	150.00	-	-
WW Land & Ld Rights Gen	353500	9,300.00	-	-	-	9,300.00	-	(2,543.00)
WW Struct & Imp Coll	354200	997,266.92	6,512.37	-	-	1,003,779.29	25,391.80	(53,716.70)
WW Struct & Imp SPP	354300	-	5,310.95	-	-	5,310.95	43.80	(6,473.47)
WW Struct & Imp TDP	354400	857,099.63	53.94	(5,674.87)	-	851,478.70	21,407.83	(29,083.12)
WW Struct & Imp Gen	354500	2,051.20	12,134.86	-	-	14,186.06	250.51	(266.92)
WW Pwr Gen Equip Coll	355200	20,928.06	-	-	-	20,928.06	418.56	(836.64)
WW Pwr Gen Equip TDP	355400	45,600.11	3,391.35	-	-	48,991.46	945.90	(2,138.52)
WW Collection Sewers Forced	360000	13,401.38	-	-	-	13,401.38	268.08	(18,489.53)
WW Collecting Mains	361100	760,518.93	6,035.73	-	-	766,554.66	15,320.80	(166,757.80)
WW Collecting Mains Other	361101	122,678.45	-	-	-	122,678.45	2,453.64	(38,290.92)
WW Services Sewer	363000	57,907.22	1,345.85	-	-	59,253.07	1,175.68	(81,749.61)
WW Pump Equip Elect	371100	468,404.46	21,422.28	(1,270.25)	-	488,556.49	48,175.39	(23,030.00)
WW Pump Equip Oth Pwr	371200	148,029.83	24,417.74	(3,136.30)	-	169,311.27	16,580.10	(84,978.52)
WW TD Equipment	380000	1,655,046.86	-	(16,349.85)	-	1,638,697.01	81,629.16	(307,712.68)
WW TD Equip Grit Removal	380050	43,171.51	-	-	-	43,171.51	2,158.56	(4,802.79)
WW TD Equip Sed Tanks/Acc	380100	776,851.95	-	-	-	776,851.95	38,842.56	(86,424.69)
WW TD Equip Sludge/Effl Rmv	380200	62,430.67	282.91	-	-	62,713.58	3,133.36	(13,834.35)
WW TD Equip Gen Trmt	380625	208,934.17	-	-	-	208,934.17	10,446.72	(20,317.61)
WW TD Equip Influent Lift St	380650	169,710.27	-	-	-	169,710.27	8,485.56	(34,920.53)
WW Plant Sewers	381000	189,709.51	4,363.09	-	-	194,072.60	3,866.87	(8,328.63)
WW Outfall Sewer Lines	382000	48,133.97	-	-	-	48,133.97	962.64	(7,788.83)
WW Office Furniture & Equipmen	390000	13,405.48	-	-	-	13,405.48	536.28	(12,538.59)
WW Computers & Peripheral	390200	1,766.94	-	-	-	1,766.94	252.48	(378.72)
WW Trans Equipment	391000	17,351.35	-	-	-	17,351.35	-	(23,086.46)

Missouri-American Water Company
Appendix 5
As of December 2009

	Account Number	Beginning Balance	YTD Additions	YTD Retirement	YTD Adj	Current Balance	YTD Deprec Exp	Accum Deprec
WW Tool Shop & Garage Equip	393000	35,482.99	-	-	-	35,482.99	1,774.20	(2,801.24)
WW Laboratory Equipment	394000	3,939.64	8,618.24	-	-	12,557.88	364.84	(497.24)
WW Communication Equip	396000	18,240.04	-	-	-	18,240.04	912.00	(6,962.70)
WW Misc Equipment	397000	120,020.33	-	-	-	120,020.33	6,000.96	(31,619.31)
Other Adjustment and Reg Asset							(17,195.00)	
Total		1,374,107,108.49	81,415,962.98	(6,197,970.02)	34,366.50	1,449,358,467.95	27,614,774.79	(352,425,285.62)

Missouri-American Water Company

Appendix 5

As of September 2010

	Account Number	Beginning Balance	YTD Additions	YTD Retirement	YTD Adj	Current Balance	YTD Deprec Exp	Accum Deprec
Organization	301000	212,932.50	-	-	-	212,932.50	-	(25,006.95)
Franchises	302000	39,500.89	-	-	-	39,500.89	-	-
Land & Ld Rights SS	303200	1,707,253.70	-	-	-	1,707,253.70	-	-
Land & Ld Rights P	303300	367,015.70	-	-	-	367,015.70	-	-
Land & Ld Rights WT	303400	2,296,779.23	0.00	-	-	2,296,779.23	-	-
Land & Ld Rights TD	303500	4,791,726.35	(4,527.75)	-	(10,472.25)	4,776,726.35	-	(741,455.22)
Land & Land Rights AG	303600	389,137.32	(1.28)	-	-	389,136.04	-	-
Struct & Imp SS	304100	14,269,644.49	8,053.05	(28,744.28)	-	14,248,953.26	258,710.00	4,168,530.27
Struct & Imp P	304200	10,823,334.85	59,421.86	(5,398.31)	-	10,877,358.40	142,539.89	1,436,603.12
Struct & Imp Pumps (STL)	304201	5,084,702.74	43,097.83	-	-	5,127,800.57	67,512.26	2,680,980.35
Struct & Imp Pump Boosters (ST)	304202	3,465,057.10	-	(944.77)	-	3,464,112.33	45,586.51	953,503.41
Struct & Imp WT	304300	43,109,813.20	637,295.21	(48,023.26)	-	43,699,085.15	537,874.82	6,798,739.95
Struct & Imp WT Nth Pit (STL)	304320	10,018,121.87	-	(170.54)	-	10,017,951.33	123,973.33	2,814,678.12
Struct & Imp WT Ctrl Pit 1 & 2	304330	3,017,725.35	109,824.41	(10,266.23)	-	3,117,283.53	38,139.73	2,295,033.30
Struct & Imp WT Ctrl Pit 3 (ST)	304340	23,749,730.22	10,773.10	(28,420.73)	-	23,732,082.59	293,784.05	11,437,416.67
Struct & Imp WT Sth Pit (STL)	304350	4,454,751.76	44,219.78	(391.91)	-	4,498,579.63	55,406.34	1,449,774.71
Struct & Imp WT Meramec (STL)	304360	10,533,823.69	50,582.87	-	-	10,584,406.56	130,682.74	4,622,204.63
Struct & Imp TD	304400	10,549,782.95	19,740.15	(13,984.51)	-	10,555,538.59	204,253.68	3,579,342.34
Struct & Imp TD Spec Cross (ST)	304410	267,357.22	-	-	-	267,357.22	5,173.38	367,715.50
Struct & Imp AG	304500	3,533,437.56	213,102.49	-	-	3,746,540.05	65,336.14	154,551.35
Struct & Imp Offices	304600	3,951,782.96	(6,292.60)	(10,811.73)	-	3,934,678.63	70,966.35	296,043.21
Gen Structures - HVAC	304610	199,917.58	-	-	-	199,917.58	3,598.56	14,712.57
Struct & Imp Leasehold	304620	5,796.40	12,403.93	-	-	18,200.33	475.05	(53,071.82)
Struct & Imp Leasehold	304621	346,313.19	-	-	-	346,313.19	12,986.73	504,035.66
Struct & Imp Store, Shop, Gar	304700	1,112,352.16	208,935.79	(6,707.92)	-	1,314,580.03	22,086.79	109,488.73
Struct & Imp Misc	304800	3,792,418.04	(9,331.50)	(848.84)	-	3,782,237.70	68,221.02	1,416,190.84
Collect & Impounding	305000	111,065.96	-	-	-	111,065.96	1,041.21	87,905.62
Lake, River & Other Intakes	306000	1,000,955.38	-	-	-	1,000,955.38	13,287.69	(528,997.52)
Wells & Springs	307000	6,816,238.49	179,854.53	(12,583.53)	-	6,983,509.49	89,336.91	1,338,471.74
Infiltration Galleries & Tunnels	308000	1,803.84	-	-	-	1,803.84	22.59	82.83
Supply Mains	309000	14,813,688.03	12,060.91	(1,997.95)	-	14,823,750.99	184,886.88	2,260,425.61
Supply Mains Nth Pit (STL)	309100	247,698.24	14,315.18	-	-	262,013.42	3,219.54	179,918.10
Supply Mains Ctrl Pit (STL)	309200	4,046,823.20	-	(3,443.94)	-	4,043,379.26	50,484.32	2,119,954.44
Supply Mains Sth Pit (STL)	309300	338,632.55	-	(365.72)	-	338,266.83	4,220.84	340,120.44
Supply Mains Meramec Pit (STL)	309400	1,313,863.54	-	-	-	1,313,863.54	16,389.18	765,450.83
Power Generation Equip	310000	3,525,561.36	17,528.47	-	-	3,543,089.83	52,994.24	248,918.21
Power Generation Equip Other	310100	-	-	-	-	-	-	-
Boiler Plant Equipment P	310200	347.69	-	-	-	347.69	5.40	19.32
Pump Equip Steam	311100	6,807.18	58,006.89	-	-	64,914.07	53.96	53.96
Pump Equip Electric	311200	24,050,299.29	574,707.57	(101,500.76)	-	24,523,506.10	456,802.14	3,966,311.24
Pump Equip Elec Ctrl 46 (STL)	311210	874,158.07	-	-	-	874,158.07	16,390.44	81,619.35
Pump Equip Elec Post 46 (STL)	311220	27,353,151.50	627,220.08	(2,129.90)	-	27,978,241.68	519,386.50	14,392,453.82
Pump Equip Elec Boosters Post 4	311230	1,501,589.28	-	-	-	1,501,589.28	28,141.98	1,810,536.18
Pump Equip Diesel	311300	547,090.92	-	-	-	547,090.92	10,257.96	67,545.54
Pump Equip Diesel Stratman Lac	311310	-	-	-	-	-	-	(60,382.59)
Pump Equip Diesel Ctrl Pit (ST)	311320	1,910,353.05	-	(2,704.40)	-	1,907,648.65	35,790.39	1,463,911.44
Pump Equip Hydraulic	311400	245,703.68	3,624.34	-	-	249,328.02	4,662.90	(16,122.00)
Pump Equip Other	311500	515,023.68	(5,202.54)	-	-	509,821.14	9,590.97	146,580.77
Pumping Equipment WT	311530	671,768.26	-	-	-	671,768.26	12,595.74	45,639.87
Pumping Equipment TD	311540	107,963.26	(107,963.26)	-	-	-	658.56	7,590.23
WT Equip Non-Media	320100	56,777,089.87	401,848.59	(61,910.44)	-	57,117,028.02	1,202,944.90	12,760,770.86
WT Equip Non-Med North (STL)	320120	8,104,076.17	317,082.48	(44,655.06)	-	8,376,503.59	174,257.05	4,282,630.81
WT Equip Non Media Ctrl 1 & 2	320130	2,388,022.56	-	(2,800.53)	-	2,385,222.03	50,410.84	2,389,018.08
WT Equip Non Media Ctrl 3 (STL)	320140	23,814,491.26	199,312.90	(190,471.77)	-	23,823,332.39	503,461.42	11,173,694.14
WT Equip Non Media Sth (STL)	320150	6,996,021.21	33,197.08	(5,179.04)	-	7,024,039.25	148,187.98	2,364,051.40
WT Equip Non Media Mer (STL)	320160	11,373,538.77	68,006.37	(3,910.81)	-	11,437,634.33	241,020.26	5,181,235.65
WT Equip Filter Media	320200	1,855,780.40	356,621.75	(20,639.63)	-	2,191,762.52	43,524.65	(88,996.94)
Dist Reservoirs & Standpipes	330000	10,263,759.33	34,533.92	(10,064.95)	266.93	10,288,495.23	173,287.45	3,461,176.79
Elevated Tanks & Standpipes	330100	7,091,354.54	-	-	-	7,091,354.54	119,666.43	1,601,499.57
Ground Level Facilities	330200	9,667,731.32	(32,581.24)	-	-	9,635,150.08	163,145.65	5,594,444.69
Below Grade Facilities	330300	42,943.06	-	-	-	42,943.06	724.59	1,892.90
Clearwells	330400	150,584.77	8.57	-	-	150,593.34	1,886.12	2,723.73
TD Mains Not Classified by Siz	331001	32,396,125.83	11,859,523.01	(640,674.00)	-	43,614,974.84	355,491.30	18,086,097.35
TD Mains 4in & Less	331100	8,205,613.19	449,865.63	(23,084.01)	-	8,632,394.81	93,056.28	289,093.76
TD Mains 6in to 8in	331200	60,079,891.98	3,420,827.59	(51,548.62)	-	63,449,170.95	681,064.91	4,441,145.27
TD Mains 6in to 10in (TN)	331210	7,282.90	-	-	-	7,282.90	79.94	3,243.74
TD Mains 10in to 16in	331300	66,388,249.60	3,106,639.75	(28,096.16)	-	69,466,793.19	749,821.80	4,950,661.99
TD Mains 18in & Grtr	331400	23,002,318.35	1,478,743.14	-	-	24,481,061.49	259,966.99	1,716,053.74
TD Main AC 4in (STL)	331601	2,633,618.16	-	(28,008.66)	-	2,605,609.50	28,693.74	782,191.61
TD Main CI <10in 00-28 (STL)	331602	2,734,452.07	59.00	(5,907.50)	-	2,728,603.57	30,003.11	1,427,720.13
TD Main CI <10in 29-56 (STL)	331603	15,920,674.13	12,697.49	(454,472.44)	-	15,478,899.18	171,615.18	11,814,386.42
TD Main CI <10in 57-93 (STL)	331604	51,588,575.48	27,541.34	(225,495.56)	-	51,390,621.26	564,519.12	32,228,011.23
TD Main CI 12in (STL)	331605	13,299,929.83	3,924.12	(34,025.70)	-	13,269,828.25	145,887.31	5,782,683.23

Missouri-American Water Company

Appendix 5

As of September 2010

	Account Number	Beginning Balance	YTD Additions	YTD Retirement	YTD Adj	Current Balance	YTD Deprec Exp	Accum Deprec
TD Main CI 16in (STL)	331606	19,375,318.60	9,335.40	(4,671.22)	-	19,379,982.78	212,665.78	10,100,050.96
TD Main DI 6-8in (STL)	331607	295,668,035.33	8,735,913.97	(223,990.89)	(4,527.75)	304,175,430.86	1,713,316.26	44,686,012.40
TD Main DI 12in (STL)	331608	79,735,004.59	1,964,767.69	(35,534.80)	-	81,664,237.48	889,680.00	12,710,323.24
TD Main DI 16in (STL)	331609	119,748,806.17	7,214,417.75	(69,250.44)	-	126,903,973.48	1,358,177.76	20,571,524.10
TD Main Galve 1in (STL)	331610	37,514.37	-	(2,464.47)	-	35,049.90	407.12	86,410.15
TD Main LJ 20in (STL)	331611	4,446,026.38	(6,237.11)	(48.67)	-	4,439,740.60	48,741.82	1,765,368.46
TD Main PL 6-8in (STL)	331612	33,987,121.19	4,636,831.72	(240.21)	-	38,623,712.70	406,527.92	1,098,988.07
TD Main PL 12in (STL)	331613	2,246,008.85	(60,072.36)	-	-	2,185,936.49	24,190.64	103,343.20
TD Main DI 4in (STL)	331614	1,313,495.68	213,643.69	-	-	1,527,139.37	15,843.08	37,875.35
TD Main PL 10in (STL)	331616	19,691.16	-	-	-	19,691.16	165.91	231.73
Fire Mains	332000	576,963.47	14,460.05	-	-	591,423.52	6,678.37	95,512.30
Services	333000	28,973,860.67	2,183,835.61	(41,343.70)	-	31,116,152.58	504,042.60	6,577,206.76
Meters	334100	-	1,126,551.28	(158,334.66)	-	968,216.62	-	-
Meters Bronze Case	334110	13,757,345.15	986,740.86	(4,943.77)	-	14,739,142.24	261,747.09	777,300.03
Meters Plastic Case	334120	63,641.72	49,183.33	(10,103.17)	-	102,721.88	1,577.18	(22,634.30)
Meters Other	334130	41,340,356.62	3,386,242.99	(472,365.14)	-	44,254,234.47	790,900.61	8,027,965.36
Meters Other-Rem Rdr Unts	334131	4,179,163.95	40,462.69	(4,525.84)	-	4,215,100.80	76,301.62	1,955,801.59
Meter Installations	334200	16,766,025.15	109,987.86	(15,869.96)	-	16,860,143.05	304,997.14	5,319,606.56
Meter Installation Other	334201	10,337,279.39	-	-	-	10,337,279.39	187,621.62	4,450,252.29
Meter Vaults	334300	700,342.30	66,732.29	-	-	767,074.59	13,155.78	39,264.97
Hydrants	335000	57,227,960.29	2,841,655.59	(243,814.46)	-	59,825,801.42	783,378.43	17,215,668.01
Other P/E Intangible	339100	3,420.81	-	-	-	3,420.81	-	306,586.00
Other P/E SS	339200	1,729.62	-	-	-	1,729.62	51.93	190.41
Other P/E WT Res Hand Equip	339400	1,481,666.20	-	-	-	1,481,666.20	37,004.58	215,652.96
Other P/E TD	339500	31,423.76	-	-	-	31,423.76	471.33	6,031.02
Other P/E CPS	339600	1,516,512.61	0.00	-	-	1,516,512.61	-	341,659.16
Office Furniture & Equip	340100	1,823,111.51	45,102.13	(33,478.11)	-	1,834,735.53	59,513.00	1,278,336.91
Comp & Periph Equip	340200	6,566,067.39	536,872.41	(1,569,666.22)	-	5,533,273.58	711,372.49	698,301.99
Computer Software	340300	8,732,304.88	43,462.44	(34,759.54)	-	8,741,007.78	1,060,917.86	7,559,524.85
Comp Software Personal	340320	261,152.41	-	-	-	261,152.41	31,716.99	151,279.66
Comp Software Customized	340325	67,161.74	-	-	-	67,161.74	8,156.76	19,503.64
Comp Software Other	340330	14,826.32	4,555.02	-	-	19,381.34	2,147.49	5,201.74
Data Handling Equipment	340400	351,224.04	-	(5,148.42)	-	346,075.62	17,398.32	123,030.74
Other Office Equipment	340500	386,655.46	-	(3,154.18)	-	383,501.28	19,301.97	156,415.95
Trans Equip Lt Duty Trks	341100	684,308.43	367,153.02	(31,395.42)	-	1,020,066.03	30,438.91	462,611.36
Trans Equip Hvy Duty Trks	341200	3,571,135.85	980,744.40	(21,415.32)	(266.93)	4,530,198.00	274,987.80	4,050,520.66
Trans Equip Autos	341300	1,063,298.88	106,966.69	(15,238.36)	-	1,155,027.01	52,445.85	597,540.31
Trans Equip Other	341400	424,892.09	309,468.40	-	-	734,358.49	9,601.27	317,137.94
Stores Equipment	342000	443,622.82	15,269.43	(154.66)	-	458,737.59	11,003.08	(243,300.78)
Tools,Shop,Garage Equip	343000	4,757,210.19	544,432.82	(37,044.55)	-	5,264,598.46	190,931.73	1,993,185.35
Tools,Shop,Garage Equip Other	343100	3,497,886.74	-	(14,873.96)	-	3,483,012.78	130,863.10	2,113,727.18
Laboratory Equipment	344000	1,823,852.04	35,840.70	(19,629.72)	-	1,840,063.02	67,321.66	951,825.45
Laboratory Equip Other	344100	300,723.66	4,217.97	-	-	304,941.63	11,150.98	187,305.25
Power Operated Equipment	345000	1,516,730.43	129,049.31	-	-	1,645,779.74	85,172.01	1,257,466.36
Comm Equip Non-Telephone	346100	1,364,530.03	6,859.94	(5,335.38)	-	1,366,054.59	56,842.52	872,625.41
Remote Control & Instrumentati	346190	1,412,943.69	334,241.94	-	-	1,747,185.63	67,142.68	151,855.33
Comm Equip Telephone	346200	149,407.82	-	-	-	149,407.82	8,717.97	135,847.10
Misc Equipment	347000	1,892,738.81	81,351.06	(9,453.19)	-	1,964,636.68	80,929.11	558,676.04
Other Tangible Property	348000	910,958.73	-	(1,185.34)	-	909,773.39	34,146.06	393,858.01
WW Franchises	352000	150.00	-	-	-	150.00	-	-
WW Land & Ld Rights Gen	353500	9,300.00	4,471.03	-	-	13,771.03	-	2,543.00
WW Struct & Imp Coll	354200	1,003,779.29	33,057.87	-	-	1,036,837.16	19,170.62	72,887.32
WW Struct & Imp SPP	354300	5,310.95	127,196.96	-	-	132,507.91	1,275.47	(5,458.18)
WW Struct & Imp TDP	354400	851,478.70	-	-	-	851,478.70	16,025.40	51,503.24
WW Struct & Imp Gen	354500	14,186.06	-	-	-	14,186.06	265.95	567.82
WW Pwr Gen Equip Coll	355200	20,928.06	-	-	-	20,928.06	313.92	1,150.56
WW Pwr Gen Equip SPP	355300	-	41,313.03	-	-	41,313.03	57.31	57.31
WW Pwr Gen Equip TDP	355400	48,991.46	-	-	-	48,991.46	734.85	2,605.29
WW Collection Sewers Forced	360000	13,401.38	13,274.97	-	-	26,676.35	222.96	8,805.97
WW Collecting Mains	361100	766,554.66	278,676.53	(15.56)	-	1,045,215.63	13,776.83	212,518.65
WW Collecting Mains Other	361101	122,678.45	14,314.97	-	-	136,993.42	1,935.67	53,445.22
WW Services Sewer	363000	59,253.07	10,782.18	-	-	70,035.25	926.59	37,408.64
WW Pump Equip Elect	371100	488,556.49	104,203.21	-	-	592,759.70	40,939.50	104,068.85
WW Pump Equip Oth Pwr	371200	169,311.27	19,142.08	-	-	188,453.35	13,159.96	40,865.92
WW TD Equipment	380000	1,638,697.01	-	(8,325.33)	-	1,630,371.68	61,277.65	422,304.56
WW TD Equip Grit Removal	380050	43,171.51	-	-	-	43,171.51	1,618.92	6,421.71
WW TD Equip Sed Tanks/Acc	380100	776,851.95	-	-	-	776,851.95	29,131.92	115,556.61
WW TD Equip Sldge/Effi Rmv	380200	62,713.58	-	-	-	62,713.58	2,351.79	8,620.02
WW TD Equip Gen Trmt	380625	208,934.17	-	-	-	208,934.17	7,835.04	27,233.21
WW TD Equip Influent Lift St	380650	169,710.27	-	(2,305.76)	-	167,404.51	6,316.12	47,416.45
WW Plant Sewers	381000	194,072.60	9,447.35	-	-	203,519.95	2,986.10	10,646.09
WW Outfall Sewer Lines	382000	48,133.97	-	-	-	48,133.97	721.98	9,176.25
WW Office Furniture & Equipmen	390000	13,405.48	-	-	-	13,405.48	402.21	12,942.00

Missouri-American Water Company
Appendix 5
As of September 2010

	Account Number	Beginning Balance	YTD Additions	YTD Retirement	YTD Adj	Current Balance	YTD Deprec Exp	Accum Deprec
WW Computers & Peripheral	390200	1,766.94	-	-	-	1,766.94	189.36	568.08
WW Trans Equipment	391000	17,351.35	-	-	-	17,351.35	-	22,364.92
WW Tool Shop & Garage Equip	393000	35,482.99	-	-	-	35,482.99	1,330.65	4,658.29
WW Laboratory Equipment	394000	12,557.88	-	-	-	12,557.88	376.74	1,089.14
WW Communication Equip	396000	18,240.04	21,676.67	-	-	39,916.71	1,103.41	2,939.95
WW Misc Equipment	397000	120,020.33	-	-	-	120,020.33	4,500.72	41,246.20
Total		1,449,359,467.95	62,246,696.83	(5,200,464.33)	(15,000.00)	1,506,390,700.45	20,449,016.65	364,788,029.84