ST. JOSEPH

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Trued-up Through May 31, 2007

Revenue Requirement

			St. Joseph		
			8.60% Equity Return	9.10% Equity Return	9.60% Equity Return
Line	(A)		(B)	(C)	(D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	$ 81,392,494	$ 81,392,494	$ 81,392,494
2	Rate of Return		7.07%	7.30%	7.53%
3	Net Operating Income Requirement		$ 5,754,449	$ 5,941,652	$ 6,128,855
4	Net Operating Income Available	(From Accounting Schedule 9)	3,249,062	3,249,062	3,249,062
5	Additional Net Operating Income Requirement		$ 2,505,388	$ 2,692,590	$ 2,879,793
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		$ 1,721,272	$ 1,837,913	$ 1,954,555
8	Test Year Current Income Tax		160,222	160,222	160,222
9	Additional Current Income Tax Requirement		$ 1,561,050	$ 1,677,691	$ 1,794,333
10	Additional Gross Revenue Requirement Before Allowances		$ 4,066,437	$ 4,370,282	$ 4,674,126
11	Allowance for True-up		$	$ 0	$ 0
12	**Additional Gross Revenue Requirement**		**$ 4,066,437**	**$ 4,370,282**	**$ 4,674,126**
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	$ 15,424,051	$ 15,424,051	$ 15,424,051
14	Total Gross Revenue Requirement		$ 19,490,488	$ 19,794,332	$ 20,098,177

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Updated Through December 31, 2006

Rate Base

Line	Description (A)		St. Joseph Direct Assigned (B)		St. Joseph Corporate Distribution (C)		St. Joseph Total (D)
1	Plant in Service (From Accounting Schedule 3)	$	114,563,151	$	780,197	$	115,343,348
2	Less:						0
3	Accumulated Depreciation Reserve (From Accounting Schedule 5)		19,797,261		255,119		20,052,380
4	Accumulated Amortization Reserve				0		0
5	Net Plant in Service	$	94,765,890	$	525,078	$	95,290,968
6	Add:						
7	Cash Working Capital (From Accounting Schedule 8)	$	(63,294)	$		$	(63,294)
8	Materials and Supplies		206,757		2,005		208,762
9	Prepayments				53,172		53,172
10	Deferred OPEB Asset				320,099		320,099
11	Other				0		0
12	Other				0		0
13	Other				0		0
14	Total Additions to Net Plant in Service	$	143,463	$	375,276	$	518,739
15	Deduct:						
16	Interest Offset (From Accounting Schedule 8)	$	493,212	$		$	493,212
17	Federal Income Tax Offset (From Accounting Schedule 8)		(4,760)				(4,760)
18	State Income Tax Offset (From Accounting Schedule 8)		13,301				13,301
19	Contributions In Aid of Construction:		3,309,017		0		3,309,017
20	Customer Advances		2,236,013		6,523		2,242,536
21	Customer Deposits				0		0
22	Pre-71 ITC		36,742		(14,570)		22,172
23	Deferred Income Taxes				7,568,149		7,568,149
24	Accrued Pension Liability				773,588		773,588
25	Other				0		0
26	Other				0		0
27	Other				0		0
28	Total Deductions to Net Plant in Service	$	6,083,525	$	8,333,689	$	14,417,214
29	**Total Rate Base**	**$**	**88,825,828**	**$**	**(7,433,334)**	**$**	**81,392,494**

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Case No. WR-2007-0216
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Plant In Service

St. Joseph

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C+D+F) (G)
1		Intangible					
2	301	Organization	$ (70)	$ 0	P-1	$ 14,067	$ 13,997
3	302	Franchise & Consents		0	P-2	0	0
4	303	Miscellaneous Intangible	(722)	0	P-3	22,024	21,302
5		Total Intangible	$ (792)	$ 0		$ 36,092	$ 35,300
6		Source of Supply					
7	310	Land & Land Rights	$ 1,414,424	$ 0	P-4	$ 0	$ 1,414,424
8	311	Structures & Improvements	2,095,522	0	P-5	0	2,095,522
9	312	Collecting & Impounding Res		0	P-6	0	0
10	313	Lake, River & Other Intakes	6,326	0	P-7	0	6,326
11	314	Wells & Springs	35,119	0	P-8	0	35,119
12	315	Infiltration Galleries & Tunnels		0	P-9	0	0
13	316	Supply Mains	9,343,630	0	P-9	0	9,343,630
14	316	Supply Mains-North Plant		0	P-10	0	0
15	316	Supply Mains-Central Plant		0	P-11	0	0
16	316	Supply Mains-South Plant		0	P-12	0	0
17	316	Supply Mains-Meramec Plant		0	P-13	0	0
18	317	Other Source of Supply Plant		0	P-14	0	0
19		Total Source of Supply	$ 12,895,021	$ 0		$ 0	$ 12,895,021
20		Pumping					
21	320	Land & Land Rights	$ 8,921	$ 0	P-15	$ 0	$ 8,921
22	321	S & I-Plant	4,602,572	0	P-16	0	4,602,572
23	321.1	S & I-Pumps (STL)		0	P-17	0	0
24	321.2	S & I-Boosters		0	P-18	0	0
25	322	Boiler Equipment		0	P-19	0	0
26	323	Other Power Prod. Equip.	13,332	0	P-20	0	13,332
27	324	Steam Pumping Equipment		0	P-21	0	0
28	325.1	Electric Pumping Equipment	4,881,706	0	P-22	0	4,881,706
29	325.2	Pumping Equipment-Pre '46		0	P-23	0	0
30	325.3	Pumping Equipment-Post '46		0	P-24	0	0
31	325	Pumping Equipment-Booster		0	P-25	0	0
32	326	Diesel Pumping Equipment		0	P-26	0	0
33	326	Dsl Pump Equip-Stratman		0	P-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	P-28	0	0
35	327	Pump Equip Hydraulic	(124)	0	P-29	0	(124)
36	328	Other Pumping Equipment	2,618	0	P-30	0	2,618
37		Total Pumping	$ 9,509,025	$ 0		$ 0	$ 9,509,025
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	P-31	$ 0	$ 0
40	331	Structures & Improvements	23,458,305	0	P-32	0	23,458,305
41	331	S & I - North Plant		0	P-33	0	0
42	331	S & I-Central 1 & 2		0	P-34	0	0
43	331	S & I-Central 3		0	P-35	0	0
44	331	S & I-South Plant		0	P-36	0	0
45	331	S & I-Meramac		0	P-37	0	0
46	332	WT Equip Non-Media	20,429,890	0	P-38	0	20,429,890
47	332	WT Equip-North Plant		0	P-39	0	0
48	332	WT Equip-Central 1 & 2		0	P-40	0	0
49	332	WT Equip-Central 3		0	P-41	0	0

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Plant In Service

St. Joseph

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C+D+F) (G)
50	332	WT Equip-South Plant		0	P-42	0	0
51	332	WT Equip-Meramac		0	P-43	0	0
52	332	Other P/E Hand Equipment	1,449,357	0	P-44	0	1,449,357
53	332.4	Equipment Filter Media	11,868	0	P-45	0	11,868
54		Total Water Treatment Plant	$ 45,349,420	$ 0		$ 0	$ 45,349,420
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 101,702	$ 0	P-46	$ 0	$ 101,702
57	341	Structures & Improvements	400,459	0	P-47	0	400,459
58	341.63	S & I-Spec Cross		0	P-48	0	0
59	342	Distr. Res. & Standpipes	1,540,064	0	P-49	0	1,540,064
60	342	Rsvr & Standpipe-Elev	310,520	0	P-50	0	310,520
61	342	Rsvr & Standpipe-Ground		0	P-51	0	0
62	343	T & D Mains (Not Classified)	73,286	0	P-52	0	73,286
63	343.1	T & D Mains - 4" & Less	923,144	0	P-53	0	923,144
64	343.1	T & D Mains AC 4 (STL)		0	P-54	0	0
65	343.1	T & D Mains Galv 1 (STL)		0	P-55	0	0
66	343.2	T & D Mains - 6" to 8"	10,090,230	0	P-56	(16)	10,090,214
67	343.2	CI-10" & Smaller-1900-1928		0	P-57	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	P-58	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	P-59	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	P-60	0	0
71	343.2	T & D Mains - DI 6-10" (TN)		0	P-61	0	0
72	343.2	T & D Mains - PL 6-8" (STL)		0	P-62	0	0
73	343.3	T & D Mains - 10" to 16"	12,245,072	0	P-63	1,466	12,246,538
74	343.3	T & D Mains - 18" & Greater	4,851,083	0	P-64	0	4,851,083
75	343.3	CI-12" (STL)		0	P-65	0	0
76	343.3	CI-16" (STL)		0	P-66	0	0
77	343.3	T & D Mains - DI 12 (STL)		0	P-66	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	P-67	0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	P-68	0	0
80	343.3	T & D Mains - PL 12 (STL)		0	P-69	0	0
81	344	Fire Mains		0	P-70	0	0
82	345	Services	3,265,715	0	P-71	0	3,265,715
83	346.1	Meters-Bronze Case	2,411,879	0	P-72	0	2,411,879
84	346.2	Meters-Plastic Case	80,479	0	P-73	0	80,479
85	346.3	Meters-Other	274,621	0	P-74	0	274,621
86	346.3	Meters-Remote (ARB's)		0	P-75	0	0
87	347.1	Meter Install	3,071,799	0	P-76	0	3,071,799
88	347.2	Meter Install-Other		0	P-77	0	0
89	348	Hydrants	2,659,154	0	P-78	0	2,659,154
90	349	Other T&D Plant		0	P-79	0	0
91		Total Transmission & Distribution	$ 42,299,207	$ 0		$ 1,450	$ 42,300,657

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Plant In Service

St. Joseph

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351	Structures & Improvements	$	$ 0	P-80	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	P-81	0	0
95	352.2	Collecting Mains		0	P-82	0	0
96	352.2	Collecting Mains Other		0	P-83	0	0
97	353	Service to Customers		0	P-84	0	0
98	363	Electric Pumping Equipment		0	P-85	0	0
99	370.1	Land & Land Rights		0	P-86	0	0
100	372	T&D Equipment		0	P-87	0	0
101	372	T&D Equipment Influent Lift		0	P-88	0	0
102	374	Outfall Sewer Lines		0	P-89	0	0
103		Total Sewer Plant	$ 0	$ 0		$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$ 8,112	$ 0	P-90	$ 0	$ 8,112
106	390	S&I-Store, Shop & Garage	204,591	0	P-91	0	204,591
107	390.1	S & I-Offices	0	0	P-92	0	0
108	390.1	S & I-Leasehold		0	P-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	P-94	0	0
110	390.3	S&I-Misc	1,668,281	0	P-95	0	1,668,281
111	391	Office Furniture and Equipment	214,048	0	P-96	58,483	272,531
112	391.2	Computers & Peripheral Equipment	81,887	0	P-97	179,766	261,653
113	391.25	Computer Software	153,014	0	P-98	471,524	624,538
114	391.26	Computer Software Personal	22,221	0	P-99	9,145	31,366
115	391.3	Data Handling Equipment	38,458	0	P-100	0	38,458
116	391.3	Other Office Equipment	191,225	0	P-101	1,102	192,327
117	392.11	Trans Equipment-Lt Duty Trucks	211,230	0	P-102	3,144	214,374
118	392.12	Trans Equipment-Hvy Duty Trucks	0	0	P-103	0	0
119	392.2	Trans Equipment-Autos	32,766	0	P-104	11,616	44,382
120	392.3	Trans Equipment Other	9,443	0	P-105	0	9,443
121	393	Stores Equipment	174,316	0	P-106	0	174,316
122	394	Tools, Shop & Garage Equipment	767,035	0	P-107	1,283	768,318
123	394	Tools, Shop & Garage Equip Other		0	P-108	0	0
124	395	Laboratory Equipment	345,888	0	P-109	0	345,888
125	395	Laboratory Equipment Other		0	P-110	0	0
126	396	Power Operated Equipment	147,037	0	P-111	0	147,037
127	397	Comm Equipment-Non-Tele	63,117	0	P-112	3,033	66,150
128	397.2	Comm Equipment-Tele	27,901	0	P-113	2,717	30,618
129	398	Miscellaneous	150,700	0	P-114	840	151,540
130	399	Other Tangible Property		0	P-115	0	0
131		Total General Plant	$ 4,511,270	$ 0		$ 742,655	$ 5,253,925
132		**Total Plant In Service**	**$ 114,563,151**	**$ 0**		**$ 780,197**	**$ 115,343,348**

Missouri-American Water Company
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Test Year Ending June 30. 2006 Updated Through December 31, 2006

Depreciation Reserve

St. Joseph

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	R-1	$ 0	$ 0
3	302	Franchise & Consents		0	R-2	0	0
4	303	Miscellaneous Intangible		0	R-3	26,428	26,428
5		Total Intangible	$ 0	$ 0		$ 26,428	$ 26,428
6		Source of Supply					
7	310	Land & Land Rights	$	$ 0	R-4	$ 0	$ 0
8	311	Structures & Improvements	145,457	0	R-5	0	145,457
9	312	Collecting & Impounding Res		0	R-6	0	0
10	313	Lake, River & Other Intakes	(679,621)	0	R-7	0	(679,621)
11	314	Wells & Springs	(29,723)	0	R-8	0	(29,723)
12	315	Infiltration Galleries & Tunnels		0	R-9	0	0
13	316	Supply Mains	901,429	0	R-9	0	901,429
14	316	Supply Mains-North Plant		0	R-10	0	0
15	316	Supply Mains-Central Plant		0	R-11	0	0
16	316	Supply Mains-South Plant		0	R-12	0	0
17	316	Supply Mains-Meramec Plant		0	R-13	0	0
18	317	Other Source of Supply Plant		0	R-14	0	0
19		Total Source of Supply	$ 337,542	$ 0		$ 0	$ 337,542
20		Pumping					
21	320	Land & Land Rights	$	$ 0	R-15	$ 0	$ 0
22	321	S & I-Plant	225,665	0	R-16	0	225,665
23	321.1	S & I-Pumps (STL)		0	R-17	0	0
24	321.2	S & I-Boosters		0	R-18	0	0
25	322	Boiler Equipment		0	R-19	0	0
26	323	Other Power Prod. Equip.		0	R-20	0	0
27	324	Steam Pumping Equipment		0	R-21	0	0
28	325.1	Electric Pumping Equipment	655,925	0	R-22	0	655,925
29	325.2	Pumping Equipment-Pre '46		0	R-23	0	0
30	325.3	Pumping Equipment-Post '46		0	R-24	0	0
31	325	Pumping Equipment-Booster		0	R-25	0	0
32	326	Diesel Pumping Equipment		0	R-26	0	0
33	326	Dsl Pump Equip-Stratman		0	R-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	R-28	0	0
35	327	Pump Equip Hydraulic		0	R-29	0	0
36	328	Other Pumping Equipment		0	R-30	0	0
37		Total Pumping	$ 881,590	$ 0		$ 0	$ 881,590
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	R-31	$ 0	$ 0
40	331	Structures & Improvements	3,206,873	0	R-32	0	3,206,873
41	331	S & I - North Plant		0	R-33	0	0
42	331	S & I-Central 1 & 2		0	R-34	0	0
43	331	S & I-Central 3		0	R-35	0	0
44	331	S & I-South Plant		0	R-36	0	0
45	331	S & I-Meramac		0	R-37	0	0
46	332	WT Equip Non-Media	4,473,118	0	R-38	0	4,473,118
47	332	WT Equip-North Plant		0	R-39	0	0

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Depreciation Reserve

St. Joseph

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2		0	R-40	0	0
49	332	WT Equip-Central 3		0	R-41	0	0
50	332	WT Equip-South Plant		0	R-42	0	0
51	332	WT Equip-Meramac		0	R-43	0	0
52	332	Other P/E Hand Equipment	79,020	0	R-44	0	79,020
53	332.4	Equipment Filter Media		0	R-45	0	0
54		Total Water Treatment Plant	$ 7,759,011	$ 0		$ 0	$ 7,759,011
55		Transmission & Distribution					
56	340	Land & Land Rights	$ (741,641)	$ 0	R-46	$ 0	$ (741,641)
57	341	Structures & Improvements	34,405	0	R-47	0	34,405
58	341.63	S & I-Spec Cross		0	R-48	0	0
59	342	Distr. Res. & Standpipes	840,727	0	R-49	0	840,727
60	342	Rsvr & Standpipe-Elev	22,743	0	R-50	0	22,743
61	342	Rsvr & Standpipe-Ground		0	R-51	0	0
62	343	T & D Mains (Not Classified)	5,032,015	0	R-52	0	5,032,015
63	343.1	T & D Mains - 4" & Less	(38,980)	0	R-53	0	(38,980)
64	343.1	T & D Mains AC 4 (STL)		0	R-54	0	0
65	343.1	T & D Mains Galv 1 (STL)		0	R-55	0	0
66	343.2	T & D Mains - 6" to 8"	400,432	0	R-56	0	400,432
67	343.2	CI-10" & Smaller-1900-1928		0	R-57	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	R-58	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	R-59	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	R-60	0	0
71	343.2	T & D Mains - DI 6-10" (TN)		0	R-61	0	0
72	343.2	T & D Mains - PL 6-8" (STL)		0	R-62	0	0
73	343.3	T & D Mains - 10" to 16"	489,271	0	R-63	0	489,271
74	343.3	T & D Mains - 18" & Greater	258,524	0	R-64	0	258,524
75	343.3	CI-12" (STL)		0	R-65	0	0
76	343.3	CI-16" (STL)		0	R-66	0	0
77	343.3	T & D Mains - DI 12 (STL)		0	R-66	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	R-67	0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	R-68	0	0
80	343.3	T & D Mains - PL 12 (STL)		0	R-69	0	0
81	344	Fire Mains		0	R-70	0	0
82	345	Services	281,862	0	R-71	0	281,862
83	346.1	Meters-Bronze Case	(26,365)	0	R-72	0	(26,365)
84	346.2	Meters-Plastic Case	10,064	0	R-73	0	10,064
85	346.3	Meters-Other	1,062,364	0	R-74	0	1,062,364
86	346.3	Meters-Remote (ARB's)		0	R-75	0	0
87	347.1	Meter Install	807,977	0	R-76	0	807,977
88	347.2	Meter Install-Other		0	R-77	0	0
89	348	Hydrants	911,569	0	R-78	0	911,569
90	349	Other T&D Plant		0	R-79	0	0
91		Total Transmission & Distribution	$ 9,344,967	$ 0		$ 0	$ 9,344,967

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Depreciation Reserve

St. Joseph

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351.0	Structures & Improvements	$	$ 0	R-80	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	R-81	0	0
95	352.2	Collecting Mains		0	R-82	0	0
96	352.2	Collecting Mains Other		0	R-83	0	0
97	353.0	Service to Customers		0	R-84	0	0
98	363.0	Electric Pumping Equipment		0	R-85	0	0
99	370.1	Land & Land Rights		0	R-86	0	0
100	372	T&D Equipment		0	R-87	0	0
101	372.0	T&D Equipment Influent Lift		0	R-88	0	0
102	374	Outfall Sewer Lines		0	R-89	0	0
103		Total Sewer Plant	$ 0	$ 0		$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$	$ 0	R-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	29,031	0	R-91	0	29,031
107	390.1	S & I-Offices	(390,718)	0	R-92	(12,459)	(403,177)
108	390.1	S & I-Leasehold		0	R-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	R-94	0	0
110	390.3	S&I-Misc	862,522	0	R-95	0	862,522
111	391	Office Furniture and Equipment	399,439	0	R-96	(1,708)	397,731
112	391.2	Computers & Peripheral Equipment	(91,004)	0	R-97	9,295	(81,709)
113	391.25	Computer Software	52,463	0	R-98	214,018	266,481
114	391.26	Computer Software Personal	(13,292)	0	R-99	1,952	(11,340)
115	391.3	Data Handling Equipment	5,828	0	R-100	0	5,828
116	391.3	Other Office Equipment	42,464	0	R-101	691	43,155
117	392.11	Trans Equipment-Lt Duty Trucks	(2,681)	0	R-102	4,819	2,138
118	392.12	Trans Equipment-Hvy Duty Trucks	(43,340)	0	R-103	0	(43,340)
119	392.2	Trans Equipment-Autos	6,346	0	R-104	9,457	15,803
120	392.3	Trans Equipment Other	244,943	0	R-105	0	244,943
121	393	Stores Equipment	28,208	0	R-106	0	28,208
122	394	Tools, Shop & Garage Equipment	180,876	0	R-107	405	181,281
123	394	Tools, Shop & Garage Equip Other		0	R-108	0	0
124	395	Laboratory Equipment	52,727	0	R-109	0	52,727
125	395	Laboratory Equipment Other		0	R-110	0	0
126	396	Power Operated Equipment	45,136	0	R-111	0	45,136
127	397	Comm Equipment-Non-Tele	21,401	0	R-112	883	22,284
128	397.2	Comm Equipment-Tele	8,072	0	R-113	1,096	9,168
129	398	Miscellaneous	31,060	0	R-114	242	31,302
130	399	Other Tangible Property		0	R-115	0	0
131		Total General Plant	$ 1,469,481	$ 0		$ 228,691	$ 1,698,172
132		Not Classified	4,670	0	R-116	0	4,670
133		**Total Depreciation Reserve**	**$ 19,797,261**	**$ 0**		**$ 255,119**	**$ 20,052,380**

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Depreciation Expense

St. Joseph

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
1		Intangible					
2	301	Organization	$ (70)	0.00%	$ 0	$ 0	$ 0
3	302	Franchise & Consents	0	0.00%	0	0	0
4	303	Miscellaneous Intangible	(722)	0.00%	0	0	0
5		Total Intangible	$ (792)		$ 0	$ 0	$ 0
6		Source of Supply					
7	310	Land & Land Rights	$ 1,414,424	0.00%	$ 0	$ 0	$ 0
8	311	Structures & Improvements	2,095,522	2.45%	51,340	0	51,340
9	312	Collecting & Impounding Res	0	1.25%	0	0	0
10	313	Lake, River & Other Intakes	6,326	1.77%	112	0	112
11	314	Wells & Springs	35,119	1.67%	586	0	586
12	315	Infiltration Galleries & Tunnels	0	1.67%	0	0	0
13	316	Supply Mains	9,343,630	1.60%	149,498	0	149,498
14	316	Supply Mains-North Plant	0	1.60%	0	0	0
15	316	Supply Mains-Central Plant	0	1.60%	0	0	0
16	316	Supply Mains-South Plant	0	1.60%	0	0	0
17	316	Supply Mains-Meramec Plant	0	1.60%	0	0	0
18	317	Other Source of Supply Plant	0	4.00%	0	0	0
19		Total Source of Supply	$ 12,895,021		$ 201,537	$ 0	$ 201,537
20		Pumping					
21	320	Land & Land Rights	$ 8,921	0.00%	$ 0	$ 0	$ 0
22	321	S & I-Plant	4,602,572	1.73%	79,624	0	79,624
23	321.1	S & I-Pumps (STL)	0	1.73%	0	0	0
24	321.2	S & I-Boosters	0	1.73%	0	0	0
25	322	Boiler Equipment	0	2.00%	0	0	0
26	323	Other Power Prod. Equip.	13,332	2.00%	267	0	267
27	324	Steam Pumping Equipment	0	0.00%	0	0	0
28	325.1	Electric Pumping Equipment	4,881,706	2.44%	119,114	0	119,114
29	325.2	Pumping Equipment-Pre '46	0	2.44%	0	0	0
30	325.3	Pumping Equipment-Post '46	0	2.44%	0	0	0
31	325	Pumping Equipment-Booster	0	2.44%	0	0	0
32	326	Diesel Pumping Equipment	0	2.44%	0	0	0
33	326	Dsl Pump Equip-Stratman	0	2.44%	0	0	0
34	326	Dsl Pump Equip-Central Plant	0	2.44%	0	0	0
35	327	Pump Equip Hydraulic	(124)	2.44%	(3)	0	(3)
36	328	Other Pumping Equipment	2,618	2.44%	64	0	64
37		Total Pumping	$ 9,509,025		$ 199,066	$ 0	$ 199,066
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
40	331	Structures & Improvements	23,458,305	1.63%	382,370	0	382,370
41	331	S & I - North Plant	0	1.63%	0	0	0
42	331	S & I-Central 1 & 2	0	1.63%	0	0	0
43	331	S & I-Central 3	0	1.63%	0	0	0
44	331	S & I-South Plant	0	1.63%	0	0	0
45	331	S & I-Meramac	0	1.63%	0	0	0
46	332	WT Equip Non-Media	20,429,890	2.78%	567,951	0	567,951
47	332	WT Equip-North Plant	0	2.78%	0	0	0
48	332	WT Equip-Central 1 & 2	0	2.78%	0	0	0
49	332	WT Equip-Central 3	0	2.78%	0	0	0
50	332	WT Equip-South Plant	0	2.78%	0	0	0
51	332	WT Equip-Meramac	0	2.78%	0	0	0
52	332	Other P/E Hand Equipment	1,449,357	3.33%	48,264	0	48,264
53	332.4	Equipment Filter Media	11,868	2.78%	330	0	330
54		Total Water Treatment Plant	$ 45,349,420		$ 998,915	$ 0	$ 998,915

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Depreciation Expense

St. Joseph

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 101,702	0.00%	$ 0	$ 0	$ 0
57	341	Structures & Improvements	400,459	2.67%	10,692	0	10,692
58	341.63	S & I-Spec Cross	0	0.00%	0	0	0
59	342	Distr. Res. & Standpipes	1,540,064	2.25%	34,651	0	34,651
60	342	Rsvr & Standpipe-Elev	310,520	2.25%	6,987	0	6,987
61	342	Rsvr & Standpipe-Ground	0	2.25%	0	0	0
62	343	T & D Mains (Not Classified)	73,286	1.50%	1,099	0	1,099
63	343.1	T & D Mains - 4" & Less	923,144	1.50%	13,847	0	13,847
64	343.1	T & D Mains AC 4 (STL)	0	1.50%	0	0	0
65	343.1	T & D Mains Galv 1 (STL)	0	1.50%	0	0	0
66	343.2	T & D Mains - 6" to 8"	10,090,230	1.50%	151,353	(0)	151,353
67	343.2	CI-10" & Smaller-1900-1928	0	1.50%	0	0	0
68	343.2	CI-10" & Smaller 1929-1956	0	1.50%	0	0	0
69	343.2	CI-10" & Smaller-1957-1993	0	1.50%	0	0	0
70	343.2	T & D Mains - DI 6-8 (STL)	0	1.50%	0	0	0
71	343.2	T & D Mains - DI 6-10" (TN)	0	1.50%	0	0	0
72	343.2	T & D Mains - PL 6-8" (STL)	0	1.50%	0	0	0
73	343.3	T & D Mains - 10" to 16"	12,245,072	1.50%	183,676	22	183,698
74	343.3	T & D Mains - 18" & Greater	4,851,083	1.50%	72,766	0	72,766
75	343.3	CI-12" (STL)	0	1.50%	0	0	0
76	343.3	CI-16" (STL)	0	1.50%	0	0	0
77	343.3	T & D Mains - DI 12 (STL)	0	1.50%	0	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)	0	1.50%	0	0	0
79	343.3	T & D Mains - LJ 20 (STL)	0	1.50%	0	0	0
80	343.3	T & D Mains - PL 12 (STL)	0	1.50%	0	0	0
81	344	Fire Mains	0	1.50%	0	0	0
82	345	Services	3,265,715	3.08%	100,584	0	100,584
83	346.1	Meters-Bronze Case	2,411,879	2.43%	58,609	0	58,609
84	346.2	Meters-Plastic Case	80,479	2.43%	1,956	0	1,956
85	346.3	Meters-Other	274,621	2.43%	6,673	0	6,673
86	346.3	Meters-Remote (ARB's)	0	2.43%	0	0	0
87	347.1	Meter Install	3,071,799	2.43%	74,645	0	74,645
88	347.2	Meter Install-Other	0	2.43%	0	0	0
89	348	Hydrants	2,659,154	1.92%	51,056	0	51,056
90	349	Other T&D Plant	0	2.00%	0	0	0
91		Total Transmission & Distribution	$ 42,299,207		$ 768,595	$ 22	$ 768,616
92		Sewer Plant					
93	351.0	Structures & Improvements	$ 0	0.00%	$ 0	$ 0	$ 0
94	352.1	Collection Sewers Forced	0	0.00%	0	0	0
95	352.2	Collecting Mains	0	0.00%	0	0	0
96	352.2	Collecting Mains Other	0	0.00%	0	0	0
97	353.0	Service to Customers	0	0.00%	0	0	0
98	363.0	Electric Pumping Equipment	0	0.00%	0	0	0
99	370.1	Land & Land Rights	0	0.00%	0	0	0
100	372	T&D Equipment	0	0.00%	0	0	0
101	372.0	T&D Equipment Influent Lift	0	0.00%	0	0	0
102	374	Outfall Sewer Lines	0	0.00%	0	0	0
103		Total Sewer Plant	$ 0		$ 0	$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$ 8,112	0.00%	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	204,591	2.40%	4,910	0	4,910
107	390.1	S & I-Offices	0	2.40%	0	0	0
108	390.1	S & I-Leasehold	0	5.00%	0	0	0

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Depreciation Expense

St. Joseph

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
109	390.1	S & I-Leasehold - SCADA	0	5.00%	0	0	0
110	390.3	S&I-Misc	1,668,281	2.40%	40,039	0	40,039
111	391	Office Furniture and Equipment	214,048	4.00%	8,562	2,339	10,901
112	391.2	Computers & Peripheral Equipment	81,887	14.29%	11,702	25,689	37,390
113	391.25	Computer Software	153,014	14.29%	21,866	67,381	89,247
114	391.26	Computer Software Personal	22,221	14.29%	3,175	1,307	4,482
115	391.3	Data Handling Equipment	38,458	6.67%	2,565	0	2,565
116	391.3	Other Office Equipment	191,225	6.67%	12,755	74	12,828
117	392.11	Trans Equipment-Lt Duty Trucks	211,230	0.00%	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	0	8.33%	0	0	0
119	392.2	Trans Equipment-Autos	32,766	0.00%	0	0	0
120	392.3	Trans Equipment Other	9,443	0.00%	0	0	0
121	393	Stores Equipment	174,316	2.86%	4,985	0	4,985
122	394	Tools, Shop & Garage Equipment	767,035	5.00%	38,352	64	38,416
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	0
124	395	Laboratory Equipment	345,888	4.00%	13,836	0	13,836
125	395	Laboratory Equipment Other	0	4.00%	0	0	0
126	396	Power Operated Equipment	147,037	6.82%	10,028	0	10,028
127	397	Comm Equipment-Non-Tele	63,117	5.00%	3,156	152	3,308
128	397.2	Comm Equipment-Tele	27,901	6.67%	1,861	181	2,042
129	398	Miscellaneous	150,700	5.00%	7,535	42	7,577
130	399	Other Tangible Property	0	5.00%	0	0	0
131		Total General Plant	$ 4,511,270		$ 185,326	$ 97,228	$ 282,554
132		**Total Depreciation Expense**	**$ 114,563,151**		**$ 2,353,438**	**$ 97,250**	**$ 2,450,688**

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Cash Working Capital

St. Joseph

Line	Description		Adjusted Test Year Expenses	Revenue Lag	Expense Lag	Net CWC Lag [(C)-(D)]	Factor [(E)/365]		Cash Working Capital Requirement [(B)x(F)]
	(A)		(B)	(C)	(D)	(E)	(F)		(G)
1	Operation & Maintenance Expense								
2	Base Payroll	$	935,611	38.18	13.00	25.18	0.0690	$	64,557
3	Payroll Withholdings:								
4	FICA - Employee Portion		127,092	38.18	16.19	21.99	0.0602		7,651
5	Federal Income Taxes Withheld		306,838	38.18	16.19	21.99	0.0602		18,472
6	State Income Taxes Withheld		99,584	38.18	18.19	19.99	0.0548		5,457
7	401(k)		178,365	38.18	38.82	(0.64)	(0.0018)		(321)
8	EIP		13,792	38.18	38.82	(0.64)	(0.0018)		(25)
9	Fuel & Power		690,602	38.18	37.20	0.98	0.0027		1,865
10	Chemicals		771,947	38.18	38.18	0.00	0.0000		0
11	Materials and Supplies		200,882	38.18	38.18	0.00	0.0000		0
12	Purchased Water		0	38.18	42.45	(4.27)	(0.0117)		0
13	Management Fees		1,856,173	38.18	21.41	16.77	0.0459		85,198
14	Group Insurance		453,556	38.18	(7.50)	45.68	0.1252		56,785
15	OPEB's		81,952	38.18	3.41	34.77	0.0953		7,810
16	Pensions		224,347	38.18	17.58	20.60	0.0564		12,653
17	EIP - Employer Match		(2,920)	38.18	38.82	(0.64)	(0.0018)		5
18	401(k) - Employer Match		21,355	38.18	38.82	(0.64)	(0.0018)		(38)
19	Insurance Other Than Group		328,448	38.18	42.44	(4.26)	(0.0117)		(3,843)
20	Uncollectible Accounts		166,736	38.18	38.18	0.00	0.0000		0
21	Rents		50,138	38.18	(9.96)	48.14	0.1319		6,613
22	Cash Vouchers		1,400,921	38.18	21.41	16.77	0.0459		64,302
23	Total Operation & Maintenance Expense	$	7,905,421					$	327,141
24	Taxes Other Than Income								
25	FICA - Employer Portion		127,092	38.18	16.19	21.99	0.0602	$	7,651
26	Federal Unemployment		2,015	38.18	76.38	(38.20)	(0.1047)		(211)
27	State Unemployment		5,151	38.18	76.38	(38.20)	(0.1047)		(539)
28	Property Taxes		893,474	38.18	182.50	(144.32)	(0.3954)		(353,280)
29	Franchise Tax		31,967	38.18	(77.50)	115.68	0.3169		10,130
30	PSC Assessment		127,620	38.18	(31.63)	69.81	0.1913		24,414
31	Total Taxes Other Than Income	$	1,187,319					$	(311,835)
32	Other Expenses								
33	Gross Receipts Tax		474,976	21.30	47.37	(26.07)	(0.0714)		(33,913)
34	Sales Tax		77,567	0.00	8.12	(8.12)	(0.0222)		(1,722)
35	Missouri Primacy Fees		70,574	21.30	243.50	(222.20)	(0.6088)		(42,965)
36	Total Other Expenses	$	623,117					$	(78,600)
37	**Cash Working Capital Before Income Tax and Interest Offsets**							$	(63,294)
38	Interest Expense	$	2,547,585	38.18	108.85	(70.67)	(0.1936)	$	(493,212)
39	Federal Income Tax	$	1,487,519	38.18	37.00	1.18	0.0032	$	4,760
40	State Income Tax	$	233,753	38.18	58.95	(20.77)	(0.0569)	$	(13,301)

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Income Statement

St. Joseph

Line	Description (A)		Test Year End Direct Charges (B)		Adjustment Amount (C)	Adjustment No. (D)		Adjusted Corporate Distribution (E)		Test Year As Adjusted [(B)+(C)+(E)] (F)
1	Operating Revenues:									
2	Residential Revenue	$	8,539,053	$	(991,936)	S-1	$	0	$	7,547,117
3	Commercial Revenue		2,980,968		(253,292)	S-2		2		2,727,678
4	Industrial Revenue		2,107,739		164,393	S-3		0		2,272,132
5	Private Fire		174,687		0	S-4		0		174,687
6	Public Fire		1		0	S-5		0		1
7	Public Authorities		591,304		(8,201)	S-6		0		583,103
8	Sales For Resale		1,821,552		5,661	S-7		0		1,827,213
9	Other Revenue		277,916		0	S-8		14,203		292,119
10	Total Revenues	$	16,493,220	$	(1,083,375)		$	14,206	$	15,424,051
11	Operating Expenses:									
12	Operation & Maintenance:									
13	Source of Supply		78,795		0	S-9		46		78,841
14	Pumping		906,659		164,253	S-10		(11,356)		1,059,556
15	Water Treatment		1,099,217		179,371	S-11		158		1,278,746
16	Transmission & Distribution		698,533		111,861	S-12		1		810,395
17	Customer Accounts		311,147		67,251	S-13		328,544		706,942
18	Administrative & General		429,239		781,132	S-14		2,760,568		3,970,940
19	Total O & M Expense	$	3,523,590	$	1,303,869		$	3,077,962	$	7,905,421
20	Other Operating Expenses:									
21	Depreciation - Plant		1,811,272		468,865	S-15		97,250		2,377,387
22	Amortization		158,892		0	S-16		2,260		161,152
23	Taxes Other Than Income		921,904		99,655	S-17		165,760		1,187,319
24	Total Other Operating Expense	$	2,892,068	$	568,520		$	265,270	$	3,725,858
25	Total Operating Expenses		6,415,658		1,872,389			3,343,232		11,631,279
26	Net Income Before Income Taxes	$	10,077,562	$	(2,955,764)		$	(3,329,026)	$	3,792,772
27	Income Taxes:									
28	Current Income Tax	$	0	$	67,518	S-18	$	92,704	$	160,222
29	Deferred Income Tax:									
30	Deferred Income Tax Expense		0		(678,896)	S-19		1,082,576		403,679
31	ITC Amortization		0		0	S-20		(20,191)		(20,191)
32	Total Income Taxes	$	0	$	(611,378)		$	1,155,088	$	543,710
33	**Net Operating Income**	**$**	**10,077,562**	**$**	**(2,344,386)**		**$**	**(4,484,114)**	**$**	**3,249,062**

Missouri-American Water Company
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Adjustments To Income Statement

St. Joseph

Adjmt No.	Description	Adjustment Amount	Total Adjustment
Residential Revenue	S-1		$ (991,936)
1	To Normalize and Annualize Revenues (Grissum)	$ (378,300)	
2	To Remove Unbilled Revenues (Grissum)	47,947	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	(661,583)	
Commercial Revenue	S-2		$ (253,292)
1	To Normalize and Annualize Revenues (Grissum)	$ (245,861)	
2	To Remove Unbilled Revenues (Grissum)	(7,431)	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Industrial Revenue	S-3		$ 164,393
1	To Normalize and Annualize Revenues (Grissum)	$ 108,279	
2	To Remove Unbilled Revenues (Grissum)	56,114	
Private Fire	S-4		$ 0
1	To Remove Unbilled Revenues (Grissum)	0	
Public Fire	S-5	0	$ 0
1	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Public Authorities	S-6		$ (8,201)
1	To Remove Unbilled Revenues (Grissum)	(8,201)	
2	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Sales For Resale	S-7		$ 5,661
1	To Normalize and Annualize Revenues (Grissum)	$ 0	
2	To Remove Unbilled Revenues (Grissum)	5,661	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Other Revenue	S-8		$ 0
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)	0	
Source of Supply	S-9		$ 0
1	To Annualize Payroll (Hanneken)	$ 0	
2	To Normalize Overtime Pay (Hanneken)	0	

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Updated Through December 31, 2006

Adjustments To Income Statement

St. Joseph

Adjmt No.	Description		Adjustment Amount		Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)		0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0		
5	To Annualize Purchased Water Expense (Grissum)		0		
Pumping	S-10			$	164,253
1	To Annualize Payroll (Hanneken)	$	68,464		
2	To Normalize Overtime Pay (Hanneken)		(492)		
3	To Remove Lobbyist Pay (Hanneken)		0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0		
5	To Annualize Fuel & Power Expense (Grissum)		96,281		
Water Treatment	S-11			$	179,371
1	To Annualize Payroll (Hanneken)	$	29,210		
2	To Normalize Overtime Pay (Hanneken)		(210)		
3	To Remove Lobbyist Pay (Hanneken)		0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0		
5	To Annualize Waste Disposal Expense (Hagemeyer)		(7,691)		
6	To Annualize Chemicals Expense (Grissum)		158,062		
Transmission & Distribution	S-12			$	111,861
1	To Annualize Payroll (Hanneken)	$	112,670		
2	To Normalize Overtime Pay (Hanneken)		(809)		
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0		
4	To Annualize Main Breaks Expense (Hagemeyer)		0		
Customer Accounts	S-13			$	67,251
1	To Annualize Payroll (Hanneken)	$	64,156		
2	To Normalize Overtime Pay (Hanneken)		(461)		
3	To Annualize Postage Expense (Grissum)		7,621		
4	To Annualize Uncollectibles Expense (Grissum)		(4,065)		
Administrative & General	S-14			$	781,132
1	To Annualize Payroll (Hanneken)	$	19,282		
2	To Normalize Overtime Pay (Hanneken)		(138)		

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Updated Through December 31, 2006

Adjustments To Income Statement

St. Joseph

Adjmt No.	Description	Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(13,772)	
5	To Remove STEP Costs (Hagemeyer)	0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)	0	
7	To Annualize Insurance Other Than Group (Hagemeyer)	36,990	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	37,471	
9	To Annualize Tank Painting Expense (Hagemeyer)	110,099	
10	To Annualize Pension Expense (Hagemeyer)	69,815	
11	To Annualize Transportation Leases (Hagemeyer)	34,157	
12	To Annualize Waste Disposal Expense (Hagemeyer)	0	
13	To Annualize Main Breaks Expense (Hagemeyer)	0	
14	To Normalize Rate Case Expense (Hagemeyer)	0	
15	To Remove Meals, Awards, etc. (Began)	(3,067)	
16	To Remove Miscellaneous Expense (Began)	(45)	
17	To Remove Dues and Donations (Began)	(11,809)	
18	To Remove Disallowed Promotion Expense (Began)	(1,952)	
19	To Remove Disallowed Advertising Expense (Began)	(390)	
20	To Remove Disallowed Dues, Donations and Memberships (Began)	0	
21	To Remove Disallowed Lobbying Expense (Began)	0	
22	To Annualize Group Insurance Expense (Hanneken)	515,272	
23	To Annualize Incentive Compensation Expense (Hanneken)	(9,342)	
24	To Adjust Allocated External Affairs Expense (Hanneken)	0	
25	To Adjust Allocated Management Fees Expense (Hanneken)	0	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)	0	
27	To Reduce Capitalized Cost (Hanneken)	0	
28	To Remove Expense Associated with Penalties (Hagemeyer)	0	
29	To Annualize Defined Contribution Pension Expense	(1,438)	
Depreciation - Plant	S-15		$ 468,865
1	To annualize depreciation expense at Staff's proposed rates (Began)	$ 542,166	

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Updated Through December 31, 2006

Adjustments To Income Statement

St. Joseph

Adjmt No	Description		Adjustment Amount	Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)		(71,571)	
3	To adjust depreciation related to transportation and power operated equipment (Began)		(1,730)	
Amortization	S-16			$ 0
1		$	0	
Taxes Other Than Income	S-17			$ 99,655
1	To Annualize Payroll Taxes (Hanneken)	$	21,609	
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)		(715)	
3	To Remove Payroll Tax Related to Lobbyist (Hanneken)		0	
4	To Adjust Franchise Tax (Began)		0	
5	To Adjust PSC Assessment (Began)		0	
6	To Adjust Property Tax (Began)		78,761	
Current Income Tax	S-18			$ 67,518
1	To adjust current income tax expense. (Cassidy)	$	67,518	
Deferred Income Tax Expense	S-19			$ (678,896)
1	To adjust deferred income tax expense. (Cassidy)	$	(678,896)	
ITC Amortization	S-20			$ 0
1		$	0	
2			0	

Missouri-American Water Company
Case No. WR-2007-0216
Test Yeat Ending June 30, 2006 Updated Through December 31, 2006

Income Tax Calculation

St. Joseph

Line	Description		Test Year	7.07% Return	7.30% Return	7.53% Return
	(A)		(B)	(C)	(D)	(E)
1	Net Operating Income (Acct. Sch. 1)		$ 3,249,061	$ 5,754,449	$ 5,941,652	$ 6,128,855
2	Add:					
3	Current Income Tax		160,223	1,721,272	1,837,913	1,954,555
4	Deferred Income Taxes					
5	Deferred Income Tax Expense		403,679	403,679	403,679	403,679
6	ITC Amortization		(20,191)	(20,191)	(20,191)	(20,191)
7	Net Income Before Income Tax		$ 3,792,772	$ 7,859,209	$ 8,163,053	$ 8,466,898
8	Addditions to Net Income Before Income Tax:					
9	Book Depreciation		$ 2,377,387	$ 2,377,387	$ 2,377,387	$ 2,377,387
10	Contributions In Aid of Construction		0	0	0	0
11	Non Deductible Reserve Deficiency Amortization		0	0	0	0
12	Miscellaneous Non-deductible Expenses		2,771	2,771	2,771	2,771
13	Other (Describe)		0	0	0	0
14	Other (Describe)		0	0	0	0
15	Total Additions		$ 2,380,158	$ 2,380,158	$ 2,380,158	$ 2,380,158
16	Subtractions to Net Income Before Income Tax:					
17	Interest Expense	@ 3.13%	$ 2,547,585	$ 2,547,585	$ 2,547,585	$ 2,547,585
18	Tax Straight Line Depreciation		2,377,387	2,377,387	2,377,387	2,377,387
19	Tax Depreciation in Excess of Straight Line		830,588	830,588	830,588	830,588
20	Cost of Removal		0	0	0	0
21	Other (Describe)		0	0	0	0
22	Other (Describe)		0	0	0	0
23	Total Subtractions		$ 5,755,560	$ 5,755,560	$ 5,755,560	$ 5,755,560
24	Net Taxable Income		$ 417,369	$ 4,483,807	$ 4,787,651	$ 5,091,496
25	Provision for Federal Income Tax					
26	Net Taxable Income		$ 417,369	$ 4,483,807	$ 4,787,651	$ 5,091,496
27	Deduct Missouri Income Tax	@ 100.00%	21,759	233,753	249,593	265,433
28	Federal Taxable Income		$ 395,610	$ 4,250,054	$ 4,538,058	$ 4,826,063
29	Federal Income Tax	@ 35.00%	$ 138,464	$ 1,487,519	$ 1,588,320	$ 1,689,122
30	Provision for Missouri Income Tax					
31	Net Taxable Income		$ 417,369	$ 4,483,807	$ 4,787,651	$ 5,091,496
32	Deduct Federal Income Tax	@ 50.00%	69,232	743,759	794,160	844,561
33	Missouri Taxable Income		$ 348,137	$ 3,740,048	$ 3,993,491	$ 4,246,935
34	Missouri Income Tax	@ 6.25%	$ 21,759	$ 233,753	$ 249,593	$ 265,433
35	Summary of Provision For Income Tax					
36	Federal Income Tax		$ 138,464	$ 1,487,519	$ 1,588,320	$ 1,689,122
37	State Income Tax		21,759	233,753	249,593	265,433
38	**Total Current Income Tax**		**$ 160,222**	**$ 1,721,272**	**$ 1,837,913**	**$ 1,954,555**

ST. LOUIS COUNTY WATER

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Trued-up Through May 31, 2007

Revenue Requirement

			St. Louis County Water		
			8.60% Equity Return	9.10% Equity Return	9.60% Equity Return
Line	(A)		(B)	(C)	(D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	$ 381,665,928	$ 381,665,928	$ 381,665,928
2	Rate of Return		7.07%	7.30%	7.53%
3	Net Operating Income Requirement		$ 26,983,781	$ 27,861,613	$ 28,739,444
4	Net Operating Income Available	(From Accounting Schedule 9)	23,963,355	23,963,355	23,963,355
5	Additional Net Operating Income Requirement		$ 3,020,426	$ 3,898,258	$ 4,776,090
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		$ 7,703,918	$ 8,250,875	$ 8,797,832
8	Test Year Current Income Tax		5,821,961	5,821,961	5,821,961
9	Additional Current Income Tax Requirement		$ 1,881,957	$ 2,428,913	$ 2,975,870
10	Additional Gross Revenue Requirement Before Allowances		$ 4,902,383	$ 6,327,172	$ 7,751,960
11	Allowance for True-up		$	$ 0	$ 0
12	**Additional Gross Revenue Requirement**		**$ 4,902,383**	**$ 6,327,172**	**$ 7,751,960**
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	$ 121,789,838	$ 121,789,838	$ 121,789,838
14	Total Gross Revenue Requirement		$ 126,692,221	$ 128,117,009	$ 129,541,798

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Updated Through December 31, 2006

Rate Base

			St. Louis County Water	
Line	Description (A)	Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service (From Accounting Schedule 3)	$ 808,256,225	$ 7,411,118	$ 815,667,343
2	Less:			0
3	Accumulated Depreciation Reserve (From Accounting Schedule 5)	237,733,122	2,423,384	240,156,506
4	Accumulated Amortization Reserve		0	0
5	Net Plant in Service	$ 570,523,103	$ 4,987,734	$ 575,510,837
6	Add:			
7	Cash Working Capital (From Accounting Schedule 8)	$ 3,785,888	$	$ 3,785,888
8	Materials and Supplies	2,410,307	14,028	2,424,335
9	Prepayments		505,087	505,087
10	Deferred OPEB Asset		0	0
11	Other		0	0
12	Other		0	0
13	Other		0	0
14	Total Additions to Net Plant in Service	$ 6,196,195	$ 519,114	$ 6,715,309
15	Deduct:			
16	Interest Offset (From Accounting Schedule 8)	$ 1,530,301	$	$ 1,530,301
17	Federal Income Tax Offset (From Accounting Schedule 8)	(457,384)		(457,384)
18	State Income Tax Offset (From Accounting Schedule 8)	(8,997)		(8,997)
19	Contributions In Aid of Construction:	99,729,603	0	99,729,603
20	Customer Advances	47,370,307	138,185	47,508,492
21	Customer Deposits		0	0
22	Pre-71 ITC		0	0
23	Deferred Income Taxes		44,680,544	44,680,544
24	Accrued Pension Liability	229,325	7,348,334	7,577,659
25	Other		0	0
26	Other		0	0
27	Other		0	0
28	Total Deductions to Net Plant in Service	$ 148,393,155	$ 52,167,063	$ 200,560,218
29	**Total Rate Base**	**$ 428,326,143**	**$ (46,660,215)**	**$ 381,665,928**

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Updated Through December 31, 2006

Plant In Service

St. Louis County Water

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C+D+F) (G)
1		Intangible					
2	301	Organization	$ (21,895)	$ 0	P-1	$ 133,627	$ 111,732
3	302	Franchise & Consents	19,361	0	P-2	0	19,361
4	303	Miscellaneous Intangible		0	P-3	209,211	209,211
5		Total Intangible	$ (2,534)	$ 0		$ 342,838	$ 340,304
6		Source of Supply					
7	310	Land & Land Rights	$ 91,400	$ 0	P-4	$ 0	$ 91,400
8	311	Structures & Improvements	6,082,535	0	P-5	0	6,082,535
9	312	Collecting & Impounding Res		0	P-6	0	0
10	313	Lake, River & Other Intakes		0	P-7	0	0
11	314	Wells & Springs		0	P-8	0	0
12	315	Infiltration Galleries & Tunnels		0	P-9	0	0
13	316	Supply Mains	8,522	0	P-9	0	8,522
14	316	Supply Mains-North Plant	245,687	0	P-10	0	245,687
15	316	Supply Mains-Central Plant	3,929,522	0	P-11	0	3,929,522
16	316	Supply Mains-South Plant	337,448	0	P-12	0	337,448
17	316	Supply Mains-Meramec Plant	1,313,864	0	P-13	0	1,313,864
18	317	Other Source of Supply Plant		0	P-14	0	0
19		Total Source of Supply	$ 12,008,978	$ 0		$ 0	$ 12,008,978
20		Pumping					
21	320	Land & Land Rights	$ 284,588	$ 0	P-15	$ 0	$ 284,588
22	321	S & I-Plant	298,222	0	P-16	0	298,222
23	321.1	S & I-Pumps (STL)	4,847,409	0	P-17	0	4,847,409
24	321.2	S & I-Boosters	2,963,273	0	P-18	0	2,963,273
25	322	Boiler Equipment		0	P-19	0	0
26	323	Other Power Prod. Equip.		0	P-20	0	0
27	324	Steam Pumping Equipment		0	P-21	0	0
28	325.1	Electric Pumping Equipment	1,513,130	0	P-22	0	1,513,130
29	325.2	Pumping Equipment-Pre '46	874,158	0	P-23	0	874,158
30	325.3	Pumping Equipment-Post '46	26,073,810	0	P-24	0	26,073,810
31	325	Pumping Equipment-Booster	1,497,783	0	P-25	0	1,497,783
32	326	Diesel Pumping Equipment		0	P-26	0	0
33	326	Dsl Pump Equip-Stratman	207,946	0	P-27	0	207,946
34	326	Dsl Pump Equip-Central Plant	1,698,803	0	P-28	0	1,698,803
35	327	Pump Equip Hydraulic	(959)	0	P-29	0	(959)
36	328	Other Pumping Equipment	130,815	0	P-30	0	130,815
37		Total Pumping	$ 40,388,978	$ 0		$ 0	$ 40,388,978
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 1,371,407	$ 0	P-31	$ 0	$ 1,371,407
40	331	Structures & Improvements	2,630,572	0	P-32	0	2,630,572
41	331	S & I - North Plant	10,655,844	0	P-33	0	10,655,844
42	331	S & I-Central 1 & 2	2,682,828	0	P-34	0	2,682,828
43	331	S & I-Central 3	21,642,034	0	P-35	0	21,642,034
44	331	S & I-South Plant	2,405,343	0	P-36	0	2,405,343
45	331	S & I-Meramac	9,180,769	0	P-37	0	9,180,769
46	332	WT Equip Non-Media	2,069,799	0	P-38	0	2,069,799
47	332	WT Equip-North Plant	7,427,972	0	P-39	0	7,427,972
48	332	WT Equip-Central 1 & 2	2,256,219	0	P-40	0	2,256,219
49	332	WT Equip-Central 3	22,408,186	0	P-41	0	22,408,186

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Updated Through December 31, 2006

Plant In Service

St. Louis County Water

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
50	332	WT Equip-South Plant	5,286,998	0	P-42	0	5,286,998
51	332	WT Equip-Meramac	7,366,432	0	P-43	0	7,366,432
52	332	Other P/E Hand Equipment	492,610	0	P-44	0	492,610
53	332.4	Equipment Filter Media	775,592	0	P-45	0	775,592
54		Total Water Treatment Plant	$ 98,652,605	$ 0		$ 0	$ 98,652,605
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 4,002,149	$ 0	P-46	$ 0	$ 4,002,149
57	341	Structures & Improvements	5,159,908	0	P-47	0	5,159,908
58	341.63	S & I-Spec Cross	267,357	0	P-48	0	267,357
59	342	Distr. Res. & Standpipes		0	P-49	0	0
60	342	Rsvr & Standpipe-Elev	2,564,966	0	P-50	0	2,564,966
61	342	Rsvr & Standpipe-Ground	9,641,440	0	P-51	0	9,641,440
62	343	T & D Mains (Not Classified)	2,669,068	0	P-52	0	2,669,068
63	343.1	T & D Mains - 4" & Less	17,130	0	P-53	0	17,130
64	343.1	T & D Mains AC 4 (STL)	2,878,469	0	P-54	0	2,878,469
65	343.1	T & D Mains Galv 1 (STL)	50,188	0	P-55	0	50,188
66	343.2	T & D Mains - 6" to 8"	729,375	0	P-56	(150)	729,225
67	343.2	CI-10" & Smaller-1900-1928	2,798,365	0	P-57	0	2,798,365
68	343.2	CI-10" & Smaller 1929-1956	17,261,094	0	P-58	0	17,261,094
69	343.2	CI-10" & Smaller-1957-1993	53,095,575	0	P-59	0	53,095,575
70	343.2	T & D Mains - DI 6-8 (STL)	249,424,168	0	P-60	0	249,424,168
71	343.2	T & D Mains - DI 6-10" (TN)		0	P-61	0	0
72	343.2	T & D Mains - PL 6-8" (STL)	0	0	P-62	0	0
73	343.3	T & D Mains - 10" to 16"	156,644	0	P-63	13,925	170,569
74	343.3	T & D Mains - 18" & Greater		0	P-64	0	0
75	343.3	CI-12" (STL)	13,025,966	0	P-65	0	13,025,966
76	343.3	CI-16" (STL)	19,124,068	0	P-66	0	19,124,068
77	343.3	T & D Mains - DI 12 (STL)	60,442,786	0	P-66	0	60,442,786
78	343.3	T & D Mains - DI 16 & Greater (STL)	107,705,919	0	P-67	0	107,705,919
79	343.3	T & D Mains - LJ 20 (STL)	4,499,594	0	P-68	0	4,499,594
80	343.3	T & D Mains - PL 12 (STL)	316,375	0	P-69	0	316,375
81	344	Fire Mains		0	P-70	0	0
82	345	Services	82,039	0	P-71	0	82,039
83	346.1	Meters-Bronze Case	700,737	0	P-72	0	700,737
84	346.2	Meters-Plastic Case	0	0	P-73	0	0
85	346.3	Meters-Other	20,422,485	0	P-74	0	20,422,485
86	346.3	Meters-Remote (ARB's)	4,231,499	0	P-75	0	4,231,499
87	347.1	Meter Install	2,775,181	0	P-76	0	2,775,181
88	347.2	Meter Install-Other	10,420,779	0	P-77	0	10,420,779
89	348	Hydrants	38,164,775	0	P-78	0	38,164,775
90	349	Other T&D Plant		0	P-79	0	0
91		Total Transmission & Distribution	$ 632,628,099	$ 0		$ 13,775	$ 632,641,874

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Updated Through December 31, 2006

Plant In Service

St. Louis County Water

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C+D+F) (G)
92		Sewer Plant					
93	351	Structures & Improvements	$	$ 0	P-80	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	P-81	0	0
95	352.2	Collecting Mains		0	P-82	0	0
96	352.2	Collecting Mains Other		0	P-83	0	0
97	353	Service to Customers		0	P-84	0	0
98	363	Electric Pumping Equipment		0	P-85	0	0
99	370.1	Land & Land Rights		0	P-86	0	0
100	372	T&D Equipment		0	P-87	0	0
101	372	T&D Equipment Influent Lift		0	P-88	0	0
102	374	Outfall Sewer Lines		0	P-89	0	0
103		Total Sewer Plant	$ 0	$ 0		$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$	$ 0	P-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	286,102	0	P-91	0	286,102
107	390.1	S & I-Offices	12,947	0	P-92	0	12,947
108	390.1	S & I-Leasehold	539,234	0	P-93	0	539,234
109	390.1	S & I-Leasehold - SCADA	339,728	0	P-94	0	339,728
110	390.3	S&I-Misc	1,436,654	0	P-95	0	1,436,654
111	391	Office Furniture and Equipment	8,043,995	(6,489,353)	P-96	555,536	2,110,178
112	391.2	Computers & Peripheral Equipment	3,364,562	0	P-97	1,707,606	5,072,168
113	391.25	Computer Software	2,602,627	0	P-98	4,479,026	7,081,653
114	391.26	Computer Software Personal		0	P-99	86,870	86,870
115	391.3	Data Handling Equipment	14,606	0	P-100	0	14,606
116	391.3	Other Office Equipment	168,978	0	P-101	10,472	179,450
117	392.11	Trans Equipment-Lt Duty Trucks		0	P-102	29,867	29,867
118	392.12	Trans Equipment-Hvy Duty Trucks	4,154,168	0	P-103	0	4,154,168
119	392.2	Trans Equipment-Autos	282,195	0	P-104	110,340	392,535
120	392.3	Trans Equipment Other		0	P-105	0	0
121	393	Stores Equipment	118,221	0	P-106	0	118,221
122	394	Tools, Shop & Garage Equipment	1,087,738	0	P-107	12,190	1,099,928
123	394	Tools, Shop & Garage Equip Other	4,046,612	0	P-108	0	4,046,612
124	395	Laboratory Equipment	1,136,463	0	P-109	0	1,136,463
125	395	Laboratory Equipment Other	285,859	0	P-110	0	285,859
126	396	Power Operated Equipment	1,234,930	0	P-111	0	1,234,930
127	397	Comm Equipment-Non-Tele	1,075,587	0	P-112	28,811	1,104,398
128	397.2	Comm Equipment-Tele	57,657	0	P-113	25,807	83,464
129	398	Miscellaneous	739,986	0	P-114	7,979	747,965
130	399	Other Tangible Property	40,603	0	P-115	0	40,603
131		Total General Plant	$ 31,069,452	$ (6,489,353)		$ 7,054,505	$ 31,634,604
132		**Total Plant In Service**	$ 814,745,578	$ (6,489,353)		$ 7,411,118	$ 815,667,343

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Adjustments To Plant In Service

St. Louis County Water

Adjmt No	Description		Adjustment Amount	Total Adjustment
A/C 372	T&D Equipment	P-87		$ 0
1	To Eliminate Excess Capacity		$	
2				
A/C 372.0	T&D Equipment Influent Lift	P-88		$ 0
1			$	
2				
A/C 374	Outfall Sewer Lines	P-89		$ 0
1			$	
2				
A/C 389.1	Land & Land Rights	P-90		$ 0
1			$	
2				
A/C 390	S&I-Store, Shop & Garage	P-91		$ 0
1			$	
2				
A/C 390.1	S & I-Offices	P-92		$ 0
1			$	
2				
A/C 390.1	S & I-Leasehold	P-93		$ 0
1			$	
2				
A/C 390.1	S & I-Leasehold - SCADA	P-94		$ 0
1			$	
2				
A/C 390.3	S&I-Misc	P-95		$ 0
1			$	
2				
A/C 391	Office Furniture and Equipment	P-96		$ (6,489,353)
1	To Capitalize Cost		$	
2	To Remove Transition Cost - SSU		(4,488,827)	
3	To Remove Transition Cost - Alton Call Center		(2,000,526)	
4				

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Depreciation Reserve

St. Louis County Water

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$ (25,007)	$ 0	R-1	$ 0	$ (25,007)
3	302	Franchise & Consents		0	R-2	0	0
4	303	Miscellaneous Intangible		0	R-3	251,036	251,036
5		Total Intangible	$ (25,007)	$ 0		$ 251,036	$ 226,029
6		Source of Supply					
7	310	Land & Land Rights	$	$ 0	R-4	$ 0	$ 0
8	311	Structures & Improvements	2,743,112	0	R-5	0	2,743,112
9	312	Collecting & Impounding Res		0	R-6	0	0
10	313	Lake, River & Other Intakes		0	R-7	0	0
11	314	Wells & Springs		0	R-8	0	0
12	315	Infiltration Galleries & Tunnels		0	R-9	0	0
13	316	Supply Mains	248	0	R-9	0	248
14	316	Supply Mains-North Plant	163,802	0	R-10	0	163,802
15	316	Supply Mains-Central Plant	1,877,888	0	R-11	0	1,877,888
16	316	Supply Mains-South Plant	326,233	0	R-12	0	326,233
17	316	Supply Mains-Meramec Plant	684,894	0	R-13	0	684,894
18	317	Other Source of Supply Plant		0	R-14	0	0
19		Total Source of Supply	$ 5,796,177	$ 0		$ 0	$ 5,796,177
20		Pumping					
21	320	Land & Land Rights	$	$ 0	R-15	$ 0	$ 0
22	321	S & I-Plant	58,784	0	R-16	0	58,784
23	321.1	S & I-Pumps (STL)	2,429,373	0	R-17	0	2,429,373
24	321.2	S & I-Boosters	775,506	0	R-18	0	775,506
25	322	Boiler Equipment		0	R-19	0	0
26	323	Other Power Prod. Equip.	5,541	0	R-20	0	5,541
27	324	Steam Pumping Equipment		0	R-21	0	0
28	325.1	Electric Pumping Equipment	6,031	0	R-22	0	6,031
29	325.2	Pumping Equipment-Pre '46	19,627	0	R-23	0	19,627
30	325.3	Pumping Equipment-Post '46	12,754,971	0	R-24	0	12,754,971
31	325	Pumping Equipment-Booster	1,734,431	0	R-25	0	1,734,431
32	326	Diesel Pumping Equipment		0	R-26	0	0
33	326	Dsl Pump Equip-Stratman	16,837	0	R-27	0	16,837
34	326	Dsl Pump Equip-Central Plant	1,209,035	0	R-28	0	1,209,035
35	327	Pump Equip Hydraulic		0	R-29	0	0
36	328	Other Pumping Equipment	12,907	0	R-30	0	12,907
37		Total Pumping	$ 19,023,043	$ 0		$ 0	$ 19,023,043
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	R-31	$ 0	$ 0
40	331	Structures & Improvements	109,397	0	R-32	0	109,397
41	331	S & I - North Plant	2,312,100	0	R-33	0	2,312,100
42	331	S & I-Central 1 & 2	2,152,626	0	R-34	0	2,152,626
43	331	S & I-Central 3	10,173,666	0	R-35	0	10,173,666
44	331	S & I-South Plant	1,240,837	0	R-36	0	1,240,837
45	331	S & I-Meramac	4,056,295	0	R-37	0	4,056,295
46	332	WT Equip Non-Media	29,859	0	R-38	0	29,859
47	332	WT Equip-North Plant	3,794,263	0	R-39	0	3,794,263

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Depreciation Reserve

St. Louis County Water

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2	2,208,159	0	R-40	0	2,208,159
49	332	WT Equip-Central 3	9,354,009	0	R-41	0	9,354,009
50	332	WT Equip-South Plant	1,959,452	0	R-42	0	1,959,452
51	332	WT Equip-Meramac	4,291,035	0	R-43	0	4,291,035
52	332	Other P/E Hand Equipment		0	R-44	0	0
53	332.4	Equipment Filter Media	3,514	0	R-45	0	3,514
54		Total Water Treatment Plant	$ 41,685,212	$ 0		$ 0	$ 41,685,212
55		Transmission & Distribution					
56	340	Land & Land Rights	$	$ 0	R-46	$ 0	$ 0
57	341	Structures & Improvements	2,352,304	0	R-47	0	2,352,304
58	341.63	S & I-Spec Cross	322,127	0	R-48	0	322,127
59	342	Distr. Res. & Standpipes		0	R-49	0	0
60	342	Rsvr & Standpipe-Elev	788,358	0	R-50	0	788,358
61	342	Rsvr & Standpipe-Ground	4,816,807	0	R-51	0	4,816,807
62	343	T & D Mains (Not Classified)	5,275,654	0	R-52	0	5,275,654
63	343.1	T & D Mains - 4" & Less		0	R-53	0	0
64	343.1	T & D Mains AC 4 (STL)	973,612	0	R-54	0	973,612
65	343.1	T & D Mains Galv 1 (STL)	98,766	0	R-55	0	98,766
66	343.2	T & D Mains - 6" to 8"		0	R-56	0	0
67	343.2	CI-10" & Smaller-1900-1928	1,401,155	0	R-57	0	1,401,155
68	343.2	CI-10" & Smaller 1929-1956	13,385,805	0	R-58	0	13,385,805
69	343.2	CI-10" & Smaller-1957-1993	32,094,764	0	R-59	0	32,094,764
70	343.2	T & D Mains - DI 6-8 (STL)	33,842,986	0	R-60	0	33,842,986
71	343.2	T & D Mains - DI 6-10" (TN)		0	R-61	0	0
72	343.2	T & D Mains - PL 6-8" (STL)	43,242	0	R-62	0	43,242
73	343.3	T & D Mains - 10" to 16"		0	R-63	0	0
74	343.3	T & D Mains - 18" & Greater		0	R-64	0	0
75	343.3	CI-12" (STL)	5,374,164	0	R-65	0	5,374,164
76	343.3	CI-16" (STL)	9,277,824	0	R-66	0	9,277,824
77	343.3	T & D Mains - DI 12 (STL)	9,116,906	0	R-66	0	9,116,906
78	343.3	T & D Mains - DI 16 & Greater (STL)	15,046,558	0	R-67	0	15,046,558
79	343.3	T & D Mains - LJ 20 (STL)	1,631,683	0	R-68	0	1,631,683
80	343.3	T & D Mains - PL 12 (STL)	14,185	0	R-69	0	14,185
81	344	Fire Mains		0	R-70	0	0
82	345	Services	61,298	0	R-71	0	61,298
83	346.1	Meters-Bronze Case		0	R-72	0	0
84	346.2	Meters-Plastic Case		0	R-73	0	0
85	346.3	Meters-Other	5,534,260	0	R-74	0	5,534,260
86	346.3	Meters-Remote (ARB's)	1,740,073	0	R-75	0	1,740,073
87	347.1	Meter Install	1,541,934	0	R-76	0	1,541,934
88	347.2	Meter Install-Other	3,496,606	0	R-77	0	3,496,606
89	348	Hydrants	11,817,439	0	R-78	0	11,817,439
90	349	Other T&D Plant		0	R-79	0	0
91		Total Transmission & Distribution	$ 160,048,510	$ 0		$ 0	$ 160,048,510

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Depreciation Reserve

St. Louis County Water

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351.0	Structures & Improvements	$	$ 0	R-80	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	R-81	0	0
95	352.2	Collecting Mains		0	R-82	0	0
96	352.2	Collecting Mains Other		0	R-83	0	0
97	353.0	Service to Customers		0	R-84	0	0
98	363.0	Electric Pumping Equipment		0	R-85	0	0
99	370.1	Land & Land Rights		0	R-86	0	0
100	372	T&D Equipment		0	R-87	0	0
101	372.0	T&D Equipment Influent Lift		0	R-88	0	0
102	374	Outfall Sewer Lines		0	R-89	0	0
103		Total Sewer Plant	$ 0	$ 0		$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$	$ 0	R-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	4,105	0	R-91	0	4,105
107	390.1	S & I-Offices	183,305	0	R-92	(118,348)	64,957
108	390.1	S & I-Leasehold	(55,177)	0	R-93	0	(55,177)
109	390.1	S & I-Leasehold - SCADA	238,120	0	R-94	0	238,120
110	390.3	S&I-Misc	240,644	0	R-95	0	240,644
111	391	Office Furniture and Equipment	1,607,212	(914,350)	R-96	(16,226)	676,636
112	391.2	Computers & Peripheral Equipment	555,443	0	R-97	88,297	643,740
113	391.25	Computer Software	438,819	0	R-98	2,032,960	2,471,779
114	391.26	Computer Software Personal		0	R-99	18,541	18,541
115	391.3	Data Handling Equipment		0	R-100	0	0
116	391.3	Other Office Equipment	64,117	0	R-101	6,567	70,684
117	392.11	Trans Equipment-Lt Duty Trucks	812,842	0	R-102	45,776	858,618
118	392.12	Trans Equipment-Hvy Duty Trucks	3,112,120	0	R-103	0	3,112,120
119	392.2	Trans Equipment-Autos	465,143	0	R-104	89,833	554,976
120	392.3	Trans Equipment Other		0	R-105	0	0
121	393	Stores Equipment	(300,625)	0	R-106	0	(300,625)
122	394	Tools, Shop & Garage Equipment	778,124	0	R-107	3,849	781,973
123	394	Tools, Shop & Garage Equip Other	1,982,038	0	R-108	0	1,982,038
124	395	Laboratory Equipment	633,978	0	R-109	0	633,978
125	395	Laboratory Equipment Other	197,485	0	R-110	0	197,485
126	396	Power Operated Equipment	478,737	0	R-111	0	478,737
127	397	Comm Equipment-Non-Tele	553,207	0	R-112	8,389	561,596
128	397.2	Comm Equipment-Tele	3,372	0	R-113	10,415	13,787
129	398	Miscellaneous	78,418	0	R-114	2,295	80,713
130	399	Other Tangible Property	48,110	0	R-115	0	48,110
131		Total General Plant	$ 12,119,537	$ (914,350)		$ 2,172,347	$ 13,377,534
132		Not Classified		0	R-116	0	0
133		**Total Depreciation Reserve**	$ 238,647,472	$ (914,350)		$ 2,423,384	$ 240,156,506

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Adjustments To Reserve

Adjmt No.	Description	St. Louis County Adjustment Amount	Total Adjustment
A/C	391 Office Furniture and Equipment R-96		$ (914,350)
1	To RemoveTransition Cost - SSU	$ (632,476)	
2	To Remove Transition Cost - Alton CC	(281,874)	
3	To Adjust for Capitalized Cost		
4			

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Depreciation Expense

St. Louis County

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
1		Intangible					
2	301	Organization	$ (21,895)	0.00%	$ 0	$ 0	$ 0
3	302	Franchise & Consents	19,361	0.00%	0	0	0
4	303	Miscellaneous Intangible	0	0.00%	0	0	0
5		Total Intangible	$ (2,534)		$ 0	$ 0	$ 0
6		Source of Supply					
7	310	Land & Land Rights	$ 91,400	0.00%	$ 0	$ 0	$ 0
8	311	Structures & Improvements	6,082,535	2.45%	149,022	0	149,022
9	312	Collecting & Impounding Res	0	1.25%	0	0	0
10	313	Lake, River & Other Intakes	0	1.77%	0	0	0
11	314	Wells & Springs	0	1.67%	0	0	0
12	315	Infiltration Galleries & Tunnels	0	1.67%	0	0	0
13	316	Supply Mains	8,522	1.60%	136	0	136
14	316	Supply Mains-North Plant	245,687	1.60%	3,931	0	3,931
15	316	Supply Mains-Central Plant	3,929,522	1.60%	62,872	0	62,872
16	316	Supply Mains-South Plant	337,448	1.60%	5,399	0	5,399
17	316	Supply Mains-Meramec Plant	1,313,864	1.60%	21,022	0	21,022
18	317	Other Source of Supply Plant	0	4.00%	0	0	0
19		Total Source of Supply	$ 12,008,978		$ 242,383	$ 0	$ 242,383
20		Pumping					
21	320	Land & Land Rights	$ 284,588	0.00%	$ 0	$ 0	$ 0
22	321	S & I-Plant	298,222	1.73%	5,159	0	5,159
23	321.1	S & I-Pumps (STL)	4,847,409	1.73%	83,860	0	83,860
24	321.2	S & I-Boosters	2,963,273	1.73%	51,265	0	51,265
25	322	Boiler Equipment	0	2.00%	0	0	0
26	323	Other Power Prod. Equip.	0	2.00%	0	0	0
27	324	Steam Pumping Equipment	0	0.00%	0	0	0
28	325.1	Electric Pumping Equipment	1,513,130	2.44%	36,920	0	36,920
29	325.2	Pumping Equipment-Pre '46	874,158	2.44%	21,329	0	21,329
30	325.3	Pumping Equipment-Post '46	26,073,810	2.44%	636,201	0	636,201
31	325	Pumping Equipment-Booster	1,497,783	2.44%	36,546	0	36,546
32	326	Diesel Pumping Equipment	0	2.44%	0	0	0
33	326	Dsl Pump Equip-Stratman	207,946	2.44%	5,074	0	5,074
34	326	Dsl Pump Equip-Central Plant	1,698,803	2.44%	41,451	0	41,451
35	327	Pump Equip Hydraulic	(959)	2.44%	(23)	0	(23)
36	328	Other Pumping Equipment	130,815	2.44%	3,192	0	3,192
37		Total Pumping	$ 40,388,978		$ 920,974	$ 0	$ 920,974
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 1,371,407	0.00%	$ 0	$ 0	$ 0
40	331	Structures & Improvements	2,630,572	1.63%	42,878	0	42,878
41	331	S & I - North Plant	10,655,844	1.63%	173,690	0	173,690
42	331	S & I-Central 1 & 2	2,682,828	1.63%	43,730	0	43,730
43	331	S & I-Central 3	21,642,034	1.63%	352,765	0	352,765
44	331	S & I-South Plant	2,405,343	1.63%	39,207	0	39,207
45	331	S & I-Meramac	9,180,769	1.63%	149,647	0	149,647
46	332	WT Equip Non-Media	2,069,799	2.78%	57,540	0	57,540
47	332	WT Equip-North Plant	7,427,972	2.78%	206,498	0	206,498
48	332	WT Equip-Central 1 & 2	2,256,219	2.78%	62,723	0	62,723
49	332	WT Equip-Central 3	22,408,186	2.78%	622,948	0	622,948
50	332	WT Equip-South Plant	5,286,998	2.78%	146,979	0	146,979
51	332	WT Equip-Meramac	7,366,432	2.78%	204,787	0	204,787
52	332	Other P/E Hand Equipment	492,610	3.33%	16,404	0	16,404
53	332.4	Equipment Filter Media	775,592	2.78%	21,561	0	21,561
54		Total Water Treatment Plant	$ 98,652,605		$ 2,141,357	$ 0	$ 2,141,357

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Depreciation Expense

St. Louis County

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 4,002,149	0.00%	$ 0	$ 0	$ 0
57	341	Structures & Improvements	5,159,908	2.67%	137,770	0	137,770
58	341.63	S & I-Spec Cross	267,357	0.00%	0	0	0
59	342	Distr. Res. & Standpipes	0	2.25%	0	0	0
60	342	Rsvr & Standpipe-Elev	2,564,966	2.25%	57,712	0	57,712
61	342	Rsvr & Standpipe-Ground	9,641,440	2.25%	216,932	0	216,932
62	343	T & D Mains (Not Classified)	2,669,068	1.50%	40,036	0	40,036
63	343.1	T & D Mains - 4" & Less	17,130	1.50%	257	0	257
64	343.1	T & D Mains AC 4 (STL)	2,878,469	1.50%	43,177	0	43,177
65	343.1	T & D Mains Galv 1 (STL)	50,188	1.50%	753	0	753
66	343.2	T & D Mains - 6" to 8"	729,375	1.50%	10,941	(2)	10,938
67	343.2	CI-10" & Smaller-1900-1928	2,798,365	1.50%	41,975	0	41,975
68	343.2	CI-10" & Smaller 1929-1956	17,261,094	1.50%	258,916	0	258,916
69	343.2	CI-10" & Smaller-1957-1993	53,095,575	1.50%	796,434	0	796,434
70	343.2	T & D Mains - DI 6-8 (STL)	249,424,168	1.50%	3,741,363	0	3,741,363
71	343.2	T & D Mains - DI 6-10" (TN)	0	1.50%	0	0	0
72	343.2	T & D Mains - PL 6-8" (STL)	0	1.50%	0	0	0
73	343.3	T & D Mains - 10" to 16"	156,644	1.50%	2,350	209	2,559
74	343.3	T & D Mains - 18" & Greater	0	1.50%	0	0	0
75	343.3	CI-12" (STL)	13,025,966	1.50%	195,389	0	195,389
76	343.3	CI-16" (STL)	19,124,068	1.50%	286,861	0	286,861
77	343.3	T & D Mains - DI 12 (STL)	60,442,786	1.50%	906,642	0	906,642
78	343.3	T & D Mains - DI 16 & Greater (STL)	107,705,919	1.50%	1,615,589	0	1,615,589
79	343.3	T & D Mains - LJ 20 (STL)	4,499,594	1.50%	67,494	0	67,494
80	343.3	T & D Mains - PL 12 (STL)	316,375	1.50%	4,746	0	4,746
81	344	Fire Mains	0	1.50%	0	0	0
82	345	Services	82,039	3.08%	2,527	0	2,527
83	346.1	Meters-Bronze Case	700,737	2.43%	17,028	0	17,028
84	346.2	Meters-Plastic Case	0	2.43%	0	0	0
85	346.3	Meters-Other	20,422,485	2.43%	496,266	0	496,266
86	346.3	Meters-Remote (ARB's)	4,231,499	2.43%	102,825	0	102,825
87	347.1	Meter Install	2,775,181	2.43%	67,437	0	67,437
88	347.2	Meter Install-Other	10,420,779	2.43%	253,225	0	253,225
89	348	Hydrants	38,164,775	1.92%	732,764	0	732,764
90	349	Other T&D Plant	0	2.00%	0	0	0
91		Total Transmission & Distribution	$ 632,628,099		$ 10,097,407	$ 207	$ 10,097,614
92		Sewer Plant					
93	351.0	Structures & Improvements	$ 0	0.00%	$ 0	$ 0	$ 0
94	352.1	Collection Sewers Forced	0	0.00%	0	0	0
95	352.2	Collecting Mains	0	0.00%	0	0	0
96	352.2	Collecting Mains Other	0	0.00%	0	0	0
97	353.0	Service to Customers	0	0.00%	0	0	0
98	363.0	Electric Pumping Equipment	0	0.00%	0	0	0
99	370.1	Land & Land Rights	0	0.00%	0	0	0
100	372	T&D Equipment	0	0.00%	0	0	0
101	372.0	T&D Equipment Influent Lift	0	0.00%	0	0	0
102	374	Outfall Sewer Lines	0	0.00%	0	0	0
103		Total Sewer Plant	$ 0		$ 0	$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	286,102	2.40%	6,866	0	6,866
107	390.1	S & I-Offices	12,947	2.40%	311	0	311
108	390.1	S & I-Leasehold	539,234	5.00%	26,962	0	26,962

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Depreciation Expense

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	St. Louis County District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
109	390.1	S & I-Leasehold - SCADA	339,728	5.00%	16,986	0	16,986
110	390.3	S&I-Misc	1,436,654	2.40%	34,480	0	34,480
111	391	Office Furniture and Equipment	1,554,642	4.00%	62,186	22,221	84,407
112	391.2	Computers & Peripheral Equipment	3,364,562	14.29%	480,796	244,017	724,813
113	391.25	Computer Software	2,602,627	14.29%	371,915	640,053	1,011,968
114	391.26	Computer Software Personal	0	14.29%	0	12,414	12,414
115	391.3	Data Handling Equipment	14,606	6.67%	974	0	974
116	391.3	Other Office Equipment	168,978	6.67%	11,271	699	11,969
117	392.11	Trans Equipment-Lt Duty Trucks	0	0.00%	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	4,154,168	8.33%	346,042	0	346,042
119	392.2	Trans Equipment-Autos	282,195	0.00%	0	0	0
120	392.3	Trans Equipment Other	0	0.00%	0	0	0
121	393	Stores Equipment	118,221	2.86%	3,381	0	3,381
122	394	Tools, Shop & Garage Equipment	1,087,738	5.00%	54,387	610	54,996
123	394	Tools, Shop & Garage Equip Other	4,046,612	5.00%	202,331	0	202,331
124	395	Laboratory Equipment	1,136,463	4.00%	45,459	0	45,459
125	395	Laboratory Equipment Other	285,859	4.00%	11,434	0	11,434
126	396	Power Operated Equipment	1,234,930	6.82%	84,222	0	84,222
127	397	Comm Equipment-Non-Tele	1,075,587	5.00%	53,779	1,441	55,220
128	397.2	Comm Equipment-Tele	57,657	6.67%	3,846	1,721	5,567
129	398	Miscellaneous	739,986	5.00%	36,999	399	37,398
130	399	Other Tangible Property	40,603	5.00%	2,030	0	2,030
131		Total General Plant	$ 24,580,099		$ 1,856,657	$ 923,574	$ 2,780,231
132		**Total Depreciation Expense**	**$ 808,256,225**		**$ 15,258,778**	**$ 923,780**	**$ 16,182,559**

Missouri-American Water Company
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Cash Working Capital

St. Louis County

Line	Description (A)	Adjusted Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag [(C)-(D)] (E)	Factor [(E)/365] (F)	Cash Working Capital Requirement [(B)x(F)] (G)
1	Operation & Maintenance Expense						
2	Base Payroll	$ 8,873,105	62.08	13.00	49.08	0.1345	$ 1,193,433
3	Payroll Withholdings:						
4	FICA - Employee Portion	1,230,691	62.08	16.19	45.89	0.1257	154,698
5	Federal Income Taxes Withheld	2,909,978	62.08	16.19	45.89	0.1257	365,784
6	State Income Taxes Withheld	944,433	62.08	18.19	43.89	0.1202	113,521
7	401(k)	1,691,570	62.08	38.82	23.26	0.0637	107,753
8	EIP	130,804	62.08	38.82	23.26	0.0637	8,332
9	Fuel & Power	6,119,533	62.08	37.20	24.88	0.0682	417,352
10	Chemicals	5,198,511	62.08	62.08	0.00	0.0000	0
11	Materials and Supplies	1,961,177	62.08	62.08	0.00	0.0000	0
12	Purchased Water	215,057	62.08	42.45	19.63	0.0538	11,570
13	Management Fees	17,531,776	62.08	21.41	40.67	0.1114	1,953,040
14	Group Insurance	3,725,174	62.08	(7.50)	69.58	0.1906	710,018
15	OPEB's	778,464	62.08	3.41	58.67	0.1607	125,099
16	Pensions	2,137,072	62.08	17.58	44.50	0.1219	260,509
17	EIP - Employer Match	(27,383)	62.08	38.82	23.26	0.0637	(1,744)
18	401(k) - Employer Match	325,055	62.08	38.82	23.26	0.0637	20,706
19	Insurance Other Than Group	3,119,940	62.08	42.44	19.64	0.0538	167,853
20	Uncollectible Accounts	1,134,544	62.08	62.08	0.00	0.0000	0
21	Rents	246,910	62.08	(9.96)	72.04	0.1974	48,740
22	Cash Vouchers	8,472,052	62.08	21.41	40.67	0.1114	943,787
23	Total Operation & Maintenance Expense	$ 66,718,466					$ 6,600,451
24	Taxes Other Than Income						
25	FICA - Employer Portion	1,230,691	62.08	16.19	45.89	0.1257	$ 154,698
26	Federal Unemployment	17,292	62.08	76.38	(14.30)	(0.0392)	(678)
27	State Unemployment	44,310	62.08	76.38	(14.30)	(0.0392)	(1,737)
28	Property Taxes	7,250,405	62.08	182.50	(120.42)	(0.3299)	(2,391,909)
29	Franchise Tax	193,066	62.08	(77.50)	139.58	0.3824	73,829
30	PSC Assessment	1,007,702	62.08	(31.63)	93.71	0.2567	258,677
31	Total Taxes Other Than Income	$ 9,743,466					$ (1,907,120)
32	Other Expenses						
33	Gross Receipts Tax	10,361,550	25.96	47.37	(21.41)	(0.0587)	(608,223)
34	Sales Tax	702,091	0.00	8.12	(8.12)	(0.0222)	(15,586)
35	Missouri Primacy Fees	475,896	25.96	243.50	(217.54)	(0.5960)	(283,634)
36	Total Other Expenses	$ 11,539,538					$ (907,443)
37	**Cash Working Capital Before Income Tax and Interest Offsets**						**$ 3,785,888**
38	Interest Expense	$ 11,946,144	62.08	108.85	(46.77)	(0.1281)	$ (1,530,301)
39	Federal Income Tax	$ 6,657,707	62.08	37.00	25.08	0.0687	$ 457,384
40	State Income Tax	$ 1,046,211	62.08	58.95	3.13	0.0086	$ 8,997

Missouri-American Water Company
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Test Year Ending June 30, 2006 Updated Through December 31, 2006

Income Statement

St. Louis County

Line	Description (A)	Test Year End Direct Charges (B)	Adjustment Amount (C)	Adjustment No. (D)	Adjusted Corporate Distribution (E)	Test Year As Adjusted [(B)+(C)+(E)] (F)
1	Operating Revenues:					
2	Residential Revenue	$ 74,835,203	$ 3,388,625	S-1	$ 0	$ 78,223,828
3	Commercial Revenue	22,402,412	1,060,705	S-2	26	23,463,143
4	Industrial Revenue	6,263,306	(44,135)	S-3	0	6,219,171
5	Private Fire	711,978	0	S-4	0	711,978
6	Public Fire	5,970,256	(15)	S-5	0	5,970,241
7	Public Authorities	990,407	56,553	S-6	0	1,046,960
8	Sales For Resale	4,280,395	572,030	S-7	0	4,852,425
9	Other Revenue	1,556,005	(406,162)	S-8	152,248	1,302,091
10	Total Revenues	$ 117,009,962	$ 4,627,601		$ 152,275	$ 121,789,838
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	1,103,157	(2,400)	S-9	495	1,101,252
14	Pumping	7,535,298	174,806	S-10	(121,731)	7,588,373
15	Water Treatment	8,504,477	(384,883)	S-11	1,062	8,120,656
16	Transmission & Distribution	11,028,660	276,802	S-12	6,802	11,312,263
17	Customer Accounts	1,562,480	(41,990)	S-13	2,525,085	4,045,575
18	Administrative & General	(851,755)	9,279,444	S-14	26,122,658	34,550,346
19	Total O & M Expense	$ 28,882,317	$ 9,301,778		$ 28,534,371	$ 66,718,466
20	Other Operating Expenses:					
21	Depreciation - Plant	9,425,655	3,768,164	S-15	923,780	14,117,600
22	Amortization	0	0	S-16	0	0
23	Taxes Other Than Income	7,565,474	918,591	S-17	1,259,401	9,743,466
24	Total Other Operating Expense	$ 16,991,129	$ 4,686,755		$ 2,183,182	$ 23,861,066
25	Total Operating Expenses	45,873,446	13,988,533		30,717,552	90,579,531
26	Net Income Before Income Taxes	$ 71,136,516	$ (9,360,932)		$ (30,565,277)	$ 31,210,306
27	Income Taxes:					
28	Current Income Tax	$ 0	$ 2,453,396	S-18	$ 3,368,563	$ 5,821,959
29	Deferred Income Tax:					
30	Deferred Income Tax Expense	416,040	(4,269,006)	S-19	5,375,984	1,523,018
31	ITC Amortization	(98,028)	0	S-20	0	(98,028)
32	Total Income Taxes	$ 318,012	$ (1,815,609)		$ 8,744,547	$ 7,246,950
33	**Net Operating Income**	**$ 70,818,504**	**$ (7,545,323)**		**$ (39,309,825)**	**$ 23,963,357**

Accounting Schedule 10
Sponsor: Grissum

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Updated Through December 31, 2006

Adjustments To Income Statement

St. Louis County

Adjmt No.	Description	Adjustment Amount	Total Adjustment
Residential Revenue	S-1		$ 3,388,625
1	To Normalize and Annualize Revenues (Grissum)	$ 2,500,815	
2	To Remove Unbilled Revenues (Grissum)	1,204,241	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	(316,431)	
Commercial Revenue	S-2		$ 1,060,705
1	To Normalize and Annualize Revenues (Grissum)	$ 875,871	
2	To Remove Unbilled Revenues (Grissum)	325,657	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	(140,823)	
Industrial Revenue	S-3		$ (44,135)
1	To Normalize and Annualize Revenues (Grissum)	$ (60,200)	
2	To Remove Unbilled Revenues (Grissum)	16,065	
Private Fire	S-4		$ 0
1	To Remove Unbilled Revenues (Grissum)	0	
Public Fire	S-5	0	$ (15)
1	To Remove ISRS and Property Tax Surcharges (Grissum)	(15)	
Public Authorities	S-6		$ 56,553
1	To Remove Unbilled Revenues (Grissum)	63,152	
2	To Remove ISRS and Property Tax Surcharges (Grissum)	(6,599)	
Sales For Resale	S-7		$ 572,030
1	To Normalize and Annualize Revenues (Grissum)	$ 615,227	
2	To Remove Unbilled Revenues (Grissum)	(35,390)	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	(7,807)	
Other Revenue	S-8		$ (406,162)
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)	0	
Source of Supply	S-9		$ (2,400)
1	To Annualize Payroll (Hanneken)	$ 22,240	
2	To Normalize Overtime Pay (Hanneken)	(9,588)	

Missouri-American Water Company
Case No. WR-2007-0216
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Adjustments To Income Statement

St. Louis County

Adjmt No	Description	Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(394)	
5	To Annualize Purchased Water Expense (Grissum)	(14,657)	
Pumping	S-10		$ 174,806
1	To Annualize Payroll (Hanneken)	$ 94,413	
2	To Normalize Overtime Pay (Hanneken)	(40,705)	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(7,324)	
5	To Annualize Fuel & Power Expense (Grissum)	128,422	
Water Treatment	S-11		$ (384,883)
1	To Annualize Payroll (Hanneken)	$ 131,941	
2	To Normalize Overtime Pay (Hanneken)	(56,885)	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(3,267)	
5	To Annualize Waste Disposal Expense (Hagemeyer)	88,198	
6	To Annualize Chemicals Expense (Grissum)	(544,870)	
Transmission & Distribution	S-12		$ 276,802
1	To Annualize Payroll (Hanneken)	$ 474,425	
2	To Normalize Overtime Pay (Hanneken)	(204,543)	
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(1,030)	
4	To Annualize Main Breaks Expense (Hagemeyer)	7,949	
Customer Accounts	S-13		$ (41,990)
1	To Annualize Payroll (Hanneken)	$ 94,128	
2	To Normalize Overtime Pay (Hanneken)	(40,582)	
3	To Annualize Postage Expense (Grissum)	82,453	
4	To Annualize Uncollectibles Expense (Grissum)	(177,989)	
Administrative & General	S-14		$ 9,279,444
1	To Annualize Payroll (Hanneken)	$ 126,315	
2	To Normalize Overtime Pay (Hanneken)	(54,459)	

Missouri-American Water Company
Case No. WR-2007-0216
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Adjustments To Income Statement

St. Louis County

Adjmt No	Description	Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(170,719)	
5	To Remove STEP Costs (Hagemeyer)	0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)	0	
7	To Annualize Insurance Other Than Group (Hagemeyer)	1,083,306	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	1,090,412	
9	To Annualize Tank Painting Expense (Hagemeyer)	(377,441)	
10	To Annualize Pension Expense (Hagemeyer)	2,033,677	
11	To Annualize Transportation Leases (Hagemeyer)	104,018	
12	To Annualize Waste Disposal Expense (Hagemeyer)	0	
13	To Annualize Main Breaks Expense (Hagemeyer)	57,438	
14	To Normalize Rate Case Expense (Hagemeyer)	0	
15	To Remove Meals, Awards, etc. (Began)	(28,366)	
16	To Remove Miscellaneous Expense (Began)	(9,800)	
17	To Remove Dues and Donations (Began)	(94,010)	
18	To Remove Disallowed Promotion Expense (Began)	(1,577)	
19	To Remove Disallowed Advertising Expense (Began)	(18,012)	
20	To Remove Disallowed Dues, Donations and Memberships (Began)	0	
21	To Remove Disallowed Lobbying Expense (Began)	0	
22	To Annualize Group Insurance Expense (Hanneken)	5,662,811	
23	To Annualize Incentive Compensation Expense (Hanneken)	(116,486)	
24	To Adjust Allocated External Affairs Expense (Hanneken)	0	
25	To Adjust Allocated Management Fees Expense (Hanneken)	0	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)	0	
27	To Reduce Capitalized Cost (Hanneken)	0	
28	To Remove Expense Associated with Penalties (Hagemeyer)	0	
29	To Annualize Defined Contribution Pension Expense	(7,663)	
Depreciation - Plant	S-15		$ 3,768,164
1	To annualize depreciation expense at Staff's proposed rates (Began)	$ 5,833,123	

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Updated Through December 31, 2006

Adjustments To Income Statement

St. Louis County

Adjmt No.	Description		Adjustment Amount		Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)		(1,850,257)		
3	To adjust depreciation related to transportation and power operated equipment (Began)		(214,702)		
Amortization	S-16			$	0
1		$	0		
Taxes Other Than Income	S-17			$	918,591
1	To Annualize Payroll Taxes (Hanneken)	$	95,908		
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)		(8,911)		
3	To Remove Payroll Tax Related to Lobbyist (Hanneken)		0		
4	To Adjust Franchise Tax (Began)		0		
5	To Adjust PSC Assessment (Began)		0		
6	To Adjust Property Tax (Began)		831,594		
Current Income Tax	S-18			$	2,453,398
1	To adjust current income tax expense. (Cassidy)	$	2,453,397		
Deferred Income Tax Expense	S-19			$	(4,269,006)
1	To adjust deferred income tax expense. (Cassidy)	$	(4,269,006)		
ITC Amortization	S-20			$	0
1		$	0		
2			0		

Missouri-American Water Company
Case No. WR-2007-0216
Test Yeat Ending June 30, 2006 Updated Through December 31, 2006

Income Tax Calculation

					St. Louis County	
Line	Description (A)			Test Year (B)	7.07% Return (C)	7.30% Return (D)	7.53% Return (E)
1	Net Operating Income (Acct. Sch. 1)			$ 23,963,357	$ 26,983,781	$ 27,861,613	$ 28,739,444
2	Add:						
3	Current Income Tax			5,821,961	7,703,918	8,250,875	8,797,832
4	Deferred Income Taxes						
5	Deferred Income Tax Expense			1,523,018	1,523,018	1,523,018	1,523,018
6	ITC Amortization			(98,028)	(98,028)	(98,028)	(98,028)
7	Net Income Before Income Tax			$ 31,210,308	$ 36,112,689	$ 37,537,478	$ 38,962,266
8	Addditions to Net Income Before Income Tax:						
9	Book Depreciation			$ 14,117,600	$ 14,117,600	$ 14,117,600	$ 14,117,600
10	Contributions In Aid of Construction			0	0	0	0
11	Non Deductible Reserve Deficiency Amortization			0	0	0	0
12	Miscellaneous Non-deductible Expenses			26,319	26,319	26,319	26,319
13	Other (Describe)			0	0	0	0
14	Other (Describe)			0	0	0	0
15	Total Additions			$ 14,143,919	$ 14,143,919	$ 14,143,919	$ 14,143,919
16	Subtractions to Net Income Before Income Tax:						
17	Interest Expense	@	3.13%	$ 11,946,144	$ 11,946,144	$ 11,946,144	$ 11,946,144
18	Tax Straight Line Depreciation			14,117,600	14,117,600	14,117,600	14,117,600
19	Tax Depreciation in Excess of Straight Line			4,124,634	4,124,634	4,124,634	4,124,634
20	Cost of Removal			0	0	0	0
21	Other (Describe)			0	0	0	0
22	Other (Describe)			0	0	0	0
23	Total Subtractions			$ 30,188,377	$ 30,188,377	$ 30,188,377	$ 30,188,377
24	Net Taxable Income			$ 15,165,849	$ 20,068,231	$ 21,493,019	$ 22,917,808
25	Provision for Federal Income Tax						
26	Net Taxable Income			$ 15,165,849	$ 20,068,231	$ 21,493,019	$ 22,917,808
27	Deduct Missouri Income Tax	@	100.00%	790,637	1,046,211	1,120,489	1,194,767
28	Federal Taxable Income			$ 14,375,212	$ 19,022,020	$ 20,372,530	$ 21,723,041
29	Federal Income Tax	@	35.00%	$ 5,031,324	$ 6,657,707	$ 7,130,385	$ 7,603,064
30	Provision for Missouri Income Tax						
31	Net Taxable Income			$ 15,165,849	$ 20,068,231	$ 21,493,019	$ 22,917,808
32	Deduct Federal Income Tax	@	50.00%	2,515,662	3,328,853	3,565,193	3,801,532
33	Missouri Taxable Income			$ 12,650,187	$ 16,739,378	$ 17,927,826	$ 19,116,276
34	Missouri Income Tax	@	6.25%	$ 790,637	$ 1,046,211	$ 1,120,489	$ 1,194,767
35	Summary of Provision For Income Tax						
36	Federal Income Tax			$ 5,031,324	$ 6,657,707	$ 7,130,385	$ 7,603,064
37	State Income Tax			790,637	1,046,211	1,120,489	1,194,767
38	**Total Current Income Tax**			**$ 5,821,961**	**$ 7,703,918**	**$ 8,250,875**	**$ 8,797,832**

WARREN COUNTY WATER

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Trued-up Through May 31, 2007

Revenue Requirement

Line	(A)		Warren County Water 8.60% Equity Return (B)	9.10% Equity Return (C)	9.60% Equity Return (D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	$ 1,115,823	$ 1,115,823	$ 1,115,823
2	Rate of Return		7.07%	7.30%	7.53%
3	Net Operating Income Requirement		$ 78,889	$ 81,455	$ 84,021
4	Net Operating Income Available	(From Accounting Schedule 9)	(56,705)	(56,705)	(56,705)
5	Additional Net Operating Income Requirement		$ 135,593	$ 138,160	$ 140,726
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		$ 30,637	$ 32,236	$ 33,835
8	Test Year Current Income Tax		(53,848)	(53,848)	(53,848)
9	Additional Current Income Tax Requirement		$ 84,485	$ 86,085	$ 87,683
10	Additional Gross Revenue Requirement Before Allowances		$ 220,079	$ 224,244	$ 228,410
11	Allowance for True-up		$	$ 0	$ 0
12	**Additional Gross Revenue Requirement**		**$ 220,079**	**$ 224,244**	**$ 228,410**
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	$ 110,849	$ 110,849	$ 110,849
14	Total Gross Revenue Requirement		$ 330,928	$ 335,094	$ 339,259

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Rate Base

			Warren County Water		
Line	Description (A)		Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service	(From Accounting Schedule 3)	$ 1,402,501	$ 24,619	$ 1,427,120
2	Less:				0
3	Accumulated Depreciation Reserve	(From Accounting Schedule 5)	184,661	8,050	192,711
4	Accumulated Amortization Reserve			0	0
5	Net Plant in Service		$ 1,217,840	$ 16,569	$ 1,234,409
6	Add:				
7	Cash Working Capital	(From Accounting Schedule 8)	$ 8,358	$	$ 8,358
8	Materials and Supplies		526	6	532
9	Prepayments			1,678	1,678
10	Deferred OPEB Asset			0	0
11	Other			0	0
12	Other			0	0
13	Other			0	0
14	Total Additions to Net Plant in Service		$ 8,884	$ 1,684	$ 10,568
15	Deduct:				
16	Interest Offset	(From Accounting Schedule 8)	$ 6,360	$	$ 6,360
17	Federal Income Tax Offset	(From Accounting Schedule 8)	(392)		(392)
18	State Income Tax Offset	(From Accounting Schedule 8)	188		188
19	Contributions In Aid of Construction:		5,972	0	5,972
20	Customer Advances		100	0	100
21	Customer Deposits			0	0
22	Pre-71 ITC			0	0
23	Deferred Income Taxes			92,515	92,515
24	Accrued Pension Liability			24,410	24,410
25	Other			0	0
26	Other			0	0
27	Other			0	0
28	Total Deductions to Net Plant in Service		$ 12,228	$ 116,925	$ 129,153
29	**Total Rate Base**		**$ 1,214,496**	**$ (98,673)**	**$ 1,115,823**

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Plant In Service

Warren County Water

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	P-1	$ 444	$ 444
3	302	Franchise & Consents		0	P-2	0	0
4	303	Miscellaneous Intangible		0	P-3	695	695
5		Total Intangible	$ 0	$ 0		$ 1,139	$ 1,139
6		Source of Supply					
7	310	Land & Land Rights	$	$ 0	P-4	$ 0	$ 0
8	311	Structures & Improvements		0	P-5	0	0
9	312	Collecting & Impounding Res		0	P-6	0	0
10	313	Lake, River & Other Intakes		0	P-7	0	0
11	314	Wells & Springs	725,966	0	P-8	0	725,966
12	315	Infiltration Galleries & Tunnels		0	P-9	0	0
13	316	Supply Mains		0	P-9	0	0
14	316	Supply Mains-North Plant		0	P-10	0	0
15	316	Supply Mains-Central Plant		0	P-11	0	0
16	316	Supply Mains-South Plant		0	P-12	0	0
17	316	Supply Mains-Meramec Plant		0	P-13	0	0
18	317	Other Source of Supply Plant		0	P-14	0	0
19		Total Source of Supply	$ 725,966	$ 0		$ 0	$ 725,966
20		Pumping					
21	320	Land & Land Rights	$	$ 0	P-15	$ 0	$ 0
22	321	S & I-Plant		0	P-16	0	0
23	321.1	S & I-Pumps (STL)		0	P-17	0	0
24	321.2	S & I-Boosters		0	P-18	0	0
25	322	Boiler Equipment		0	P-19	0	0
26	323	Other Power Prod. Equip.		0	P-20	0	0
27	324	Steam Pumping Equipment		0	P-21	0	0
28	325.1	Electric Pumping Equipment	124,462	0	P-22	0	124,462
29	325.2	Pumping Equipment-Pre '46		0	P-23	0	0
30	325.3	Pumping Equipment-Post '46		0	P-24	0	0
31	325	Pumping Equipment-Booster		0	P-25	0	0
32	326	Diesel Pumping Equipment		0	P-26	0	0
33	326	Dsl Pump Equip-Stratman		0	P-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	P-28	0	0
35	327	Pump Equip Hydraulic		0	P-29	0	0
36	328	Other Pumping Equipment		0	P-30	0	0
37		Total Pumping	$ 124,462	$ 0		$ 0	$ 124,462
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	P-31	$ 0	$ 0
40	331	Structures & Improvements	14,743	0	P-32	0	14,743
41	331	S & I - North Plant		0	P-33	0	0
42	331	S & I-Central 1 & 2		0	P-34	0	0
43	331	S & I-Central 3		0	P-35	0	0
44	331	S & I-South Plant		0	P-36	0	0
45	331	S & I-Meramac		0	P-37	0	0
46	332	WT Equip Non-Media	20,791	0	P-38	0	20,791
47	332	WT Equip-North Plant		0	P-39	0	0
48	332	WT Equip-Central 1 & 2		0	P-40	0	0
49	332	WT Equip-Central 3		0	P-41	0	0

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Plant In Service

Warren County Water

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
50	332	WT Equip-South Plant		0	P-42	0	0
51	332	WT Equip-Meramac		0	P-43	0	0
52	332	Other P/E Hand Equipment		0	P-44	0	0
53	332.4	Equipment Filter Media		0	P-45	0	0
54		Total Water Treatment Plant	$ 35,534	$ 0		$ 0	$ 35,534
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 65,000	$ 0	P-46	$ 0	$ 65,000
57	341	Structures & Improvements	2,001	0	P-47	0	2,001
58	341.63	S & I-Spec Cross		0	P-48	0	0
59	342	Distr. Res. & Standpipes		0	P-49	0	0
60	342	Rsvr & Standpipe-Elev	16,295	0	P-50	0	16,295
61	342	Rsvr & Standpipe-Ground		0	P-51	0	0
62	343	T & D Mains (Not Classified)		0	P-52	0	0
63	343.1	T & D Mains - 4" & Less	48,380	0	P-53	0	48,380
64	343.1	T & D Mains AC 4 (STL)		0	P-54	0	0
65	343.1	T & D Mains Galv 1 (STL)		0	P-55	0	0
66	343.2	T & D Mains - 6" to 8"	167,798	0	P-56	(0)	167,798
67	343.2	CI-10" & Smaller-1900-1928		0	P-57	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	P-58	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	P-59	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	P-60	0	0
71	343.2	T & D Mains - DI 6-10" (TN)	7,101	0	P-61	0	7,101
72	343.2	T & D Mains - PL 6-8" (STL)		0	P-62	0	0
73	343.3	T & D Mains - 10" to 16"		0	P-63	46	46
74	343.3	T & D Mains - 18" & Greater		0	P-64	0	0
75	343.3	CI-12" (STL)		0	P-65	0	0
76	343.3	CI-16" (STL)		0	P-66	0	0
77	343.3	T & D Mains - DI 12 (STL)		0	P-66	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	P-67	0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	P-68	0	0
80	343.3	T & D Mains - PL 12 (STL)		0	P-69	0	0
81	344	Fire Mains		0	P-70	0	0
82	345	Services	30,152	0	P-71	0	30,152
83	346.1	Meters-Bronze Case	47,861	0	P-72	0	47,861
84	346.2	Meters-Plastic Case		0	P-73	0	0
85	346.3	Meters-Other	10,601	0	P-74	0	10,601
86	346.3	Meters-Remote (ARB's)		0	P-75	0	0
87	347.1	Meter Install	46,080	0	P-76	0	46,080
88	347.2	Meter Install-Other		0	P-77	0	0
89	348	Hydrants	15,797	0	P-78	0	15,797
90	349	Other T&D Plant		0	P-79	0	0
91		Total Transmission & Distribution	$ 457,066	$ 0		$ 46	$ 457,112

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Plant In Service

Warren County Water

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351	Structures & Improvements	$	$ 0	P-80	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	P-81	0	0
95	352.2	Collecting Mains	(72)	0	P-82	0	(72)
96	352.2	Collecting Mains Other		0	P-83	0	0
97	353	Service to Customers		0	P-84	0	0
98	363	Electric Pumping Equipment		0	P-85	0	0
99	370.1	Land & Land Rights		0	P-86	0	0
100	372	T&D Equipment		0	P-87	0	0
101	372	T&D Equipment Influent Lift		0	P-88	0	0
102	374	Outfall Sewer Lines		0	P-89	0	0
103		Total Sewer Plant	$ (72)	$ 0		$ 0	$ (72)
104		General Plant					
105	389	Land & Land Rights	$	$ 0	P-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage		0	P-91	0	0
107	390.1	S & I-Offices		0	P-92	0	0
108	390.1	S & I-Leasehold		0	P-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	P-94	0	0
110	390.3	S&I-Misc	10	0	P-95	0	10
111	391	Office Furniture and Equipment		0	P-96	1,845	1,845
112	391.2	Computers & Peripheral Equipment	41,290	0	P-97	5,672	46,962
113	391.25	Computer Software		0	P-98	14,879	14,879
114	391.26	Computer Software Personal		0	P-99	289	289
115	391.3	Data Handling Equipment		0	P-100	0	0
116	391.3	Other Office Equipment		0	P-101	35	35
117	392.11	Trans Equipment-Lt Duty Trucks		0	P-102	99	99
118	392.12	Trans Equipment-Hvy Duty Trucks		0	P-103	0	0
119	392.2	Trans Equipment-Autos		0	P-104	367	367
120	392.3	Trans Equipment Other		0	P-105	0	0
121	393	Stores Equipment		0	P-106	0	0
122	394	Tools, Shop & Garage Equipment	7,125	0	P-107	40	7,165
123	394	Tools, Shop & Garage Equip Other		0	P-108	0	0
124	395	Laboratory Equipment		0	P-109	0	0
125	395	Laboratory Equipment Other		0	P-110	0	0
126	396	Power Operated Equipment		0	P-111	0	0
127	397	Comm Equipment-Non-Tele	9,953	0	P-112	96	10,049
128	397.2	Comm Equipment-Tele		0	P-113	86	86
129	398	Miscellaneous	1,167	0	P-114	27	1,194
130	399	Other Tangible Property		0	P-115	0	0
131		Total General Plant	$ 59,545	$ 0		$ 23,434	$ 82,979
132		**Total Plant In Service**	**$ 1,402,501**	**$ 0**		**$ 24,619**	**$ 1,427,120**

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Depreciation Reserve

Warren County Water

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	R-1	$ 0	$ 0
3	302	Franchise & Consents		0	R-2	0	0
4	303	Miscellaneous Intangible		0	R-3	834	834
5		Total Intangible	$ 0	$ 0		$ 834	$ 834
6		Source of Supply					
7	310	Land & Land Rights	$	$ 0	R-4	$ 0	$ 0
8	311	Structures & Improvements		0	R-5	0	0
9	312	Collecting & Impounding Res		0	R-6	0	0
10	313	Lake, River & Other Intakes		0	R-7	0	0
11	314	Wells & Springs	39,078	0	R-8	0	39,078
12	315	Infiltration Galleries & Tunnels		0	R-9	0	0
13	316	Supply Mains		0	R-9	0	0
14	316	Supply Mains-North Plant		0	R-10	0	0
15	316	Supply Mains-Central Plant		0	R-11	0	0
16	316	Supply Mains-South Plant		0	R-12	0	0
17	316	Supply Mains-Meramec Plant		0	R-13	0	0
18	317	Other Source of Supply Plant		0	R-14	0	0
19		Total Source of Supply	$ 39,078	$ 0		$ 0	$ 39,078
20		Pumping					
21	320	Land & Land Rights	$	$ 0	R-15	$ 0	$ 0
22	321	S & I-Plant		0	R-16	0	0
23	321.1	S & I-Pumps (STL)		0	R-17	0	0
24	321.2	S & I-Boosters		0	R-18	0	0
25	322	Boiler Equipment		0	R-19	0	0
26	323	Other Power Prod. Equip.		0	R-20	0	0
27	324	Steam Pumping Equipment		0	R-21	0	0
28	325.1	Electric Pumping Equipment	2,883	0	R-22	0	2,883
29	325.2	Pumping Equipment-Pre '46		0	R-23	0	0
30	325.3	Pumping Equipment-Post '46		0	R-24	0	0
31	325	Pumping Equipment-Booster		0	R-25	0	0
32	326	Diesel Pumping Equipment		0	R-26	0	0
33	326	Dsl Pump Equip-Stratman		0	R-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	R-28	0	0
35	327	Pump Equip Hydraulic		0	R-29	0	0
36	328	Other Pumping Equipment		0	R-30	0	0
37		Total Pumping	$ 2,883	$ 0		$ 0	$ 2,883
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	R-31	$ 0	$ 0
40	331	Structures & Improvements	1,963	0	R-32	0	1,963
41	331	S & I - North Plant		0	R-33	0	0
42	331	S & I-Central 1 & 2		0	R-34	0	0
43	331	S & I-Central 3		0	R-35	0	0
44	331	S & I-South Plant		0	R-36	0	0
45	331	S & I-Meramac		0	R-37	0	0
46	332	WT Equip Non-Media	471	0	R-38	0	471
47	332	WT Equip-North Plant		0	R-39	0	0

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Depreciation Reserve

Warren County Water

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2		0	R-40	0	0
49	332	WT Equip-Central 3		0	R-41	0	0
50	332	WT Equip-South Plant		0	R-42	0	0
51	332	WT Equip-Meramac		0	R-43	0	0
52	332	Other P/E Hand Equipment		0	R-44	0	0
53	332.4	Equipment Filter Media		0	R-45	0	0
54		Total Water Treatment Plant	$ 2,434	$ 0		$ 0	$ 2,434
55		Transmission & Distribution					
56	340	Land & Land Rights	$	$ 0	R-46	$ 0	$ 0
57	341	Structures & Improvements	1,018	0	R-47	0	1,018
58	341.63	S & I-Spec Cross		0	R-48	0	0
59	342	Distr. Res. & Standpipes		0	R-49	0	0
60	342	Rsvr & Standpipe-Elev	8,296	0	R-50	0	8,296
61	342	Rsvr & Standpipe-Ground		0	R-51	0	0
62	343	T & D Mains (Not Classified)		0	R-52	0	0
63	343.1	T & D Mains - 4" & Less	12,725	0	R-53	0	12,725
64	343.1	T & D Mains AC 4 (STL)		0	R-54	0	0
65	343.1	T & D Mains Galv 1 (STL)		0	R-55	0	0
66	343.2	T & D Mains - 6" to 8"	90,672	0	R-56	0	90,672
67	343.2	CI-10" & Smaller-1900-1928		0	R-57	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	R-58	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	R-59	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	R-60	0	0
71	343.2	T & D Mains - DI 6-10" (TN)	4,816	0	R-61	0	4,816
72	343.2	T & D Mains - PL 6-8" (STL)		0	R-62	0	0
73	343.3	T & D Mains - 10" to 16"		0	R-63	0	0
74	343.3	T & D Mains - 18" & Greater		0	R-64	0	0
75	343.3	CI-12" (STL)		0	R-65	0	0
76	343.3	CI-16" (STL)		0	R-66	0	0
77	343.3	T & D Mains - DI 12 (STL)		0	R-66	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	R-67	0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	R-68	0	0
80	343.3	T & D Mains - PL 12 (STL)		0	R-69	0	0
81	344	Fire Mains		0	R-70	0	0
82	345	Services	806	0	R-71	0	806
83	346.1	Meters-Bronze Case	462	0	R-72	0	462
84	346.2	Meters-Plastic Case		0	R-73	0	0
85	346.3	Meters-Other	8,719	0	R-74	0	8,719
86	346.3	Meters-Remote (ARB's)		0	R-75	0	0
87	347.1	Meter Install	1,448	0	R-76	0	1,448
88	347.2	Meter Install-Other		0	R-77	0	0
89	348	Hydrants	4,267	0	R-78	0	4,267
90	349	Other T&D Plant		0	R-79	0	0
91		Total Transmission & Distribution	$ 133,229	$ 0		$ 0	$ 133,229

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Depreciation Reserve

Warren County Water

Line	A/C No (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351.0	Structures & Improvements	$	$ 0	R-80	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	R-81	0	0
95	352.2	Collecting Mains		0	R-82	0	0
96	352.2	Collecting Mains Other		0	R-83	0	0
97	353.0	Service to Customers		0	R-84	0	0
98	363.0	Electric Pumping Equipment		0	R-85	0	0
99	370.1	Land & Land Rights		0	R-86	0	0
100	372	T&D Equipment		0	R-87	0	0
101	372.0	T&D Equipment Influent Lift		0	R-88	0	0
102	374	Outfall Sewer Lines		0	R-89	0	0
103		Total Sewer Plant	$ 0	$ 0		$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$	$ 0	R-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage		0	R-91	0	0
107	390.1	S & I-Offices		0	R-92	(393)	(393)
108	390.1	S & I-Leasehold		0	R-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	R-94	0	0
110	390.3	S&I-Misc	10	0	R-95	0	10
111	391	Office Furniture and Equipment		0	R-96	(54)	(54)
112	391.2	Computers & Peripheral Equipment	127	0	R-97	293	420
113	391.25	Computer Software		0	R-98	6,753	6,753
114	391.26	Computer Software Personal		0	R-99	62	62
115	391.3	Data Handling Equipment		0	R-100	0	0
116	391.3	Other Office Equipment		0	R-101	22	22
117	392.11	Trans Equipment-Lt Duty Trucks		0	R-102	152	152
118	392.12	Trans Equipment-Hvy Duty Trucks		0	R-103	0	0
119	392.2	Trans Equipment-Autos		0	R-104	298	298
120	392.3	Trans Equipment Other		0	R-105	0	0
121	393	Stores Equipment		0	R-106	0	0
122	394	Tools, Shop & Garage Equipment	313	0	R-107	13	326
123	394	Tools, Shop & Garage Equip Other		0	R-108	0	0
124	395	Laboratory Equipment		0	R-109	0	0
125	395	Laboratory Equipment Other		0	R-110	0	0
126	396	Power Operated Equipment		0	R-111	0	0
127	397	Comm Equipment-Non-Tele	39	0	R-112	28	67
128	397.2	Comm Equipment-Tele		0	R-113	35	35
129	398	Miscellaneous	6,548	0	R-114	8	6,556
130	399	Other Tangible Property		0	R-115	0	0
131		Total General Plant	$ 7,037	$ 0		$ 7,216	$ 14,253
132		Not Classified		0	R-116	0	0
133		**Total Depreciation Reserve**	**$ 184,661**	**$ 0**		**$ 8,050**	**$ 192,711**

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Depreciation Expense

Warren County Water

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
1		Intangible					
2	301	Organization	$ 0	0.00%	$ 0	$ 0	$ 0
3	302	Franchise & Consents	0	0.00%	0	0	0
4	303	Miscellaneous Intangible	0	0.00%	0	0	0
5		Total Intangible	$ 0		$ 0	$ 0	$ 0
6		Source of Supply					
7	310	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
8	311	Structures & Improvements	0	2.45%	0	0	0
9	312	Collecting & Impounding Res	0	1.25%	0	0	0
10	313	Lake, River & Other Intakes	0	1.77%	0	0	0
11	314	Wells & Springs	725,966	1.67%	12,124	0	12,124
12	315	Infiltration Galleries & Tunnels	0	1.67%	0	0	0
13	316	Supply Mains	0	1.60%	0	0	0
14	316	Supply Mains-North Plant	0	1.60%	0	0	0
15	316	Supply Mains-Central Plant	0	1.60%	0	0	0
16	316	Supply Mains-South Plant	0	1.60%	0	0	0
17	316	Supply Mains-Meramec Plant	0	1.60%	0	0	0
18	317	Other Source of Supply Plant	0	4.00%	0	0	0
19		Total Source of Supply	$ 725,966		$ 12,124	$ 0	$ 12,124
20		Pumping					
21	320	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
22	321	S & I-Plant	0	1.73%	0	0	0
23	321.1	S & I-Pumps (STL)	0	1.73%	0	0	0
24	321.2	S & I-Boosters	0	1.73%	0	0	0
25	322	Boiler Equipment	0	2.00%	0	0	0
26	323	Other Power Prod. Equip.	0	2.00%	0	0	0
27	324	Steam Pumping Equipment	0	0.00%	0	0	0
28	325.1	Electric Pumping Equipment	124,462	2.44%	3,037	0	3,037
29	325.2	Pumping Equipment-Pre '46	0	2.44%	0	0	0
30	325.3	Pumping Equipment-Post '46	0	2.44%	0	0	0
31	325	Pumping Equipment-Booster	0	2.44%	0	0	0
32	326	Diesel Pumping Equipment	0	2.44%	0	0	0
33	326	Dsl Pump Equip-Stratman	0	2.44%	0	0	0
34	326	Dsl Pump Equip-Central Plant	0	2.44%	0	0	0
35	327	Pump Equip Hydraulic	0	2.44%	0	0	0
36	328	Other Pumping Equipment	0	2.44%	0	0	0
37		Total Pumping	$ 124,462		$ 3,037	$ 0	$ 3,037
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
40	331	Structures & Improvements	14,743	1.63%	240	0	240
41	331	S & I - North Plant	0	1.63%	0	0	0
42	331	S & I-Central 1 & 2	0	1.63%	0	0	0
43	331	S & I-Central 3	0	1.63%	0	0	0
44	331	S & I-South Plant	0	1.63%	0	0	0
45	331	S & I-Meramac	0	1.63%	0	0	0
46	332	WT Equip Non-Media	20,791	2.78%	578	0	578
47	332	WT Equip-North Plant	0	2.78%	0	0	0
48	332	WT Equip-Central 1 & 2	0	2.78%	0	0	0
49	332	WT Equip-Central 3	0	2.78%	0	0	0
50	332	WT Equip-South Plant	0	2.78%	0	0	0
51	332	WT Equip-Meramac	0	2.78%	0	0	0
52	332	Other P/E Hand Equipment	0	3.33%	0	0	0
53	332.4	Equipment Filter Media	0	2.78%	0	0	0
54		Total Water Treatment Plant	$ 35,534		$ 818	$ 0	$ 818

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Depreciation Expense

Warren County Water

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 65,000	0.00%	$ 0	$ 0	$ 0
57	341	Structures & Improvements	2,001	2.67%	53	0	53
58	341.63	S & I-Spec Cross	0	0.00%	0	0	0
59	342	Distr. Res. & Standpipes	0	2.25%	0	0	0
60	342	Rsvr & Standpipe-Elev	16,295	2.25%	367	0	367
61	342	Rsvr & Standpipe-Ground	0	2.25%	0	0	0
62	343	T & D Mains (Not Classified)	0	1.50%	0	0	0
63	343.1	T & D Mains - 4" & Less	48,380	1.50%	726	0	726
64	343.1	T & D Mains AC 4 (STL)	0	1.50%	0	0	0
65	343.1	T & D Mains Galv 1 (STL)	0	1.50%	0	0	0
66	343.2	T & D Mains - 6" to 8"	167,798	1.50%	2,517	(0)	2,517
67	343.2	CI-10" & Smaller-1900-1928	0	1.50%	0	0	0
68	343.2	CI-10" & Smaller 1929-1956	0	1.50%	0	0	0
69	343.2	CI-10" & Smaller-1957-1993	0	1.50%	0	0	0
70	343.2	T & D Mains - DI 6-8 (STL)	0	1.50%	0	0	0
71	343.2	T & D Mains - DI 6-10" (TN)	7,101	1.50%	107	0	107
72	343.2	T & D Mains - PL 6-8" (STL)	0	1.50%	0	0	0
73	343.3	T & D Mains - 10" to 16"	0	1.50%	0	1	1
74	343.3	T & D Mains - 18" & Greater	0	1.50%	0	0	0
75	343.3	CI-12" (STL)	0	1.50%	0	0	0
76	343.3	CI-16" (STL)	0	1.50%	0	0	0
77	343.3	T & D Mains - DI 12 (STL)	0	1.50%	0	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)	0	1.50%	0	0	0
79	343.3	T & D Mains - LJ 20 (STL)	0	1.50%	0	0	0
80	343.3	T & D Mains - PL 12 (STL)	0	1.50%	0	0	0
81	344	Fire Mains	0	1.50%	0	0	0
82	345	Services	30,152	3.08%	929	0	929
83	346.1	Meters-Bronze Case	47,861	2.43%	1,163	0	1,163
84	346.2	Meters-Plastic Case	0	2.43%	0	0	0
85	346.3	Meters-Other	10,601	2.43%	258	0	258
86	346.3	Meters-Remote (ARB's)	0	2.43%	0	0	0
87	347.1	Meter Install	46,080	2.43%	1,120	0	1,120
88	347.2	Meter Install-Other	0	2.43%	0	0	0
89	348	Hydrants	15,797	1.92%	303	0	303
90	349	Other T&D Plant	0	2.00%	0	0	0
91		Total Transmission & Distribution	$ 457,066		$ 7,542	$ 1	$ 7,542
92		Sewer Plant					
93	351.0	Structures & Improvements	$ 0	0.00%	$ 0	$ 0	$ 0
94	352.1	Collection Sewers Forced	0	0.00%	$ 0	0	0
95	352.2	Collecting Mains	(72)	0.00%	$ 0	0	0
96	352.2	Collecting Mains Other	0	0.00%	$ 0	0	0
97	353.0	Service to Customers	0	0.00%	$ 0	0	0
98	363.0	Electric Pumping Equipment	0	0.00%	$ 0	0	0
99	370.1	Land & Land Rights	0	0.00%	$ 0	0	0
100	372	T&D Equipment	0	0.00%	0	0	0
101	372.0	T&D Equipment Influent Lift	0	0.00%	0	0	0
102	374	Outfall Sewer Lines	0	0.00%	0	0	0
103		Total Sewer Plant	$ (72)		$ 0	$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	0	2.40%	0	0	0
107	390.1	S & I-Offices	0	2.40%	0	0	0
108	390.1	S & I-Leasehold	0	5.00%	0	0	0

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Depreciation Expense

Warren County Water

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
109	390.1	S & I-Leasehold - SCADA	0	5.00%	0	0	0
110	390.3	S&I-Misc	10	2.40%	0	0	0
111	391	Office Furniture and Equipment	0	4.00%	0	74	74
112	391.2	Computers & Peripheral Equipment	41,290	14.29%	5,900	811	6,711
113	391.25	Computer Software	0	14.29%	0	2,126	2,126
114	391.26	Computer Software Personal	0	14.29%	0	41	41
115	391.3	Data Handling Equipment	0	6.67%	0	0	0
116	391.3	Other Office Equipment	0	6.67%	0	2	2
117	392.11	Trans Equipment-Lt Duty Trucks	0	0.00%	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	0	8.33%	0	0	0
119	392.2	Trans Equipment-Autos	0	0.00%	0	0	0
120	392.3	Trans Equipment Other	0	0.00%	0	0	0
121	393	Stores Equipment	0	2.86%	0	0	0
122	394	Tools, Shop & Garage Equipment	7,125	5.00%	356	2	358
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	0
124	395	Laboratory Equipment	0	4.00%	0	0	0
125	395	Laboratory Equipment Other	0	4.00%	0	0	0
126	396	Power Operated Equipment	0	6.82%	0	0	0
127	397	Comm Equipment-Non-Tele	9,953	5.00%	498	5	502
128	397.2	Comm Equipment-Tele	0	6.67%	0	6	6
129	398	Miscellaneous	1,167	5.00%	58	1	60
130	399	Other Tangible Property	0	5.00%	0	0	0
131		Total General Plant	$ 59,545		$ 6,813	$ 3,068	$ 9,881
132		**Total Depreciation Expense**	$ 1,402,501		$ 30,333	$ 3,069	$ 33,402

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Cash Working Capital

Warren County Water

Line	Description (A)		Adjusted Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag [(C)-(D)] (E)	Factor [(E)/365] (F)		Cash Working Capital Requirement [(B)x(F)] (G)
1	Operation & Maintenance Expense								
2	Base Payroll	$	29,581	42.40	13.00	29.40	0.0805	$	2,381
3	Payroll Withholdings:								
4	FICA - Employee Portion		3,916	42.40	16.19	26.21	0.0718		281
5	Federal Income Taxes Withheld		9,701	42.40	16.19	26.21	0.0718		697
6	State Income Taxes Withheld		3,148	42.40	18.19	24.21	0.0663		209
7	401(k)		5,639	42.40	38.82	3.58	0.0098		55
8	EIP		436	42.40	38.82	3.58	0.0098		4
9	Fuel & Power		7,347	42.40	37.20	5.20	0.0142		104
10	Chemicals		2,217	42.40	42.40	0.00	0.0000		0
11	Materials and Supplies		2,922	42.40	42.40	0.00	0.0000		0
12	Purchased Water		0	42.40	42.45	(0.05)	(0.0001)		0
13	Management Fees		67,566	42.40	21.41	20.99	0.0575		3,885
14	Group Insurance		14,831	42.40	(7.50)	49.90	0.1367		2,027
15	OPEB's		2,586	42.40	3.41	38.99	0.1068		276
16	Pensions		7,074	42.40	17.58	24.82	0.0680		481
17	EIP - Employer Match		(89)	42.40	38.82	3.58	0.0098		(1)
18	401(k) - Employer Match		1,182	42.40	38.82	3.58	0.0098		12
19	Insurance Other Than Group		10,364	42.40	42.44	(0.04)	(0.0001)		(1)
20	Uncollectible Accounts		1,857	42.40	42.40	0.00	0.0000		0
21	Rents		169	42.40	(9.96)	52.36	0.1435		24
22	Cash Vouchers		9,264	42.40	21.41	20.99	0.0575		533
23	Total Operation & Maintenance Expense	$	179,711					$	10,967
24	Taxes Other Than Income								
25	FICA - Employer Portion		3,916	42.40	16.19	26.21	0.0718	$	281
26	Federal Unemployment		57	42.40	76.38	(33.98)	(0.0931)		(5)
27	State Unemployment		147	42.40	76.38	(33.98)	(0.0931)		(14)
28	Property Taxes		6,194	42.40	182.50	(140.10)	(0.3838)		(2,377)
29	Franchise Tax		414	42.40	(77.50)	119.90	0.3285		136
30	PSC Assessment		917	42.40	(31.63)	74.03	0.2028		186
31	Total Taxes Other Than Income	$	11,645					$	(1,793)
32	Other Expenses								
33	Gross Receipts Tax		0	25.19	47.37	(22.18)	(0.0608)		0
34	Sales Tax		669	0.00	8.12	(8.12)	(0.0222)		(15)
35	Missouri Primacy Fees		1,340	25.19	243.50	(218.31)	(0.5981)		(801)
36	Total Other Expenses	$	2,009					$	(816)
37	**Cash Working Capital Before Income Tax and Interest Offsets**							**$**	**8,358**
38	Interest Expense	$	34,925	42.40	108.85	(66.45)	(0.1821)	$	(6,360)
39	Federal Income Tax	$	26,477	42.40	37.00	5.40	0.0148	$	392
40	State Income Tax	$	4,161	42.40	58.95	(16.55)	(0.0453)	$	(188)

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Income Statement

Warren County Water

Line	Description (A)		Test Year End Direct Charges (B)		Adjustment Amount (C)	Adjustment No. (D)		Adjusted Corporate Distribution (E)		Test Year As Adjusted [(B)+(C)+(E)] (F)
1	Operating Revenues:									
2	Residential Revenue	$	105,592	$	3,729	S-1	$	0	$	109,321
3	Commercial Revenue		1,357		3	S-2		0		1,360
4	Industrial Revenue		0		0	S-3		0		0
5	Private Fire		0		0	S-4		0		0
6	Public Fire		0		0	S-5		0		0
7	Public Authorities		0		0	S-6		0		0
8	Sales For Resale		0		0	S-7		0		0
9	Other Revenue		0		0	S-8		168		168
10	Total Revenues	$	106,949	$	3,732		$	168	$	110,849
11	Operating Expenses:									
12	Operation & Maintenance:									
13	Source of Supply		7,419		0	S-9		1		7,420
14	Pumping		19		65	S-10		(135)		(51)
15	Water Treatment		3,576		(1,294)	S-11		0		2,282
16	Transmission & Distribution		20,275		34,005	S-12		0		54,280
17	Customer Accounts		0		(43)	S-13		3,890		3,847
18	Administrative & General		796		15,033	S-14		96,104		111,933
19	Total O & M Expense	$	32,085	$	47,766		$	99,860	$	179,711
20	Other Operating Expenses:									
21	Depreciation - Plant		19,564		10,603	S-15		3,069		33,236
22	Amortization		0		0	S-16		0		0
23	Taxes Other Than Income		8,643		1,476	S-17		1,526		11,645
24	Total Other Operating Expense	$	28,207	$	12,079		$	4,595	$	44,881
25	Total Operating Expenses		60,292		59,845			104,455		224,592
26	Net Income Before Income Taxes	$	46,657	$	(56,113)		$	(104,287)	$	(113,743)
27	Income Taxes:									
28	Current Income Tax	$	0	$	(22,691)	S-18	$	(31,156)	$	(53,847)
29	Deferred Income Tax:									
30	Deferred Income Tax Expense		0		7,641	S-19		(10,831)		(3,190)
31	ITC Amortization		0		0	S-20		0		0
32	Total Income Taxes	$	0	$	(15,050)		$	(41,987)	$	(57,038)
33	**Net Operating Income**	$	46,657	$	(41,063)		$	(62,299)	$	(56,705)

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Adjustments To Income Statement

Warren County Water

Adjmt No.	Description		Adjustment Amount	Total Adjustment
Residential Revenue	S-1			$ 3,729
1	To Normalize and Annualize Revenues (Grissum)	$	3,729	
2	To Remove Unbilled Revenues (Grissum)		0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Commercial Revenue	S-2			$ 3
1	To Normalize and Annualize Revenues (Grissum)	$	3	
2	To Remove Unbilled Revenues (Grissum)		0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Industrial Revenue	S-3			$ 0
1	To Normalize and Annualize Revenues (Grissum)	$	0	
2	To Remove Unbilled Revenues (Grissum)		0	
Private Fire	S-4			$ 0
1	To Remove Unbilled Revenues (Grissum)		0	
Public Fire	S-5		0	$ 0
1	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Public Authorities	S-6			$ 0
1	To Remove Unbilled Revenues (Grissum)		0	
2	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Sales For Resale	S-7			$ 0
1	To Normalize and Annualize Revenues (Grissum)	$	0	
2	To Remove Unbilled Revenues (Grissum)		0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Other Revenue	S-8			$ 0
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)		0	
Source of Supply	S-9			$ 0
1	To Annualize Payroll (Hanneken)	$	0	
2	To Normalize Overtime Pay (Hanneken)		0	

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Adjustments To Income Statement

Warren County Water

Adjmt No.	Description	Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Purchased Water Expense (Grissum)	0	
Pumping	S-10		$ 65
1	To Annualize Payroll (Hanneken)	$ 0	
2	To Normalize Overtime Pay (Hanneken)	0	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Fuel & Power Expense (Grissum)	65	
Water Treatment	S-11		$ (1,294)
1	To Annualize Payroll (Hanneken)	$ 0	
2	To Normalize Overtime Pay (Hanneken)	0	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Waste Disposal Expense (Hagemeyer)	0	
6	To Annualize Chemicals Expense (Grissum)	(1,294)	
Transmission & Distribution	S-12		$ 34,005
1	To Annualize Payroll (Hanneken)	$ 32,949	
2	To Normalize Overtime Pay (Hanneken)	1,056	
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
4	To Annualize Main Breaks Expense (Hagemeyer)	0	
Customer Accounts	S-13		$ (43)
1	To Annualize Payroll (Hanneken)	$ 0	
2	To Normalize Overtime Pay (Hanneken)	0	
3	To Annualize Postage Expense (Grissum)	123	
4	To Annualize Uncollectibles Expense (Grissum)	(166)	
Administrative & General	S-14		$ 15,033
1	To Annualize Payroll (Hanneken)	$ 0	
2	To Normalize Overtime Pay (Hanneken)	0	

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Adjustments To Income Statement

Warren County Water

Adjmt No.	Description		Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)		0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0	
5	To Remove STEP Costs (Hagemeyer)		0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)		0	
7	To Annualize Insurance Other Than Group (Hagemeyer)		0	
8	To Annualize Other Post Employment Benefits (Hagemeyer)		0	
9	To Annualize Tank Painting Expense (Hagemeyer)		0	
10	To Annualize Pension Expense (Hagemeyer)		0	
11	To Annualize Transportation Leases (Hagemeyer)		0	
12	To Annualize Waste Disposal Expense (Hagemeyer)		0	
13	To Annualize Main Breaks Expense (Hagemeyer)		0	
14	To Normalize Rate Case Expense (Hagemeyer)		0	
15	To Remove Meals, Awards, etc. (Began)		0	
16	To Remove Miscellaneous Expense (Began)		0	
17	To Remove Dues and Donations (Began)		0	
18	To Remove Disallowed Promotion Expense (Began)		0	
19	To Remove Disallowed Advertising Expense (Began)		0	
20	To Remove Disallowed Dues, Donations and Memberships (Began)		0	
21	To Remove Disallowed Lobbying Expense (Began)		0	
22	To Annualize Group Insurance Expense (Hanneken)		15,084	
23	To Annualize Incentive Compensation Expense (Hanneken)		0	
24	To Adjust Allocated External Affairs Expense (Hanneken)		0	
25	To Adjust Allocated Management Fees Expense (Hanneken)		0	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)		0	
27	To Reduce Capitalized Cost (Hanneken)		0	
28	To Remove Expense Associated with Penalties (Hagemeyer)		0	
29	To Annualize Defined Contribution Pension Expense		(51)	
Depreciation - Plant	S-15			$ 10,603
1	To annualize depreciation expense at Staff's proposed rates (Began)	$	10,769	

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Adjustments To Income Statement

Adjmt No	Description	Warren County Water Adjustment Amount	Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)	(166)	
3	To adjust depreciation related to transportation and power operated equipment (Began)	0	
Amortization	S-16		$ 0
1		$ 0	
Taxes Other Than Income	S-17		$ 1,476
1	To Annualize Payroll Taxes (Hanneken)	$ 2,703	
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)	0	
3	To Remove Payroll Tax Related to Lobbyist (Hanneken)	0	
4	To Adjust Franchise Tax (Began)	0	
5	To Adjust PSC Assessment (Began)	0	
6	To Adjust Property Tax (Began)	(1,227)	
Current Income Tax	S-18		$ (22,692)
1	To adjust current income tax expense. (Cassidy)	$ (22,692)	
Deferred Income Tax Expense	S-19		$ 7,641
1	To adjust deferred income tax expense. (Cassidy)	$ 7,641	
ITC Amortization	S-20		$ 0
1		$ 0	
2		0	

Missouri-American Water Company
Case No. WR-2007-0216
Test Yeat Ending June 30, 2006 Updated Through December 31, 2006

Income Tax Calculation

Line	Description (A)			Test Year (B)	Warren County Water 7.07% Return (C)	7.30% Return (D)	7.53% Return (E)
1	Net Operating Income (Acct. Sch. 1)			$ (56,705)	$ 78,889	$ 81,455	$ 84,021
2	Add:						
3	Current Income Tax			(53,848)	30,637	32,236	33,835
4	Deferred Income Taxes						
5	Deferred Income Tax Expense			(3,190)	(3,190)	(3,190)	(3,190)
6	ITC Amortization			0	0	0	0
7	Net Income Before Income Tax			$ (113,743)	$ 106,336	$ 110,501	$ 114,667
8	Addditions to Net Income Before Income Tax:						
9	Book Depreciation			$ 33,236	$ 33,236	$ 33,236	$ 33,236
10	Contributions In Aid of Construction			0	0	0	0
11	Non Deductible Reserve Deficiency Amortization			0	0	0	0
12	Miscellaneous Non-deductible Expenses			87	87	87	87
13	Other (Describe)			0	0	0	0
14	Other (Describe)			0	0	0	0
15	Total Additions			$ 33,323	$ 33,323	$ 33,323	$ 33,323
16	Subtractions to Net Income Before Income Tax:						
17	Interest Expense	@	3.13%	$ 34,925	$ 34,925	$ 34,925	$ 34,925
18	Tax Straight Line Depreciation			33,236	33,236	33,236	33,236
19	Tax Depreciation in Excess of Straight Line			(8,310)	(8,310)	(8,310)	(8,310)
20	Cost of Removal			0	0	0	0
21	Other (Describe)			0	0	0	0
22	Other (Describe)			0	0	0	0
23	Total Subtractions			$ 59,851	$ 59,851	$ 59,851	$ 59,851
24	Net Taxable Income			$ (140,271)	$ 79,808	$ 83,974	$ 88,139
25	Provision for Federal Income Tax						
26	Net Taxable Income			$ (140,271)	$ 79,808	$ 83,974	$ 88,139
27	Deduct Missouri Income Tax	@	100.00%	(7,313)	4,161	4,378	4,595
28	Federal Taxable Income			$ (132,958)	$ 75,647	$ 79,596	$ 83,544
29	Federal Income Tax	@	35.00%	$ (46,535)	$ 26,477	$ 27,859	$ 29,240
30	Provision for Missouri Income Tax						
31	Net Taxable Income			$ (140,271)	$ 79,808	$ 83,974	$ 88,139
32	Deduct Federal Income Tax	@	50.00%	(23,268)	13,238	13,929	14,620
33	Missouri Taxable Income			$ (117,003)	$ 66,570	$ 70,045	$ 73,519
34	Missouri Income Tax	@	6.25%	$ (7,313)	$ 4,161	$ 4,378	$ 4,595
35	Summary of Provision For Income Tax						
36	Federal Income Tax			$ (46,535)	$ 26,477	$ 27,859	$ 29,240
37	State Income Tax			(7,313)	4,161	4,378	4,595
38	**Total Current Income Tax**			**$ (53,848)**	**$ 30,637**	**$ 32,236**	**$ 33,835**

WARRENSBURG

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Trued-up Through May 31, 2007

Revenue Requirement

			Warrensburg		
Line	(A)		8.60% Equity Return (B)	9.10% Equity Return (C)	9.60% Equity Return (D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	$ 12,432,329	$ 12,432,329	$ 12,432,329
2	Rate of Return		7.07%	7.30%	7.53%
3	Net Operating Income Requirement		$ 878,966	$ 907,560	$ 936,154
4	Net Operating Income Available	(From Accounting Schedule 9)	605,631	605,631	605,631
5	Additional Net Operating Income Requirement		$ 273,335	$ 301,929	$ 330,524
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		$ 286,003	$ 303,819	$ 321,636
8	Test Year Current Income Tax		115,693	115,693	115,693
9	Additional Current Income Tax Requirement		$ 170,310	$ 188,126	$ 205,943
10	Additional Gross Revenue Requirement Before Allowances		$ 443,645	$ 490,056	$ 536,466
11	Allowance for True-up		$	$ 0	$ 0
12	**Additional Gross Revenue Requirement**		**$ 443,645**	**$ 490,056**	**$ 536,466**
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	$ 2,574,144	$ 2,574,144	$ 2,574,144
14	Total Gross Revenue Requirement		$ 3,017,789	$ 3,064,200	$ 3,110,611

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Updated Through December 31, 2006

Rate Base

Line	Description (A)		Warrensburg Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service	(From Accounting Schedule 3)	$ 21,233,426	$ 122,785	$ 21,356,211
2	Less:				0
3	Accumulated Depreciation Reserve	(From Accounting Schedule 5)	3,709,331	40,150	3,749,481
4	Accumulated Amortization Reserve			0	0
5	Net Plant in Service		$ 17,524,095	$ 82,635	$ 17,606,730
6	Add:				
7	Cash Working Capital	(From Accounting Schedule 8)	$ (11,407)	$	$ (11,407)
8	Materials and Supplies		26,609	76	26,685
9	Prepayments			8,368	8,368
10	Deferred OPEB Asset			50,376	50,376
11	Other			0	0
12	Other			0	0
13	Other			0	0
14	Total Additions to Net Plant in Service		$ 15,202	$ 58,821	$ 74,023
15	Deduct:				
16	Interest Offset	(From Accounting Schedule 8)	$ 70,861	$	$ 70,861
17	Federal Income Tax Offset	(From Accounting Schedule 8)	(3,658)		(3,658)
18	State Income Tax Offset	(From Accounting Schedule 8)	1,759		1,759
19	Contributions In Aid of Construction:		2,435,539	0	2,435,539
20	Customer Advances		1,212,155	3,536	1,215,691
21	Customer Deposits			0	0
22	Pre-71 ITC			0	0
23	Deferred Income Taxes			1,406,487	1,406,487
24	Accrued Pension Liability			121,744	121,744
25	Other			0	0
26	Other			0	0
27	Other			0	0
28	Total Deductions to Net Plant in Service		$ 3,716,656	$ 1,531,767	$ 5,248,423
29	**Total Rate Base**		**$ 13,822,641**	**$ (1,390,312)**	**$ 12,432,329**

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Updated Through December 31, 2006

Plant In Service

Warrensburg

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C+D+F) (G)
1		Intangible					
2	301	Organization	$ (2,327)	$ 0	P-1	$ 2,214	$ (113)
3	302	Franchise & Consents	5,083	0	P-2	0	5,083
4	303	Miscellaneous Intangible	8,146	0	P-3	3,466	11,612
5		Total Intangible	$ 10,902	$ 0		$ 5,680	$ 16,582
6		Source of Supply					
7	310	Land & Land Rights	$ 9,981	$ 0	P-4	$ 0	$ 9,981
8	311	Structures & Improvements	36,246	0	P-5	0	36,246
9	312	Collecting & Impounding Res		0	P-6	0	0
10	313	Lake, River & Other Intakes		0	P-7	0	0
11	314	Wells & Springs	849,754	0	P-8	0	849,754
12	315	Infiltration Galleries & Tunnels		0	P-9	0	0
13	316	Supply Mains	182,694	0	P-9	0	182,694
14	316	Supply Mains-North Plant		0	P-10	0	0
15	316	Supply Mains-Central Plant		0	P-11	0	0
16	316	Supply Mains-South Plant		0	P-12	0	0
17	316	Supply Mains-Meramec Plant		0	P-13	0	0
18	317	Other Source of Supply Plant		0	P-14	0	0
19		Total Source of Supply	$ 1,078,675	$ 0		$ 0	$ 1,078,675
20		Pumping					
21	320	Land & Land Rights	$	$ 0	P-15	$ 0	$ 0
22	321	S & I-Plant	192,912	0	P-16	0	192,912
23	321.1	S & I-Pumps (STL)		0	P-17	0	0
24	321.2	S & I-Boosters		0	P-18	0	0
25	322	Boiler Equipment		0	P-19	0	0
26	323	Other Power Prod. Equip.	5,325	0	P-20	0	5,325
27	324	Steam Pumping Equipment		0	P-21	0	0
28	325.1	Electric Pumping Equipment	302,212	0	P-22	0	302,212
29	325.2	Pumping Equipment-Pre '46		0	P-23	0	0
30	325.3	Pumping Equipment-Post '46		0	P-24	0	0
31	325	Pumping Equipment-Booster		0	P-25	0	0
32	326	Diesel Pumping Equipment		0	P-26	0	0
33	326	Dsl Pump Equip-Stratman		0	P-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	P-28	0	0
35	327	Pump Equip Hydraulic		0	P-29	0	0
36	328	Other Pumping Equipment	12,673	0	P-30	0	12,673
37		Total Pumping	$ 513,122	$ 0		$ 0	$ 513,122
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 511	$ 0	P-31	$ 0	$ 511
40	331	Structures & Improvements	862,808	0	P-32	0	862,808
41	331	S & I - North Plant		0	P-33	0	0
42	331	S & I-Central 1 & 2		0	P-34	0	0
43	331	S & I-Central 3		0	P-35	0	0
44	331	S & I-South Plant		0	P-36	0	0
45	331	S & I-Meramac		0	P-37	0	0
46	332	WT Equip Non-Media	3,433,652	0	P-38	0	3,433,652
47	332	WT Equip-North Plant		0	P-39	0	0
48	332	WT Equip-Central 1 & 2		0	P-40	0	0
49	332	WT Equip-Central 3		0	P-41	0	0

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Updated Through December 31, 2006

Plant In Service

Warrensburg

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
50	332	WT Equip-South Plant		0	P-42	0	0
51	332	WT Equip-Meramac		0	P-43	0	0
52	332	Other P/E Hand Equipment		0	P-44	0	0
53	332.4	Equipment Filter Media		0	P-45	0	0
54		Total Water Treatment Plant	$ 4,296,971	$ 0		$ 0	$ 4,296,971
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 142,406	$ 0	P-46	$ 0	$ 142,406
57	341	Structures & Improvements	349,434	0	P-47	0	349,434
58	341.63	S & I-Spec Cross		0	P-48	0	0
59	342	Distr. Res. & Standpipes	1,406,665	0	P-49	0	1,406,665
60	342	Rsvr & Standpipe-Elev	58,163	0	P-50	0	58,163
61	342	Rsvr & Standpipe-Ground		0	P-51	0	0
62	343	T & D Mains (Not Classified)	3,107,377	0	P-52	0	3,107,377
63	343.1	T & D Mains - 4" & Less	96,153	0	P-53	0	96,153
64	343.1	T & D Mains AC 4 (STL)		0	P-54	0	0
65	343.1	T & D Mains Galv 1 (STL)		0	P-55	0	0
66	343.2	T & D Mains - 6" to 8"	2,090,757	0	P-56	(2)	2,090,755
67	343.2	CI-10" & Smaller-1900-1928		0	P-57	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	P-58	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	P-59	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	P-60	0	0
71	343.2	T & D Mains - DI 6-10" (TN)		0	P-61	0	0
72	343.2	T & D Mains - PL 6-8" (STL)		0	P-62	0	0
73	343.3	T & D Mains - 10" to 16"	2,802,659	0	P-63	231	2,802,890
74	343.3	T & D Mains - 18" & Greater		0	P-64	0	0
75	343.3	CI-12" (STL)		0	P-65	0	0
76	343.3	CI-16" (STL)		0	P-66	0	0
77	343.3	T & D Mains - DI 12 (STL)		0	P-66	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	P-67	0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	P-68	0	0
80	343.3	T & D Mains - PL 12 (STL)		0	P-69	0	0
81	344	Fire Mains	115,685	0	P-70	0	115,685
82	345	Services	2,185,318	0	P-71	0	2,185,318
83	346.1	Meters-Bronze Case	454,010	0	P-72	0	454,010
84	346.2	Meters-Plastic Case		0	P-73	0	0
85	346.3	Meters-Other	131,677	0	P-74	0	131,677
86	346.3	Meters-Remote (ARB's)		0	P-75	0	0
87	347.1	Meter Install	961,660	0	P-76	0	961,660
88	347.2	Meter Install-Other		0	P-77	0	0
89	348	Hydrants	912,591	0	P-78	0	912,591
90	349	Other T&D Plant		0	P-79	0	0
91		Total Transmission & Distribution	$ 14,814,555	$ 0		$ 228	$ 14,814,783

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Updated Through December 31, 2006

Plant In Service

Warrensburg

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C+D+F) (G)
92		Sewer Plant					
93	351	Structures & Improvements	$	$ 0	P-80	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	P-81	0	0
95	352.2	Collecting Mains		0	P-82	0	0
96	352.2	Collecting Mains Other		0	P-83	0	0
97	353	Service to Customers		0	P-84	0	0
98	363	Electric Pumping Equipment		0	P-85	0	0
99	370.1	Land & Land Rights		0	P-86	0	0
100	372	T&D Equipment		0	P-87	0	0
101	372	T&D Equipment Influent Lift		0	P-88	0	0
102	374	Outfall Sewer Lines		0	P-89	0	0
103		Total Sewer Plant	$ 0	$ 0		$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$ 2,222	$ 0	P-90	$ 0	$ 2,222
106	390	S&I-Store, Shop & Garage	15,342	0	P-91	0	15,342
107	390.1	S & I-Offices	133,680	0	P-92	0	133,680
108	390.1	S & I-Leasehold		0	P-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	P-94	0	0
110	390.3	S&I-Misc		0	P-95	0	0
111	391	Office Furniture and Equipment	11,840	0	P-96	9,204	21,044
112	391.2	Computers & Peripheral Equipment	41,994	0	P-97	28,291	70,285
113	391.25	Computer Software		0	P-98	74,207	74,207
114	391.26	Computer Software Personal		0	P-99	1,439	1,439
115	391.3	Data Handling Equipment		0	P-100	0	0
116	391.3	Other Office Equipment		0	P-101	174	174
117	392.11	Trans Equipment-Lt Duty Trucks	89,638	0	P-102	495	90,133
118	392.12	Trans Equipment-Hvy Duty Trucks		0	P-103	0	0
119	392.2	Trans Equipment-Autos		0	P-104	1,828	1,828
120	392.3	Trans Equipment Other		0	P-105	0	0
121	393	Stores Equipment		0	P-106	0	0
122	394	Tools, Shop & Garage Equipment	12,949	0	P-107	202	13,151
123	394	Tools, Shop & Garage Equip Other		0	P-108	0	0
124	395	Laboratory Equipment	57,112	0	P-109	0	57,112
125	395	Laboratory Equipment Other		0	P-110	0	0
126	396	Power Operated Equipment	61,499	0	P-111	0	61,499
127	397	Comm Equipment-Non-Tele	12,378	0	P-112	477	12,855
128	397.2	Comm Equipment-Tele	2,038	0	P-113	428	2,466
129	398	Miscellaneous	71,783	0	P-114	132	71,915
130	399	Other Tangible Property	6,726	0	P-115	0	6,726
131		Total General Plant	$ 519,201	$ 0		$ 116,876	$ 636,077
132		**Total Plant In Service**	**$ 21,233,426**	**$ 0**		**$ 122,785**	**$ 21,356,211**

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30. 2006 Updated Through December 31, 2006

Depreciation Reserve

Warrensburg

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	R-1	$ 0	$ 0
3	302	Franchise & Consents		0	R-2	0	0
4	303	Miscellaneous Intangible		0	R-3	4,159	4,159
5		Total Intangible	$ 0	$ 0		$ 4,159	$ 4,159
6		Source of Supply					
7	310	Land & Land Rights	$	$ 0	R-4	$ 0	$ 0
8	311	Structures & Improvements	3,822	0	R-5	0	3,822
9	312	Collecting & Impounding Res		0	R-6	0	0
10	313	Lake, River & Other Intakes		0	R-7	0	0
11	314	Wells & Springs	127,867	0	R-8	0	127,867
12	315	Infiltration Galleries & Tunnels		0	R-9	0	0
13	316	Supply Mains	48,551	0	R-9	0	48,551
14	316	Supply Mains-North Plant		0	R-10	0	0
15	316	Supply Mains-Central Plant		0	R-11	0	0
16	316	Supply Mains-South Plant		0	R-12	0	0
17	316	Supply Mains-Meramec Plant		0	R-13	0	0
18	317	Other Source of Supply Plant		0	R-14	0	0
19		Total Source of Supply	$ 180,240	$ 0		$ 0	$ 180,240
20		Pumping					
21	320	Land & Land Rights	$	$ 0	R-15	$ 0	$ 0
22	321	S & I-Plant	36,232	0	R-16	0	36,232
23	321.1	S & I-Pumps (STL)		0	R-17	0	0
24	321.2	S & I-Boosters		0	R-18	0	0
25	322	Boiler Equipment		0	R-19	0	0
26	323	Other Power Prod. Equip.	544	0	R-20	0	544
27	324	Steam Pumping Equipment		0	R-21	0	0
28	325.1	Electric Pumping Equipment	(155,590)	0	R-22	0	(155,590)
29	325.2	Pumping Equipment-Pre '46		0	R-23	0	0
30	325.3	Pumping Equipment-Post '46		0	R-24	0	0
31	325	Pumping Equipment-Booster		0	R-25	0	0
32	326	Diesel Pumping Equipment		0	R-26	0	0
33	326	Dsl Pump Equip-Stratman		0	R-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	R-28	0	0
35	327	Pump Equip Hydraulic		0	R-29	0	0
36	328	Other Pumping Equipment	5,659	0	R-30	0	5,659
37		Total Pumping	$ (113,155)	$ 0		$ 0	$ (113,155)
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	R-31	$ 0	$ 0
40	331	Structures & Improvements	114,374	0	R-32	0	114,374
41	331	S & I - North Plant		0	R-33	0	0
42	331	S & I-Central 1 & 2		0	R-34	0	0
43	331	S & I-Central 3		0	R-35	0	0
44	331	S & I-South Plant		0	R-36	0	0
45	331	S & I-Meramac		0	R-37	0	0
46	332	WT Equip Non-Media	680,138	0	R-38	0	680,138
47	332	WT Equip-North Plant		0	R-39	0	0

Missouri-American Water Company
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Test Year Ending June 30. 2006 Updated Through December 31, 2006

Depreciation Reserve

Warrensburg

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2		0	R-40	0	0
49	332	WT Equip-Central 3		0	R-41	0	0
50	332	WT Equip-South Plant		0	R-42	0	0
51	332	WT Equip-Meramac		0	R-43	0	0
52	332	Other P/E Hand Equipment		0	R-44	0	0
53	332.4	Equipment Filter Media	2,411	0	R-45	0	2,411
54		Total Water Treatment Plant	$ 796,923	$ 0		$ 0	$ 796,923
55		Transmission & Distribution					
56	340	Land & Land Rights	$	$ 0	R-46	$ 0	$ 0
57	341	Structures & Improvements	2,356	0	R-47	0	2,356
58	341.63	S & I-Spec Cross		0	R-48	0	0
59	342	Distr. Res. & Standpipes	198,362	0	R-49	0	198,362
60	342	Rsvr & Standpipe-Elev	4,915	0	R-50	0	4,915
61	342	Rsvr & Standpipe-Ground		0	R-51	0	0
62	343	T & D Mains (Not Classified)	1,381,227	0	R-52	0	1,381,227
63	343.1	T & D Mains - 4" & Less	3,774	0	R-53	0	3,774
64	343.1	T & D Mains AC 4 (STL)		0	R-54	0	0
65	343.1	T & D Mains Galv 1 (STL)		0	R-55	0	0
66	343.2	T & D Mains - 6" to 8"	61,667	0	R-56	0	61,667
67	343.2	CI-10" & Smaller-1900-1928		0	R-57	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	R-58	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	R-59	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	R-60	0	0
71	343.2	T & D Mains - DI 6-10" (TN)		0	R-61	0	0
72	343.2	T & D Mains - PL 6-8" (STL)		0	R-62	0	0
73	343.3	T & D Mains - 10" to 16"	49,119	0	R-63	0	49,119
74	343.3	T & D Mains - 18" & Greater		0	R-64	0	0
75	343.3	CI-12" (STL)		0	R-65	0	0
76	343.3	CI-16" (STL)		0	R-66	0	0
77	343.3	T & D Mains - DI 12 (STL)		0	R-66	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	R-67	0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	R-68	0	0
80	343.3	T & D Mains - PL 12 (STL)		0	R-69	0	0
81	344	Fire Mains	14,583	0	R-70	0	14,583
82	345	Services	427,207	0	R-71	0	427,207
83	346.1	Meters-Bronze Case	35,147	0	R-72	0	35,147
84	346.2	Meters-Plastic Case		0	R-73	0	0
85	346.3	Meters-Other	163,744	0	R-74	0	163,744
86	346.3	Meters-Remote (ARB's)		0	R-75	0	0
87	347.1	Meter Install	133,895	0	R-76	0	133,895
88	347.2	Meter Install-Other		0	R-77	0	0
89	348	Hydrants	219,419	0	R-78	0	219,419
90	349	Other T&D Plant		0	R-79	0	0
91		Total Transmission & Distribution	$ 2,695,415	$ 0		$ 0	$ 2,695,415

Missouri-American Water Company
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Depreciation Reserve

Warrensburg

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351.0	Structures & Improvements	$	$ 0	R-80	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	R-81	0	0
95	352.2	Collecting Mains		0	R-82	0	0
96	352.2	Collecting Mains Other		0	R-83	0	0
97	353.0	Service to Customers		0	R-84	0	0
98	363.0	Electric Pumping Equipment		0	R-85	0	0
99	370.1	Land & Land Rights		0	R-86	0	0
100	372	T&D Equipment		0	R-87	0	0
101	372.0	T&D Equipment Influent Lift		0	R-88	0	0
102	374	Outfall Sewer Lines		0	R-89	0	0
103		Total Sewer Plant	$ 0	$ 0		$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$	$ 0	R-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage		0	R-91	0	0
107	390.1	S & I-Offices	56,379	0	R-92	(1,961)	54,418
108	390.1	S & I-Leasehold		0	R-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	R-94	0	0
110	390.3	S&I-Misc		0	R-95	0	0
111	391	Office Furniture and Equipment	(22,264)	0	R-96	(269)	(22,533)
112	391.2	Computers & Peripheral Equipment	(2,533)	0	R-97	1,463	(1,070)
113	391.25	Computer Software		0	R-98	33,681	33,681
114	391.26	Computer Software Personal		0	R-99	307	307
115	391.3	Data Handling Equipment		0	R-100	0	0
116	391.3	Other Office Equipment		0	R-101	109	109
117	392.11	Trans Equipment-Lt Duty Trucks	34,936	0	R-102	758	35,694
118	392.12	Trans Equipment-Hvy Duty Trucks		0	R-103	0	0
119	392.2	Trans Equipment-Autos		0	R-104	1,488	1,488
120	392.3	Trans Equipment Other	34,338	0	R-105	0	34,338
121	393	Stores Equipment		0	R-106	0	0
122	394	Tools, Shop & Garage Equipment	7,853	0	R-107	64	7,917
123	394	Tools, Shop & Garage Equip Other		0	R-108	0	0
124	395	Laboratory Equipment	10,967	0	R-109	0	10,967
125	395	Laboratory Equipment Other		0	R-110	0	0
126	396	Power Operated Equipment	10,180	0	R-111	0	10,180
127	397	Comm Equipment-Non-Tele	2,674	0	R-112	139	2,813
128	397.2	Comm Equipment-Tele	4,819	0	R-113	173	4,992
129	398	Miscellaneous	11,060	0	R-114	38	11,098
130	399	Other Tangible Property	1,499	0	R-115	0	1,499
131		Total General Plant	$ 149,908	$ 0		$ 35,991	$ 185,899
132		Not Classified		0	R-116	0	0
133		**Total Depreciation Reserve**	**$ 3,709,331**	**$ 0**		**$ 40,150**	**$ 3,749,481**

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Depreciation Expense

Warrensburg

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
1		Intangible					
2	301	Organization	$ (2,327)	0.00%	$ 0	$ 0	$ 0
3	302	Franchise & Consents	5,083	0.00%	0	0	0
4	303	Miscellaneous Intangible	8,146	0.00%	0	0	0
5		Total Intangible	$ 10,902		$ 0	$ 0	$ 0
6		Source of Supply					
7	310	Land & Land Rights	$ 9,981	0.00%	$ 0	$ 0	$ 0
8	311	Structures & Improvements	36,246	2.45%	888	0	888
9	312	Collecting & Impounding Res	0	1.25%	0	0	0
10	313	Lake, River & Other Intakes	0	1.77%	0	0	0
11	314	Wells & Springs	849,754	1.67%	14,191	0	14,191
12	315	Infiltration Galleries & Tunnels	0	1.67%	0	0	0
13	316	Supply Mains	182,694	1.60%	2,923	0	2,923
14	316	Supply Mains-North Plant	0	1.60%	0	0	0
15	316	Supply Mains-Central Plant	0	1.60%	0	0	0
16	316	Supply Mains-South Plant	0	1.60%	0	0	0
17	316	Supply Mains-Meramec Plant	0	1.60%	0	0	0
18	317	Other Source of Supply Plant	0	4.00%	0	0	0
19		Total Source of Supply	$ 1,078,675		$ 18,002	$ 0	$ 18,002
20		Pumping					
21	320	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
22	321	S & I-Plant	192,912	1.73%	3,337	0	3,337
23	321.1	S & I-Pumps (STL)	0	1.73%	0	0	0
24	321.2	S & I-Boosters	0	1.73%	0	0	0
25	322	Boiler Equipment	0	2.00%	0	0	0
26	323	Other Power Prod. Equip.	5,325	2.00%	107	0	107
27	324	Steam Pumping Equipment	0	0.00%	0	0	0
28	325.1	Electric Pumping Equipment	302,212	2.44%	7,374	0	7,374
29	325.2	Pumping Equipment-Pre '46	0	2.44%	0	0	0
30	325.3	Pumping Equipment-Post '46	0	2.44%	0	0	0
31	325	Pumping Equipment-Booster	0	2.44%	0	0	0
32	326	Diesel Pumping Equipment	0	2.44%	0	0	0
33	326	Dsl Pump Equip-Stratman	0	2.44%	0	0	0
34	326	Dsl Pump Equip-Central Plant	0	2.44%	0	0	0
35	327	Pump Equip Hydraulic	0	2.44%	0	0	0
36	328	Other Pumping Equipment	12,673	2.44%	309	0	309
37		Total Pumping	$ 513,122		$ 11,127	$ 0	$ 11,127
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 511	0.00%	$ 0	$ 0	$ 0
40	331	Structures & Improvements	862,808	1.63%	14,064	0	14,064
41	331	S & I - North Plant	0	1.63%	0	0	0
42	331	S & I-Central 1 & 2	0	1.63%	0	0	0
43	331	S & I-Central 3	0	1.63%	0	0	0
44	331	S & I-South Plant	0	1.63%	0	0	0
45	331	S & I-Meramac	0	1.63%	0	0	0
46	332	WT Equip Non-Media	3,433,652	2.78%	95,456	0	95,456
47	332	WT Equip-North Plant	0	2.78%	0	0	0
48	332	WT Equip-Central 1 & 2	0	2.78%	0	0	0
49	332	WT Equip-Central 3	0	2.78%	0	0	0
50	332	WT Equip-South Plant	0	2.78%	0	0	0
51	332	WT Equip-Meramac	0	2.78%	0	0	0
52	332	Other P/E Hand Equipment	0	3.33%	0	0	0
53	332.4	Equipment Filter Media	0	2.78%	0	0	0
54		Total Water Treatment Plant	$ 4,296,971		$ 109,519	$ 0	$ 109,519

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Depreciation Expense

Warrensburg

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 142,406	0.00%	$ 0	$ 0	$ 0
57	341	Structures & Improvements	349,434	2.67%	9,330	0	9,330
58	341.63	S & I-Spec Cross	0	0.00%	0	0	0
59	342	Distr. Res. & Standpipes	1,406,665	2.25%	31,650	0	31,650
60	342	Rsvr & Standpipe-Elev	58,163	2.25%	1,309	0	1,309
61	342	Rsvr & Standpipe-Ground	0	2.25%	0	0	0
62	343	T & D Mains (Not Classified)	3,107,377	1.50%	46,611	0	46,611
63	343.1	T & D Mains - 4" & Less	96,153	1.50%	1,442	0	1,442
64	343.1	T & D Mains AC 4 (STL)	0	1.50%	0	0	0
65	343.1	T & D Mains Galv 1 (STL)	0	1.50%	0	0	0
66	343.2	T & D Mains - 6" to 8"	2,090,757	1.50%	31,361	(0)	31,361
67	343.2	CI-10" & Smaller-1900-1928	0	1.50%	0	0	0
68	343.2	CI-10" & Smaller 1929-1956	0	1.50%	0	0	0
69	343.2	CI-10" & Smaller-1957-1993	0	1.50%	0	0	0
70	343.2	T & D Mains - DI 6-8 (STL)	0	1.50%	0	0	0
71	343.2	T & D Mains - DI 6-10" (TN)	0	1.50%	0	0	0
72	343.2	T & D Mains - PL 6-8" (STL)	0	1.50%	0	0	0
73	343.3	T & D Mains - 10" to 16"	2,802,659	1.50%	42,040	3	42,043
74	343.3	T & D Mains - 18" & Greater	0	1.50%	0	0	0
75	343.3	CI-12" (STL)	0	1.50%	0	0	0
76	343.3	CI-16" (STL)	0	1.50%	0	0	0
77	343.3	T & D Mains - DI 12 (STL)	0	1.50%	0	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)	0	1.50%	0	0	0
79	343.3	T & D Mains - LJ 20 (STL)	0	1.50%	0	0	0
80	343.3	T & D Mains - PL 12 (STL)	0	1.50%	0	0	0
81	344	Fire Mains	115,685	1.50%	1,735	0	1,735
82	345	Services	2,185,318	3.08%	67,308	0	67,308
83	346.1	Meters-Bronze Case	454,010	2.43%	11,032	0	11,032
84	346.2	Meters-Plastic Case	0	2.43%	0	0	0
85	346.3	Meters-Other	131,677	2.43%	3,200	0	3,200
86	346.3	Meters-Remote (ARB's)	0	2.43%	0	0	0
87	347.1	Meter Install	961,660	2.43%	23,368	0	23,368
88	347.2	Meter Install-Other	0	2.43%	0	0	0
89	348	Hydrants	912,591	1.92%	17,522	0	17,522
90	349	Other T&D Plant	0	2.00%	0	0	0
91		Total Transmission & Distribution	$ 14,814,555		$ 287,908	$ 3	$ 287,911
92		Sewer Plant					
93	351.0	Structures & Improvements	$ 0	0.00%	$ 0	$ 0	$ 0
94	352.1	Collection Sewers Forced	0	0.00%	0	0	0
95	352.2	Collecting Mains	0	0.00%	0	0	0
96	352.2	Collecting Mains Other	0	0.00%	0	0	0
97	353.0	Service to Customers	0	0.00%	0	0	0
98	363.0	Electric Pumping Equipment	0	0.00%	0	0	0
99	370.1	Land & Land Rights	0	0.00%	0	0	0
100	372	T&D Equipment	0	0.00%	0	0	0
101	372.0	T&D Equipment Influent Lift	0	0.00%	0	0	0
102	374	Outfall Sewer Lines	0	0.00%	0	0	0
103		Total Sewer Plant	$ 0		$ 0	$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$ 2,222	0.00%	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	15,342	2.40%	368	0	368
107	390.1	S & I-Offices	133,680	2.40%	3,208	0	3,208
108	390.1	S & I-Leasehold	0	5.00%	0	0	0

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Depreciation Expense

Warrensburg

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
109	390.1	S & I-Leasehold - SCADA	0	5.00%	0	0	0
110	390.3	S&I-Misc	0	2.40%	0	0	0
111	391	Office Furniture and Equipment	11,840	4.00%	474	368	842
112	391.2	Computers & Peripheral Equipment	41,994	14.29%	6,001	4,043	10,044
113	391.25	Computer Software	0	14.29%	0	10,604	10,604
114	391.26	Computer Software Personal	0	14.29%	0	206	206
115	391.3	Data Handling Equipment	0	6.67%	0	0	0
116	391.3	Other Office Equipment	0	6.67%	0	12	12
117	392.11	Trans Equipment-Lt Duty Trucks	89,638	0.00%	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	0	8.33%	0	0	0
119	392.2	Trans Equipment-Autos	0	0.00%	0	0	0
120	392.3	Trans Equipment Other	0	0.00%	0	0	0
121	393	Stores Equipment	0	2.86%	0	0	0
122	394	Tools, Shop & Garage Equipment	12,949	5.00%	647	10	658
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	0
124	395	Laboratory Equipment	57,112	4.00%	2,284	0	2,284
125	395	Laboratory Equipment Other	0	4.00%	0	0	0
126	396	Power Operated Equipment	61,499	6.82%	4,194	0	4,194
127	397	Comm Equipment-Non-Tele	12,378	5.00%	619	24	643
128	397.2	Comm Equipment-Tele	2,038	6.67%	136	29	164
129	398	Miscellaneous	71,783	5.00%	3,589	7	3,596
130	399	Other Tangible Property	6,726	5.00%	336	0	336
131		Total General Plant	$ 519,201		$ 21,858	$ 15,301	$ 37,159
132		**Total Depreciation Expense**	**$ 21,233,426**		**$ 448,414**	**$ 15,305**	**$ 463,719**

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Cash Working Capital

Warrensburg

Line	Description (A)		Adjusted Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag [(C)-(D)] (E)	Factor [(E)/365] (F)		Cash Working Capital Requirement [(B)x(F)] (G)
1	Operation & Maintenance Expense								
2	Base Payroll	$	147,421	42.40	13.00	29.40	0.0805	$	11,867
3	Payroll Withholdings:								
4	FICA - Employee Portion		19,710	42.40	16.19	26.21	0.0718		1,415
5	Federal Income Taxes Withheld		48,347	42.40	16.19	26.21	0.0718		3,471
6	State Income Taxes Withheld		15,691	42.40	18.19	24.21	0.0663		1,040
7	401(k)		28,104	42.40	38.82	3.58	0.0098		275
8	EIP		2,173	42.40	38.82	3.58	0.0098		21
9	Fuel & Power		151,086	42.40	37.20	5.20	0.0142		2,145
10	Chemicals		29,435	42.40	42.40	0.00	0.0000		0
11	Materials and Supplies		85,879	42.40	42.40	0.00	0.0000		0
12	Purchased Water		0	42.40	42.45	(0.05)	(0.0001)		0
13	Management Fees		319,792	42.40	21.41	20.99	0.0575		18,388
14	Group Insurance		84,521	42.40	(7.50)	49.90	0.1367		11,554
15	OPEB's		12,895	42.40	3.41	38.99	0.1068		1,377
16	Pensions		36,480	42.40	17.58	24.82	0.0680		2,481
17	EIP - Employer Match		(474)	42.40	38.82	3.58	0.0098		(5)
18	401(k) - Employer Match		7,724	42.40	38.82	3.58	0.0098		76
19	Insurance Other Than Group		51,690	42.40	42.44	(0.04)	(0.0001)		(5)
20	Uncollectible Accounts		26,529	42.40	42.40	0.00	0.0000		0
21	Rents		4,863	42.40	(9.96)	52.36	0.1435		698
22	Cash Vouchers		147,068	42.40	21.41	20.99	0.0575		8,456
23	Total Operation & Maintenance Expense	$	1,218,933					$	63,254
24	Taxes Other Than Income								
25	FICA - Employer Portion		19,710	42.40	16.19	26.21	0.0718	$	1,415
26	Federal Unemployment		318	42.40	76.38	(33.98)	(0.0931)		(30)
27	State Unemployment		816	42.40	76.38	(33.98)	(0.0931)		(76)
28	Property Taxes		157,063	42.40	182.50	(140.10)	(0.3838)		(60,281)
29	Franchise Tax		5,907	42.40	(77.50)	119.90	0.3285		1,940
30	PSC Assessment		21,299	42.40	(31.63)	74.03	0.2028		4,319
31	Total Taxes Other Than Income	$	205,112					$	(52,713)
32	Other Expenses								
33	Gross Receipts Tax		133,238	26.01	47.37	(21.36)	(0.0585)		(7,794)
34	Sales Tax		12,095	0.00	8.12	(8.12)	(0.0222)		(269)
35	Missouri Primacy Fees		23,301	26.01	243.50	(217.49)	(0.5959)		(13,885)
36	Total Other Expenses	$	168,634					$	(21,948)
37	**Cash Working Capital Before Income Tax and Interest Offsets**							$	**(11,407)**
38	Interest Expense	$	389,132	42.40	108.85	(66.45)	(0.1821)	$	(70,861)
39	Federal Income Tax	$	247,163	42.40	37.00	5.40	0.0148	$	3,658
40	State Income Tax	$	38,840	42.40	58.95	(16.55)	(0.0453)	$	(1,759)

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Income Statement

Warrensburg

Line	Description (A)	Test Year End Direct Charges (B)	Adjustment Amount (C)	Adjustment No. (D)	Adjusted Corporate Distribution (E)	Test Year As Adjusted [(B)+(C)+(E)] (F)
1	Operating Revenues:					
2	Residential Revenue	$ 1,297,710	$ 67,223	S-1	$ 0	$ 1,364,933
3	Commercial Revenue	449,754	54,904	S-2	1	504,659
4	Industrial Revenue	56,932	(435)	S-3	0	56,497
5	Private Fire	63,635	0	S-4	0	63,635
6	Public Fire	0	0	S-5	0	0
7	Public Authorities	329,858	4,076	S-6	0	333,934
8	Sales For Resale	175,167	1,559	S-7	0	176,726
9	Other Revenue	70,764	0	S-8	2,997	73,761
10	Total Revenues	$ 2,443,820	$ 127,327		$ 2,997	$ 2,574,144
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	66,758	1,011	S-9	10	67,778
14	Pumping	4,845	23,213	S-10	(2,396)	25,662
15	Water Treatment	97,561	11,057	S-11	6	108,624
16	Transmission & Distribution	240,325	24,617	S-12	0	264,942
17	Customer Accounts	42,521	(1,440)	S-13	69,292	110,373
18	Administrative & General	39,531	139,901	S-14	462,122	641,554
19	Total O & M Expense	$ 491,541	$ 198,358		$ 529,034	$ 1,218,933
20	Other Operating Expenses:					
21	Depreciation - Plant	301,549	92,093	S-15	15,305	408,947
22	Amortization	0	0	S-16	356	356
23	Taxes Other Than Income	171,616	5,319	S-17	28,177	205,112
24	Total Other Operating Expense	$ 473,165	$ 97,412		$ 43,837	$ 614,415
25	Total Operating Expenses	964,706	295,770		572,871	1,833,347
26	Net Income Before Income Taxes	$ 1,479,114	$ (168,443)		$ (569,874)	$ 740,797
27	Income Taxes:					
28	Current Income Tax	$ 0	$ 48,754	S-18	$ 66,940	$ 115,694
29	Deferred Income Tax:					
30	Deferred Income Tax Expense	0	(46,643)	S-19	66,117	19,473
31	ITC Amortization	0	0	S-20	0	0
32	Total Income Taxes	$ 0	$ 2,110		$ 133,056	$ 135,167
33	**Net Operating Income**	**$ 1,479,114**	**$ (170,554)**		**$ (702,930)**	**$ 605,630**

Accounting Schedule 10
Sponsor: Grissum

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Updated Through December 31, 2006

Adjustments To Income Statement

Warrensburg

Adjmt No	Description		Adjustment Amount	Total Adjustment
Residential Revenue	S-1			$ 67,223
1	To Normalize and Annualize Revenues (Grissum)	$	58,689	
2	To Remove Unbilled Revenues (Grissum)		8,534	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Commercial Revenue	S-2			$ 54,904
1	To Normalize and Annualize Revenues (Grissum)	$	51,690	
2	To Remove Unbilled Revenues (Grissum)		3,214	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Industrial Revenue	S-3			$ (435)
1	To Normalize and Annualize Revenues (Grissum)	$	0	
2	To Remove Unbilled Revenues (Grissum)		(435)	
Private Fire	S-4			$ 0
1	To Remove Unbilled Revenues (Grissum)		0	
Public Fire	S-5		0	$ 0
1	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Public Authorities	S-6			$ 4,076
1	To Remove Unbilled Revenues (Grissum)		4,076	
2	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Sales For Resale	S-7			$ 1,559
1	To Normalize and Annualize Revenues (Grissum)	$	0	
2	To Remove Unbilled Revenues (Grissum)		1,559	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Other Revenue	S-8			$ 0
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)		0	
Source of Supply	S-9			$ 1,011
1	To Annualize Payroll (Hanneken)	$	1,026	
2	To Normalize Overtime Pay (Hanneken)		(16)	

Missouri-American Water Company
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Adjustments To Income Statement

Adjmt No	Description	Warrensburg Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Purchased Water Expense (Grissum)	0	
Pumping	S-10		$ 23,213
1	To Annualize Payroll (Hanneken)	$ 221	
2	To Normalize Overtime Pay (Hanneken)	(3)	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Fuel & Power Expense (Grissum)	22,995	
Water Treatment	S-11		$ 11,057
1	To Annualize Payroll (Hanneken)	$ 7,042	
2	To Normalize Overtime Pay (Hanneken)	(108)	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Waste Disposal Expense (Hagemeyer)	0	
6	To Annualize Chemicals Expense (Grissum)	4,123	
Transmission & Distribution	S-12		$ 24,617
1	To Annualize Payroll (Hanneken)	$ 25,000	
2	To Normalize Overtime Pay (Hanneken)	(383)	
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
4	To Annualize Main Breaks Expense (Hagemeyer)	0	
Customer Accounts	S-13		$ (1,440)
1	To Annualize Payroll (Hanneken)	$ 6,937	
2	To Normalize Overtime Pay (Hanneken)	(106)	
3	To Annualize Postage Expense (Grissum)	1,223	
4	To Annualize Uncollectibles Expense (Grissum)	(9,494)	
Administrative & General	S-14		$ 139,901
1	To Annualize Payroll (Hanneken)	$ 6,027	
2	To Normalize Overtime Pay (Hanneken)	(92)	

Missouri-American Water Company
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Adjustments To Income Statement

Adjmt No	Description	Warrensburg Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(177)	
5	To Remove STEP Costs (Hagemeyer)	0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)	0	
7	To Annualize Insurance Other Than Group (Hagemeyer)	8,465	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	8,957	
9	To Annualize Tank Painting Expense (Hagemeyer)	1,450	
10	To Annualize Pension Expense (Hagemeyer)	16,135	
11	To Annualize Transportation Leases (Hagemeyer)	(105)	
12	To Annualize Waste Disposal Expense (Hagemeyer)	0	
13	To Annualize Main Breaks Expense (Hagemeyer)	0	
14	To Normalize Rate Case Expense (Hagemeyer)	0	
15	To Remove Meals, Awards, etc. (Began)	(307)	
16	To Remove Miscellaneous Expense (Began)	0	
17	To Remove Dues and Donations (Began)	(200)	
18	To Remove Disallowed Promotion Expense (Began)	0	
19	To Remove Disallowed Advertising Expense (Began)	0	
20	To Remove Disallowed Dues, Donations and Memberships (Began)	0	
21	To Remove Disallowed Lobbying Expense (Began)	0	
22	To Annualize Group Insurance Expense (Hanneken)	101,615	
23	To Annualize Incentive Compensation Expense (Hanneken)	(2,813)	
24	To Adjust Allocated External Affairs Expense (Hanneken)	0	
25	To Adjust Allocated Management Fees Expense (Hanneken)	0	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)	0	
27	To Reduce Capitalized Cost (Hanneken)	0	
28	To Remove Expense Associated with Penalties (Hagemeyer)	0	
29	To Annualize Defined Contribution Pension Expense	946	
Depreciation - Plant	S-15		$ 92,093
1	To annualize depreciation expense at Staff's proposed rates (Began)	$ 146,865	

Missouri-American Water Company
Case No. WR-2007-0216
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Adjustments To Income Statement

Warrensburg

Adjmt No.	Description		Adjustment Amount	Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)		(53,638)	
3	To adjust depreciation related to transportation and power operated equipment (Began)		(1,134)	
Amortization	S-16			$ 0
1		$	0	
Taxes Other Than Income	S-17			$ 5,319
1	To Annualize Payroll Taxes (Hanneken)	$	3,512	
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)		(215)	
3	To Remove Payroll Tax Related to Lobbyist (Hanneken)		0	
4	To Adjust Franchise Tax (Began)		0	
5	To Adjust PSC Assessment (Began)		0	
6	To Adjust Property Tax (Began)		2,022	
Current Income Tax	S-18			$ 48,753
1	To adjust current income tax expense. (Cassidy)	$	48,753	
Deferred Income Tax Expense	S-19			$ (46,643)
1	To adjust deferred income tax expense. (Cassidy)	$	(46,643)	
ITC Amortization	S-20			$ 0
1		$	0	
2			0	

Missouri-American Water Company
Case No. WR-2007-0216
Test Yeat Ending June 30, 2006 Updated Through December 31, 2006

Income Tax Calculation

							Warrensburg					
Line	Description (A)				Test Year (B)		7.07% Return (C)		7.30% Return (D)		7.53% Return (E)
1	Net Operating Income (Acct. Sch. 1)			$	605,630	$	878,966	$	907,560	$	936,154
2	Add:										
3	Current Income Tax				115,693		286,003		303,819		321,636
4	Deferred Income Taxes										
5	Deferred Income Tax Expense				19,473		19,473		19,473		19,473
6	ITC Amortization				0		0		0		0
7	Net Income Before Income Tax			$	740,796	$	1,184,442	$	1,230,853	$	1,277,263
8	Addditions to Net Income Before Income Tax:										
9	Book Depreciation			$	408,947	$	408,947	$	408,947	$	408,947
10	Contributions In Aid of Construction				0		0		0		0
11	Non Deductible Reserve Deficiency Amortization				0		0		0		0
12	Miscellaneous Non-deductible Expenses				436		436		436		436
13	Other (Describe)				0		0		0		0
14	Other (Describe)				0		0		0		0
15	Total Additions			$	409,383	$	409,383	$	409,383	$	409,383
16	Subtractions to Net Income Before Income Tax:										
17	Interest Expense	@	3.13%	$	389,132	$	389,132	$	389,132	$	389,132
18	Tax Straight Line Depreciation				408,947		408,947		408,947		408,947
19	Tax Depreciation in Excess of Straight Line				50,727		50,727		50,727		50,727
20	Cost of Removal				0		0		0		0
21	Other (Describe)				0		0		0		0
22	Other (Describe)				0		0		0		0
23	Total Subtractions			$	848,806	$	848,806	$	848,806	$	848,806
24	Net Taxable Income			$	301,373	$	745,019	$	791,430	$	837,841
25	Provision for Federal Income Tax										
26	Net Taxable Income			$	301,373	$	745,019	$	791,430	$	837,841
27	Deduct Missouri Income Tax	@	100.00%		15,711		38,840		41,259		43,679
28	Federal Taxable Income			$	285,662	$	706,179	$	750,171	$	794,162
29	Federal Income Tax	@	35.00%	$	99,982	$	247,163	$	262,560	$	277,957
30	Provision for Missouri Income Tax										
31	Net Taxable Income			$	301,373	$	745,019	$	791,430	$	837,841
32	Deduct Federal Income Tax	@	50.00%		49,991		123,581		131,280		138,978
33	Missouri Taxable Income			$	251,382	$	621,438	$	660,150	$	698,863
34	Missouri Income Tax	@	6.25%	$	15,711	$	38,840	$	41,259	$	43,679
35	Summary of Provision For Income Tax										
36	Federal Income Tax			$	99,982	$	247,163	$	262,560	$	277,957
37	State Income Tax				15,711		38,840		41,259		43,679
38	**Total Current Income Tax**			**$**	**115,693**	**$**	**286,003**	**$**	**303,819**	**$**	**321,636**

CEDAR HILL SEWER

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Trued-up Through May 31, 2007

Revenue Requirement

			Cedar Hill Sewer		
Line	(A)		8.60% Equity Return (B)	9.10% Equity Return (C)	9.60% Equity Return (D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	$ (321,076)	$ (321,076)	$ (321,076)
2	Rate of Return		7.07%	7.30%	7.53%
3	Net Operating Income Requirement		$ (22,700)	$ (23,439)	$ (24,177)
4	Net Operating Income Available	(From Accounting Schedule 9)	(10,628)	(10,628)	(10,628)
5	Additional Net Operating Income Requirement		$ (12,072)	$ (12,810)	$ (13,549)
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		$ (713)	$ (1,173)	$ (1,633)
8	Test Year Current Income Tax		6,809	6,809	6,809
9	Additional Current Income Tax Requirement		$ (7,521)	$ (7,982)	$ (8,442)
10	Additional Gross Revenue Requirement Before Allowances		$ (19,593)	$ (20,792)	$ (21,990)
11	Allowance for True-up		$	$ 0	$ 0
12	**Additional Gross Revenue Requirement**		**$ (19,593)**	**$ (20,792)**	**$ (21,990)**
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	$ 185,292	$ 185,292	$ 185,292
14	Total Gross Revenue Requirement		$ 165,699	$ 164,500	$ 163,302

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Updated Through December 31, 2006

Rate Base

			Cedar Hill Sewer		
Line	Description (A)		Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service	(From Accounting Schedule 3)	$ 474,178	$ 25,169	$ 499,347
2	Less:				0
3	Accumulated Depreciation Reserve	(From Accounting Schedule 5)	191,650	8,230	199,880
4	Accumulated Amortization Reserve			0	0
5	Net Plant in Service		$ 282,528	$ 16,939	$ 299,467
6	Add:				
7	Cash Working Capital	(From Accounting Schedule 8)	$ 12,476	$	$ 12,476
8	Materials and Supplies			1	1
9	Prepayments			1,715	1,715
10	Deferred OPEB Asset			0	0
11	Other			0	0
12	Other			0	0
13	Other			0	0
14	Total Additions to Net Plant in Service		$ 12,476	$ 1,716	$ 14,192
15	Deduct:				
16	Interest Offset	(From Accounting Schedule 8)	$ (1,899)	$	$ (1,899)
17	Federal Income Tax Offset	(From Accounting Schedule 8)	5		5
18	State Income Tax Offset	(From Accounting Schedule 8)	(5)		(5)
19	Contributions In Aid of Construction:		596,541	0	596,541
20	Customer Advances			0	0
21	Customer Deposits			0	0
22	Pre-71 ITC			0	0
23	Deferred Income Taxes			15,137	15,137
24	Accrued Pension Liability			24,956	24,956
25	Other			0	0
26	Other			0	0
27	Other			0	0
28	Total Deductions to Net Plant in Service		$ 594,642	$ 40,093	$ 634,735
29	**Total Rate Base**		**$ (299,638)**	**$ (21,438)**	**$ (321,076)**

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Updated Through December 31, 2006

Plant In Service

Cedar Hill Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	P-1	$ 454	$ 454
3	302	Franchise & Consents		0	P-2	0	0
4	303	Miscellaneous Intangible		0	P-3	711	711
5		Total Intangible	$ 0	$ 0		$ 1,164	$ 1,164
6		Source of Supply					
7	310	Land & Land Rights	$	$ 0	P-4	$ 0	$ 0
8	311	Structures & Improvements		0	P-5	0	0
9	312	Collecting & Impounding Res		0	P-6	0	0
10	313	Lake, River & Other Intakes		0	P-7	0	0
11	314	Wells & Springs		0	P-8	0	0
12	315	Infiltration Galleries & Tunnels		0	P-9	0	0
13	316	Supply Mains		0	P-9	0	0
14	316	Supply Mains-North Plant		0	P-10	0	0
15	316	Supply Mains-Central Plant		0	P-11	0	0
16	316	Supply Mains-South Plant		0	P-12	0	0
17	316	Supply Mains-Meramec Plant		0	P-13	0	0
18	317	Other Source of Supply Plant		0	P-14	0	0
19		Total Source of Supply	$ 0	$ 0		$ 0	$ 0
20		Pumping					
21	320	Land & Land Rights	$	$ 0	P-15	$ 0	$ 0
22	321	S & I-Plant		0	P-16	0	0
23	321.1	S & I-Pumps (STL)		0	P-17	0	0
24	321.2	S & I-Boosters		0	P-18	0	0
25	322	Boiler Equipment		0	P-19	0	0
26	323	Other Power Prod. Equip.		0	P-20	0	0
27	324	Steam Pumping Equipment		0	P-21	0	0
28	325.1	Electric Pumping Equipment		0	P-22	0	0
29	325.2	Pumping Equipment-Pre '46		0	P-23	0	0
30	325.3	Pumping Equipment-Post '46		0	P-24	0	0
31	325	Pumping Equipment-Booster		0	P-25	0	0
32	326	Diesel Pumping Equipment		0	P-26	0	0
33	326	Dsl Pump Equip-Stratman		0	P-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	P-28	0	0
35	327	Pump Equip Hydraulic		0	P-29	0	0
36	328	Other Pumping Equipment		0	P-30	0	0
37		Total Pumping	$ 0	$ 0		$ 0	$ 0
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	P-31	$ 0	$ 0
40	331	Structures & Improvements		0	P-32	0	0
41	331	S & I - North Plant		0	P-33	0	0
42	331	S & I-Central 1 & 2		0	P-34	0	0
43	331	S & I-Central 3		0	P-35	0	0
44	331	S & I-South Plant		0	P-36	0	0
45	331	S & I-Meramac		0	P-37	0	0
46	332	WT Equip Non-Media		0	P-38	0	0
47	332	WT Equip-North Plant		0	P-39	0	0
48	332	WT Equip-Central 1 & 2		0	P-40	0	0
49	332	WT Equip-Central 3		0	P-41	0	0

Missouri-American Water Company
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Plant In Service

Cedar Hill Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
50	332	WT Equip-South Plant		0	P-42	0	0
51	332	WT Equip-Meramac		0	P-43	0	0
52	332	Other P/E Hand Equipment		0	P-44	0	0
53	332.4	Equipment Filter Media		0	P-45	0	0
54		Total Water Treatment Plant	$ 0	$ 0		$ 0	$ 0
55		Transmission & Distribution					
56	340	Land & Land Rights	$	$ 0	P-46	$ 0	$ 0
57	341	Structures & Improvements		0	P-47	0	0
58	341.63	S & I-Spec Cross		0	P-48	0	0
59	342	Distr. Res. & Standpipes		0	P-49	0	0
60	342	Rsvr & Standpipe-Elev		0	P-50	0	0
61	342	Rsvr & Standpipe-Ground		0	P-51	0	0
62	343	T & D Mains (Not Classified)		0	P-52	0	0
63	343.1	T & D Mains - 4" & Less		0	P-53	0	0
64	343.1	T & D Mains AC 4 (STL)		0	P-54	0	0
65	343.1	T & D Mains Galv 1 (STL)		0	P-55	0	0
66	343.2	T & D Mains - 6" to 8"		0	P-56	(1)	(1)
67	343.2	CI-10" & Smaller-1900-1928		0	P-57	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	P-58	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	P-59	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	P-60	0	0
71	343.2	T & D Mains - DI 6-10" (TN)		0	P-61	0	0
72	343.2	T & D Mains - PL 6-8" (STL)		0	P-62	0	0
73	343.3	T & D Mains - 10" to 16"		0	P-63	47	47
74	343.3	T & D Mains - 18" & Greater		0	P-64	0	0
75	343.3	CI-12" (STL)		0	P-65	0	0
76	343.3	CI-16" (STL)		0	P-66	0	0
77	343.3	T & D Mains - DI 12 (STL)		0	P-66	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	P-67	0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	P-68	0	0
80	343.3	T & D Mains - PL 12 (STL)		0	P-69	0	0
81	344	Fire Mains		0	P-70	0	0
82	345	Services		0	P-71	0	0
83	346.1	Meters-Bronze Case		0	P-72	0	0
84	346.2	Meters-Plastic Case		0	P-73	0	0
85	346.3	Meters-Other		0	P-74	0	0
86	346.3	Meters-Remote (ARB's)		0	P-75	0	0
87	347.1	Meter Install		0	P-76	0	0
88	347.2	Meter Install-Other		0	P-77	0	0
89	348	Hydrants		0	P-78	0	0
90	349	Other T&D Plant		0	P-79	0	0
91		Total Transmission & Distribution	$ 0	$ 0		$ 47	$ 47

Missouri-American Water Company
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Plant In Service

Cedar Hill Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351	Structures & Improvements	$ 1,619,316	$ 0	P-80	$ 0	$ 1,619,316
94	352.1	Collection Sewers Forced	160,793	0	P-81	0	160,793
95	352.2	Collecting Mains	205,402	0	P-82	0	205,402
96	352.2	Collecting Mains Other		0	P-83	0	0
97	353	Service to Customers		0	P-84	0	0
98	363	Electric Pumping Equipment	126,706	0	P-85	0	126,706
99	370.1	Land & Land Rights		0	P-86	0	0
100	372	T&D Equipment	491,009	(2,192,626)	P-87	0	(1,701,617)
101	372	T&D Equipment Influent Lift		0	P-88	0	0
102	374	Outfall Sewer Lines		0	P-89	0	0
103		Total Sewer Plant	$ 2,603,226	$ (2,192,626)		$ 0	$ 410,600
104		General Plant					
105	389	Land & Land Rights	$	$ 0	P-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage		0	P-91	0	0
107	390.1	S & I-Offices		0	P-92	0	0
108	390.1	S & I-Leasehold		0	P-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	P-94	0	0
110	390.3	S&I-Misc		0	P-95	0	0
111	391	Office Furniture and Equipment	7,216	0	P-96	1,887	9,103
112	391.2	Computers & Peripheral Equipment		0	P-97	5,799	5,799
113	391.25	Computer Software		0	P-98	15,211	15,211
114	391.26	Computer Software Personal		0	P-99	295	295
115	391.3	Data Handling Equipment		0	P-100	0	0
116	391.3	Other Office Equipment		0	P-101	36	36
117	392.11	Trans Equipment-Lt Duty Trucks		0	P-102	101	101
118	392.12	Trans Equipment-Hvy Duty Trucks		0	P-103	0	0
119	392.2	Trans Equipment-Autos		0	P-104	375	375
120	392.3	Trans Equipment Other	16,245	0	P-105	0	16,245
121	393	Stores Equipment		0	P-106	0	0
122	394	Tools, Shop & Garage Equipment		0	P-107	41	41
123	394	Tools, Shop & Garage Equip Other		0	P-108	0	0
124	395	Laboratory Equipment		0	P-109	0	0
125	395	Laboratory Equipment Other		0	P-110	0	0
126	396	Power Operated Equipment		0	P-111	0	0
127	397	Comm Equipment-Non-Tele	25,566	0	P-112	98	25,664
128	397.2	Comm Equipment-Tele		0	P-113	88	88
129	398	Miscellaneous	14,551	0	P-114	27	14,578
130	399	Other Tangible Property		0	P-115	0	0
131		Total General Plant	$ 63,578	$ 0		$ 23,958	$ 87,536
132		**Total Plant In Service**	**$ 2,666,804**	**$ (2,192,626)**		**$ 25,169**	**$ 499,347**

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Adjustments To Plant In Service

Cedar Hill Sewer

Adjmt No	Description			Adjustment Amount	Total Adjustment
A/C	372	T&D Equipment	P-87		$ (2,192,626)
1	To Eliminate Excess Capacity			$ (2,192,626)	
2					
A/C	372.0	T&D Equipment Influent Lift	P-88		$ 0
1				$	
2					
A/C	374	Outfall Sewer Lines	P-89		$ 0
1				$	
2					
A/C	389.1	Land & Land Rights	P-90		$ 0
1				$	
2					
A/C	390	S&I-Store, Shop & Garage	P-91		$ 0
1				$	
2					
A/C	390.1	S & I-Offices	P-92		$ 0
1				$	
2					
A/C	390.1	S & I-Leasehold	P-93		$ 0
1				$	
2					
A/C	390.1	S & I-Leasehold - SCADA	P-94		$ 0
1				$	
2					
A/C	390.3	S&I-Misc	P-95		$ 0
1				$	
2					
A/C	391	Office Furniture and Equipment	P-96		$ 0
1	To Capitalize Cost			$	
2	To Remove Transition Cost - SSU				
3	To Remove Transition Cost - Alton Call Center				
4					

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Depreciation Reserve

Cedar Hill Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	R-1	$ 0	$ 0
3	302	Franchise & Consents		0	R-2	0	0
4	303	Miscellaneous Intangible		0	R-3	853	853
5		Total Intangible	$ 0	$ 0		$ 853	$ 853
6		Source of Supply					
7	310	Land & Land Rights	$	$ 0	R-4	$ 0	$ 0
8	311	Structures & Improvements		0	R-5	0	0
9	312	Collecting & Impounding Res		0	R-6	0	0
10	313	Lake, River & Other Intakes		0	R-7	0	0
11	314	Wells & Springs		0	R-8	0	0
12	315	Infiltration Galleries & Tunnels		0	R-9	0	0
13	316	Supply Mains		0	R-9	0	0
14	316	Supply Mains-North Plant		0	R-10	0	0
15	316	Supply Mains-Central Plant		0	R-11	0	0
16	316	Supply Mains-South Plant		0	R-12	0	0
17	316	Supply Mains-Meramec Plant		0	R-13	0	0
18	317	Other Source of Supply Plant		0	R-14	0	0
19		Total Source of Supply	$ 0	$ 0		$ 0	$ 0
20		Pumping					
21	320	Land & Land Rights	$	$ 0	R-15	$ 0	$ 0
22	321	S & I-Plant		0	R-16	0	0
23	321.1	S & I-Pumps (STL)		0	R-17	0	0
24	321.2	S & I-Boosters		0	R-18	0	0
25	322	Boiler Equipment		0	R-19	0	0
26	323	Other Power Prod. Equip.		0	R-20	0	0
27	324	Steam Pumping Equipment		0	R-21	0	0
28	325.1	Electric Pumping Equipment		0	R-22	0	0
29	325.2	Pumping Equipment-Pre '46		0	R-23	0	0
30	325.3	Pumping Equipment-Post '46		0	R-24	0	0
31	325	Pumping Equipment-Booster		0	R-25	0	0
32	326	Diesel Pumping Equipment		0	R-26	0	0
33	326	Dsl Pump Equip-Stratman		0	R-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	R-28	0	0
35	327	Pump Equip Hydraulic		0	R-29	0	0
36	328	Other Pumping Equipment		0	R-30	0	0
37		Total Pumping	$ 0	$ 0		$ 0	$ 0
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	R-31	$ 0	$ 0
40	331	Structures & Improvements		0	R-32	0	0
41	331	S & I - North Plant		0	R-33	0	0
42	331	S & I-Central 1 & 2		0	R-34	0	0
43	331	S & I-Central 3		0	R-35	0	0
44	331	S & I-South Plant		0	R-36	0	0
45	331	S & I-Meramac		0	R-37	0	0
46	332	WT Equip Non-Media		0	R-38	0	0
47	332	WT Equip-North Plant		0	R-39	0	0

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Depreciation Reserve

Cedar Hill Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2		0	R-40	0	0
49	332	WT Equip-Central 3		0	R-41	0	0
50	332	WT Equip-South Plant		0	R-42	0	0
51	332	WT Equip-Meramac		0	R-43	0	0
52	332	Other P/E Hand Equipment		0	R-44	0	0
53	332.4	Equipment Filter Media		0	R-45	0	0
54		Total Water Treatment Plant	$ 0	$ 0		$ 0	$ 0
55		Transmission & Distribution					
56	340	Land & Land Rights	$	$ 0	R-46	$ 0	$ 0
57	341	Structures & Improvements		0	R-47	0	0
58	341.63	S & I-Spec Cross		0	R-48	0	0
59	342	Distr. Res. & Standpipes		0	R-49	0	0
60	342	Rsvr & Standpipe-Elev		0	R-50	0	0
61	342	Rsvr & Standpipe-Ground		0	R-51	0	0
62	343	T & D Mains (Not Classified)		0	R-52	0	0
63	343.1	T & D Mains - 4" & Less		0	R-53	0	0
64	343.1	T & D Mains AC 4 (STL)		0	R-54	0	0
65	343.1	T & D Mains Galv 1 (STL)		0	R-55	0	0
66	343.2	T & D Mains - 6" to 8"		0	R-56	0	0
67	343.2	CI-10" & Smaller-1900-1928		0	R-57	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	R-58	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	R-59	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	R-60	0	0
71	343.2	T & D Mains - DI 6-10" (TN)		0	R-61	0	0
72	343.2	T & D Mains - PL 6-8" (STL)		0	R-62	0	0
73	343.3	T & D Mains - 10" to 16"		0	R-63	0	0
74	343.3	T & D Mains - 18" & Greater		0	R-64	0	0
75	343.3	CI-12" (STL)		0	R-65	0	0
76	343.3	CI-16" (STL)		0	R-66	0	0
77	343.3	T & D Mains - DI 12 (STL)		0	R-66	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	R-67	0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	R-68	0	0
80	343.3	T & D Mains - PL 12 (STL)		0	R-69	0	0
81	344	Fire Mains		0	R-70	0	0
82	345	Services		0	R-71	0	0
83	346.1	Meters-Bronze Case		0	R-72	0	0
84	346.2	Meters-Plastic Case		0	R-73	0	0
85	346.3	Meters-Other		0	R-74	0	0
86	346.3	Meters-Remote (ARB's)		0	R-75	0	0
87	347.1	Meter Install		0	R-76	0	0
88	347.2	Meter Install-Other		0	R-77	0	0
89	348	Hydrants		0	R-78	0	0
90	349	Other T&D Plant		0	R-79	0	0
91		Total Transmission & Distribution	$ 0	$ 0		$ 0	$ 0

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Depreciation Reserve

Cedar Hill Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351.0	Structures & Improvements	$ 8,235	$ 0	R-80	$ 0	$ 8,235
94	352.1	Collection Sewers Forced		0	R-81	0	0
95	352.2	Collecting Mains	52,542	0	R-82	0	52,542
96	352.2	Collecting Mains Other		0	R-83	0	0
97	353.0	Service to Customers		0	R-84	0	0
98	363.0	Electric Pumping Equipment		0	R-85	0	0
99	370.1	Land & Land Rights		0	R-86	0	0
100	372	T&D Equipment	93,819	0	R-87	0	93,819
101	372.0	T&D Equipment Influent Lift		0	R-88	0	0
102	374	Outfall Sewer Lines		0	R-89	0	0
103		Total Sewer Plant	$ 154,596	$ 0		$ 0	$ 154,596
104		General Plant					
105	389	Land & Land Rights	$	$ 0	R-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage		0	R-91	0	0
107	390.1	S & I-Offices		0	R-92	(402)	(402)
108	390.1	S & I-Leasehold		0	R-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	R-94	0	0
110	390.3	S&I-Misc		0	R-95	0	0
111	391	Office Furniture and Equipment	10,294	0	R-96	(55)	10,239
112	391.2	Computers & Peripheral Equipment		0	R-97	300	300
113	391.25	Computer Software		0	R-98	6,904	6,904
114	391.26	Computer Software Personal		0	R-99	63	63
115	391.3	Data Handling Equipment		0	R-100	0	0
116	391.3	Other Office Equipment		0	R-101	22	22
117	392.11	Trans Equipment-Lt Duty Trucks		0	R-102	155	155
118	392.12	Trans Equipment-Hvy Duty Trucks		0	R-103	0	0
119	392.2	Trans Equipment-Autos		0	R-104	305	305
120	392.3	Trans Equipment Other	19,086	0	R-105	0	19,086
121	393	Stores Equipment		0	R-106	0	0
122	394	Tools, Shop & Garage Equipment		0	R-107	13	13
123	394	Tools, Shop & Garage Equip Other		0	R-108	0	0
124	395	Laboratory Equipment		0	R-109	0	0
125	395	Laboratory Equipment Other		0	R-110	0	0
126	396	Power Operated Equipment		0	R-111	0	0
127	397	Comm Equipment-Non-Tele		0	R-112	28	28
128	397.2	Comm Equipment-Tele		0	R-113	35	35
129	398	Miscellaneous	7,674	0	R-114	8	7,682
130	399	Other Tangible Property		0	R-115	0	0
131		Total General Plant	$ 37,054	$ 0		$ 7,378	$ 44,432
132		Not Classified		0	R-116	0	0
133		**Total Depreciation Reserve**	$ 191,650	$ 0		$ 8,230	$ 199,880

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Depreciation Expense

Cedar Hill Sewer

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
1		Intangible					
2	301	Organization	$ 0	0.00%	$ 0	$ 0	$ 0
3	302	Franchise & Consents	0	0.00%	0	0	0
4	303	Miscellaneous Intangible	0	0.00%	0	0	0
5		Total Intangible	$ 0		$ 0	$ 0	$ 0
6		Source of Supply					
7	310	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
8	311	Structures & Improvements	0	0.00%	0	0	0
9	312	Collecting & Impounding Res	0	0.00%	0	0	0
10	313	Lake, River & Other Intakes	0	0.00%	0	0	0
11	314	Wells & Springs	0	0.00%	0	0	0
12	315	Infiltration Galleries & Tunnels	0	0.00%	0	0	0
13	316	Supply Mains	0	0.00%	0	0	0
14	316	Supply Mains-North Plant	0	0.00%	0	0	0
15	316	Supply Mains-Central Plant	0	0.00%	0	0	0
16	316	Supply Mains-South Plant	0	0.00%	0	0	0
17	316	Supply Mains-Meramec Plant	0	0.00%	0	0	0
18	317	Other Source of Supply Plant	0	0.00%	0	0	0
19		Total Source of Supply	$ 0		$ 0	$ 0	$ 0
20		Pumping					
21	320	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
22	321	S & I-Plant	0	0.00%	0	0	0
23	321.1	S & I-Pumps (STL)	0	0.00%	0	0	0
24	321.2	S & I-Boosters	0	0.00%	0	0	0
25	322	Boiler Equipment	0	0.00%	0	0	0
26	323	Other Power Prod. Equip.	0	0.00%	0	0	0
27	324	Steam Pumping Equipment	0	0.00%	0	0	0
28	325.1	Electric Pumping Equipment	0	0.00%	0	0	0
29	325.2	Pumping Equipment-Pre '46	0	0.00%	0	0	0
30	325.3	Pumping Equipment-Post '46	0	0.00%	0	0	0
31	325	Pumping Equipment-Booster	0	0.00%	0	0	0
32	326	Diesel Pumping Equipment	0	0.00%	0	0	0
33	326	Dsl Pump Equip-Stratman	0	0.00%	0	0	0
34	326	Dsl Pump Equip-Central Plant	0	0.00%	0	0	0
35	327	Pump Equip Hydraulic	0	0.00%	0	0	0
36	328	Other Pumping Equipment	0	0.00%	0	0	0
37		Total Pumping	$ 0		$ 0	$ 0	$ 0
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
40	331	Structures & Improvements	0	0.00%	0	0	0
41	331	S & I - North Plant	0	0.00%	0	0	0
42	331	S & I-Central 1 & 2	0	0.00%	0	0	0
43	331	S & I-Central 3	0	0.00%	0	0	0
44	331	S & I-South Plant	0	0.00%	0	0	0
45	331	S & I-Meramac	0	0.00%	0	0	0
46	332	WT Equip Non-Media	0	0.00%	0	0	0
47	332	WT Equip-North Plant	0	0.00%	0	0	0
48	332	WT Equip-Central 1 & 2	0	0.00%	0	0	0
49	332	WT Equip-Central 3	0	0.00%	0	0	0
50	332	WT Equip-South Plant	0	0.00%	0	0	0
51	332	WT Equip-Meramac	0	0.00%	0	0	0
52	332	Other P/E Hand Equipment	0	0.00%	0	0	0
53	332.4	Equipment Filter Media	0	0.00%	0	0	0
54		Total Water Treatment Plant	$ 0		$ 0	$ 0	$ 0

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Depreciation Expense

Cedar Hill Sewer

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
57	341	Structures & Improvements	0	0.00%	0	0	0
58	341.63	S & I-Spec Cross	0	0.00%	0	0	0
59	342	Distr. Res. & Standpipes	0	0.00%	0	0	0
60	342	Rsvr & Standpipe-Elev	0	0.00%	0	0	0
61	342	Rsvr & Standpipe-Ground	0	0.00%	0	0	0
62	343	T & D Mains (Not Classified)	0	0.00%	0	0	0
63	343.1	T & D Mains - 4" & Less	0	0.00%	0	0	0
64	343.1	T & D Mains AC 4 (STL)	0	0.00%	0	0	0
65	343.1	T & D Mains Galv 1 (STL)	0	0.00%	0	0	0
66	343.2	T & D Mains - 6" to 8"	0	0.00%	0	(0)	(0)
67	343.2	CI-10" & Smaller-1900-1928	0	0.00%	0	0	0
68	343.2	CI-10" & Smaller 1929-1956	0	0.00%	0	0	0
69	343.2	CI-10" & Smaller-1957-1993	0	0.00%	0	0	0
70	343.2	T & D Mains - DI 6-8 (STL)	0	0.00%	0	0	0
71	343.2	T & D Mains - DI 6-10" (TN)	0	0.00%	0	0	0
72	343.2	T & D Mains - PL 6-8" (STL)	0	0.00%	0	0	0
73	343.3	T & D Mains - 10" to 16"	0	0.00%	0	1	1
74	343.3	T & D Mains - 18" & Greater	0	0.00%	0	0	0
75	343.3	CI-12" (STL)	0	0.00%	0	0	0
76	343.3	CI-16" (STL)	0	0.00%	0	0	0
77	343.3	T & D Mains - DI 12 (STL)	0	0.00%	0	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)	0	0.00%	0	0	0
79	343.3	T & D Mains - LJ 20 (STL)	0	0.00%	0	0	0
80	343.3	T & D Mains - PL 12 (STL)	0	0.00%	0	0	0
81	344	Fire Mains	0	0.00%	0	0	0
82	345	Services	0	0.00%	0	0	0
83	346.1	Meters-Bronze Case	0	0.00%	0	0	0
84	346.2	Meters-Plastic Case	0	0.00%	0	0	0
85	346.3	Meters-Other	0	0.00%	0	0	0
86	346.3	Meters-Remote (ARB's)	0	0.00%	0	0	0
87	347.1	Meter Install	0	0.00%	0	0	0
88	347.2	Meter Install-Other	0	0.00%	0	0	0
89	348	Hydrants	0	0.00%	0	0	0
90	349	Other T&D Plant	0	0.00%	0	0	0
91		Total Transmission & Distribution	$ 0		$ 0	$ 1	$ 1
92		Sewer Plant					
93	351.0	Structures & Improvements	$ 1,619,316	2.50%	$ 40,483	$ 0	$ 40,483
94	352.1	Collection Sewers Forced	160,793	2.00%	3,216	0	3,216
95	352.2	Collecting Mains	205,402	2.00%	4,108	0	4,108
96	352.2	Collecting Mains Other	0	2.00%	0	0	0
97	353.0	Service to Customers	0	2.00%	0	0	0
98	363.0	Electric Pumping Equipment	126,706	10.00%	12,671	0	12,671
99	370.1	Land & Land Rights	0	0.00%	0	0	0
100	372	T&D Equipment	(1,701,617)	5.00%	(85,081)	0	(85,081)
101	372.0	T&D Equipment Influent Lift	0	5.00%	0	0	0
102	374	Outfall Sewer Lines	0	2.00%	0	0	0
103		Total Sewer Plant	$ 410,600		$ (24,603)	$ 0	$ (24,603)
104		General Plant					
105	389	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	0	2.40%	0	0	0
107	390.1	S & I-Offices	0	2.40%	0	0	0
108	390.1	S & I-Leasehold	0	5.00%	0	0	0

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Depreciation Expense

Cedar Hill Sewer

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
109	390.1	S & I-Leasehold - SCADA	0	5.00%	0	0	0
110	390.3	S&I-Misc	0	2.40%	0	0	0
111	391	Office Furniture and Equipment	7,216	4.00%	289	75	364
112	391.2	Computers & Peripheral Equipment	0	14.29%	0	829	829
113	391.25	Computer Software	0	14.29%	0	2,174	2,174
114	391.26	Computer Software Personal	0	14.29%	0	42	42
115	391.3	Data Handling Equipment	0	6.67%	0	0	0
116	391.3	Other Office Equipment	0	6.67%	0	2	2
117	392.11	Trans Equipment-Lt Duty Trucks	0	0.00%	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	0	8.33%	0	0	0
119	392.2	Trans Equipment-Autos	0	0.00%	0	0	0
120	392.3	Trans Equipment Other	16,245	0.00%	0	0	0
121	393	Stores Equipment	0	2.86%	0	0	0
122	394	Tools, Shop & Garage Equipment	0	5.00%	0	2	2
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	0
124	395	Laboratory Equipment	0	4.00%	0	0	0
125	395	Laboratory Equipment Other	0	4.00%	0	0	0
126	396	Power Operated Equipment	0	6.82%	0	0	0
127	397	Comm Equipment-Non-Tele	25,566	5.00%	1,278	5	1,283
128	397.2	Comm Equipment-Tele	0	6.67%	0	6	6
129	398	Miscellaneous	14,551	5.00%	728	1	729
130	399	Other Tangible Property	0	5.00%	0	0	0
131		Total General Plant	$ 63,578		$ 2,294	$ 3,137	$ 5,431
132		**Total Depreciation Expense**	**$ 474,178**		**$ (22,309)**	**$ 3,137**	**$ (19,172)**

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Cash Working Capital

Cedar Hill Sewer

Line	Description (A)	Adjusted Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag [(C)-(D)] (E)	Factor [(E)/365] (F)	Cash Working Capital Requirement [(B)x(F)] (G)
1	Operation & Maintenance Expense						
2	Base Payroll	$ 30,242	39.87	13.00	26.87	0.0736	$ 2,226
3	Payroll Withholdings:						
4	FICA - Employee Portion	4,004	39.87	16.19	23.68	0.0649	260
5	Federal Income Taxes Withheld	9,918	39.87	16.19	23.68	0.0649	644
6	State Income Taxes Withheld	3,219	39.87	18.19	21.68	0.0594	191
7	401(k)	5,765	39.87	38.82	1.05	0.0029	17
8	EIP	446	39.87	38.82	1.05	0.0029	1
9	Fuel & Power	16,302	39.87	37.20	2.67	0.0073	119
10	Chemicals	280	39.87	39.87	0.00	0.0000	0
11	Materials and Supplies	115	39.87	39.87	0.00	0.0000	0
12	Purchased Water	364	39.87	42.45	(2.58)	(0.0071)	(3)
13	Management Fees	59,191	39.87	21.41	18.46	0.0506	2,995
14	Group Insurance	15,672	39.87	(7.50)	47.37	0.1298	2,034
15	OPEB's	2,644	39.87	3.41	36.46	0.0999	264
16	Pensions	7,285	39.87	17.58	22.29	0.0611	445
17	EIP - Employer Match	(91)	39.87	38.82	1.05	0.0029	0
18	401(k) - Employer Match	64	39.87	38.82	1.05	0.0029	0
19	Insurance Other Than Group	10,596	39.87	42.44	(2.57)	(0.0070)	(74)
20	Uncollectible Accounts	1,812	39.87	39.87	0.00	0.0000	0
21	Rents	1,524	39.87	(9.96)	49.83	0.1365	208
22	Cash Vouchers	57,390	39.87	21.41	18.46	0.0506	2,904
23	Total Operation & Maintenance Expense	$ 226,740					$ 12,231
24	Taxes Other Than Income						
25	FICA - Employer Portion	4,004	39.87	16.19	23.68	0.0649	$ 260
26	Federal Unemployment	52	39.87	76.38	(36.51)	(0.1000)	(5)
27	State Unemployment	134	39.87	76.38	(36.51)	(0.1000)	(13)
28	Property Taxes	10	39.87	182.50	(142.63)	(0.3908)	(4)
29	Franchise Tax	100	39.87	(77.50)	117.37	0.3216	32
30	PSC Assessment	0	39.87	(31.63)	71.50	0.1959	0
31	Total Taxes Other Than Income	$ 4,301					$ 270
32	Other Expenses						
33	Gross Receipts Tax	0	22.66	47.37	(24.71)	(0.0677)	0
34	Sales Tax	1,118	0.00	8.12	(8.12)	(0.0222)	(25)
35	Missouri Primacy Fees	0	22.66	243.50	(220.84)	(0.6050)	0
36	Total Other Expenses	$ 1,118					$ (25)
37	**Cash Working Capital Before Income Tax and Interest Offsets**						**$ 12,476**
38	Interest Expense	$ (10,050)	39.87	108.85	(68.98)	(0.1890)	$ 1,899
39	Federal Income Tax	$ (616)	39.87	37.00	2.87	0.0079	$ (5)
40	State Income Tax	$ (97)	39.87	58.95	(19.08)	(0.0523)	$ 5

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Income Statement

Cedar Hill Sewer

Line	Description		Test Year End Direct Charges		Adjustment Amount	Adjustment No.		Adjusted Corporate Distribution		Test Year As Adjusted [(B)+(C)+(E)]
	(A)		(B)		(C)	(D)		(E)		(F)
1	Operating Revenues:									
2	Residential Revenue	$	162,148	$	21,000	S-1	$	0	$	183,14
3	Commercial Revenue		(1,268)		3,172	S-2		0		1,90
4	Industrial Revenue		0		0	S-3		0		(
5	Private Fire		0		0	S-4		0		(
6	Public Fire		0		0	S-5		0		(
7	Public Authorities		0		0	S-6		0		(
8	Sales For Resale		0		0	S-7		0		(
9	Other Revenue		0		0	S-8		240		24
10	Total Revenues	$	160,880	$	24,172		$	240	$	185,29
11	Operating Expenses:									
12	Operation & Maintenance:									
13	Source of Supply		730		0	S-9		1		73
14	Pumping		8,000		411	S-10		(192)		8,21
15	Water Treatment		89,310		(68,856)	S-11		0		20,45
16	Transmission & Distribution		2,377		0	S-12		0		2,37
17	Customer Accounts		771		(960)	S-13		5,552		5,36
18	Administrative & General		83,717		17,513	S-14		88,367		189,59
19	Total O & M Expense	$	184,905	$	(51,892)		$	93,727	$	226,74
20	Other Operating Expenses:									
21	Depreciation - Plant		26,722		(64,675)	S-15		3,137		(34,81
22	Amortization		0		0	S-16		0		(
23	Taxes Other Than Income		4,109		(108)	S-17		300		4,30
24	Total Other Operating Expense	$	30,831	$	(64,783)		$	3,437	$	(30,51
25	Total Operating Expenses		215,736		(116,675)			97,164		196,22
26	Net Income Before Income Taxes	$	(54,856)	$	140,847		$	(96,924)	$	(10,93
27	Income Taxes:									
28	Current Income Tax	$	0	$	2,869	S-18	$	3,939	$	6,80
29	Deferred Income Tax:									
30	Deferred Income Tax Expense		0		17,038	S-19		(24,152)		(7,11
31	ITC Amortization		0		0	S-20		0		0
32	Total Income Taxes	$	0	$	19,907		$	(20,212)	$	(305
33	**Net Operating Income**	**$**	**(54,856)**	**$**	**120,939**		**$**	**(76,712)**	**$**	**(10,62**

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Adjustments To Income Statement

Cedar Hill Sewer

Adjmt No.	Description	Adjustment Amount	Total Adjustment
	Residential Revenue S-1		$ 21,000
1	To Normalize and Annualize Revenues (Grissum)	$ 21,000	
2	To Remove Unbilled Revenues (Grissum)	0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
	Commercial Revenue S-2		$ 3,172
1	To Normalize and Annualize Revenues (Grissum)	$ 3,172	
2	To Remove Unbilled Revenues (Grissum)	0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
	Industrial Revenue S-3		$ 0
1	To Normalize and Annualize Revenues (Grissum)	$ 0	
2	To Remove Unbilled Revenues (Grissum)	0	
	Private Fire S-4		$ 0
1	To Remove Unbilled Revenues (Grissum)	0	
	Public Fire S-5	0	$ 0
1	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
	Public Authorities S-6		$ 0
1	To Remove Unbilled Revenues (Grissum)	0	
2	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
	Sales For Resale S-7		$ 0
1	To Normalize and Annualize Revenues (Grissum)	$ 0	
2	To Remove Unbilled Revenues (Grissum)	0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
	Other Revenue S-8		$ 0
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)	0	
	Source of Supply S-9		$ 0
1	To Annualize Payroll (Hanneken)	$ 0	
2	To Normalize Overtime Pay (Hanneken)	0	

Missouri-American Water Company
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Adjustments To Income Statement

Cedar Hill Sewer

Adjmt No.	Description		Adjustment Amount		Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)		0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0		
5	To Annualize Purchased Water Expense (Grissum)		0		
Pumping	S-10			$	411
1	To Annualize Payroll (Hanneken)	$	0		
2	To Normalize Overtime Pay (Hanneken)		0		
3	To Remove Lobbyist Pay (Hanneken)		0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0		
5	To Annualize Fuel & Power Expense (Grissum)		411		
Water Treatment	S-11			$	(68,856)
1	To Annualize Payroll (Hanneken)	$	0		
2	To Normalize Overtime Pay (Hanneken)		0		
3	To Remove Lobbyist Pay (Hanneken)		0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0		
5	To Annualize Waste Disposal Expense (Hagemeyer)		(68,856)		
6	To Annualize Chemicals Expense (Grissum)		0		
Transmission & Distribution	S-12			$	0
1	To Annualize Payroll (Hanneken)	$	0		
2	To Normalize Overtime Pay (Hanneken)		0		
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0		
4	To Annualize Main Breaks Expense (Hagemeyer)		0		
Customer Accounts	S-13			$	(960)
1	To Annualize Payroll (Hanneken)	$	0		
2	To Normalize Overtime Pay (Hanneken)		0		
3	To Annualize Postage Expense (Grissum)		115		
4	To Annualize Uncollectibles Expense (Grissum)		(1,075)		
Administrative & General	S-14			$	17,513
1	To Annualize Payroll (Hanneken)	$	(1,799)		
2	To Normalize Overtime Pay (Hanneken)		1,104		

Accounting Schedule 10
Sponsor: Grissum

Missouri-American Water Company
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Adjustments To Income Statement

Cedar Hill Sewer

Adjmt No	Description		Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)		0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		1,226	
5	To Remove STEP Costs (Hagemeyer)		0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)		0	
7	To Annualize Insurance Other Than Group (Hagemeyer)		293	
8	To Annualize Other Post Employment Benefits (Hagemeyer)		348	
9	To Annualize Tank Painting Expense (Hagemeyer)		0	
10	To Annualize Pension Expense (Hagemeyer)		644	
11	To Annualize Transportation Leases (Hagemeyer)		0	
12	To Annualize Waste Disposal Expense (Hagemeyer)		0	
13	To Annualize Main Breaks Expense (Hagemeyer)		0	
14	To Normalize Rate Case Expense (Hagemeyer)		0	
15	To Remove Meals, Awards, etc. (Began)		0	
16	To Remove Miscellaneous Expense (Began)		0	
17	To Remove Dues and Donations (Began)		0	
18	To Remove Disallowed Promotion Expense (Began)		0	
19	To Remove Disallowed Advertising Expense (Began)		0	
20	To Remove Disallowed Dues, Donations and Memberships (Began)		0	
21	To Remove Disallowed Lobbying Expense (Began)		0	
22	To Annualize Group Insurance Expense (Hanneken)		15,697	
23	To Annualize Incentive Compensation Expense (Hanneken)		0	
24	To Adjust Allocated External Affairs Expense (Hanneken)		0	
25	To Adjust Allocated Management Fees Expense (Hanneken)		0	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)		0	
27	To Reduce Capitalized Cost (Hanneken)		0	
28	To Remove Expense Associated with Penalties (Hagemeyer)		0	
29	To Annualize Defined Contribution Pension Expense		0	
Depreciation - Plant	S-15			$ (64,675)
1	To annualize depreciation expense at Staff's proposed rates (Began)	$	(49,031)	

Missouri-American Water Company
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Test Year Ending June 30, 2006 Updated Through December 31, 2006

Adjustments To Income Statement

Cedar Hill Sewer

Adjmt No.	Description		Adjustment Amount	Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)		(15,644)	
3	To adjust depreciation related to transportation and power operated equipment (Began)		0	
Amortization	S-16			$ 0
1		$	0	
Taxes Other Than Income	S-17			$ (108)
1	To Annualize Payroll Taxes (Hanneken)	$	(105)	
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)		0	
3	To Remove Payroll Tax Related to Lobbyist (Hanneken)		0	
4	To Adjust Franchise Tax (Began)		0	
5	To Adjust PSC Assessment (Began)		0	
6	To Adjust Property Tax (Began)		(3)	
Current Income Tax	S-18			$ 2,869
1	To adjust current income tax expense. (Cassidy)	$	2,869	
Deferred Income Tax Expense	S-19			$ 17,038
1	To adjust deferred income tax expense. (Cassidy)	$	17,038	
ITC Amortization	S-20			$ 0
1		$	0	
2			0	

Missouri-American Water Company
Case No. WR-2007-0216
Test Yeat Ending June 30, 2006 Updated Through December 31, 2006

Income Tax Calculation

Cedar Hill Sewer

Line	Description (A)			Test Year (B)	7.07% Return (C)	7.30% Return (D)	7.53% Return (E)
1	Net Operating Income (Acct. Sch. 1)			$ (10,628)	$ (22,700)	$ (23,439)	$ (24,177)
2	Add:						
3	Current Income Tax			6,809	(713)	(1,173)	(1,633)
4	Deferred Income Taxes						
5	Deferred Income Tax Expense			(7,113)	(7,113)	(7,113)	(7,113)
6	ITC Amortization			0	0	0	0
7	Net Income Before Income Tax			$ (10,933)	$ (30,526)	$ (31,725)	$ (32,923)
8	Addditions to Net Income Before Income Tax:						
9	Book Depreciation			$ (34,816)	$ (34,816)	$ (34,816)	$ (34,816)
10	Contributions In Aid of Construction			0	0	0	0
11	Non Deductible Reserve Deficiency Amortization			0	0	0	0
12	Miscellaneous Non-deductible Expenses			89	89	89	89
13	Other (Describe)			0	0	0	0
14	Other (Describe)			0	0	0	0
15	Total Additions			$ (34,726)	$ (34,726)	$ (34,726)	$ (34,726)
16	Subtractions to Net Income Before Income Tax:						
17	Interest Expense	@	3.13%	$ (10,050)	$ (10,050)	$ (10,050)	$ (10,050)
18	Tax Straight Line Depreciation			(34,816)	(34,816)	(34,816)	(34,816)
19	Tax Depreciation in Excess of Straight Line			(18,530)	(18,530)	(18,530)	(18,530)
20	Cost of Removal			0	0	0	0
21	Other (Describe)			0	0	0	0
22	Other (Describe)			0	0	0	0
23	Total Subtractions			$ (63,395)	$ (63,395)	$ (63,395)	$ (63,395)
24	Net Taxable Income			$ 17,736	$ (1,857)	$ (3,056)	$ (4,254)
25	Provision for Federal Income Tax						
26	Net Taxable Income			$ 17,736	$ (1,857)	$ (3,056)	$ (4,254)
27	Deduct Missouri Income Tax	@	100.00%	925	(97)	(159)	(222)
28	Federal Taxable Income			$ 16,811	$ (1,760)	$ (2,897)	$ (4,032)
29	Federal Income Tax	@	35.00%	$ 5,884	$ (616)	$ (1,014)	$ (1,411)
30	Provision for Missouri Income Tax						
31	Net Taxable Income			$ 17,736	$ (1,857)	$ (3,056)	$ (4,254)
32	Deduct Federal Income Tax	@	50.00%	2,942	(308)	(507)	(706)
33	Missouri Taxable Income			$ 14,794	$ (1,549)	$ (2,549)	$ (3,548)
34	Missouri Income Tax	@	6.25%	$ 925	$ (97)	$ (159)	$ (222)
35	Summary of Provision For Income Tax						
36	Federal Income Tax			$ 5,884	$ (616)	$ (1,014)	$ (1,411)
37	State Income Tax			925	(97)	(159)	(222)
38	**Total Current Income Tax**			**$ 6,809**	**$ (713)**	**$ (1,173)**	**$ (1,633)**