# JOPLIN

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) | | Joplin 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) | $ 43,026,651 | | $ 43,026,651 | | $ 43,026,651 |
| 2 | Rate of Return | | 7.07% | | 7.30% | | 7.53% |
| 3 | Net Operating Income Requirement | | $ 3,041,984 | | $ 3,140,946 | | $ 3,239,907 |
| 4 | Net Operating Income Available | (From Accounting Schedule 9) | 319,031 | | 319,031 | | 319,031 |
| 5 | Additional Net Operating Income Requirement | | $ 2,722,954 | | $ 2,821,915 | | $ 2,920,876 |
| 6 | Income Tax Requirement: | (From Accounting Schedule 11) | | | | | |
| 7 | Required Current Income Tax | | $ 1,058,831 | | $ 1,120,491 | | $ 1,182,152 |
| 8 | Test Year Current Income Tax | | (637,779) | | (637,779) | | (637,779) |
| 9 | Additional Current Income Tax Requirement | | $ 1,696,610 | | $ 1,758,271 | | $ 1,819,931 |
| 10 | Additional Gross Revenue Requirement Before Allowances | | $ 4,419,564 | | $ 4,580,185 | | $ 4,740,807 |
| 11 | Allowance for True-up | | $ | | $ 0 | | $ 0 |
| 12 | **Additional Gross Revenue Requirement** | | **$ 4,419,564** | | **$ 4,580,185** | | **$ 4,740,807** |
| 13 | Adjusted Revenue at Current Rates | (From Accounting Schedule 9) | $ 7,840,294 | | $ 7,840,294 | | $ 7,840,294 |
| 14 | Total Gross Revenue Requirement | | $ 12,259,858 | | $ 12,420,480 | | $ 12,581,101 |

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

## Rate Base

| Line | Description (A) | | Joplin Direct Assigned (B) | Corporate Distribution (C) | Total (D) |
|---|---|---|---|---|---|
| 1 | Plant in Service | (From Accounting Schedule 3) | $ 78,150,255 | $ 679,501 | $ 78,829,756 |
| 2 | Less: | | | | 0 |
| 3 | Accumulated Depreciation Reserve | (From Accounting Schedule 5) | 12,351,276 | 222,192 | 12,573,468 |
| 4 | Accumulated Amortization Reserve | | | 0 | 0 |
| 5 | Net Plant in Service | | $ 65,798,979 | $ 457,309 | $ 66,256,288 |
| 6 | Add: | | | | |
| 7 | Cash Working Capital | (From Accounting Schedule 8) | $ 72,186 | $ | $ 72,186 |
| 8 | Materials and Supplies | | 373,938 | 1,193 | 375,131 |
| 9 | Prepayments | | | 46,310 | 46,310 |
| 10 | Deferred OPEB Asset | | | 278,785 | 278,785 |
| 11 | Other | | | 0 | 0 |
| 12 | Other | | | 0 | 0 |
| 13 | Other | | | 0 | 0 |
| 14 | Total Additions to Net Plant in Service | | $ 446,124 | $ 326,288 | $ 772,412 |
| 15 | Deduct: | | | | |
| 16 | Interest Offset | (From Accounting Schedule 8) | $ 259,112 | $ | $ 259,112 |
| 17 | Federal Income Tax Offset | (From Accounting Schedule 8) | (4,118) | | (4,118) |
| 18 | State Income Tax Offset | (From Accounting Schedule 8) | 7,995 | | 7,995 |
| 19 | Contributions In Aid of Construction: | | 14,252,753 | 0 | 14,252,753 |
| 20 | Customer Advances | | 3,582,985 | 10,452 | 3,593,437 |
| 21 | Customer Deposits | | | 0 | 0 |
| 22 | Pre-71 ITC | | 15,097 | (5,987) | 9,110 |
| 23 | Deferred Income Taxes | | | 5,210,015 | 5,210,015 |
| 24 | Accrued Pension Liability | | | 673,744 | 673,744 |
| 25 | Other | | | 0 | 0 |
| 26 | Other | | | 0 | 0 |
| 27 | Other | | | 0 | 0 |
| 28 | Total Deductions to Net Plant in Service | | $ 18,113,824 | $ 5,888,225 | $ 24,002,049 |
| 29 | **Total Rate Base** | | **$ 48,131,279** | **$ (5,104,628)** | **$ 43,026,651** |

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Case No. WR-2007-0216
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## Plant In Service

Joplin

| 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 | $ (1,437) | $ 0 | P-1 | $ 12,252 | $ 10,815 |
| 3 | 302 | Franchise & Consents | 20,740 | 0 | P-2 | 0 | 20,740 |
| 4 | 303 | Miscellaneous Intangible | 46,392 | 0 | P-3 | 19,182 | 65,574 |
| 5 | | Total Intangible | $ 65,695 | $ 0 | | $ 31,434 | $ 97,129 |
| 6 | | Source of Supply | | | | | |
| 7 | 310 | Land & Land Rights | $ 146,950 | $ 0 | P-4 | $ 0 | $ 146,950 |
| 8 | 311 | Structures & Improvements | 9,412,408 | 0 | P-5 | 0 | 9,412,408 |
| 9 | 312 | Collecting & Impounding Res | 110,883 | 0 | P-6 | 0 | 110,883 |
| 10 | 313 | Lake, River & Other Intakes | 52,654 | 0 | P-7 | 0 | 52,654 |
| 11 | 314 | Wells & Springs | 3,720,411 | 0 | P-8 | 0 | 3,720,411 |
| 12 | 315 | Infiltration Galleries & Tunnels | | 0 | P-9 | 0 | 0 |
| 13 | 316 | Supply Mains | 2,987,089 | 0 | P-9 | 0 | 2,987,089 |
| 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 | $ 16,430,395 | $ 0 | | $ 0 | $ 16,430,395 |
| 20 | | Pumping | | | | | |
| 21 | 320 | Land & Land Rights | $ 12,561 | $ 0 | P-15 | $ 0 | $ 12,561 |
| 22 | 321 | S & I-Plant | 553,635 | 0 | P-16 | 0 | 553,635 |
| 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 | 348 | 0 | P-19 | 0 | 348 |
| 26 | 323 | Other Power Prod. Equip. | 69,374 | 0 | P-20 | 0 | 69,374 |
| 27 | 324 | Steam Pumping Equipment | 6,907 | 0 | P-21 | 0 | 6,907 |
| 28 | 325.1 | Electric Pumping Equipment | 2,444,574 | 0 | P-22 | 0 | 2,444,574 |
| 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 | 132,189 | 0 | P-26 | 0 | 132,189 |
| 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 | 252,498 | 0 | P-30 | 0 | 252,498 |
| 37 | | Total Pumping | $ 3,472,086 | $ 0 | | $ 0 | $ 3,472,086 |
| 38 | | Water Treatment Plant | | | | | |
| 39 | 330 | Land & Land Rights | $ 11,715 | $ 0 | P-31 | $ 0 | $ 11,715 |
| 40 | 331 | Structures & Improvements | 837,389 | 0 | P-32 | 0 | 837,389 |
| 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 | 2,389,713 | 0 | P-38 | 0 | 2,389,713 |
| 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

Joplin

| 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 | 8,445 | 0 | P-44 | 0 | 8,445 |
| 53 | 332.4 | Equipment Filter Media | 182,146 | 0 | P-45 | 0 | 182,146 |
| 54 | | Total Water Treatment Plant | $ 3,429,408 | $ 0 | | $ 0 | $ 3,429,408 |
| 55 | | Transmission & Distribution | | | | | |
| 56 | 340 | Land & Land Rights | $ 27,039 | $ 0 | P-46 | $ 0 | $ 27,039 |
| 57 | 341 | Structures & Improvements | 418,511 | 0 | P-47 | 0 | 418,511 |
| 58 | 341.63 | S & I-Spec Cross | | 0 | P-48 | 0 | 0 |
| 59 | 342 | Distr. Res. & Standpipes | 2,460,372 | 0 | P-49 | 0 | 2,460,372 |
| 60 | 342 | Rsvr & Standpipe-Elev | 2,832,055 | 0 | P-50 | 0 | 2,832,055 |
| 61 | 342 | Rsvr & Standpipe-Ground | 3,585 | 0 | P-51 | 0 | 3,585 |
| 62 | 343 | T & D Mains (Not Classified) | 1,255,193 | 0 | P-52 | 0 | 1,255,193 |
| 63 | 343.1 | T & D Mains - 4" & Less | | 0 | P-53 | 0 | 0 |
| 64 | 343.1 | T & D Mains AC 4 (STL) | 2,083,893 | 0 | P-54 | 0 | 2,083,893 |
| 65 | 343.1 | T & D Mains Galv 1 (STL) | | 0 | P-55 | 0 | 0 |
| 66 | 343.2 | T & D Mains - 6" to 8" | 18,842,635 | 0 | P-56 | (14) | 18,842,621 |
| 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" | 11,348,106 | 0 | P-63 | 1,277 | 11,349,383 |
| 74 | 343.3 | T & D Mains - 18" & Greater | 926,111 | 0 | P-64 | 0 | 926,111 |
| 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 | 8,059,169 | 0 | P-71 | 0 | 8,059,169 |
| 83 | 346.1 | Meters-Bronze Case | 447,002 | 0 | P-72 | 0 | 447,002 |
| 84 | 346.2 | Meters-Plastic Case | 10,232 | 0 | P-73 | 0 | 10,232 |
| 85 | 346.3 | Meters-Other | 144,361 | 0 | P-74 | 0 | 144,361 |
| 86 | 346.3 | Meters-Remote (ARB's) | | 0 | P-75 | 0 | 0 |
| 87 | 347.1 | Meter Install | 3,399,354 | 0 | P-76 | 0 | 3,399,354 |
| 88 | 347.2 | Meter Install-Other | | 0 | P-77 | 0 | 0 |
| 89 | 348 | Hydrants | 834,413 | 0 | P-78 | 0 | 834,413 |
| 90 | 349 | Other T&D Plant | 171,977 | 0 | P-79 | 0 | 171,977 |
| 91 | | Total Transmission & Distribution | $ 53,264,008 | $ 0 | | $ 1,263 | $ 53,265,271 |

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## Plant In Service

. Joplin

| 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 | $ 717 | $ 0 | P-90 | $ 0 | $ 717 |
| 106 | 390 | S&I-Store, Shop & Garage | 33,570 | 0 | P-91 | 0 | 33,570 |
| 107 | 390.1 | S & I-Offices | 5,796 | 0 | P-92 | 0 | 5,796 |
| 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 | 81,089 | 0 | P-95 | 0 | 81,089 |
| 111 | 391 | Office Furniture and Equipment | 43,618 | 0 | P-96 | 50,935 | 94,553 |
| 112 | 391.2 | Computers & Peripheral Equipment | 164,475 | 0 | P-97 | 156,565 | 321,040 |
| 113 | 391.25 | Computer Software | | 0 | P-98 | 410,667 | 410,667 |
| 114 | 391.26 | Computer Software Personal | 2,627 | 0 | P-99 | 7,965 | 10,592 |
| 115 | 391.3 | Data Handling Equipment | 4,349 | 0 | P-100 | 0 | 4,349 |
| 116 | 391.3 | Other Office Equipment | 28,010 | 0 | P-101 | 960 | 28,970 |
| 117 | 392.11 | Trans Equipment-Lt Duty Trucks | 125,634 | 0 | P-102 | 2,738 | 128,372 |
| 118 | 392.12 | Trans Equipment-Hvy Duty Trucks | 9,581 | 0 | P-103 | 0 | 9,581 |
| 119 | 392.2 | Trans Equipment-Autos | 20,945 | 0 | P-104 | 10,117 | 31,062 |
| 120 | 392.3 | Trans Equipment Other | 53,392 | 0 | P-105 | 0 | 53,392 |
| 121 | 393 | Stores Equipment | 7,447 | 0 | P-106 | 0 | 7,447 |
| 122 | 394 | Tools, Shop & Garage Equipment | 561,413 | 0 | P-107 | 1,118 | 562,531 |
| 123 | 394 | Tools, Shop & Garage Equip Other | | 0 | P-108 | 0 | 0 |
| 124 | 395 | Laboratory Equipment | 62,437 | 0 | P-109 | 0 | 62,437 |
| 125 | 395 | Laboratory Equipment Other | | 0 | P-110 | 0 | 0 |
| 126 | 396 | Power Operated Equipment | 177,464 | 0 | P-111 | 0 | 177,464 |
| 127 | 397 | Comm Equipment-Non-Tele | 49,946 | 0 | P-112 | 2,642 | 52,588 |
| 128 | 397.2 | Comm Equipment-Tele | | 0 | P-113 | 2,366 | 2,366 |
| 129 | 398 | Miscellaneous | 56,153 | 0 | P-114 | 732 | 56,885 |
| 130 | 399 | Other Tangible Property | | 0 | P-115 | 0 | 0 |
| 131 | | Total General Plant | $ 1,488,663 | $ 0 | | $ 646,804 | $ 2,135,467 |
| 132 | | **Total Plant In Service** | **$ 78,150,255** | **$ 0** | | **$ 679,501** | **$ 78,829,756** |

Accounting Schedule 5
Sponsor: Began

Missouri-American Water Company
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## Depreciation Reserve

Joplin

| 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 | 23,017 | 23,017 |
| 5 | | Total Intangible | $ 0 | $ 0 | | $ 23,017 | $ 23,017 |
| 6 | | Source of Supply | | | | | |
| 7 | 310 | Land & Land Rights | $ | $ 0 | R-4 | $ 0 | $ 0 |
| 8 | 311 | Structures & Improvements | 90,995 | 0 | R-5 | 0 | 90,995 |
| 9 | 312 | Collecting & Impounding Res | 82,837 | 0 | R-6 | 0 | 82,837 |
| 10 | 313 | Lake, River & Other Intakes | 37,035 | 0 | R-7 | 0 | 37,035 |
| 11 | 314 | Wells & Springs | 373,062 | 0 | R-8 | 0 | 373,062 |
| 12 | 315 | Infiltration Galleries & Tunnels | | 0 | R-9 | 0 | 0 |
| 13 | 316 | Supply Mains | 250,722 | 0 | R-9 | 0 | 250,722 |
| 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 | $ 834,651 | $ 0 | | $ 0 | $ 834,651 |
| 20 | | Pumping | | | | | |
| 21 | 320 | Land & Land Rights | $ | $ 0 | R-15 | $ 0 | $ 0 |
| 22 | 321 | S & I-Plant | 190,030 | 0 | R-16 | 0 | 190,030 |
| 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. | 6,786 | 0 | R-20 | 0 | 6,786 |
| 27 | 324 | Steam Pumping Equipment | | 0 | R-21 | 0 | 0 |
| 28 | 325.1 | Electric Pumping Equipment | 900,224 | 0 | R-22 | 0 | 900,224 |
| 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 | 30,388 | 0 | R-26 | 0 | 30,388 |
| 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 | 105,639 | 0 | R-30 | 0 | 105,639 |
| 37 | | Total Pumping | $ 1,233,067 | $ 0 | | $ 0 | $ 1,233,067 |
| 38 | | Water Treatment Plant | | | | | |
| 39 | 330 | Land & Land Rights | $ | $ 0 | R-31 | $ 0 | $ 0 |
| 40 | 331 | Structures & Improvements | 182,275 | 0 | R-32 | 0 | 182,275 |
| 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 | 851,360 | 0 | R-38 | 0 | 851,360 |
| 47 | 332 | WT Equip-North Plant | | 0 | R-39 | 0 | 0 |

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## Depreciation Reserve

Joplin

| 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 | 248 | 0 | R-44 | 0 | 248 |
| 53 | 332.4 | Equipment Filter Media | 1,292 | 0 | R-45 | 0 | 1,292 |
| 54 | | Total Water Treatment Plant | $ 1,035,175 | $ 0 | | $ 0 | $ 1,035,175 |
| 55 | | Transmission & Distribution | | | | | |
| 56 | 340 | Land & Land Rights | $ | $ 0 | R-46 | $ 0 | $ 0 |
| 57 | 341 | Structures & Improvements | 25,119 | 0 | R-47 | 0 | 25,119 |
| 58 | 341.63 | S & I-Spec Cross | | 0 | R-48 | 0 | 0 |
| 59 | 342 | Distr. Res. & Standpipes | 706,813 | 0 | R-49 | 0 | 706,813 |
| 60 | 342 | Rsvr & Standpipe-Elev | 121,512 | 0 | R-50 | 0 | 121,512 |
| 61 | 342 | Rsvr & Standpipe-Ground | 35 | 0 | R-51 | 0 | 35 |
| 62 | 343 | T & D Mains (Not Classified) | 3,926,121 | 0 | R-52 | 0 | 3,926,121 |
| 63 | 343.1 | T & D Mains - 4" & Less | 52,675 | 0 | R-53 | 0 | 52,675 |
| 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" | 581,994 | 0 | R-56 | 0 | 581,994 |
| 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" | 394,484 | 0 | R-63 | 0 | 394,484 |
| 74 | 343.3 | T & D Mains - 18" & Greater | 45,444 | 0 | R-64 | 0 | 45,444 |
| 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 | 1,772,513 | 0 | R-71 | 0 | 1,772,513 |
| 83 | 346.1 | Meters-Bronze Case | (104,443) | 0 | R-72 | 0 | (104,443) |
| 84 | 346.2 | Meters-Plastic Case | (2,137) | 0 | R-73 | 0 | (2,137) |
| 85 | 346.3 | Meters-Other | 99,020 | 0 | R-74 | 0 | 99,020 |
| 86 | 346.3 | Meters-Remote (ARB's) | | 0 | R-75 | 0 | 0 |
| 87 | 347.1 | Meter Install | 676,309 | 0 | R-76 | 0 | 676,309 |
| 88 | 347.2 | Meter Install-Other | | 0 | R-77 | 0 | 0 |
| 89 | 348 | Hydrants | 164,051 | 0 | R-78 | 0 | 164,051 |
| 90 | 349 | Other T&D Plant | 868 | 0 | R-79 | 0 | 868 |
| 91 | | Total Transmission & Distribution | $ 8,460,378 | $ 0 | | $ 0 | $ 8,460,378 |

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## Depreciation Reserve

Joplin

| 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 | 3,001 | 0 | R-91 | 0 | 3,001 |
| 107 | 390.1 | S & I-Offices | 81,327 | 0 | R-92 | (10,851) | 70,476 |
| 108 | 390.1 | S & I-Leasehold | 785 | 0 | R-93 | 0 | 785 |
| 109 | 390.1 | S & I-Leasehold - SCADA | | 0 | R-94 | 0 | 0 |
| 110 | 390.3 | S&I-Misc | 2,083 | 0 | R-95 | 0 | 2,083 |
| 111 | 391 | Office Furniture and Equipment | 53,741 | 0 | R-96 | (1,488) | 52,253 |
| 112 | 391.2 | Computers & Peripheral Equipment | (14,012) | 0 | R-97 | 8,096 | (5,916) |
| 113 | 391.25 | Computer Software | | 0 | R-98 | 186,395 | 186,395 |
| 114 | 391.26 | Computer Software Personal | (2,482) | 0 | R-99 | 1,700 | (782) |
| 115 | 391.3 | Data Handling Equipment | 125 | 0 | R-100 | 0 | 125 |
| 116 | 391.3 | Other Office Equipment | 6,167 | 0 | R-101 | 602 | 6,769 |
| 117 | 392.11 | Trans Equipment-Lt Duty Trucks | 268,376 | 0 | R-102 | 4,197 | 272,573 |
| 118 | 392.12 | Trans Equipment-Hvy Duty Trucks | 2,349 | 0 | R-103 | 0 | 2,349 |
| 119 | 392.2 | Trans Equipment-Autos | 7,848 | 0 | R-104 | 8,236 | 16,084 |
| 120 | 392.3 | Trans Equipment Other | (2,918) | 0 | R-105 | 0 | (2,918) |
| 121 | 393 | Stores Equipment | 9,298 | 0 | R-106 | 0 | 9,298 |
| 122 | 394 | Tools, Shop & Garage Equipment | 186,317 | 0 | R-107 | 353 | 186,670 |
| 123 | 394 | Tools, Shop & Garage Equip Other | | 0 | R-108 | 0 | 0 |
| 124 | 395 | Laboratory Equipment | (23,775) | 0 | R-109 | 0 | (23,775) |
| 125 | 395 | Laboratory Equipment Other | | 0 | R-110 | 0 | 0 |
| 126 | 396 | Power Operated Equipment | 145,064 | 0 | R-111 | 0 | 145,064 |
| 127 | 397 | Comm Equipment-Non-Tele | 10,789 | 0 | R-112 | 769 | 11,558 |
| 128 | 397.2 | Comm Equipment-Tele | 32,591 | 0 | R-113 | 955 | 33,546 |
| 129 | 398 | Miscellaneous | 19,627 | 0 | R-114 | 210 | 19,837 |
| 130 | 399 | Other Tangible Property | | 0 | R-115 | 0 | 0 |
| 131 | | Total General Plant | $ 786,301 | $ 0 | | $ 199,175 | $ 985,476 |
| 132 | | Not Classified | 1,704 | 0 | R-116 | 0 | 1,704 |
| 133 | | **Total Depreciation Reserve** | **$ 12,351,276** | **$ 0** | | **$ 222,192** | **$ 12,573,468** |

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## Depreciation Expense

Joplin

| 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 | $ (1,437) | 0.00% | $ 0 | $ 0 | $ 0 |
| 3 | 302 | Franchise & Consents | 20,740 | 0.00% | 0 | 0 | 0 |
| 4 | 303 | Miscellaneous Intangible | 46,392 | 0.00% | 0 | 0 | 0 |
| 5 | | Total Intangible | $ 65,695 | | $ 0 | $ 0 | $ 0 |
| 6 | | Source of Supply | | | | | |
| 7 | 310 | Land & Land Rights | $ 146,950 | 0.00% | $ 0 | $ 0 | $ 0 |
| 8 | 311 | Structures & Improvements | 9,412,408 | 2.45% | 230,604 | 0 | 230,604 |
| 9 | 312 | Collecting & Impounding Res | 110,883 | 1.25% | 1,386 | 0 | 1,386 |
| 10 | 313 | Lake, River & Other Intakes | 52,654 | 1.77% | 932 | 0 | 932 |
| 11 | 314 | Wells & Springs | 3,720,411 | 1.67% | 62,131 | 0 | 62,131 |
| 12 | 315 | Infiltration Galleries & Tunnels | 0 | 1.67% | 0 | 0 | 0 |
| 13 | 316 | Supply Mains | 2,987,089 | 1.60% | 47,793 | 0 | 47,793 |
| 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 | $ 16,430,395 | | $ 342,846 | $ 0 | $ 342,846 |
| 20 | | Pumping | | | | | |
| 21 | 320 | Land & Land Rights | $ 12,561 | 0.00% | $ 0 | $ 0 | $ 0 |
| 22 | 321 | S & I-Plant | 553,635 | 1.73% | 9,578 | 0 | 9,578 |
| 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 | 348 | 2.00% | 7 | 0 | 7 |
| 26 | 323 | Other Power Prod. Equip. | 69,374 | 2.00% | 1,387 | 0 | 1,387 |
| 27 | 324 | Steam Pumping Equipment | 6,907 | 0.00% | 0 | 0 | 0 |
| 28 | 325.1 | Electric Pumping Equipment | 2,444,574 | 2.44% | 59,648 | 0 | 59,648 |
| 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 | 132,189 | 2.44% | 3,225 | 0 | 3,225 |
| 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 | 252,498 | 2.44% | 6,161 | 0 | 6,161 |
| 37 | | Total Pumping | $ 3,472,086 | | $ 80,006 | $ 0 | $ 80,006 |
| 38 | | Water Treatment Plant | | | | | |
| 39 | 330 | Land & Land Rights | $ 11,715 | 0.00% | $ 0 | $ 0 | $ 0 |
| 40 | 331 | Structures & Improvements | 837,389 | 1.63% | 13,649 | 0 | 13,649 |
| 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 | 2,389,713 | 2.78% | 66,434 | 0 | 66,434 |
| 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 | 8,445 | 3.33% | 281 | 0 | 281 |
| 53 | 332.4 | Equipment Filter Media | 182,146 | 2.78% | 5,064 | 0 | 5,064 |
| 54 | | Total Water Treatment Plant | $ 3,429,408 | | $ 85,428 | $ 0 | $ 85,428 |

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## Depreciation Expense

Joplin

| 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 | $ 27,039 | 0.00% | $ 0 | $ 0 | $ 0 |
| 57 | 341 | Structures & Improvements | 418,511 | 2.67% | 11,174 | 0 | 11,174 |
| 58 | 341.63 | S & I-Spec Cross | 0 | 0.00% | 0 | 0 | 0 |
| 59 | 342 | Distr. Res. & Standpipes | 2,460,372 | 2.25% | 55,358 | 0 | 55,358 |
| 60 | 342 | Rsvr & Standpipe-Elev | 2,832,055 | 2.25% | 63,721 | 0 | 63,721 |
| 61 | 342 | Rsvr & Standpipe-Ground | 3,585 | 2.25% | 81 | 0 | 81 |
| 62 | 343 | T & D Mains (Not Classified) | 1,255,193 | 1.50% | 18,828 | 0 | 18,828 |
| 63 | 343.1 | T & D Mains - 4" & Less | 0 | 1.50% | 0 | 0 | 0 |
| 64 | 343.1 | T & D Mains AC 4 (STL) | 2,083,893 | 1.50% | 31,258 | 0 | 31,258 |
| 65 | 343.1 | T & D Mains Galv 1 (STL) | 0 | 1.50% | 0 | 0 | 0 |
| 66 | 343.2 | T & D Mains - 6" to 8" | 18,842,635 | 1.50% | 282,640 | (0) | 282,639 |
| 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" | 11,348,106 | 1.50% | 170,222 | 19 | 170,241 |
| 74 | 343.3 | T & D Mains - 18" & Greater | 926,111 | 1.50% | 13,892 | 0 | 13,892 |
| 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 | 8,059,169 | 3.08% | 248,222 | 0 | 248,222 |
| 83 | 346.1 | Meters-Bronze Case | 447,002 | 2.43% | 10,862 | 0 | 10,862 |
| 84 | 346.2 | Meters-Plastic Case | 10,232 | 2.43% | 249 | 0 | 249 |
| 85 | 346.3 | Meters-Other | 144,361 | 2.43% | 3,508 | 0 | 3,508 |
| 86 | 346.3 | Meters-Remote (ARB's) | 0 | 2.43% | 0 | 0 | 0 |
| 87 | 347.1 | Meter Install | 3,399,354 | 2.43% | 82,604 | 0 | 82,604 |
| 88 | 347.2 | Meter Install-Other | 0 | 2.43% | 0 | 0 | 0 |
| 89 | 348 | Hydrants | 834,413 | 1.92% | 16,021 | 0 | 16,021 |
| 90 | 349 | Other T&D Plant | 171,977 | 2.00% | 3,440 | 0 | 3,440 |
| 91 | | Total Transmission & Distribution | $ 53,264,008 | | $ 1,012,079 | $ 19 | $ 1,012,098 |
| 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 | $ 717 | 0.00% | $ 0 | $ 0 | $ 0 |
| 106 | 390 | S&I-Store, Shop & Garage | 33,570 | 2.40% | 806 | 0 | 806 |
| 107 | 390.1 | S & I-Offices | 5,796 | 2.40% | 139 | 0 | 139 |
| 108 | 390.1 | S & I-Leasehold | 0 | 5.00% | 0 | 0 | 0 |

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**Depreciation Expense**

Joplin

| 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 | 81,089 | 2.40% | 1,946 | 0 | 1,946 |
| 111 | 391 | Office Furniture and Equipment | 43,618 | 4.00% | 1,745 | 2,037 | 3,782 |
| 112 | 391.2 | Computers & Peripheral Equipment | 164,475 | 14.29% | 23,503 | 22,373 | 45,877 |
| 113 | 391.25 | Computer Software | 0 | 14.29% | 0 | 58,684 | 58,684 |
| 114 | 391.26 | Computer Software Personal | 2,627 | 14.29% | 375 | 1,138 | 1,514 |
| 115 | 391.3 | Data Handling Equipment | 4,349 | 6.67% | 290 | 0 | 290 |
| 116 | 391.3 | Other Office Equipment | 28,010 | 6.67% | 1,868 | 64 | 1,932 |
| 117 | 392.11 | Trans Equipment-Lt Duty Trucks | 125,634 | 0.00% | 0 | 0 | 0 |
| 118 | 392.12 | Trans Equipment-Hvy Duty Trucks | 9,581 | 8.33% | 798 | 0 | 798 |
| 119 | 392.2 | Trans Equipment-Autos | 20,945 | 0.00% | 0 | 0 | 0 |
| 120 | 392.3 | Trans Equipment Other | 53,392 | 0.00% | 0 | 0 | 0 |
| 121 | 393 | Stores Equipment | 7,447 | 2.86% | 213 | 0 | 213 |
| 122 | 394 | Tools, Shop & Garage Equipment | 561,413 | 5.00% | 28,071 | 56 | 28,127 |
| 123 | 394 | Tools, Shop & Garage Equip Other | 0 | 5.00% | 0 | 0 | 0 |
| 124 | 395 | Laboratory Equipment | 62,437 | 4.00% | 2,497 | 0 | 2,497 |
| 125 | 395 | Laboratory Equipment Other | 0 | 4.00% | 0 | 0 | 0 |
| 126 | 396 | Power Operated Equipment | 177,464 | 6.82% | 12,103 | 0 | 12,103 |
| 127 | 397 | Comm Equipment-Non-Tele | 49,946 | 5.00% | 2,497 | 132 | 2,629 |
| 128 | 397.2 | Comm Equipment-Tele | 0 | 6.67% | 0 | 158 | 158 |
| 129 | 398 | Miscellaneous | 56,153 | 5.00% | 2,808 | 37 | 2,844 |
| 130 | 399 | Other Tangible Property | 0 | 5.00% | 0 | 0 | 0 |
| 131 | | Total General Plant | $ 1,488,663 | | $ 79,660 | $ 84,679 | $ 164,339 |
| 132 | | **Total Depreciation Expense** | **$ 78,150,255** | | **$ 1,600,020** | **$ 84,698** | **$ 1,684,719** |

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## Cash Working Capital

Joplin

| 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 | $ 814,290 | 38.64 | 13.00 | 25.64 | 0.0702 | $ 57,163 |
| 3 | Payroll Withholdings: | | | | | | |
| 4 | FICA - Employee Portion | 111,618 | 38.64 | 16.19 | 22.45 | 0.0615 | 6,865 |
| 5 | Federal Income Taxes Withheld | 267,050 | 38.64 | 16.19 | 22.45 | 0.0615 | 16,424 |
| 6 | State Income Taxes Withheld | 86,671 | 38.64 | 18.19 | 20.45 | 0.0560 | 4,854 |
| 7 | 401(k) | 155,236 | 38.64 | 38.82 | (0.18) | (0.0005) | (78) |
| 8 | EIP | 12,004 | 38.64 | 38.82 | (0.18) | (0.0005) | (6) |
| 9 | Fuel & Power | 661,542 | 38.64 | 37.20 | 1.44 | 0.0039 | 2,580 |
| 10 | Chemicals | 459,323 | 38.64 | 38.64 | 0.00 | 0.0000 | 0 |
| 11 | Materials and Supplies | 51,458 | 38.64 | 38.64 | 0.00 | 0.0000 | 0 |
| 12 | Purchased Water | 0 | 38.64 | 42.45 | (3.81) | (0.0104) | 0 |
| 13 | Management Fees | 1,642,164 | 38.64 | 21.41 | 17.23 | 0.0472 | 77,510 |
| 14 | Group Insurance | 373,839 | 38.64 | (7.50) | 46.14 | 0.1264 | 47,253 |
| 15 | OPEB's | 71,374 | 38.64 | 3.41 | 35.23 | 0.0965 | 6,888 |
| 16 | Pensions | 194,174 | 38.64 | 17.58 | 21.06 | 0.0577 | 11,204 |
| 17 | EIP - Employer Match | (2,528) | 38.64 | 38.82 | (0.18) | (0.0005) | 1 |
| 18 | 401(k) - Employer Match | 20,261 | 38.64 | 38.82 | (0.18) | (0.0005) | (10) |
| 19 | Insurance Other Than Group | 286,057 | 38.64 | 42.44 | (3.80) | (0.0104) | (2,975) |
| 20 | Uncollectible Accounts | 146,633 | 38.64 | 38.64 | 0.00 | 0.0000 | 0 |
| 21 | Rents | 33,511 | 38.64 | (9.96) | 48.60 | 0.1332 | 4,464 |
| 22 | Cash Vouchers | 644,244 | 38.64 | 21.41 | 17.23 | 0.0472 | 30,408 |
| 23 | Total Operation & Maintenance Expense | $ 6,028,922 | | | | | $ 262,545 |
| 24 | Taxes Other Than Income | | | | | | |
| 25 | FICA - Employer Portion | 111,618 | 38.64 | 16.19 | 22.45 | 0.0615 | $ 6,865 |
| 26 | Federal Unemployment | 1,624 | 38.64 | 76.38 | (37.74) | (0.1034) | (168) |
| 27 | State Unemployment | 4,153 | 38.64 | 76.38 | (37.74) | (0.1034) | (429) |
| 28 | Property Taxes | 392,674 | 38.64 | 182.50 | (143.86) | (0.3941) | (154,753) |
| 29 | Franchise Tax | 22,227 | 38.64 | (77.50) | 116.14 | 0.3182 | 7,073 |
| 30 | PSC Assessment | 64,871 | 38.64 | (31.63) | 70.27 | 0.1925 | 12,488 |
| 31 | Total Taxes Other Than Income | $ 597,167 | | | | | $ (128,924) |
| 32 | Other Expenses | | | | | | |
| 33 | Gross Receipts Tax | 401,874 | 22.30 | 47.37 | (25.07) | (0.0687) | (27,609) |
| 34 | Sales Tax | 43,992 | 0.00 | 8.12 | (8.12) | (0.0222) | (977) |
| 35 | Missouri Primacy Fees | 54,207 | 22.30 | 243.50 | (221.20) | (0.6060) | (32,849) |
| 36 | Total Other Expenses | $ 500,073 | | | | | $ (61,435) |
| 37 | **Cash Working Capital Before Income Tax and Interest Offsets** | | | | | | **$ 72,186** |
| 38 | Interest Expense | $ 1,346,734 | 38.64 | 108.85 | (70.21) | (0.1924) | $ (259,112) |
| 39 | Federal Income Tax | $ 915,039 | 38.64 | 37.00 | 1.64 | 0.0045 | $ 4,118 |
| 40 | State Income Tax | $ 143,792 | 38.64 | 58.95 | (20.31) | (0.0556) | $ (7,995) |

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## Income Statement

Joplin

| 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 | $ | 4,281,323 | $ | (352,341) | S-1 | $ | 0 | $ | 3,928,982 |
| 3 | Commercial Revenue | | 1,643,896 | | 59,309 | S-2 | | 2 | | 1,703,207 |
| 4 | Industrial Revenue | | 1,391,683 | | (30,222) | S-3 | | 0 | | 1,361,461 |
| 5 | Private Fire | | 228,274 | | (17,223) | S-4 | | 0 | | 211,051 |
| 6 | Public Fire | | 10 | | 0 | S-5 | | 0 | | 10 |
| 7 | Public Authorities | | 185,532 | | 3,540 | S-6 | | 0 | | 189,072 |
| 8 | Sales For Resale | | 201,817 | | 1,546 | S-7 | | 0 | | 203,363 |
| 9 | Other Revenue | | 232,712 | | 0 | S-8 | | 10,436 | | 243,148 |
| 10 | Total Revenues | $ | 8,165,247 | $ | (335,391) | | $ | 10,438 | $ | 7,840,294 |
| 11 | Operating Expenses: | | | | | | | | | |
| 12 | Operation & Maintenance: | | | | | | | | | |
| 13 | Source of Supply | | 310,212 | | 3,215 | S-9 | | 34 | | 313,461 |
| 14 | Pumping | | 603,077 | | 109,025 | S-10 | | (8,344) | | 703,757 |
| 15 | Water Treatment | | 448,354 | | 260,529 | S-11 | | 94 | | 708,977 |
| 16 | Transmission & Distribution | | 403,188 | | 113,626 | S-12 | | 1 | | 516,815 |
| 17 | Customer Accounts | | 152,219 | | 75,682 | S-13 | | 241,343 | | 469,244 |
| 18 | Administrative & General | | 481,090 | | 405,745 | S-14 | | 2,429,834 | | 3,316,668 |
| 19 | Total O & M Expense | $ | 2,398,140 | $ | 967,821 | | $ | 2,662,961 | $ | 6,028,922 |
| 20 | Other Operating Expenses: | | | | | | | | | |
| 21 | Depreciation - Plant | | 853,181 | | 506,444 | S-15 | | 84,698 | | 1,444,323 |
| 22 | Amortization | | 0 | | 0 | S-16 | | 1,969 | | 1,969 |
| 23 | Taxes Other Than Income | | 441,459 | | 63,234 | S-17 | | 92,474 | | 597,167 |
| 24 | Total Other Operating Expense | $ | 1,294,640 | $ | 569,678 | | $ | 179,141 | $ | 2,043,459 |
| 25 | Total Operating Expenses | | 3,692,780 | | 1,537,499 | | | 2,842,102 | | 8,072,380 |
| 26 | Net Income Before Income Taxes | $ | 4,472,467 | $ | (1,872,890) | | $ | (2,831,664) | $ | (232,086) |
| 27 | Income Taxes: | | | | | | | | | |
| 28 | Current Income Tax | $ | 0 | $ | (268,763) | S-18 | $ | (369,017) | $ | (637,779) |
| 29 | Deferred Income Tax: | | | | | | | | | |
| 30 | Deferred Income Tax Expense | | 0 | | (15,787) | S-19 | | 110,746 | | 94,959 |
| 31 | ITC Amortization | | 0 | | 0 | S-20 | | (8,297) | | (8,297) |
| 32 | Total Income Taxes | $ | 0 | $ | (284,550) | | $ | (266,567) | $ | (551,117) |
| 33 | **Net Operating Income** | **$** | **4,472,467** | **$** | **(1,588,340)** | | **$** | **(2,565,097)** | **$** | **319,031** |

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

## Adjustments To Income Statement

Joplin

| Adjmt No. | Description | | Adjustment Amount | | Total Adjustment |
|---|---|---|---|---|---|
| Residential Revenue | S-1 | | | $ | (352,341) |
| 1 | To Normalize and Annualize Revenues (Grissum) | $ | (391,149) | | |
| 2 | To Remove Unbilled Revenues (Grissum) | | 38,808 | | |
| 3 | To Remove ISRS and Property Tax Surcharges (Grissum) | | 0 | | |
| Commercial Revenue | S-2 | | | $ | 59,309 |
| 1 | To Normalize and Annualize Revenues (Grissum) | $ | 36,283 | | |
| 2 | To Remove Unbilled Revenues (Grissum) | | 23,026 | | |
| 3 | To Remove ISRS and Property Tax Surcharges (Grissum) | | 0 | | |
| Industrial Revenue | S-3 | | | $ | (30,222) |
| 1 | To Normalize and Annualize Revenues (Grissum) | $ | (52,865) | | |
| 2 | To Remove Unbilled Revenues (Grissum) | | 22,643 | | |
| Private Fire | S-4 | | | $ | (17,223) |
| 1 | To Remove Unbilled Revenues (Grissum) | | (17,223) | | |
| Public Fire | S-5 | | 0 | $ | 0 |
| 1 | To Remove ISRS and Property Tax Surcharges (Grissum) | | 0 | | |
| Public Authorities | S-6 | | | $ | 3,540 |
| 1 | To Remove Unbilled Revenues (Grissum) | | 3,540 | | |
| 2 | To Remove ISRS and Property Tax Surcharges (Grissum) | | 0 | | |
| Sales For Resale | S-7 | | | $ | 1,546 |
| 1 | To Normalize and Annualize Revenues (Grissum) | $ | 0 | | |
| 2 | To Remove Unbilled Revenues (Grissum) | | 1,546 | | |
| 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 | | | $ | 3,215 |
| 1 | To Annualize Payroll (Hanneken) | $ | 3,351 | | |
| 2 | To Normalize Overtime Pay (Hanneken) | | (137) | | |

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

## Adjustments To Income Statement

Joplin

| 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 | | | $ | 109,025 |
| 1 | To Annualize Payroll (Hanneken) | $ | 98,580 | | |
| 2 | To Normalize Overtime Pay (Hanneken) | | (4,019) | | |
| 3 | To Remove Lobbyist Pay (Hanneken) | | 0 | | |
| 4 | To Annualize Lease Expense (excluding Transportation) (Hagemeyer) | | (9) | | |
| 5 | To Annualize Fuel & Power Expense (Grissum) | | 14,473 | | |
| Water Treatment | S-11 | | | $ | 260,529 |
| 1 | To Annualize Payroll (Hanneken) | $ | 37,904 | | |
| 2 | To Normalize Overtime Pay (Hanneken) | | (1,545) | | |
| 3 | To Remove Lobbyist Pay (Hanneken) | | 0 | | |
| 4 | To Annualize Lease Expense (excluding Transportation) (Hagemeyer) | | (517) | | |
| 5 | To Annualize Waste Disposal Expense (Hagemeyer) | | 0 | | |
| 6 | To Annualize Chemicals Expense (Grissum) | | 224,687 | | |
| Transmission & Distribution | S-12 | | | $ | 113,626 |
| 1 | To Annualize Payroll (Hanneken) | $ | 118,455 | | |
| 2 | To Normalize Overtime Pay (Hanneken) | | (4,829) | | |
| 3 | To Annualize Lease Expense (excluding Transportation) (Hagemeyer) | | 0 | | |
| 4 | To Annualize Main Breaks Expense (Hagemeyer) | | 0 | | |
| Customer Accounts | S-13 | | | $ | 75,682 |
| 1 | To Annualize Payroll (Hanneken) | $ | 50,802 | | |
| 2 | To Normalize Overtime Pay (Hanneken) | | (2,071) | | |
| 3 | To Annualize Postage Expense (Grissum) | | 5,767 | | |
| 4 | To Annualize Uncollectibles Expense (Grissum) | | 21,184 | | |
| Administrative & General | S-14 | | | $ | 405,745 |
| 1 | To Annualize Payroll (Hanneken) | $ | 58,410 | | |
| 2 | To Normalize Overtime Pay (Hanneken) | | (2,381) | | |

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

## Adjustments To Income Statement

| Adjmt No | Description | | Joplin Adjustment Amount | Total Adjustment |
|---|---|---|---|---|
| 3 | To Remove Lobbyist Pay (Hanneken) | | 0 | |
| 4 | To Annualize Lease Expense (excluding Transportation) (Hagemeyer) | | (7,917) | |
| 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) | | 26,125 | |
| 8 | To Annualize Other Post Employment Benefits (Hagemeyer) | | 22,043 | |
| 9 | To Annualize Tank Painting Expense (Hagemeyer) | | (89,284) | |
| 10 | To Annualize Pension Expense (Hagemeyer) | | 54,437 | |
| 11 | To Annualize Transportation Leases (Hagemeyer) | | 15,154 | |
| 12 | To Annualize Waste Disposal Expense (Hagemeyer) | | (16,408) | |
| 13 | To Annualize Main Breaks Expense (Hagemeyer) | | 0 | |
| 14 | To Normalize Rate Case Expense (Hagemeyer) | | 0 | |
| 15 | To Remove Meals, Awards, etc. (Began) | | (276) | |
| 16 | To Remove Miscellaneous Expense (Began) | | (5,858) | |
| 17 | To Remove Dues and Donations (Began) | | (51,149) | |
| 18 | To Remove Disallowed Promotion Expense (Began) | | (4,399) | |
| 19 | To Remove Disallowed Advertising Expense (Began) | | (600) | |
| 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) | | 420,015 | |
| 23 | To Annualize Incentive Compensation Expense (Hanneken) | | (9,698) | |
| 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 | | (2,469) | |
| Depreciation - Plant | S-15 | | | $ 506,444 |
| 1 | To annualize depreciation expense at Staff's proposed rates (Began) | $ | 746,839 | |

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

Joplin

| Adjmt No. | Description | | Adjustment Amount | | Total Adjustment |
|---|---|---|---|---|---|
| 2 | To adjust depreciation expense related to contributions in aid of construction (Began) | | (238,694) | | |
| 3 | To adjust depreciation related to transportation and power operated equipment (Began) | | (1,702) | | |
| Amortization | S-16 | | | $ | 0 |
| 1 | | $ | 0 | | |
| Taxes Other Than Income | S-17 | | | $ | 63,234 |
| 1 | To Annualize Payroll Taxes (Hanneken) | $ | 29,248 | | |
| 2 | To Adjust Payroll Tax Related to Incentive Compensation (Hanneken) | | (742) | | |
| 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) | | 34,728 | | |
| Current Income Tax | S-18 | | | $ | (268,763) |
| 1 | To adjust current income tax expense. (Cassidy ) | $ | (268,763) | | |
| Deferred Income Tax Expense | S-19 | | | $ | (15,787) |
| 1 | To adjust deferred income tax expense. (Cassidy) | $ | (15,787) | | |
| 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

| | | | Joplin | | |
|---|---|---|---|---|---|
| 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) | $ 319,030 | $ 3,041,984 | $ 3,140,946 | $ 3,239,907 |
| 2 | Add: | | | | |
| 3 | Current Income Tax | (637,779) | 1,058,831 | 1,120,491 | 1,182,152 |
| 4 | Deferred Income Taxes | | | | |
| 5 | Deferred Income Tax Expense | 94,959 | 94,959 | 94,959 | 94,959 |
| 6 | ITC Amortization | (8,297) | (8,297) | (8,297) | (8,297) |
| 7 | Net Income Before Income Tax | $ (232,086) | $ 4,187,478 | $ 4,348,099 | $ 4,508,721 |
| 8 | Addditions to Net Income Before Income Tax: | | | | |
| 9 | Book Depreciation | $ 1,444,323 | $ 1,444,323 | $ 1,444,323 | $ 1,444,323 |
| 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 | 2,413 | 2,413 | 2,413 | 2,413 |
| 13 | Other (Describe) | 0 | 0 | 0 | 0 |
| 14 | Other (Describe) | 0 | 0 | 0 | 0 |
| 15 | Total Additions | $ 1,446,736 | $ 1,446,736 | $ 1,446,736 | $ 1,446,736 |
| 16 | Subtractions to Net Income Before Income Tax: | | | | |
| 17 | Interest Expense @ 3.13% | $ 1,346,734 | $ 1,346,734 | $ 1,346,734 | $ 1,346,734 |
| 18 | Tax Straight Line Depreciation | 1,444,323 | 1,444,323 | 1,444,323 | 1,444,323 |
| 19 | Tax Depreciation in Excess of Straight Line | 84,968 | 84,968 | 84,968 | 84,968 |
| 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 | $ 2,876,025 | $ 2,876,025 | $ 2,876,025 | $ 2,876,025 |
| 24 | Net Taxable Income | $ (1,661,375) | $ 2,758,189 | $ 2,918,810 | $ 3,079,432 |
| 25 | Provision for Federal Income Tax | | | | |
| 26 | Net Taxable Income | $ (1,661,375) | $ 2,758,189 | $ 2,918,810 | $ 3,079,432 |
| 27 | Deduct Missouri Income Tax @ 100.00% | (86,612) | 143,792 | 152,165 | 160,539 |
| 28 | Federal Taxable Income | $ (1,574,763) | $ 2,614,397 | $ 2,766,645 | $ 2,918,893 |
| 29 | Federal Income Tax @ 35.00% | $ (551,167) | $ 915,039 | $ 968,326 | $ 1,021,613 |
| 30 | Provision for Missouri Income Tax | | | | |
| 31 | Net Taxable Income | $ (1,661,375) | $ 2,758,189 | $ 2,918,810 | $ 3,079,432 |
| 32 | Deduct Federal Income Tax @ 50.00% | (275,584) | 457,520 | 484,163 | 510,806 |
| 33 | Missouri Taxable Income | $ (1,385,791) | $ 2,300,669 | $ 2,434,647 | $ 2,568,626 |
| 34 | Missouri Income Tax @ 6.25% | $ (86,612) | $ 143,792 | $ 152,165 | $ 160,539 |
| 35 | Summary of Provision For Income Tax | | | | |
| 36 | Federal Income Tax | $ (551,167) | $ 915,039 | $ 968,326 | $ 1,021,613 |
| 37 | State Income Tax | (86,612) | 143,792 | 152,165 | 160,539 |
| 38 | **Total Current Income Tax** | **$ (637,779)** | **$ 1,058,831** | **$ 1,120,491** | **$ 1,182,152** |

# MEXICO

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

## Revenue Requirement

| | | | Mexico | | |
|---|---|---|---|---|---|
| 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) | $ 13,362,232 | $ 13,362,232 | $ 13,362,232 |
| 2 | Rate of Return | | 7.07% | 7.30% | 7.53% |
| 3 | Net Operating Income Requirement | | $ 944,710 | $ 975,443 | $ 1,006,176 |
| 4 | Net Operating Income Available | (From Accounting Schedule 9) | 516,934 | 516,934 | 516,934 |
| 5 | Additional Net Operating Income Requirement | | $ 427,776 | $ 458,509 | $ 489,242 |
| 6 | Income Tax Requirement: | (From Accounting Schedule 11) | | | |
| 7 | Required Current Income Tax | | $ 316,213 | $ 335,362 | $ 354,511 |
| 8 | Test Year Current Income Tax | | 49,675 | 49,675 | 49,675 |
| 9 | Additional Current Income Tax Requirement | | $ 266,538 | $ 285,687 | $ 304,836 |
| 10 | Additional Gross Revenue Requirement Before Allowances | | $ 694,314 | $ 744,196 | $ 794,078 |
| 11 | Allowance for True-up | | $ | $ 0 | $ 0 |
| 12 | **Additional Gross Revenue Requirement** | | **$ 694,314** | **$ 744,196** | **$ 794,078** |
| 13 | Adjusted Revenue at Current Rates | (From Accounting Schedule 9) | $ 2,592,056 | $ 2,592,056 | $ 2,592,056 |
| 14 | Total Gross Revenue Requirement | | $ 3,286,370 | $ 3,336,252 | $ 3,386,134 |

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

## Rate Base

Mexico

| Line | Description (A) | | Direct Assigned (B) | Corporate Distribution (C) | Total (D) |
|---|---|---|---|---|---|
| 1 | Plant in Service | (From Accounting Schedule 3) | $ 18,464,209 | $ 132,657 | $ 18,596,866 |
| 2 | Less: | | | | 0 |
| 3 | Accumulated Depreciation Reserve | (From Accounting Schedule 5) | 2,808,488 | 43,378 | 2,851,866 |
| 4 | Accumulated Amortization Reserve | | | 0 | 0 |
| 5 | Net Plant in Service | | $ 15,655,721 | $ 89,279 | $ 15,745,000 |
| 6 | Add: | | | | |
| 7 | Cash Working Capital | (From Accounting Schedule 8) | $ (7,907) | $ | $ (7,907) |
| 8 | Materials and Supplies | | 18,263 | 168 | 18,431 |
| 9 | Prepayments | | | 9,041 | 9,041 |
| 10 | Deferred OPEB Asset | | | 54,427 | 54,427 |
| 11 | Other | | | 0 | 0 |
| 12 | Other | | | 0 | 0 |
| 13 | Other | | | 0 | 0 |
| 14 | Total Additions to Net Plant in Service | | $ 10,356 | $ 63,635 | $ 73,991 |
| 15 | Deduct: | | | | |
| 16 | Interest Offset | (From Accounting Schedule 8) | $ 81,138 | $ | $ 81,138 |
| 17 | Federal Income Tax Offset | (From Accounting Schedule 8) | (765) | | (765) |
| 18 | State Income Tax Offset | (From Accounting Schedule 8) | 2,461 | | 2,461 |
| 19 | Contributions In Aid of Construction: | | 854,141 | 0 | 854,141 |
| 20 | Customer Advances | | 138,781 | 405 | 139,186 |
| 21 | Customer Deposits | | | 0 | 0 |
| 22 | Pre-71 ITC | | | 0 | 0 |
| 23 | Deferred Income Taxes | | | 1,249,066 | 1,249,066 |
| 24 | Accrued Pension Liability | | | 131,534 | 131,534 |
| 25 | Other | | | 0 | 0 |
| 26 | Other | | | 0 | 0 |
| 27 | Other | | | 0 | 0 |
| 28 | Total Deductions to Net Plant in Service | | $ 1,075,756 | $ 1,381,004 | $ 2,456,760 |
| 29 | **Total Rate Base** | | **$ 14,590,321** | **$ (1,228,089)** | **$ 13,362,232** |

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

## Plant In Service

Mexico

| 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 | $ 2,392 | $ 2,392 |
| 3 | 302 | Franchise & Consents | | 0 | P-2 | 0 | 0 |
| 4 | 303 | Miscellaneous Intangible | 1,127 | 0 | P-3 | 3,745 | 4,872 |
| 5 | | Total Intangible | $ 1,127 | $ 0 | | $ 6,137 | $ 7,264 |
| 6 | | Source of Supply | | | | | |
| 7 | 310 | Land & Land Rights | $ 25,516 | $ 0 | P-4 | $ 0 | $ 25,516 |
| 8 | 311 | Structures & Improvements | 68,215 | 0 | P-5 | 0 | 68,215 |
| 9 | 312 | Collecting & Impounding Res | 183 | 0 | P-6 | 0 | 183 |
| 10 | 313 | Lake, River & Other Intakes | | 0 | P-7 | 0 | 0 |
| 11 | 314 | Wells & Springs | 934,615 | 0 | P-8 | 0 | 934,615 |
| 12 | 315 | Infiltration Galleries & Tunnels | | 0 | P-9 | 0 | 0 |
| 13 | 316 | Supply Mains | 866,477 | 0 | P-9 | 0 | 866,477 |
| 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 | 1,730 | 0 | P-14 | 0 | 1,730 |
| 19 | | Total Source of Supply | $ 1,896,736 | $ 0 | | $ 0 | $ 1,896,736 |
| 20 | | Pumping | | | | | |
| 21 | 320 | Land & Land Rights | $ 58,808 | $ 0 | P-15 | $ 0 | $ 58,808 |
| 22 | 321 | S & I-Plant | 73,206 | 0 | P-16 | 0 | 73,206 |
| 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. | 5,343 | 0 | P-20 | 0 | 5,343 |
| 27 | 324 | Steam Pumping Equipment | | 0 | P-21 | 0 | 0 |
| 28 | 325.1 | Electric Pumping Equipment | 741,628 | 0 | P-22 | 0 | 741,628 |
| 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 | 35,764 | 0 | P-30 | 0 | 35,764 |
| 37 | | Total Pumping | $ 914,749 | $ 0 | | $ 0 | $ 914,749 |
| 38 | | Water Treatment Plant | | | | | |
| 39 | 330 | Land & Land Rights | $ 13,920 | $ 0 | P-31 | $ 0 | $ 13,920 |
| 40 | 331 | Structures & Improvements | 3,517,987 | 0 | P-32 | 0 | 3,517,987 |
| 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 | 2,491,663 | 0 | P-38 | 0 | 2,491,663 |
| 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

Mexico

| 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 | 23,864 | 0 | P-44 | 0 | 23,864 |
| 53 | 332.4 | Equipment Filter Media | 68,985 | 0 | P-45 | 0 | 68,985 |
| 54 | | Total Water Treatment Plant | $ 6,116,419 | $ 0 | | $ 0 | $ 6,116,419 |
| 55 | | Transmission & Distribution | | | | | |
| 56 | 340 | Land & Land Rights | $ 13,336 | $ 0 | P-46 | $ 0 | $ 13,336 |
| 57 | 341 | Structures & Improvements | 69,287 | 0 | P-47 | 0 | 69,287 |
| 58 | 341.63 | S & I-Spec Cross | | 0 | P-48 | 0 | 0 |
| 59 | 342 | Distr. Res. & Standpipes | 304,708 | 0 | P-49 | 0 | 304,708 |
| 60 | 342 | Rsvr & Standpipe-Elev | 48,039 | 0 | P-50 | 0 | 48,039 |
| 61 | 342 | Rsvr & Standpipe-Ground | 19,616 | 0 | P-51 | 0 | 19,616 |
| 62 | 343 | T & D Mains (Not Classified) | 2,788,696 | 0 | P-52 | 0 | 2,788,696 |
| 63 | 343.1 | T & D Mains - 4" & Less | 190,802 | 0 | P-53 | 0 | 190,802 |
| 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" | 952,355 | 0 | P-56 | (3) | 952,352 |
| 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" | 1,175,783 | 0 | P-63 | 249 | 1,176,032 |
| 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 | 30,970 | 0 | P-70 | 0 | 30,970 |
| 82 | 345 | Services | 1,799,344 | 0 | P-71 | 0 | 1,799,344 |
| 83 | 346.1 | Meters-Bronze Case | 401,531 | 0 | P-72 | 0 | 401,531 |
| 84 | 346.2 | Meters-Plastic Case | | 0 | P-73 | 0 | 0 |
| 85 | 346.3 | Meters-Other | 72,150 | 0 | P-74 | 0 | 72,150 |
| 86 | 346.3 | Meters-Remote (ARB's) | | 0 | P-75 | 0 | 0 |
| 87 | 347.1 | Meter Install | 822,895 | 0 | P-76 | 0 | 822,895 |
| 88 | 347.2 | Meter Install-Other | | 0 | P-77 | 0 | 0 |
| 89 | 348 | Hydrants | 432,824 | 0 | P-78 | 0 | 432,824 |
| 90 | 349 | Other T&D Plant | 11,781 | 0 | P-79 | 0 | 11,781 |
| 91 | | Total Transmission & Distribution | $ 9,134,117 | $ 0 | | $ 247 | $ 9,134,364 |

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## Plant In Service

Mexico

| 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 | $ 2,057 | $ 0 | P-90 | $ 0 | $ 2,057 |
| 106 | 390 | S&I-Store, Shop & Garage | 24,657 | 0 | P-91 | 0 | 24,657 |
| 107 | 390.1 | S & I-Offices | 122,345 | 0 | P-92 | 0 | 122,345 |
| 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 | 1,849 | 0 | P-96 | 9,944 | 11,793 |
| 112 | 391.2 | Computers & Peripheral Equipment | 23,272 | 0 | P-97 | 30,566 | 53,838 |
| 113 | 391.25 | Computer Software | 31,048 | 0 | P-98 | 80,174 | 111,222 |
| 114 | 391.26 | Computer Software Personal | | 0 | P-99 | 1,555 | 1,555 |
| 115 | 391.3 | Data Handling Equipment | 36,004 | 0 | P-100 | 0 | 36,004 |
| 116 | 391.3 | Other Office Equipment | 9,385 | 0 | P-101 | 187 | 9,572 |
| 117 | 392.11 | Trans Equipment-Lt Duty Trucks | 22,859 | 0 | P-102 | 535 | 23,394 |
| 118 | 392.12 | Trans Equipment-Hvy Duty Trucks | | 0 | P-103 | 0 | 0 |
| 119 | 392.2 | Trans Equipment-Autos | 16,428 | 0 | P-104 | 1,975 | 18,403 |
| 120 | 392.3 | Trans Equipment Other | | 0 | P-105 | 0 | 0 |
| 121 | 393 | Stores Equipment | 11,065 | 0 | P-106 | 0 | 11,065 |
| 122 | 394 | Tools, Shop & Garage Equipment | 45,889 | 0 | P-107 | 218 | 46,107 |
| 123 | 394 | Tools, Shop & Garage Equip Other | | 0 | P-108 | 0 | 0 |
| 124 | 395 | Laboratory Equipment | 14,267 | 0 | P-109 | 0 | 14,267 |
| 125 | 395 | Laboratory Equipment Other | | 0 | P-110 | 0 | 0 |
| 126 | 396 | Power Operated Equipment | 8,027 | 0 | P-111 | 0 | 8,027 |
| 127 | 397 | Comm Equipment-Non-Tele | 20,164 | 0 | P-112 | 516 | 20,680 |
| 128 | 397.2 | Comm Equipment-Tele | 3,693 | 0 | P-113 | 462 | 4,155 |
| 129 | 398 | Miscellaneous | 8,052 | 0 | P-114 | 143 | 8,195 |
| 130 | 399 | Other Tangible Property | | 0 | P-115 | 0 | 0 |
| 131 | | Total General Plant | $ 401,061 | $ 0 | | $ 126,274 | $ 527,335 |
| 132 | | **Total Plant In Service** | **$ 18,464,209** | **$ 0** | | **$ 132,657** | **$ 18,596,866** |

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## Depreciation Reserve

Mexico

| 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 | 4,493 | 4,493 |
| 5 | | Total Intangible | $ 0 | $ 0 | | $ 4,493 | $ 4,493 |
| 6 | | Source of Supply | | | | | |
| 7 | 310 | Land & Land Rights | $ | $ 0 | R-4 | $ 0 | $ 0 |
| 8 | 311 | Structures & Improvements | 27,166 | 0 | R-5 | 0 | 27,166 |
| 9 | 312 | Collecting & Impounding Res | 140 | 0 | R-6 | 0 | 140 |
| 10 | 313 | Lake, River & Other Intakes | | 0 | R-7 | 0 | 0 |
| 11 | 314 | Wells & Springs | 287,478 | 0 | R-8 | 0 | 287,478 |
| 12 | 315 | Infiltration Galleries & Tunnels | | 0 | R-9 | 0 | 0 |
| 13 | 316 | Supply Mains | 158,671 | 0 | R-9 | 0 | 158,671 |
| 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 | $ 473,455 | $ 0 | | $ 0 | $ 473,455 |
| 20 | | Pumping | | | | | |
| 21 | 320 | Land & Land Rights | $ | $ 0 | R-15 | $ 0 | $ 0 |
| 22 | 321 | S & I-Plant | 24,361 | 0 | R-16 | 0 | 24,361 |
| 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. | 84 | 0 | R-20 | 0 | 84 |
| 27 | 324 | Steam Pumping Equipment | | 0 | R-21 | 0 | 0 |
| 28 | 325.1 | Electric Pumping Equipment | (213,545) | 0 | R-22 | 0 | (213,545) |
| 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 | 1,831 | 0 | R-30 | 0 | 1,831 |
| 37 | | Total Pumping | $ (187,269) | $ 0 | | $ 0 | $ (187,269) |
| 38 | | Water Treatment Plant | | | | | |
| 39 | 330 | Land & Land Rights | $ | $ 0 | R-31 | $ 0 | $ 0 |
| 40 | 331 | Structures & Improvements | 454,890 | 0 | R-32 | 0 | 454,890 |
| 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 | 340,973 | 0 | R-38 | 0 | 340,973 |
| 47 | 332 | WT Equip-North Plant | | 0 | R-39 | 0 | 0 |

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## Depreciation Reserve

Mexico

| 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 | 701 | 0 | R-44 | 0 | 701 |
| 53 | 332.4 | Equipment Filter Media | | 0 | R-45 | 0 | 0 |
| 54 | | Total Water Treatment Plant | $ 796,564 | $ 0 | | $ 0 | $ 796,564 |
| 55 | | Transmission & Distribution | | | | | |
| 56 | 340 | Land & Land Rights | $ | $ 0 | R-46 | $ 0 | $ 0 |
| 57 | 341 | Structures & Improvements | 8,171 | 0 | R-47 | 0 | 8,171 |
| 58 | 341.63 | S & I-Spec Cross | | 0 | R-48 | 0 | 0 |
| 59 | 342 | Distr. Res. & Standpipes | 108,460 | 0 | R-49 | 0 | 108,460 |
| 60 | 342 | Rsvr & Standpipe-Elev | 2,279 | 0 | R-50 | 0 | 2,279 |
| 61 | 342 | Rsvr & Standpipe-Ground | 691 | 0 | R-51 | 0 | 691 |
| 62 | 343 | T & D Mains (Not Classified) | 1,162,770 | 0 | R-52 | 0 | 1,162,770 |
| 63 | 343.1 | T & D Mains - 4" & Less | (11,232) | 0 | R-53 | 0 | (11,232) |
| 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" | 25,085 | 0 | R-56 | 0 | 25,085 |
| 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" | 14,604 | 0 | R-63 | 0 | 14,604 |
| 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 | 7,970 | 0 | R-70 | 0 | 7,970 |
| 82 | 345 | Services | 86,642 | 0 | R-71 | 0 | 86,642 |
| 83 | 346.1 | Meters-Bronze Case | (4,147) | 0 | R-72 | 0 | (4,147) |
| 84 | 346.2 | Meters-Plastic Case | | 0 | R-73 | 0 | 0 |
| 85 | 346.3 | Meters-Other | 68,780 | 0 | R-74 | 0 | 68,780 |
| 86 | 346.3 | Meters-Remote (ARB's) | | 0 | R-75 | 0 | 0 |
| 87 | 347.1 | Meter Install | 23,731 | 0 | R-76 | 0 | 23,731 |
| 88 | 347.2 | Meter Install-Other | | 0 | R-77 | 0 | 0 |
| 89 | 348 | Hydrants | 121,549 | 0 | R-78 | 0 | 121,549 |
| 90 | 349 | Other T&D Plant | 4,056 | 0 | R-79 | 0 | 4,056 |
| 91 | | Total Transmission & Distribution | $ 1,619,409 | $ 0 | | $ 0 | $ 1,619,409 |

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## Depreciation Reserve

Mexico

| 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 | 2,482 | 0 | R-91 | 0 | 2,482 |
| 107 | 390.1 | S & I-Offices | 33,893 | 0 | R-92 | (2,118) | 31,775 |
| 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 | (7,742) | 0 | R-96 | (290) | (8,032) |
| 112 | 391.2 | Computers & Peripheral Equipment | (2,114) | 0 | R-97 | 1,580 | (534) |
| 113 | 391.25 | Computer Software | 4,906 | 0 | R-98 | 36,390 | 41,296 |
| 114 | 391.26 | Computer Software Personal | | 0 | R-99 | 332 | 332 |
| 115 | 391.3 | Data Handling Equipment | 3,302 | 0 | R-100 | 0 | 3,302 |
| 116 | 391.3 | Other Office Equipment | 30 | 0 | R-101 | 118 | 148 |
| 117 | 392.11 | Trans Equipment-Lt Duty Trucks | 19,977 | 0 | R-102 | 819 | 20,796 |
| 118 | 392.12 | Trans Equipment-Hvy Duty Trucks | | 0 | R-103 | 0 | 0 |
| 119 | 392.2 | Trans Equipment-Autos | 14,231 | 0 | R-104 | 1,608 | 15,839 |
| 120 | 392.3 | Trans Equipment Other | | 0 | R-105 | 0 | 0 |
| 121 | 393 | Stores Equipment | 2,394 | 0 | R-106 | 0 | 2,394 |
| 122 | 394 | Tools, Shop & Garage Equipment | 21,354 | 0 | R-107 | 69 | 21,423 |
| 123 | 394 | Tools, Shop & Garage Equip Other | | 0 | R-108 | 0 | 0 |
| 124 | 395 | Laboratory Equipment | (7,245) | 0 | R-109 | 0 | (7,245) |
| 125 | 395 | Laboratory Equipment Other | | 0 | R-110 | 0 | 0 |
| 126 | 396 | Power Operated Equipment | 10,591 | 0 | R-111 | 0 | 10,591 |
| 127 | 397 | Comm Equipment-Non-Tele | (9,349) | 0 | R-112 | 150 | (9,199) |
| 128 | 397.2 | Comm Equipment-Tele | 17,282 | 0 | R-113 | 186 | 17,468 |
| 129 | 398 | Miscellaneous | 2,337 | 0 | R-114 | 41 | 2,378 |
| 130 | 399 | Other Tangible Property | | 0 | R-115 | 0 | 0 |
| 131 | | Total General Plant | $ 106,329 | $ 0 | | $ 38,885 | $ 145,214 |
| 132 | | Not Classified | | 0 | R-116 | 0 | 0 |
| 133 | | **Total Depreciation Reserve** | **$ 2,808,488** | **$ 0** | | **$ 43,378** | **$ 2,851,866** |

Missouri-American Water Company
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## Depreciation Expense

Mexico

| Line | A/C No. (A) | Plant Title (B) | District Specific Plant (Accdg 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 | 1,127 | 0.00% | 0 | 0 | 0 |
| 5 | | Total Intangible | $ 1,127 | | $ 0 | $ 0 | $ 0 |
| 6 | | Source of Supply | | | | | |
| 7 | 310 | Land & Land Rights | $ 25,516 | 0.00% | $ 0 | $ 0 | $ 0 |
| 8 | 311 | Structures & Improvements | 68,215 | 2.45% | 1,671 | 0 | 1,671 |
| 9 | 312 | Collecting & Impounding Res | 183 | 1.25% | 2 | 0 | 2 |
| 10 | 313 | Lake, River & Other Intakes | 0 | 1.77% | 0 | 0 | 0 |
| 11 | 314 | Wells & Springs | 934,615 | 1.67% | 15,608 | 0 | 15,608 |
| 12 | 315 | Infiltration Galleries & Tunnels | 0 | 1.67% | 0 | 0 | 0 |
| 13 | 316 | Supply Mains | 866,477 | 1.60% | 13,864 | 0 | 13,864 |
| 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 | 1,730 | 4.00% | 69 | 0 | 69 |
| 19 | | Total Source of Supply | $ 1,896,736 | | $ 31,214 | $ 0 | $ 31,214 |
| 20 | | Pumping | | | | | |
| 21 | 320 | Land & Land Rights | $ 58,808 | 0.00% | $ 0 | $ 0 | $ 0 |
| 22 | 321 | S & I-Plant | 73,206 | 1.73% | 1,266 | 0 | 1,266 |
| 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. | 5,343 | 2.00% | 107 | 0 | 107 |
| 27 | 324 | Steam Pumping Equipment | 0 | 0.00% | 0 | 0 | 0 |
| 28 | 325.1 | Electric Pumping Equipment | 741,628 | 2.44% | 18,096 | 0 | 18,096 |
| 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 | 35,764 | 2.44% | 873 | 0 | 873 |
| 37 | | Total Pumping | $ 914,749 | | $ 20,342 | $ 0 | $ 20,342 |
| 38 | | Water Treatment Plant | | | | | |
| 39 | 330 | Land & Land Rights | $ 13,920 | 0.00% | $ 0 | $ 0 | $ 0 |
| 40 | 331 | Structures & Improvements | 3,517,987 | 1.63% | 57,343 | 0 | 57,343 |
| 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 | 2,491,663 | 2.78% | 69,268 | 0 | 69,268 |
| 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 | 23,864 | 3.33% | 795 | 0 | 795 |
| 53 | 332.4 | Equipment Filter Media | 68,985 | 2.78% | 1,918 | 0 | 1,918 |
| 54 | | Total Water Treatment Plant | $ 6,116,419 | | $ 129,324 | $ 0 | $ 129,324 |

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## Depreciation Expense

Mexico

| 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 | $ 13,336 | 0.00% | $ 0 | $ 0 | $ 0 |
| 57 | 341 | Structures & Improvements | 69,287 | 2.67% | 1,850 | 0 | 1,850 |
| 58 | 341.63 | S & I-Spec Cross | 0 | 0.00% | 0 | 0 | 0 |
| 59 | 342 | Distr. Res. & Standpipes | 304,708 | 2.25% | 6,856 | 0 | 6,856 |
| 60 | 342 | Rsvr & Standpipe-Elev | 48,039 | 2.25% | 1,081 | 0 | 1,081 |
| 61 | 342 | Rsvr & Standpipe-Ground | 19,616 | 2.25% | 441 | 0 | 441 |
| 62 | 343 | T & D Mains (Not Classified) | 2,788,696 | 1.50% | 41,830 | 0 | 41,830 |
| 63 | 343.1 | T & D Mains - 4" & Less | 190,802 | 1.50% | 2,862 | 0 | 2,862 |
| 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" | 952,355 | 1.50% | 14,285 | (0) | 14,285 |
| 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" | 1,175,783 | 1.50% | 17,637 | 4 | 17,640 |
| 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 | 30,970 | 1.50% | 465 | 0 | 465 |
| 82 | 345 | Services | 1,799,344 | 3.08% | 55,420 | 0 | 55,420 |
| 83 | 346.1 | Meters-Bronze Case | 401,531 | 2.43% | 9,757 | 0 | 9,757 |
| 84 | 346.2 | Meters-Plastic Case | 0 | 2.43% | 0 | 0 | 0 |
| 85 | 346.3 | Meters-Other | 72,150 | 2.43% | 1,753 | 0 | 1,753 |
| 86 | 346.3 | Meters-Remote (ARB's) | 0 | 2.43% | 0 | 0 | 0 |
| 87 | 347.1 | Meter Install | 822,895 | 2.43% | 19,996 | 0 | 19,996 |
| 88 | 347.2 | Meter Install-Other | 0 | 2.43% | 0 | 0 | 0 |
| 89 | 348 | Hydrants | 432,824 | 1.92% | 8,310 | 0 | 8,310 |
| 90 | 349 | Other T&D Plant | 11,781 | 2.00% | 236 | 0 | 236 |
| 91 | | Total Transmission & Distribution | $ 9,134,117 | | $ 182,780 | $ 4 | $ 182,783 |
| 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 | $ 2,057 | 0.00% | $ 0 | $ 0 | $ 0 |
| 106 | 390 | S&I-Store, Shop & Garage | 24,657 | 2.40% | 592 | 0 | 592 |
| 107 | 390.1 | S & I-Offices | 122,345 | 2.40% | 2,936 | 0 | 2,936 |
| 108 | 390.1 | S & I-Leasehold | 0 | 5.00% | 0 | 0 | 0 |

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## Depreciation Expense

Mexico

| 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 | 1,849 | 4.00% | 74 | 398 | 472 |
| 112 | 391.2 | Computers & Peripheral Equipment | 23,272 | 14.29% | 3,326 | 4,368 | 7,693 |
| 113 | 391.25 | Computer Software | 31,048 | 14.29% | 4,437 | 11,457 | 15,894 |
| 114 | 391.26 | Computer Software Personal | 0 | 14.29% | 0 | 222 | 222 |
| 115 | 391.3 | Data Handling Equipment | 36,004 | 6.67% | 2,401 | 0 | 2,401 |
| 116 | 391.3 | Other Office Equipment | 9,385 | 6.67% | 626 | 13 | 638 |
| 117 | 392.11 | Trans Equipment-Lt Duty Trucks | 22,859 | 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 | 16,428 | 0.00% | 0 | 0 | 0 |
| 120 | 392.3 | Trans Equipment Other | 0 | 0.00% | 0 | 0 | 0 |
| 121 | 393 | Stores Equipment | 11,065 | 2.86% | 316 | 0 | 316 |
| 122 | 394 | Tools, Shop & Garage Equipment | 45,889 | 5.00% | 2,294 | 11 | 2,305 |
| 123 | 394 | Tools, Shop & Garage Equip Other | 0 | 5.00% | 0 | 0 | 0 |
| 124 | 395 | Laboratory Equipment | 14,267 | 4.00% | 571 | 0 | 571 |
| 125 | 395 | Laboratory Equipment Other | 0 | 4.00% | 0 | 0 | 0 |
| 126 | 396 | Power Operated Equipment | 8,027 | 6.82% | 547 | 0 | 547 |
| 127 | 397 | Comm Equipment-Non-Tele | 20,164 | 5.00% | 1,008 | 26 | 1,034 |
| 128 | 397.2 | Comm Equipment-Tele | 3,693 | 6.67% | 246 | 31 | 277 |
| 129 | 398 | Miscellaneous | 8,052 | 5.00% | 403 | 7 | 410 |
| 130 | 399 | Other Tangible Property | 0 | 5.00% | 0 | 0 | 0 |
| 131 | | Total General Plant | $ 401,061 | | $ 19,778 | $ 16,532 | $ 36,310 |
| 132 | | **Total Depreciation Expense** | **$ 18,464,209** | | **$ 383,438** | **$ 16,535** | **$ 399,973** |

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## Cash Working Capital

Mexico

| 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 | $ | 159,208 | 38.03 | 13.00 | 25.03 | 0.0686 | $ | 10,922 |
| 3 | Payroll Withholdings: | | | | | | | | |
| 4 | FICA - Employee Portion | | 21,404 | 38.03 | 16.19 | 21.84 | 0.0598 | | 1,280 |
| 5 | Federal Income Taxes Withheld | | 52,213 | 38.03 | 16.19 | 21.84 | 0.0598 | | 3,122 |
| 6 | State Income Taxes Withheld | | 16,946 | 38.03 | 18.19 | 19.84 | 0.0544 | | 922 |
| 7 | 401(k) | | 30,351 | 38.03 | 38.82 | (0.79) | (0.0022) | | (67) |
| 8 | EIP | | 2,347 | 38.03 | 38.82 | (0.79) | (0.0022) | | (5) |
| 9 | Fuel & Power | | 175,813 | 38.03 | 37.20 | 0.83 | 0.0023 | | 404 |
| 10 | Chemicals | | 64,598 | 38.03 | 38.03 | 0.00 | 0.0000 | | 0 |
| 11 | Materials and Supplies | | 108,723 | 38.03 | 38.03 | 0.00 | 0.0000 | | 0 |
| 12 | Purchased Water | | 0 | 38.03 | 42.45 | (4.42) | (0.0121) | | 0 |
| 13 | Management Fees | | 337,638 | 38.03 | 21.41 | 16.62 | 0.0455 | | 15,363 |
| 14 | Group Insurance | | 85,679 | 38.03 | (7.50) | 45.53 | 0.1247 | | 10,684 |
| 15 | OPEB's | | 13,935 | 38.03 | 3.41 | 34.62 | 0.0948 | | 1,321 |
| 16 | Pensions | | 36,728 | 38.03 | 17.58 | 20.45 | 0.0560 | | 2,057 |
| 17 | EIP - Employer Match | | (497) | 38.03 | 38.82 | (0.79) | (0.0022) | | 1 |
| 18 | 401(k) - Employer Match | | 4,245 | 38.03 | 38.82 | (0.79) | (0.0022) | | (9) |
| 19 | Insurance Other Than Group | | 55,846 | 38.03 | 42.44 | (4.41) | (0.0121) | | (676) |
| 20 | Uncollectible Accounts | | 29,707 | 38.03 | 38.03 | 0.00 | 0.0000 | | 0 |
| 21 | Rents | | 5,699 | 38.03 | (9.96) | 47.99 | 0.1315 | | 749 |
| 22 | Cash Vouchers | | 251,997 | 38.03 | 21.41 | 16.62 | 0.0455 | | 11,466 |
| 23 | Total Operation & Maintenance Expense | $ | 1,452,582 | | | | | $ | 57,534 |
| 24 | Taxes Other Than Income | | | | | | | | |
| 25 | FICA - Employer Portion | | 21,404 | 38.03 | 16.19 | 21.84 | 0.0598 | $ | 1,280 |
| 26 | Federal Unemployment | | 319 | 38.03 | 76.38 | (38.35) | (0.1051) | | (33) |
| 27 | State Unemployment | | 812 | 38.03 | 76.38 | (38.35) | (0.1051) | | (85) |
| 28 | Property Taxes | | 129,019 | 38.03 | 182.50 | (144.47) | (0.3958) | | (51,066) |
| 29 | Franchise Tax | | 5,282 | 38.03 | (77.50) | 115.53 | 0.3165 | | 1,672 |
| 30 | PSC Assessment | | 21,447 | 38.03 | (31.63) | 69.66 | 0.1908 | | 4,092 |
| 31 | Total Taxes Other Than Income | $ | 178,282 | | | | | $ | (44,140) |
| 32 | Other Expenses | | | | | | | | |
| 33 | Gross Receipts Tax | | 162,047 | 21.90 | 47.37 | (25.47) | (0.0698) | | (11,311) |
| 34 | Sales Tax | | 12,455 | 0.00 | 8.12 | (8.12) | (0.0222) | | (276) |
| 35 | Missouri Primacy Fees | | 16,000 | 21.90 | 243.50 | (221.60) | (0.6071) | | (9,714) |
| 36 | Total Other Expenses | $ | 190,501 | | | | | $ | (21,301) |
| 37 | **Cash Working Capital Before Income Tax and Interest Offsets** | | | | | | | $ | (7,907) |
| 38 | Interest Expense | $ | 418,238 | 38.03 | 108.85 | (70.82) | (0.1940) | $ | (81,138) |
| 39 | Federal Income Tax | $ | 273,270 | 38.03 | 37.00 | 1.03 | 0.0028 | $ | 765 |
| 40 | State Income Tax | $ | 42,942 | 38.03 | 58.95 | (20.92) | (0.0573) | $ | (2,461) |

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## Income Statement

Mexico

| 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 | $ 1,188,315 | $ 37,151 | S-1 | $ 0 | $ 1,225,466 |
| 3 | Commercial Revenue | 346,722 | (1,033) | S-2 | 0 | 345,689 |
| 4 | Industrial Revenue | 377,233 | (2,512) | S-3 | 0 | 374,721 |
| 5 | Private Fire | 88,572 | 0 | S-4 | 0 | 88,572 |
| 6 | Public Fire | 0 | 0 | S-5 | 0 | 0 |
| 7 | Public Authorities | 195,325 | (650) | S-6 | 0 | 194,675 |
| 8 | Sales For Resale | 296,820 | 17,270 | S-7 | 0 | 314,090 |
| 9 | Other Revenue | 46,679 | 0 | S-8 | 2,164 | 48,843 |
| 10 | Total Revenues | $ 2,539,666 | $ 50,226 | | $ 2,164 | $ 2,592,056 |
| 11 | Operating Expenses: | | | | | |
| 12 | Operation & Maintenance: | | | | | |
| 13 | Source of Supply | 211,482 | (2,807) | S-9 | 7 | 208,682 |
| 14 | Pumping | 55,209 | (2,912) | S-10 | (1,730) | 50,568 |
| 15 | Water Treatment | 126,354 | 14,312 | S-11 | 13 | 140,679 |
| 16 | Transmission & Distribution | 201,964 | (5,735) | S-12 | 0 | 196,229 |
| 17 | Customer Accounts | 51,685 | 2,600 | S-13 | 50,053 | 104,338 |
| 18 | Administrative & General | 258,082 | 2,590 | S-14 | 491,413 | 752,085 |
| 19 | Total O & M Expense | $ 904,776 | $ 8,049 | | $ 539,757 | $ 1,452,582 |
| 20 | Other Operating Expenses: | | | | | |
| 21 | Depreciation - Plant | 300,693 | 64,857 | S-15 | 16,535 | 382,086 |
| 22 | Amortization | 0 | 0 | S-16 | 384 | 384 |
| 23 | Taxes Other Than Income | 150,903 | (399) | S-17 | 27,778 | 178,282 |
| 24 | Total Other Operating Expense | $ 451,596 | $ 64,458 | | $ 44,698 | $ 560,752 |
| 25 | Total Operating Expenses | 1,356,372 | 72,507 | | 584,455 | 2,013,334 |
| 26 | Net Income Before Income Taxes | $ 1,183,294 | $ (22,281) | | $ (582,291) | $ 578,722 |
| 27 | Income Taxes: | | | | | |
| 28 | Current Income Tax | $ 0 | $ 20,933 | S-18 | $ 28,742 | $ 49,675 |
| 29 | Deferred Income Tax: | | | | | |
| 30 | Deferred Income Tax Expense | 0 | (29,014) | S-19 | 41,127 | 12,113 |
| 31 | ITC Amortization | 0 | 0 | S-20 | 0 | 0 |
| 32 | Total Income Taxes | $ 0 | $ (8,080) | | $ 69,869 | $ 61,788 |
| 33 | **Net Operating Income** | **$ 1,183,294** | **$ (14,201)** | | **$ (652,160)** | **$ 516,934** |

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## Adjustments To Income Statement

Mexico

| Adjmt No | Description | | Adjustment Amount | Total Adjustment |
|---|---|---|---|---|
| Residential Revenue | S-1 | | | $ 37,151 |
| 1 | To Normalize and Annualize Revenues (Grissum) | $ | 37,146 | |
| 2 | To Remove Unbilled Revenues (Grissum) | | 5 | |
| 3 | To Remove ISRS and Property Tax Surcharges (Grissum) | | 0 | |
| Commercial Revenue | S-2 | | | $ (1,033) |
| 1 | To Normalize and Annualize Revenues (Grissum) | $ | (5,092) | |
| 2 | To Remove Unbilled Revenues (Grissum) | | 4,059 | |
| 3 | To Remove ISRS and Property Tax Surcharges (Grissum) | | 0 | |
| Industrial Revenue | S-3 | | | $ (2,512) |
| 1 | To Normalize and Annualize Revenues (Grissum) | $ | (23,854) | |
| 2 | To Remove Unbilled Revenues (Grissum) | | 21,342 | |
| 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 | | | $ (650) |
| 1 | To Remove Unbilled Revenues (Grissum) | | (650) | |
| 2 | To Remove ISRS and Property Tax Surcharges (Grissum) | | 0 | |
| Sales For Resale | S-7 | | | $ 17,270 |
| 1 | To Normalize and Annualize Revenues (Grissum) | $ | 0 | |
| 2 | To Remove Unbilled Revenues (Grissum) | | 17,270 | |
| 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 | | | $ (2,807) |
| 1 | To Annualize Payroll (Hanneken) | $ | (3,330) | |
| 2 | To Normalize Overtime Pay (Hanneken) | | 524 | |

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## Adjustments To Income Statement

| Adjmt No. | Description | | Mexico 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 | | | $ | (2,912) |
| 1 | To Annualize Payroll (Hanneken) | $ | (71) | | |
| 2 | To Normalize Overtime Pay (Hanneken) | | 11 | | |
| 3 | To Remove Lobbyist Pay (Hanneken) | | 0 | | |
| 4 | To Annualize Lease Expense (excluding Transportation) (Hagemeyer) | | 0 | | |
| 5 | To Annualize Fuel & Power Expense (Grissum) | | (2,852) | | |
| Water Treatment | S-11 | | | $ | 14,312 |
| 1 | To Annualize Payroll (Hanneken) | $ | (620) | | |
| 2 | To Normalize Overtime Pay (Hanneken) | | 97 | | |
| 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) | | 14,834 | | |
| Transmission & Distribution | S-12 | | | $ | (5,735) |
| 1 | To Annualize Payroll (Hanneken) | $ | (6,060) | | |
| 2 | To Normalize Overtime Pay (Hanneken) | | 953 | | |
| 3 | To Annualize Lease Expense (excluding Transportation) (Hagemeyer) | | (627) | | |
| 4 | To Annualize Main Breaks Expense (Hagemeyer) | | 0 | | |
| Customer Accounts | S-13 | | | $ | 2,600 |
| 1 | To Annualize Payroll (Hanneken) | $ | (2,615) | | |
| 2 | To Normalize Overtime Pay (Hanneken) | | 411 | | |
| 3 | To Annualize Postage Expense (Grissum) | | 1,104 | | |
| 4 | To Annualize Uncollectibles Expense (Grissum) | | 3,700 | | |
| Administrative & General | S-14 | | | $ | 2,590 |
| 1 | To Annualize Payroll (Hanneken) | $ | (3,894) | | |
| 2 | To Normalize Overtime Pay (Hanneken) | | 612 | | |

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## Adjustments To Income Statement

Mexico

| Adjmt No. | Description | Adjustment Amount | Total Adjustment |
|---|---|---|---|
| 3 | To Remove Lobbyist Pay (Hanneken) | 0 | |
| 4 | To Annualize Lease Expense (excluding Transportation) (Hagemeyer) | 786 | |
| 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) | 3,471 | |
| 8 | To Annualize Other Post Employment Benefits (Hagemeyer) | 3,669 | |
| 9 | To Annualize Tank Painting Expense (Hagemeyer) | (108,090) | |
| 10 | To Annualize Pension Expense (Hagemeyer) | 8,295 | |
| 11 | To Annualize Transportation Leases (Hagemeyer) | 9,663 | |
| 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) | (293) | |
| 16 | To Remove Miscellaneous Expense (Began) | 0 | |
| 17 | To Remove Dues and Donations (Began) | (1,478) | |
| 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) | 93,766 | |
| 23 | To Annualize Incentive Compensation Expense (Hanneken) | (2,252) | |
| 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 | (1,665) | |
| Depreciation - Plant | S-15 | | $ 64,857 |
| 1 | To annualize depreciation expense at Staff's proposed rates (Began) | $ 82,745 | |

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## Adjustments To Income Statement

Mexico

| Adjmt No | Description | | Adjustment Amount | | Total Adjustment |
|---|---|---|---|---|---|
| 2 | To adjust depreciation expense related to contributions in aid of construction (Began) | | (17,770) | | |
| 3 | To adjust depreciation related to transportation and power operated equipment (Began) | | (118) | | |
| Amortization | S-16 | | | $ | 0 |
| 1 | | $ | 0 | | |
| Taxes Other Than Income | S-17 | | | $ | (399) |
| 1 | To Annualize Payroll Taxes (Hanneken) | $ | (738) | | |
| 2 | To Adjust Payroll Tax Related to Incentive Compensation (Hanneken) | | (172) | | |
| 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) | | 511 | | |
| Current Income Tax | S-18 | | | $ | 20,933 |
| 1 | To adjust current income tax expense. (Cassidy ) | $ | 20,933 | | |
| Deferred Income Tax Expense | S-19 | | | $ | (29,014) |
| 1 | To adjust deferred income tax expense. (Cassidy) | $ | (29,014) | | |
| ITC Amortization | S-20 | | | $ | 0 |
| 1 | | $ | 0 | | |
| 2 | | | 0 | | |

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## Income Tax Calculation

Mexico

| 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) | | | $ | 516,934 | $ | 944,710 | $ | 975,443 | $ | 1,006,176 |
| 2 | Add: | | | | | | | | | | |
| 3 | Current Income Tax | | | | 49,675 | | 316,213 | | 335,362 | | 354,511 |
| 4 | Deferred Income Taxes | | | | | | | | | | |
| 5 | Deferred Income Tax Expense | | | | 12,113 | | 12,113 | | 12,113 | | 12,113 |
| 6 | ITC Amortization | | | | 0 | | 0 | | 0 | | 0 |
| 7 | Net Income Before Income Tax | | | $ | 578,722 | $ | 1,273,036 | $ | 1,322,918 | $ | 1,372,800 |
| 8 | Adddditions to Net Income Before Income Tax: | | | | | | | | | | |
| 9 | Book Depreciation | | | $ | 382,086 | $ | 382,086 | $ | 382,086 | $ | 382,086 |
| 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 | | | | 471 | | 471 | | 471 | | 471 |
| 13 | Other (Describe) | | | | 0 | | 0 | | 0 | | 0 |
| 14 | Other (Describe) | | | | 0 | | 0 | | 0 | | 0 |
| 15 | Total Additions | | | $ | 382,557 | $ | 382,557 | $ | 382,557 | $ | 382,557 |
| 16 | Subtractions to Net Income Before Income Tax: | | | | | | | | | | |
| 17 | Interest Expense | @ | 3.13% | $ | 418,238 | $ | 418,238 | $ | 418,238 | $ | 418,238 |
| 18 | Tax Straight Line Depreciation | | | | 382,086 | | 382,086 | | 382,086 | | 382,086 |
| 19 | Tax Depreciation in Excess of Straight Line | | | | 31,554 | | 31,554 | | 31,554 | | 31,554 |
| 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 | | | $ | 831,877 | $ | 831,877 | $ | 831,877 | $ | 831,877 |
| 24 | Net Taxable Income | | | $ | 129,401 | $ | 823,715 | $ | 873,598 | $ | 923,480 |
| 25 | Provision for Federal Income Tax | | | | | | | | | | |
| 26 | Net Taxable Income | | | $ | 129,401 | $ | 823,715 | $ | 873,598 | $ | 923,480 |
| 27 | Deduct Missouri Income Tax | @ | 100.00% | | 6,746 | | 42,942 | | 45,543 | | 48,144 |
| 28 | Federal Taxable Income | | | $ | 122,655 | $ | 780,773 | $ | 828,055 | $ | 875,336 |
| 29 | Federal Income Tax | @ | 35.00% | $ | 42,929 | $ | 273,270 | $ | 289,819 | $ | 306,368 |
| 30 | Provision for Missouri Income Tax | | | | | | | | | | |
| 31 | Net Taxable Income | | | $ | 129,401 | $ | 823,715 | $ | 873,598 | $ | 923,480 |
| 32 | Deduct Federal Income Tax | @ | 50.00% | | 21,465 | | 136,635 | | 144,910 | | 153,184 |
| 33 | Missouri Taxable Income | | | $ | 107,936 | $ | 687,080 | $ | 728,688 | $ | 770,296 |
| 34 | Missouri Income Tax | @ | 6.25% | $ | 6,746 | $ | 42,942 | $ | 45,543 | $ | 48,144 |
| 35 | Summary of Provision For Income Tax | | | | | | | | | | |
| 36 | Federal Income Tax | | | $ | 42,929 | $ | 273,270 | $ | 289,819 | $ | 306,368 |
| 37 | State Income Tax | | | | 6,746 | | 42,942 | | 45,543 | | 48,144 |
| 38 | **Total Current Income Tax** | | | **$** | **49,675** | **$** | **316,213** | **$** | **335,362** | **$** | **354,511** |

# PARKVILLE WATER

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

## Revenue Requirement

| | | | Parkville 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) | $ 15,795,525 | $ 15,795,525 | $ 15,795,525 |
| 2 | Rate of Return | | 7.07% | 7.30% | 7.53% |
| 3 | Net Operating Income Requirement | | $ 1,116,744 | $ 1,153,073 | $ 1,189,403 |
| 4 | Net Operating Income Available | (From Accounting Schedule 9) | 824,939 | 824,939 | 824,939 |
| 5 | Additional Net Operating Income Requirement | | $ 291,805 | $ 328,135 | $ 364,464 |
| 6 | Income Tax Requirement: | (From Accounting Schedule 11) | | | |
| 7 | Required Current Income Tax | | $ 359,033 | $ 381,670 | $ 404,306 |
| 8 | Test Year Current Income Tax | | 177,216 | 177,216 | 177,216 |
| 9 | Additional Current Income Tax Requirement | | $ 181,817 | $ 204,454 | $ 227,090 |
| 10 | Additional Gross Revenue Requirement Before Allowances | | $ 473,622 | $ 532,588 | $ 591,554 |
| 11 | Allowance for True-up | | $ | $ 0 | $ 0 |
| 12 | **Additional Gross Revenue Requirement** | | **$ 473,622** | **$ 532,588** | **$ 591,554** |
| 13 | Adjusted Revenue at Current Rates | (From Accounting Schedule 9) | $ 3,206,421 | $ 3,206,421 | $ 3,206,421 |
| 14 | Total Gross Revenue Requirement | | $ 3,680,044 | $ 3,739,010 | $ 3,797,976 |

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

## Rate Base

| | | | Parkville Water | |
|---|---|---|---|---|
| Line | Description (A) | Direct Assigned (B) | Corporate Distribution (C) | Total (D) |
| 1 | Plant in Service (From Accounting Schedule 3) | $ 27,551,754 | $ 109,790 | $ 27,661,544 |
| 2 | Less: | | | 0 |
| 3 | Accumulated Depreciation Reserve (From Accounting Schedule 5) | 4,288,114 | 35,901 | 4,324,015 |
| 4 | Accumulated Amortization Reserve | | 0 | 0 |
| 5 | Net Plant in Service | $ 23,263,640 | $ 73,890 | $ 23,337,530 |
| 6 | Add: | | | |
| 7 | Cash Working Capital (From Accounting Schedule 8) | $ (102,082) | $ | $ (102,082) |
| 8 | Materials and Supplies | 7,903 | 249 | 8,152 |
| 9 | Prepayments | | 7,482 | 7,482 |
| 10 | Deferred OPEB Asset | | 45,045 | 45,045 |
| 11 | Other | | 0 | 0 |
| 12 | Other | | 0 | 0 |
| 13 | Other | | 0 | 0 |
| 14 | Total Additions to Net Plant in Service | $ (94,179) | $ 52,776 | $ (41,403) |
| 15 | Deduct: | | | |
| 16 | Interest Offset (From Accounting Schedule 8) | $ 93,442 | $ | $ 93,442 |
| 17 | Federal Income Tax Offset (From Accounting Schedule 8) | (2,451) | | (2,451) |
| 18 | State Income Tax Offset (From Accounting Schedule 8) | 2,550 | | 2,550 |
| 19 | Contributions In Aid of Construction: | 2,937,259 | 0 | 2,937,259 |
| 20 | Customer Advances | 2,469,297 | 7,203 | 2,476,500 |
| 21 | Customer Deposits | | 0 | 0 |
| 22 | Pre-71 ITC | | 0 | 0 |
| 23 | Deferred Income Taxes | | 1,884,441 | 1,884,441 |
| 24 | Accrued Pension Liability | | 108,860 | 108,860 |
| 25 | Other | | 0 | 0 |
| 26 | Other | | 0 | 0 |
| 27 | Other | | 0 | 0 |
| 28 | Total Deductions to Net Plant in Service | $ 5,500,097 | $ 2,000,505 | $ 7,500,602 |
| 29 | **Total Rate Base** | **$ 17,669,364** | **$ (1,873,839)** | **$ 15,795,525** |

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

## Plant In Service

Parkville 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 | $ 77,470 | $ 0 | P-1 | $ 1,980 | $ 79,450 |
| 3 | 302 | Franchise & Consents | 13 | 0 | P-2 | 0 | 13 |
| 4 | 303 | Miscellaneous Intangible | (1,804) | 0 | P-3 | 3,099 | 1,295 |
| 5 | | Total Intangible | $ 75,679 | $ 0 | | $ 5,079 | $ 80,758 |
| 6 | | Source of Supply | | | | | |
| 7 | 310 | Land & Land Rights | $ 1,735 | $ 0 | P-4 | $ 0 | $ 1,735 |
| 8 | 311 | Structures & Improvements | 18,918 | 0 | P-5 | 0 | 18,918 |
| 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 | 292,044 | 0 | P-8 | 0 | 292,044 |
| 12 | 315 | Infiltration Galleries & Tunnels | | 0 | P-9 | 0 | 0 |
| 13 | 316 | Supply Mains | 166,827 | 0 | P-9 | 0 | 166,827 |
| 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 | $ 479,524 | $ 0 | | $ 0 | $ 479,524 |
| 20 | | Pumping | | | | | |
| 21 | 320 | Land & Land Rights | $ | $ 0 | P-15 | $ 0 | $ 0 |
| 22 | 321 | S & I-Plant | 18,392 | 0 | P-16 | 0 | 18,392 |
| 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 | 765,768 | 0 | P-22 | 0 | 765,768 |
| 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 | 12,817 | 0 | P-26 | 0 | 12,817 |
| 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 | 81,548 | 0 | P-29 | 0 | 81,548 |
| 36 | 328 | Other Pumping Equipment | 69,057 | 0 | P-30 | 0 | 69,057 |
| 37 | | Total Pumping | $ 947,582 | $ 0 | | $ 0 | $ 947,582 |
| 38 | | Water Treatment Plant | | | | | |
| 39 | 330 | Land & Land Rights | $ 432 | $ 0 | P-31 | $ 0 | $ 432 |
| 40 | 331 | Structures & Improvements | 476,197 | 0 | P-32 | 0 | 476,197 |
| 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 | 2,462,349 | 0 | P-38 | 0 | 2,462,349 |
| 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

Parkville 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 | 69,579 | 0 | P-45 | 0 | 69,579 |
| 54 | | Total Water Treatment Plant | $ 3,008,557 | $ 0 | | $ 0 | $ 3,008,557 |
| 55 | | Transmission & Distribution | | | | | |
| 56 | 340 | Land & Land Rights | $ 35,898 | $ 0 | P-46 | $ 0 | $ 35,898 |
| 57 | 341 | Structures & Improvements | 294,984 | 0 | P-47 | 0 | 294,984 |
| 58 | 341.63 | S & I-Spec Cross | | 0 | P-48 | 0 | 0 |
| 59 | 342 | Distr. Res. & Standpipes | 2,185,143 | 0 | P-49 | 0 | 2,185,143 |
| 60 | 342 | Rsvr & Standpipe-Elev | 87,709 | 0 | P-50 | 0 | 87,709 |
| 61 | 342 | Rsvr & Standpipe-Ground | 53,347 | 0 | P-51 | 0 | 53,347 |
| 62 | 343 | T & D Mains (Not Classified) | 4,245,126 | 0 | P-52 | 0 | 4,245,126 |
| 63 | 343.1 | T & D Mains - 4" & Less | 298,536 | 0 | P-53 | 0 | 298,536 |
| 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" | 3,162,755 | 0 | P-56 | (2) | 3,162,753 |
| 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" | 5,533,474 | 0 | P-63 | 206 | 5,533,680 |
| 74 | 343.3 | T & D Mains - 18" & Greater | (999) | 0 | P-64 | 0 | (999) |
| 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 | 90,624 | 0 | P-70 | 0 | 90,624 |
| 82 | 345 | Services | 1,824,028 | 0 | P-71 | 0 | 1,824,028 |
| 83 | 346.1 | Meters-Bronze Case | 472,958 | 0 | P-72 | 0 | 472,958 |
| 84 | 346.2 | Meters-Plastic Case | | 0 | P-73 | 0 | 0 |
| 85 | 346.3 | Meters-Other | 57,959 | 0 | P-74 | 0 | 57,959 |
| 86 | 346.3 | Meters-Remote (ARB's) | | 0 | P-75 | 0 | 0 |
| 87 | 347.1 | Meter Install | 1,249,359 | 0 | P-76 | 0 | 1,249,359 |
| 88 | 347.2 | Meter Install-Other | | 0 | P-77 | 0 | 0 |
| 89 | 348 | Hydrants | 1,102,989 | 0 | P-78 | 0 | 1,102,989 |
| 90 | 349 | Other T&D Plant | 793,407 | 0 | P-79 | 0 | 793,407 |
| 91 | | Total Transmission & Distribution | $ 21,487,297 | $ 0 | | $ 204 | $ 21,487,501 |

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

## Plant In Service

Parkville 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 | $ 142 | $ 0 | P-90 | $ 0 | $ 142 |
| 106 | 390 | S&I-Store, Shop & Garage | 21,415 | 0 | P-91 | 0 | 21,415 |
| 107 | 390.1 | S & I-Offices | 66,601 | 0 | P-92 | 0 | 66,601 |
| 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 | 527,144 | 0 | P-95 | 0 | 527,144 |
| 111 | 391 | Office Furniture and Equipment | 59,131 | 0 | P-96 | 8,230 | 67,361 |
| 112 | 391.2 | Computers & Peripheral Equipment | 7,532 | 0 | P-97 | 25,297 | 32,829 |
| 113 | 391.25 | Computer Software | 32,299 | 0 | P-98 | 66,353 | 98,652 |
| 114 | 391.26 | Computer Software Personal | | 0 | P-99 | 1,287 | 1,287 |
| 115 | 391.3 | Data Handling Equipment | 215,888 | 0 | P-100 | 0 | 215,888 |
| 116 | 391.3 | Other Office Equipment | 25,812 | 0 | P-101 | 155 | 25,967 |
| 117 | 392.11 | Trans Equipment-Lt Duty Trucks | 38,718 | 0 | P-102 | 442 | 39,160 |
| 118 | 392.12 | Trans Equipment-Hvy Duty Trucks | | 0 | P-103 | 0 | 0 |
| 119 | 392.2 | Trans Equipment-Autos | 15,529 | 0 | P-104 | 1,635 | 17,164 |
| 120 | 392.3 | Trans Equipment Other | | 0 | P-105 | 0 | 0 |
| 121 | 393 | Stores Equipment | 4,424 | 0 | P-106 | 0 | 4,424 |
| 122 | 394 | Tools, Shop & Garage Equipment | 47,471 | 0 | P-107 | 181 | 47,652 |
| 123 | 394 | Tools, Shop & Garage Equip Other | | 0 | P-108 | 0 | 0 |
| 124 | 395 | Laboratory Equipment | 84,812 | 0 | P-109 | 0 | 84,812 |
| 125 | 395 | Laboratory Equipment Other | | 0 | P-110 | 0 | 0 |
| 126 | 396 | Power Operated Equipment | 438 | 0 | P-111 | 0 | 438 |
| 127 | 397 | Comm Equipment-Non-Tele | 47,136 | 0 | P-112 | 427 | 47,563 |
| 128 | 397.2 | Comm Equipment-Tele | | 0 | P-113 | 382 | 382 |
| 129 | 398 | Miscellaneous | 358,623 | 0 | P-114 | 118 | 358,741 |
| 130 | 399 | Other Tangible Property | | 0 | P-115 | 0 | 0 |
| 131 | | Total General Plant | $ 1,553,115 | $ 0 | | $ 104,507 | $ 1,657,622 |
| 132 | | **Total Plant In Service** | **$ 27,551,754** | **$ 0** | | **$ 109,790** | **$ 27,661,544** |

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

## Depreciation Reserve

Parkville 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 | 3,719 | 3,719 |
| 5 | | Total Intangible | $ 0 | $ 0 | | $ 3,719 | $ 3,719 |
| 6 | | Source of Supply | | | | | |
| 7 | 310 | Land & Land Rights | $ | $ 0 | R-4 | $ 0 | $ 0 |
| 8 | 311 | Structures & Improvements | 7,806 | 0 | R-5 | 0 | 7,806 |
| 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 | 81,607 | 0 | R-8 | 0 | 81,607 |
| 12 | 315 | Infiltration Galleries & Tunnels | | 0 | R-9 | 0 | 0 |
| 13 | 316 | Supply Mains | 42,268 | 0 | R-9 | 0 | 42,268 |
| 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 | $ 131,681 | $ 0 | | $ 0 | $ 131,681 |
| 20 | | Pumping | | | | | |
| 21 | 320 | Land & Land Rights | $ | $ 0 | R-15 | $ 0 | $ 0 |
| 22 | 321 | S & I-Plant | 7,014 | 0 | R-16 | 0 | 7,014 |
| 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 | 215,804 | 0 | R-22 | 0 | 215,804 |
| 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 | 292 | 0 | R-26 | 0 | 292 |
| 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 | 538 | 0 | R-30 | 0 | 538 |
| 37 | | Total Pumping | $ 223,648 | $ 0 | | $ 0 | $ 223,648 |
| 38 | | Water Treatment Plant | | | | | |
| 39 | 330 | Land & Land Rights | $ | $ 0 | R-31 | $ 0 | $ 0 |
| 40 | 331 | Structures & Improvements | 145,341 | 0 | R-32 | 0 | 145,341 |
| 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 | 572,443 | 0 | R-38 | 0 | 572,443 |
| 47 | 332 | WT Equip-North Plant | | 0 | R-39 | 0 | 0 |

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

## Depreciation Reserve

Parkville 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 | $ 717,784 | $ 0 | | $ 0 | $ 717,784 |
| 55 | | Transmission & Distribution | | | | | |
| 56 | 340 | Land & Land Rights | $ | $ 0 | R-46 | $ 0 | $ 0 |
| 57 | 341 | Structures & Improvements | 15,537 | 0 | R-47 | 0 | 15,537 |
| 58 | 341.63 | S & I-Spec Cross | | 0 | R-48 | 0 | 0 |
| 59 | 342 | Distr. Res. & Standpipes | 128,848 | 0 | R-49 | 0 | 128,848 |
| 60 | 342 | Rsvr & Standpipe-Elev | 36,402 | 0 | R-50 | 0 | 36,402 |
| 61 | 342 | Rsvr & Standpipe-Ground | 1,859 | 0 | R-51 | 0 | 1,859 |
| 62 | 343 | T & D Mains (Not Classified) | 1,481,767 | 0 | R-52 | 0 | 1,481,767 |
| 63 | 343.1 | T & D Mains - 4" & Less | 13,498 | 0 | R-53 | 0 | 13,498 |
| 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" | 82,074 | 0 | R-56 | 0 | 82,074 |
| 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" | 156,868 | 0 | R-63 | 0 | 156,868 |
| 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 | 14,383 | 0 | R-70 | 0 | 14,383 |
| 82 | 345 | Services | 440,740 | 0 | R-71 | 0 | 440,740 |
| 83 | 346.1 | Meters-Bronze Case | 29,440 | 0 | R-72 | 0 | 29,440 |
| 84 | 346.2 | Meters-Plastic Case | | 0 | R-73 | 0 | 0 |
| 85 | 346.3 | Meters-Other | 53,474 | 0 | R-74 | 0 | 53,474 |
| 86 | 346.3 | Meters-Remote (ARB's) | | 0 | R-75 | 0 | 0 |
| 87 | 347.1 | Meter Install | 143,001 | 0 | R-76 | 0 | 143,001 |
| 88 | 347.2 | Meter Install-Other | | 0 | R-77 | 0 | 0 |
| 89 | 348 | Hydrants | 287,053 | 0 | R-78 | 0 | 287,053 |
| 90 | 349 | Other T&D Plant | 1,693 | 0 | R-79 | 0 | 1,693 |
| 91 | | Total Transmission & Distribution | $ 2,886,637 | $ 0 | | $ 0 | $ 2,886,637 |

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## Depreciation Reserve

Parkville 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 | 2,156 | 0 | R-91 | 0 | 2,156 |
| 107 | 390.1 | S & I-Offices | 37,480 | 0 | R-92 | (1,753) | 35,727 |
| 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 | 7,403 | 0 | R-95 | 0 | 7,403 |
| 111 | 391 | Office Furniture and Equipment | 60,265 | 0 | R-96 | (240) | 60,025 |
| 112 | 391.2 | Computers & Peripheral Equipment | (2,020) | 0 | R-97 | 1,308 | (712) |
| 113 | 391.25 | Computer Software | 9,323 | 0 | R-98 | 30,117 | 39,440 |
| 114 | 391.26 | Computer Software Personal | | 0 | R-99 | 275 | 275 |
| 115 | 391.3 | Data Handling Equipment | 37,877 | 0 | R-100 | 0 | 37,877 |
| 116 | 391.3 | Other Office Equipment | 1,320 | 0 | R-101 | 97 | 1,417 |
| 117 | 392.11 | Trans Equipment-Lt Duty Trucks | 10,053 | 0 | R-102 | 678 | 10,731 |
| 118 | 392.12 | Trans Equipment-Hvy Duty Trucks | | 0 | R-103 | 0 | 0 |
| 119 | 392.2 | Trans Equipment-Autos | 13,452 | 0 | R-104 | 1,331 | 14,783 |
| 120 | 392.3 | Trans Equipment Other | 17,258 | 0 | R-105 | 0 | 17,258 |
| 121 | 393 | Stores Equipment | 2,813 | 0 | R-106 | 0 | 2,813 |
| 122 | 394 | Tools, Shop & Garage Equipment | 21,863 | 0 | R-107 | 57 | 21,920 |
| 123 | 394 | Tools, Shop & Garage Equip Other | | 0 | R-108 | 0 | 0 |
| 124 | 395 | Laboratory Equipment | 30,472 | 0 | R-109 | 0 | 30,472 |
| 125 | 395 | Laboratory Equipment Other | | 0 | R-110 | 0 | 0 |
| 126 | 396 | Power Operated Equipment | 544 | 0 | R-111 | 0 | 544 |
| 127 | 397 | Comm Equipment-Non-Tele | 36,351 | 0 | R-112 | 124 | 36,475 |
| 128 | 397.2 | Comm Equipment-Tele | | 0 | R-113 | 154 | 154 |
| 129 | 398 | Miscellaneous | 41,452 | 0 | R-114 | 34 | 41,486 |
| 130 | 399 | Other Tangible Property | | 0 | R-115 | 0 | 0 |
| 131 | | Total General Plant | $ 328,062 | $ 0 | | $ 32,182 | $ 360,244 |
| 132 | | Not Classified | 302 | 0 | R-116 | 0 | 302 |
| 133 | | **Total Depreciation Reserve** | **$ 4,288,114** | **$ 0** | | **$ 35,901** | **$ 4,324,015** |

Missouri-American Water Company
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## Depreciation Expense

Parkville 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 | $ 77,470 | 0.00% | $ 0 | $ 0 | $ 0 |
| 3 | 302 | Franchise & Consents | 13 | 0.00% | 0 | 0 | 0 |
| 4 | 303 | Miscellaneous Intangible | (1,804) | 0.00% | 0 | 0 | 0 |
| 5 | | Total Intangible | $ 75,679 | | $ 0 | $ 0 | $ 0 |
| 6 | | Source of Supply | | | | | |
| 7 | 310 | Land & Land Rights | $ 1,735 | 0.00% | $ 0 | $ 0 | $ 0 |
| 8 | 311 | Structures & Improvements | 18,918 | 2.45% | 463 | 0 | 463 |
| 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 | 292,044 | 1.67% | 4,877 | 0 | 4,877 |
| 12 | 315 | Infiltration Galleries & Tunnels | 0 | 1.67% | 0 | 0 | 0 |
| 13 | 316 | Supply Mains | 166,827 | 1.60% | 2,669 | 0 | 2,669 |
| 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 | $ 479,524 | | $ 8,010 | $ 0 | $ 8,010 |
| 20 | | Pumping | | | | | |
| 21 | 320 | Land & Land Rights | $ 0 | 0.00% | $ 0 | $ 0 | $ 0 |
| 22 | 321 | S & I-Plant | 18,392 | 1.73% | 318 | 0 | 318 |
| 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 | 765,768 | 2.44% | 18,685 | 0 | 18,685 |
| 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 | 12,817 | 2.44% | 313 | 0 | 313 |
| 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 | 81,548 | 2.44% | 1,990 | 0 | 1,990 |
| 36 | 328 | Other Pumping Equipment | 69,057 | 2.44% | 1,685 | 0 | 1,685 |
| 37 | | Total Pumping | $ 947,582 | | $ 22,990 | $ 0 | $ 22,990 |
| 38 | | Water Treatment Plant | | | | | |
| 39 | 330 | Land & Land Rights | $ 432 | 0.00% | $ 0 | $ 0 | $ 0 |
| 40 | 331 | Structures & Improvements | 476,197 | 1.63% | 7,762 | 0 | 7,762 |
| 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 | 2,462,349 | 2.78% | 68,453 | 0 | 68,453 |
| 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 | 69,579 | 2.78% | 1,934 | 0 | 1,934 |
| 54 | | Total Water Treatment Plant | $ 3,008,557 | | $ 78,150 | $ 0 | $ 78,150 |

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## Depreciation Expense

Parkville 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 | $ 35,898 | 0.00% | $ 0 | $ 0 | $ 0 |
| 57 | 341 | Structures & Improvements | 294,984 | 2.67% | 7,876 | 0 | 7,876 |
| 58 | 341.63 | S & I-Spec Cross | 0 | 0.00% | 0 | 0 | 0 |
| 59 | 342 | Distr. Res. & Standpipes | 2,185,143 | 2.25% | 49,166 | 0 | 49,166 |
| 60 | 342 | Rsvr & Standpipe-Elev | 87,709 | 2.25% | 1,973 | 0 | 1,973 |
| 61 | 342 | Rsvr & Standpipe-Ground | 53,347 | 2.25% | 1,200 | 0 | 1,200 |
| 62 | 343 | T & D Mains (Not Classified) | 4,245,126 | 1.50% | 63,677 | 0 | 63,677 |
| 63 | 343.1 | T & D Mains - 4" & Less | 298,536 | 1.50% | 4,478 | 0 | 4,478 |
| 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" | 3,162,755 | 1.50% | 47,441 | (0) | 47,441 |
| 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" | 5,533,474 | 1.50% | 83,002 | 3 | 83,005 |
| 74 | 343.3 | T & D Mains - 18" & Greater | (999) | 1.50% | (15) | 0 | (15) |
| 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 | 90,624 | 1.50% | 1,359 | 0 | 1,359 |
| 82 | 345 | Services | 1,824,028 | 3.08% | 56,180 | 0 | 56,180 |
| 83 | 346.1 | Meters-Bronze Case | 472,958 | 2.43% | 11,493 | 0 | 11,493 |
| 84 | 346.2 | Meters-Plastic Case | 0 | 2.43% | 0 | 0 | 0 |
| 85 | 346.3 | Meters-Other | 57,959 | 2.43% | 1,408 | 0 | 1,408 |
| 86 | 346.3 | Meters-Remote (ARB's) | 0 | 2.43% | 0 | 0 | 0 |
| 87 | 347.1 | Meter Install | 1,249,359 | 2.43% | 30,359 | 0 | 30,359 |
| 88 | 347.2 | Meter Install-Other | 0 | 2.43% | 0 | 0 | 0 |
| 89 | 348 | Hydrants | 1,102,989 | 1.92% | 21,177 | 0 | 21,177 |
| 90 | 349 | Other T&D Plant | 793,407 | 2.00% | 15,868 | 0 | 15,868 |
| 91 | | Total Transmission & Distribution | $ 21,487,297 | | $ 396,645 | $ 3 | $ 396,648 |
| 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 | $ 142 | 0.00% | $ 0 | $ 0 | $ 0 |
| 106 | 390 | S&I-Store, Shop & Garage | 21,415 | 2.40% | 514 | 0 | 514 |
| 107 | 390.1 | S & I-Offices | 66,601 | 2.40% | 1,598 | 0 | 1,598 |
| 108 | 390.1 | S & I-Leasehold | 0 | 5.00% | 0 | 0 | 0 |

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## Depreciation Expense

Parkville 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 | 527,144 | 2.40% | 12,651 | 0 | 12,651 |
| 111 | 391 | Office Furniture and Equipment | 59,131 | 4.00% | 2,365 | 329 | 2,694 |
| 112 | 391.2 | Computers & Peripheral Equipment | 7,532 | 14.29% | 1,076 | 3,615 | 4,691 |
| 113 | 391.25 | Computer Software | 32,299 | 14.29% | 4,616 | 9,482 | 14,097 |
| 114 | 391.26 | Computer Software Personal | 0 | 14.29% | 0 | 184 | 184 |
| 115 | 391.3 | Data Handling Equipment | 215,888 | 6.67% | 14,400 | 0 | 14,400 |
| 116 | 391.3 | Other Office Equipment | 25,812 | 6.67% | 1,722 | 10 | 1,732 |
| 117 | 392.11 | Trans Equipment-Lt Duty Trucks | 38,718 | 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 | 15,529 | 0.00% | 0 | 0 | 0 |
| 120 | 392.3 | Trans Equipment Other | 0 | 0.00% | 0 | 0 | 0 |
| 121 | 393 | Stores Equipment | 4,424 | 2.86% | 127 | 0 | 127 |
| 122 | 394 | Tools, Shop & Garage Equipment | 47,471 | 5.00% | 2,374 | 9 | 2,383 |
| 123 | 394 | Tools, Shop & Garage Equip Other | 0 | 5.00% | 0 | 0 | 0 |
| 124 | 395 | Laboratory Equipment | 84,812 | 4.00% | 3,392 | 0 | 3,392 |
| 125 | 395 | Laboratory Equipment Other | 0 | 4.00% | 0 | 0 | 0 |
| 126 | 396 | Power Operated Equipment | 438 | 6.82% | 30 | 0 | 30 |
| 127 | 397 | Comm Equipment-Non-Tele | 47,136 | 5.00% | 2,357 | 21 | 2,378 |
| 128 | 397.2 | Comm Equipment-Tele | 0 | 6.67% | 0 | 26 | 26 |
| 129 | 398 | Miscellaneous | 358,623 | 5.00% | 17,931 | 6 | 17,937 |
| 130 | 399 | Other Tangible Property | 0 | 5.00% | 0 | 0 | 0 |
| 131 | | Total General Plant | $ 1,553,115 | | $ 65,153 | $ 13,682 | $ 78,835 |
| 132 | | **Total Depreciation Expense** | **$ 27,551,754** | | **$ 570,947** | **$ 13,685** | **$ 584,632** |

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## Cash Working Capital

Parkville 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 | $ 131,854 | 39.87 | 13.00 | 26.87 | 0.0736 | $ 9,704 |
| 3 | Payroll Withholdings: | | | | | | |
| 4 | FICA - Employee Portion | 17,566 | 39.87 | 16.19 | 23.68 | 0.0649 | 1,140 |
| 5 | Federal Income Taxes Withheld | 43,242 | 39.87 | 16.19 | 23.68 | 0.0649 | 2,806 |
| 6 | State Income Taxes Withheld | 14,034 | 39.87 | 18.19 | 21.68 | 0.0594 | 834 |
| 7 | 401(k) | 25,137 | 39.87 | 38.82 | 1.05 | 0.0029 | 73 |
| 8 | EIP | 1,944 | 39.87 | 38.82 | 1.05 | 0.0029 | 6 |
| 9 | Fuel & Power | 176,978 | 39.87 | 37.20 | 2.67 | 0.0073 | 1,292 |
| 10 | Chemicals | 95,733 | 39.87 | 39.87 | 0.00 | 0.0000 | 0 |
| 11 | Materials and Supplies | 59,159 | 39.87 | 39.87 | 0.00 | 0.0000 | 0 |
| 12 | Purchased Water | 58,223 | 39.87 | 42.45 | (2.58) | (0.0071) | (413) |
| 13 | Management Fees | 294,127 | 39.87 | 21.41 | 18.46 | 0.0506 | 14,883 |
| 14 | Group Insurance | 55,918 | 39.87 | (7.50) | 47.37 | 0.1298 | 7,258 |
| 15 | OPEB's | 11,535 | 39.87 | 3.41 | 36.46 | 0.0999 | 1,152 |
| 16 | Pensions | 30,451 | 39.87 | 17.58 | 22.29 | 0.0611 | 1,861 |
| 17 | EIP - Employer Match | (423) | 39.87 | 38.82 | 1.05 | 0.0029 | (1) |
| 18 | 401(k) - Employer Match | 2,145 | 39.87 | 38.82 | 1.05 | 0.0029 | 6 |
| 19 | Insurance Other Than Group | 46,220 | 39.87 | 42.44 | (2.57) | (0.0070) | (324) |
| 20 | Uncollectible Accounts | 19,395 | 39.87 | 39.87 | 0.00 | 0.0000 | 0 |
| 21 | Rents | 1,852 | 39.87 | (9.96) | 49.83 | 0.1365 | 253 |
| 22 | Cash Vouchers | 153,242 | 39.87 | 21.41 | 18.46 | 0.0506 | 7,754 |
| 23 | Total Operation & Maintenance Expense | $ 1,238,333 | | | | | $ 48,284 |
| 24 | Taxes Other Than Income | | | | | | |
| 25 | FICA - Employer Portion | 17,566 | 39.87 | 16.19 | 23.68 | 0.0649 | $ 1,140 |
| 26 | Federal Unemployment | 227 | 39.87 | 76.38 | (36.51) | (0.1000) | (23) |
| 27 | State Unemployment | 581 | 39.87 | 76.38 | (36.51) | (0.1000) | (58) |
| 28 | Property Taxes | 365,459 | 39.87 | 182.50 | (142.63) | (0.3908) | (142,821) |
| 29 | Franchise Tax | 7,829 | 39.87 | (77.50) | 117.37 | 0.3216 | 2,518 |
| 30 | PSC Assessment | 26,530 | 39.87 | (31.63) | 71.50 | 0.1959 | 5,197 |
| 31 | Total Taxes Other Than Income | $ 418,193 | | | | | $ (134,047) |
| 32 | Other Expenses | | | | | | |
| 33 | Gross Receipts Tax | 85,300 | 23.49 | 47.37 | (23.88) | (0.0654) | (5,579) |
| 34 | Sales Tax | 17,929 | 0.00 | 8.12 | (8.12) | (0.0222) | (398) |
| 35 | Missouri Primacy Fees | 17,156 | 23.49 | 243.50 | (220.01) | (0.6028) | (10,342) |
| 36 | Total Other Expenses | $ 120,386 | | | | | $ (16,319) |
| 37 | **Cash Working Capital Before Income Tax and Interest Offsets** | | | | | | **$ (102,082)** |
| 38 | Interest Expense | $ 494,400 | 39.87 | 108.85 | (68.98) | (0.1890) | $ (93,442) |
| 39 | Federal Income Tax | $ 310,276 | 39.87 | 37.00 | 2.87 | 0.0079 | $ 2,451 |
| 40 | State Income Tax | $ 48,758 | 39.87 | 58.95 | (19.08) | (0.0523) | $ (2,550) |

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## Income Statement

Parkville Water

| 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 | $ | 2,120,774 | $ | 164,558 | S-1 | $ | 0 | $ | 2,285,332 |
| 3 | Commercial Revenue | | 644,276 | | (69,569) | S-2 | | 0 | | 574,707 |
| 4 | Industrial Revenue | | 29,926 | | (12,441) | S-3 | | 0 | | 17,485 |
| 5 | Private Fire | | 84,624 | | 0 | S-4 | | 0 | | 84,624 |
| 6 | Public Fire | | 25 | | 0 | S-5 | | 0 | | 25 |
| 7 | Public Authorities | | 44,458 | | 2,719 | S-6 | | 0 | | 47,177 |
| 8 | Sales For Resale | | 158,042 | | 1,249 | S-7 | | 0 | | 159,291 |
| 9 | Other Revenue | | 35,374 | | 0 | S-8 | | 2,406 | | 37,780 |
| 10 | Total Revenues | $ | 3,117,499 | $ | 86,516 | | $ | 2,406 | $ | 3,206,421 |
| 11 | Operating Expenses: | | | | | | | | | |
| 12 | Operation & Maintenance: | | | | | | | | | |
| 13 | Source of Supply | | 56,689 | | 3,300 | S-9 | | 8 | | 59,996 |
| 14 | Pumping | | 106,645 | | 18,770 | S-10 | | (1,924) | | 123,491 |
| 15 | Water Treatment | | 192,103 | | (10,834) | S-11 | | 20 | | 181,288 |
| 16 | Transmission & Distribution | | 149,512 | | 1,934 | S-12 | | 0 | | 151,447 |
| 17 | Customer Accounts | | 54,941 | | (6,289) | S-13 | | 55,660 | | 104,312 |
| 18 | Administrative & General | | 125,852 | | 70,551 | S-14 | | 421,395 | | 617,798 |
| 19 | Total O & M Expense | $ | 685,742 | $ | 77,432 | | $ | 475,159 | $ | 1,238,333 |
| 20 | Other Operating Expenses: | | | | | | | | | |
| 21 | Depreciation - Plant | | 329,600 | | 175,160 | S-15 | | 13,685 | | 518,445 |
| 22 | Amortization | | 0 | | 0 | S-16 | | 318 | | 318 |
| 23 | Taxes Other Than Income | | 345,153 | | 37,812 | S-17 | | 35,228 | | 418,193 |
| 24 | Total Other Operating Expense | $ | 674,753 | $ | 212,972 | | $ | 49,231 | $ | 936,956 |
| 25 | Total Operating Expenses | | 1,360,495 | | 290,404 | | | 524,390 | | 2,175,289 |
| 26 | Net Income Before Income Taxes | $ | 1,757,004 | $ | (203,888) | | $ | (521,984) | $ | 1,031,132 |
| 27 | Income Taxes: | | | | | | | | | |
| 28 | Current Income Tax | $ | 0 | $ | 74,680 | S-18 | $ | 102,537 | $ | 177,216 |
| 29 | Deferred Income Tax: | | | | | | | | | |
| 30 | Deferred Income Tax Expense | | 0 | | (69,408) | S-19 | | 98,386 | | 28,978 |
| 31 | ITC Amortization | | 0 | | 0 | S-20 | | 0 | | 0 |
| 32 | Total Income Taxes | $ | 0 | $ | 5,271 | | $ | 200,922 | $ | 206,194 |
| 33 | **Net Operating Income** | **$** | **1,757,004** | **$** | **(209,159)** | | **$** | **(722,906)** | **$** | **824,939** |

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

Parkville Water

| Adjmt No | Description | | Adjustment Amount | Total Adjustment |
|---|---|---|---|---|
| Residential Revenue | S-1 | | | $ 164,558 |
| 1 | To Normalize and Annualize Revenues (Grissum) | $ | 150,099 | |
| 2 | To Remove Unbilled Revenues (Grissum) | | 14,459 | |
| 3 | To Remove ISRS and Property Tax Surcharges (Grissum) | | 0 | |
| Commercial Revenue | S-2 | | | $ (69,569) |
| 1 | To Normalize and Annualize Revenues (Grissum) | $ | (58,720) | |
| 2 | To Remove Unbilled Revenues (Grissum) | | (10,849) | |
| 3 | To Remove ISRS and Property Tax Surcharges (Grissum) | | 0 | |
| Industrial Revenue | S-3 | | | $ (12,441) |
| 1 | To Normalize and Annualize Revenues (Grissum) | $ | (12,150) | |
| 2 | To Remove Unbilled Revenues (Grissum) | | (291) | |
| 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 | | | $ 2,719 |
| 1 | To Remove Unbilled Revenues (Grissum) | | 2,719 | |
| 2 | To Remove ISRS and Property Tax Surcharges (Grissum) | | 0 | |
| Sales For Resale | S-7 | | | $ 1,249 |
| 1 | To Normalize and Annualize Revenues (Grissum) | $ | 0 | |
| 2 | To Remove Unbilled Revenues (Grissum) | | 1,249 | |
| 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 | | | $ 3,300 |
| 1 | To Annualize Payroll (Hanneken) | $ | 12 | |
| 2 | To Normalize Overtime Pay (Hanneken) | | 4 | |

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

Parkville Water

| Adjmt No | Description | Adjustment Amount | Total Adjustment |
|---|---|---|---|
| 3 | To Remove Lobbyist Pay (Hanneken) | 0 | |
| 4 | To Annualize Lease Expense (excluding Transportation) (Hagemeyer) | (133) | |
| 5 | To Annualize Purchased Water Expense (Grissum) | 3,416 | |
| **Pumping** | **S-10** | | **$ 18,770** |
| 1 | To Annualize Payroll (Hanneken) | $ 166 | |
| 2 | To Normalize Overtime Pay (Hanneken) | 61 | |
| 3 | To Remove Lobbyist Pay (Hanneken) | 0 | |
| 4 | To Annualize Lease Expense (excluding Transportation) (Hagemeyer) | 0 | |
| 5 | To Annualize Fuel & Power Expense (Grissum) | 18,543 | |
| **Water Treatment** | **S-11** | | **$ (10,834)** |
| 1 | To Annualize Payroll (Hanneken) | $ 1,906 | |
| 2 | To Normalize Overtime Pay (Hanneken) | 699 | |
| 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) | (13,439) | |
| **Transmission & Distribution** | **S-12** | | **$ 1,934** |
| 1 | To Annualize Payroll (Hanneken) | $ 1,415 | |
| 2 | To Normalize Overtime Pay (Hanneken) | 519 | |
| 3 | To Annualize Lease Expense (excluding Transportation) (Hagemeyer) | 0 | |
| 4 | To Annualize Main Breaks Expense (Hagemeyer) | 0 | |
| **Customer Accounts** | **S-13** | | **$ (6,289)** |
| 1 | To Annualize Payroll (Hanneken) | $ 1,727 | |
| 2 | To Normalize Overtime Pay (Hanneken) | 634 | |
| 3 | To Annualize Postage Expense (Grissum) | 875 | |
| 4 | To Annualize Uncollectibles Expense (Grissum) | (9,525) | |
| **Administrative & General** | **S-14** | | **$ 70,551** |
| 1 | To Annualize Payroll (Hanneken) | $ 2,304 | |
| 2 | To Normalize Overtime Pay (Hanneken) | 845 | |

Missouri-American Water Company
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## Adjustments To Income Statement

Parkville Water

| Adjmt No | Description | Adjustment Amount | Total Adjustment |
|---|---|---|---|
| 3 | To Remove Lobbyist Pay (Hanneken) | 0 | |
| 4 | To Annualize Lease Expense (excluding Transportation) (Hagemeyer) | (3,359) | |
| 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) | 8,718 | |
| 8 | To Annualize Other Post Employment Benefits (Hagemeyer) | 8,647 | |
| 9 | To Annualize Tank Painting Expense (Hagemeyer) | (26,927) | |
| 10 | To Annualize Pension Expense (Hagemeyer) | 17,285 | |
| 11 | To Annualize Transportation Leases (Hagemeyer) | 3,111 | |
| 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) | (4,348) | |
| 16 | To Remove Miscellaneous Expense (Began) | 0 | |
| 17 | To Remove Dues and Donations (Began) | (1,885) | |
| 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) | 70,129 | |
| 23 | To Annualize Incentive Compensation Expense (Hanneken) | (2,648) | |
| 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 | (1,321) | |
| Depreciation - Plant | S-15 | | $ 175,160 |
| 1 | To annualize depreciation expense at Staff's proposed rates (Began) | $ 241,347 | |

Missouri-American Water Company
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## Adjustments To Income Statement

Parkville Water

| Adjmt No | Description | | Adjustment Amount | | Total Adjustment |
|---|---|---|---|---|---|
| 2 | To adjust depreciation expense related to contributions in aid of construction (Began) | | (66,176) | | |
| 3 | To adjust depreciation related to transportation and power operated equipment (Began) | | (11) | | |
| Amortization | S-16 | | | $ | 0 |
| 1 | | $ | 0 | | |
| Taxes Other Than Income | S-17 | | | $ | 37,812 |
| 1 | To Annualize Payroll Taxes (Hanneken) | $ | 1,719 | | |
| 2 | To Adjust Payroll Tax Related to Incentive Compensation (Hanneken) | | (203) | | |
| 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) | | 36,296 | | |
| Current Income Tax | S-18 | | | $ | 74,680 |
| 1 | To adjust current income tax expense. (Cassidy ) | $ | 74,680 | | |
| Deferred Income Tax Expense | S-19 | | | $ | (69,408) |
| 1 | To adjust deferred income tax expense. (Cassidy) | $ | (69,408) | | |
| 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

| | | | | | Parkville Water | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 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) | | $ | 824,939 | $ | 1,116,744 | $ | 1,153,073 | $ | 1,189,403 |
| 2 | Add: | | | | | | | | | |
| 3 | Current Income Tax | | | 177,216 | | 359,033 | | 381,670 | | 404,306 |
| 4 | Deferred Income Taxes | | | | | | | | | |
| 5 | Deferred Income Tax Expense | | | 28,978 | | 28,978 | | 28,978 | | 28,978 |
| 6 | ITC Amortization | | | 0 | | 0 | | 0 | | 0 |
| 7 | Net Income Before Income Tax | | $ | 1,031,132 | $ | 1,504,755 | $ | 1,563,721 | $ | 1,622,687 |
| 8 | Addditions to Net Income Before Income Tax: | | | | | | | | | |
| 9 | Book Depreciation | | $ | 518,445 | $ | 518,445 | $ | 518,445 | $ | 518,445 |
| 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 | | | 390 | | 390 | | 390 | | 390 |
| 13 | Other (Describe) | | | 0 | | 0 | | 0 | | 0 |
| 14 | Other (Describe) | | | 0 | | 0 | | 0 | | 0 |
| 15 | Total Additions | | $ | 518,835 | $ | 518,835 | $ | 518,835 | $ | 518,835 |
| 16 | Subtractions to Net Income Before Income Tax: | | | | | | | | | |
| 17 | Interest Expense | @ 3.13% | $ | 494,400 | $ | 494,400 | $ | 494,400 | $ | 494,400 |
| 18 | Tax Straight Line Depreciation | | | 518,445 | | 518,445 | | 518,445 | | 518,445 |
| 19 | Tax Depreciation in Excess of Straight Line | | | 75,485 | | 75,485 | | 75,485 | | 75,485 |
| 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 | | $ | 1,088,330 | $ | 1,088,330 | $ | 1,088,330 | $ | 1,088,330 |
| 24 | Net Taxable Income | | $ | 461,637 | $ | 935,260 | $ | 994,226 | $ | 1,053,192 |
| 25 | Provision for Federal Income Tax | | | | | | | | | |
| 26 | Net Taxable Income | | $ | 461,637 | $ | 935,260 | $ | 994,226 | $ | 1,053,192 |
| 27 | Deduct Missouri Income Tax | @ 100.00% | | 24,066 | | 48,758 | | 51,832 | | 54,906 |
| 28 | Federal Taxable Income | | $ | 437,571 | $ | 886,502 | $ | 942,394 | $ | 998,286 |
| 29 | Federal Income Tax | @ 35.00% | $ | 153,150 | $ | 310,276 | $ | 329,838 | $ | 349,400 |
| 30 | Provision for Missouri Income Tax | | | | | | | | | |
| 31 | Net Taxable Income | | $ | 461,637 | $ | 935,260 | $ | 994,226 | $ | 1,053,192 |
| 32 | Deduct Federal Income Tax | @ 50.00% | | 76,575 | | 155,138 | | 164,919 | | 174,700 |
| 33 | Missouri Taxable Income | | $ | 385,062 | $ | 780,122 | $ | 829,307 | $ | 878,492 |
| 34 | Missouri Income Tax | @ 6.25% | $ | 24,066 | $ | 48,758 | $ | 51,832 | $ | 54,906 |
| 35 | Summary of Provision For Income Tax | | | | | | | | | |
| 36 | Federal Income Tax | | $ | 153,150 | $ | 310,276 | $ | 329,838 | $ | 349,400 |
| 37 | State Income Tax | | | 24,066 | | 48,758 | | 51,832 | | 54,906 |
| 38 | **Total Current Income Tax** | | **$** | **177,216** | **$** | **359,033** | **$** | **381,670** | **$** | **404,306** |

# ST. CHARLES

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

## Revenue Requirement

| | | | St. Charles | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | 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) | $ | 38,950,347 | $ | 38,950,347 | $ | 38,950,347 |
| 2 | Rate of Return | | | 7.07% | | 7.30% | | 7.53% |
| 3 | Net Operating Income Requirement | | $ | 2,753,790 | $ | 2,843,375 | $ | 2,932,961 |
| 4 | Net Operating Income Available | (From Accounting Schedule 9) | | 2,724,279 | | 2,724,279 | | 2,724,279 |
| 5 | Additional Net Operating Income Requirement | | $ | 29,511 | $ | 119,097 | $ | 208,682 |
| 6 | Income Tax Requirement: | (From Accounting Schedule 11) | | | | | | |
| 7 | Required Current Income Tax | | $ | 981,986 | $ | 1,037,805 | $ | 1,093,624 |
| 8 | Test Year Current Income Tax | | | 963,599 | | 963,599 | | 963,599 |
| 9 | Additional Current Income Tax Requirement | | $ | 18,388 | $ | 74,206 | $ | 130,025 |
| 10 | Additional Gross Revenue Requirement Before Allowances | | $ | 47,899 | $ | 193,303 | $ | 338,708 |
| 11 | Allowance for True-up | | | | $ | 0 | $ | 0 |
| 12 | **Additional Gross Revenue Requirement** | | **$** | **47,899** | **$** | **193,303** | **$** | **338,708** |
| 13 | Adjusted Revenue at Current Rates | (From Accounting Schedule 9) | $ | 9,487,745 | $ | 9,487,745 | $ | 9,487,745 |
| 14 | Total Gross Revenue Requirement | | $ | 9,535,643 | $ | 9,681,048 | $ | 9,826,452 |

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

## Rate Base

St. Charles

| Line | Description (A) | | Direct Assigned (B) | Corporate Distribution (C) | Total (D) |
|---|---|---|---|---|---|
| 1 | Plant in Service | (From Accounting Schedule 3) | $ 76,057,196 | $ 401,209 | $ 76,458,405 |
| 2 | Less: | | | | 0 |
| 3 | Accumulated Depreciation Reserve | (From Accounting Schedule 5) | 15,329,911 | 131,192 | 15,461,103 |
| 4 | Accumulated Amortization Reserve | | | 0 | 0 |
| 5 | Net Plant in Service | | $ 60,727,285 | $ 270,016 | $ 60,997,301 |
| 6 | Add: | | | | |
| 7 | Cash Working Capital | (From Accounting Schedule 8) | $ (129,346) | $ | $ (129,346) |
| 8 | Materials and Supplies | | 128,860 | 0 | 128,860 |
| 9 | Prepayments | | | 27,343 | 27,343 |
| 10 | Deferred OPEB Asset | | | 164,608 | 164,608 |
| 11 | Other | | | 0 | 0 |
| 12 | Other | | | 0 | 0 |
| 13 | Other | | | 0 | 0 |
| 14 | Total Additions to Net Plant in Service | | $ (486) | $ 191,951 | $ 191,465 |
| 15 | Deduct: | | | | |
| 16 | Interest Offset | (From Accounting Schedule 8) | $ 230,175 | $ | $ 230,175 |
| 17 | Federal Income Tax Offset | (From Accounting Schedule 8) | (6,789) | | (6,789) |
| 18 | State Income Tax Offset | (From Accounting Schedule 8) | 6,948 | | 6,948 |
| 19 | Contributions In Aid of Construction: | | 13,714,295 | 0 | 13,714,295 |
| 20 | Customer Advances | | 3,005,337 | 8,767 | 3,014,104 |
| 21 | Customer Deposits | | | 0 | 0 |
| 22 | Pre-71 ITC | | | 0 | 0 |
| 23 | Deferred Income Taxes | | | 4,881,877 | 4,881,877 |
| 24 | Accrued Pension Liability | | | 397,810 | 397,810 |
| 25 | Other | | | 0 | 0 |
| 26 | Other | | | 0 | 0 |
| 27 | Other | | | 0 | 0 |
| 28 | Total Deductions to Net Plant in Service | | $ 16,949,966 | $ 5,288,453 | $ 22,238,419 |
| 29 | **Total Rate Base** | | **$ 43,776,833** | **$ (4,826,486)** | **$ 38,950,347** |

Missouri-American Water Company
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**Plant In Service**

St. Charles

| 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 | $ (2,919) | $ 0 | P-1 | $ 7,234 | $ 4,315 |
| 3 | 302 | Franchise & Consents | 12,572 | 0 | P-2 | 0 | 12,572 |
| 4 | 303 | Miscellaneous Intangible | 54,123 | 0 | P-3 | 11,326 | 65,449 |
| 5 | | Total Intangible | $ 63,776 | $ 0 | | $ 18,560 | $ 82,336 |
| 6 | | Source of Supply | | | | | |
| 7 | 310 | Land & Land Rights | $ 5,308 | $ 0 | P-4 | $ 0 | $ 5,308 |
| 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 | $ 5,308 | $ 0 | | $ 0 | $ 5,308 |
| 20 | | Pumping | | | | | |
| 21 | 320 | Land & Land Rights | $ 1,193 | $ 0 | P-15 | $ 0 | $ 1,193 |
| 22 | 321 | S & I-Plant | 1,483,639 | 0 | P-16 | 0 | 1,483,639 |
| 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. | 250,571 | 0 | P-20 | 0 | 250,571 |
| 27 | 324 | Steam Pumping Equipment | | 0 | P-21 | 0 | 0 |
| 28 | 325.1 | Electric Pumping Equipment | 2,554,608 | 0 | P-22 | 0 | 2,554,608 |
| 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 | (255) | 0 | P-29 | 0 | (255) |
| 36 | 328 | Other Pumping Equipment | 72,390 | 0 | P-30 | 0 | 72,390 |
| 37 | | Total Pumping | $ 4,362,146 | $ 0 | | $ 0 | $ 4,362,146 |
| 38 | | Water Treatment Plant | | | | | |
| 39 | 330 | Land & Land Rights | $ 5,372 | $ 0 | P-31 | $ 0 | $ 5,372 |
| 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 | 16,283 | 0 | P-38 | 0 | 16,283 |
| 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. Charles

| 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 | $ 21,655 | $ 0 | | $ 0 | $ 21,655 |
| 55 | | Transmission & Distribution | | | | | |
| 56 | 340 | Land & Land Rights | $ 314,898 | $ 0 | P-46 | $ 0 | $ 314,898 |
| 57 | 341 | Structures & Improvements | 944,876 | 0 | P-47 | 0 | 944,876 |
| 58 | 341.63 | S & I-Spec Cross | | 0 | P-48 | 0 | 0 |
| 59 | 342 | Distr. Res. & Standpipes | 1,621,270 | 0 | P-49 | 0 | 1,621,270 |
| 60 | 342 | Rsvr & Standpipe-Elev | 148,678 | 0 | P-50 | 0 | 148,678 |
| 61 | 342 | Rsvr & Standpipe-Ground | | 0 | P-51 | 0 | 0 |
| 62 | 343 | T & D Mains (Not Classified) | 16,883,485 | 0 | P-52 | 0 | 16,883,485 |
| 63 | 343.1 | T & D Mains - 4" & Less | 547,580 | 0 | P-53 | 0 | 547,580 |
| 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" | 8,362,359 | 0 | P-56 | (8) | 8,362,351 |
| 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" | 16,076,893 | 0 | P-63 | 754 | 16,077,647 |
| 74 | 343.3 | T & D Mains - 18" & Greater | 7,864,609 | 0 | P-64 | 0 | 7,864,609 |
| 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 | 297,877 | 0 | P-70 | 0 | 297,877 |
| 82 | 345 | Services | 6,250,866 | 0 | P-71 | 0 | 6,250,866 |
| 83 | 346.1 | Meters-Bronze Case | 1,991,630 | 0 | P-72 | 0 | 1,991,630 |
| 84 | 346.2 | Meters-Plastic Case | | 0 | P-73 | 0 | 0 |
| 85 | 346.3 | Meters-Other | 191,226 | 0 | P-74 | 0 | 191,226 |
| 86 | 346.3 | Meters-Remote (ARB's) | | 0 | P-75 | 0 | 0 |
| 87 | 347.1 | Meter Install | 3,686,588 | 0 | P-76 | 0 | 3,686,588 |
| 88 | 347.2 | Meter Install-Other | | 0 | P-77 | 0 | 0 |
| 89 | 348 | Hydrants | 4,154,282 | 0 | P-78 | 0 | 4,154,282 |
| 90 | 349 | Other T&D Plant | 3,964 | 0 | P-79 | 0 | 3,964 |
| 91 | | Total Transmission & Distribution | $ 69,341,081 | $ 0 | | $ 746 | $ 69,341,827 |

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## Plant In Service

St. Charles

| 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 | 50,451 | 0 | P-91 | 0 | 50,451 |
| 107 | 390.1 | S & I-Offices | 346,633 | 0 | P-92 | 0 | 346,633 |
| 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 | 977 | 0 | P-95 | 0 | 977 |
| 111 | 391 | Office Furniture and Equipment | 87,312 | 0 | P-96 | 30,075 | 117,387 |
| 112 | 391.2 | Computers & Peripheral Equipment | 145,363 | 0 | P-97 | 92,443 | 237,806 |
| 113 | 391.25 | Computer Software | 24,602 | 0 | P-98 | 242,477 | 267,079 |
| 114 | 391.26 | Computer Software Personal | 108,590 | 0 | P-99 | 4,703 | 113,293 |
| 115 | 391.3 | Data Handling Equipment | | 0 | P-100 | 0 | 0 |
| 116 | 391.3 | Other Office Equipment | | 0 | P-101 | 567 | 567 |
| 117 | 392.11 | Trans Equipment-Lt Duty Trucks | 146,675 | 0 | P-102 | 1,617 | 148,292 |
| 118 | 392.12 | Trans Equipment-Hvy Duty Trucks | | 0 | P-103 | 0 | 0 |
| 119 | 392.2 | Trans Equipment-Autos | | 0 | P-104 | 5,973 | 5,973 |
| 120 | 392.3 | Trans Equipment Other | 860 | 0 | P-105 | 0 | 860 |
| 121 | 393 | Stores Equipment | 907 | 0 | P-106 | 0 | 907 |
| 122 | 394 | Tools, Shop & Garage Equipment | 206,639 | 0 | P-107 | 660 | 207,299 |
| 123 | 394 | Tools, Shop & Garage Equip Other | | 0 | P-108 | 0 | 0 |
| 124 | 395 | Laboratory Equipment | 5,427 | 0 | P-109 | 0 | 5,427 |
| 125 | 395 | Laboratory Equipment Other | | 0 | P-110 | 0 | 0 |
| 126 | 396 | Power Operated Equipment | 83,202 | 0 | P-111 | 0 | 83,202 |
| 127 | 397 | Comm Equipment-Non-Tele | 20,654 | 0 | P-112 | 1,560 | 22,214 |
| 128 | 397.2 | Comm Equipment-Tele | 7,000 | 0 | P-113 | 1,397 | 8,397 |
| 129 | 398 | Miscellaneous | 172,740 | 0 | P-114 | 432 | 173,172 |
| 130 | 399 | Other Tangible Property | 855,198 | 0 | P-115 | 0 | 855,198 |
| 131 | | Total General Plant | $ 2,263,230 | $ 0 | | $ 381,903 | $ 2,645,133 |
| 132 | | **Total Plant In Service** | $ 76,057,196 | $ 0 | | $ 401,209 | $ 76,458,405 |

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## Depreciation Reserve

St. Charles

| 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 | 306,586 | 0 | R-3 | 13,590 | 320,176 |
| 5 | | Total Intangible | $ 306,586 | $ 0 | | $ 13,590 | $ 320,176 |
| 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 | 279,271 | 0 | R-16 | 0 | 279,271 |
| 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. | 54,779 | 0 | R-20 | 0 | 54,779 |
| 27 | 324 | Steam Pumping Equipment | | 0 | R-21 | 0 | 0 |
| 28 | 325.1 | Electric Pumping Equipment | 736,139 | 0 | R-22 | 0 | 736,139 |
| 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 | 4,854 | 0 | R-30 | 0 | 4,854 |
| 37 | | Total Pumping | $ 1,075,043 | $ 0 | | $ 0 | $ 1,075,043 |
| 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 | 4,025 | 0 | R-38 | 0 | 4,025 |
| 47 | 332 | WT Equip-North Plant | | 0 | R-39 | 0 | 0 |

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Case No. WR-2007-0216
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## Depreciation Reserve

St. Charles

| 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 | $ 4,025 | $ 0 | | $ 0 | $ 4,025 |
| 55 | | Transmission & Distribution | | | | | |
| 56 | 340 | Land & Land Rights | $ | $ 0 | R-46 | $ 0 | $ 0 |
| 57 | 341 | Structures & Improvements | 333,678 | 0 | R-47 | 0 | 333,678 |
| 58 | 341.63 | S & I-Spec Cross | | 0 | R-48 | 0 | 0 |
| 59 | 342 | Distr. Res. & Standpipes | 644,875 | 0 | R-49 | 0 | 644,875 |
| 60 | 342 | Rsvr & Standpipe-Elev | 11,466 | 0 | R-50 | 0 | 11,466 |
| 61 | 342 | Rsvr & Standpipe-Ground | | 0 | R-51 | 0 | 0 |
| 62 | 343 | T & D Mains (Not Classified) | 6,682,420 | 0 | R-52 | 0 | 6,682,420 |
| 63 | 343.1 | T & D Mains - 4" & Less | 5,998 | 0 | R-53 | 0 | 5,998 |
| 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" | 316,547 | 0 | R-56 | 0 | 316,547 |
| 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" | 662,757 | 0 | R-63 | 0 | 662,757 |
| 74 | 343.3 | T & D Mains - 18" & Greater | 388,598 | 0 | R-64 | 0 | 388,598 |
| 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 | 38,272 | 0 | R-70 | 0 | 38,272 |
| 82 | 345 | Services | 2,054,821 | 0 | R-71 | 0 | 2,054,821 |
| 83 | 346.1 | Meters-Bronze Case | 135,212 | 0 | R-72 | 0 | 135,212 |
| 84 | 346.2 | Meters-Plastic Case | | 0 | R-73 | 0 | 0 |
| 85 | 346.3 | Meters-Other | 203,991 | 0 | R-74 | 0 | 203,991 |
| 86 | 346.3 | Meters-Remote (ARB's) | | 0 | R-75 | 0 | 0 |
| 87 | 347.1 | Meter Install | 270,927 | 0 | R-76 | 0 | 270,927 |
| 88 | 347.2 | Meter Install-Other | 388,359 | 0 | R-77 | 0 | 388,359 |
| 89 | 348 | Hydrants | 1,215,229 | 0 | R-78 | 0 | 1,215,229 |
| 90 | 349 | Other T&D Plant | 1,240 | 0 | R-79 | 0 | 1,240 |
| 91 | | Total Transmission & Distribution | $ 13,354,390 | $ 0 | | $ 0 | $ 13,354,390 |

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## Depreciation Reserve

St. Charles

| 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 | 2,214 | 0 | R-91 | 0 | 2,214 |
| 107 | 390.1 | S & I-Offices | 130,884 | 0 | R-92 | (6,407) | 124,477 |
| 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 | 25 | 0 | R-95 | 0 | 25 |
| 111 | 391 | Office Furniture and Equipment | (8,362) | 0 | R-96 | (878) | (9,240) |
| 112 | 391.2 | Computers & Peripheral Equipment | (1,193) | 0 | R-97 | 4,780 | 3,587 |
| 113 | 391.25 | Computer Software | 7,379 | 0 | R-98 | 110,056 | 117,435 |
| 114 | 391.26 | Computer Software Personal | 9,943 | 0 | R-99 | 1,004 | 10,947 |
| 115 | 391.3 | Data Handling Equipment | | 0 | R-100 | 0 | 0 |
| 116 | 391.3 | Other Office Equipment | | 0 | R-101 | 355 | 355 |
| 117 | 392.11 | Trans Equipment-Lt Duty Trucks | 112,582 | 0 | R-102 | 2,478 | 115,060 |
| 118 | 392.12 | Trans Equipment-Hvy Duty Trucks | | 0 | R-103 | 0 | 0 |
| 119 | 392.2 | Trans Equipment-Autos | | 0 | R-104 | 4,863 | 4,863 |
| 120 | 392.3 | Trans Equipment Other | 100 | 0 | R-105 | 0 | 100 |
| 121 | 393 | Stores Equipment | 907 | 0 | R-106 | 0 | 907 |
| 122 | 394 | Tools, Shop & Garage Equipment | 56,050 | 0 | R-107 | 208 | 56,258 |
| 123 | 394 | Tools, Shop & Garage Equip Other | | 0 | R-108 | 0 | 0 |
| 124 | 395 | Laboratory Equipment | 6,307 | 0 | R-109 | 0 | 6,307 |
| 125 | 395 | Laboratory Equipment Other | | 0 | R-110 | 0 | 0 |
| 126 | 396 | Power Operated Equipment | 38,264 | 0 | R-111 | 0 | 38,264 |
| 127 | 397 | Comm Equipment-Non-Tele | 4,462 | 0 | R-112 | 454 | 4,916 |
| 128 | 397.2 | Comm Equipment-Tele | 17,872 | 0 | R-113 | 564 | 18,436 |
| 129 | 398 | Miscellaneous | 20,954 | 0 | R-114 | 124 | 21,078 |
| 130 | 399 | Other Tangible Property | 190,483 | 0 | R-115 | 0 | 190,483 |
| 131 | | Total General Plant | $ 588,871 | $ 0 | | $ 117,602 | $ 706,473 |
| 132 | | Not Classified | 996 | 0 | R-116 | 0 | 996 |
| 133 | | **Total Depreciation Reserve** | **$ 15,329,911** | **$ 0** | | **$ 131,192** | **$ 15,461,103** |

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## Depreciation Expense

St. Charles

| Line | A/C No. (A) | Plant Title (B) | District Specific Plant (Accts Sch 3) (C) | Depreciation Rate (D) | District Specific Depreciation (E) | Corporate Depreciation Distribution (F) | Total District Depreciation (G) |
|---|---|---|---|---|---|---|---|
| 1 | | Intangible | | | | | |
| 2 | 301 | Organization | $ (2,919) | 0.00% | $ 0 | $ 0 | $ 0 |
| 3 | 302 | Franchise & Consents | 12,572 | 0.00% | 0 | 0 | 0 |
| 4 | 303 | Miscellaneous Intangible | 54,123 | 0.00% | 0 | 0 | 0 |
| 5 | | Total Intangible | $ 63,776 | | $ 0 | $ 0 | $ 0 |
| 6 | | Source of Supply | | | | | |
| 7 | 310 | Land & Land Rights | $ 5,308 | 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 | 0 | 1.67% | 0 | 0 | 0 |
| 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 | $ 5,308 | | $ 0 | $ 0 | $ 0 |
| 20 | | Pumping | | | | | |
| 21 | 320 | Land & Land Rights | $ 1,193 | 0.00% | $ 0 | $ 0 | $ 0 |
| 22 | 321 | S & I-Plant | 1,483,639 | 1.73% | 25,667 | 0 | 25,667 |
| 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. | 250,571 | 2.00% | 5,011 | 0 | 5,011 |
| 27 | 324 | Steam Pumping Equipment | 0 | 0.00% | 0 | 0 | 0 |
| 28 | 325.1 | Electric Pumping Equipment | 2,554,608 | 2.44% | 62,332 | 0 | 62,332 |
| 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 | (255) | 2.44% | (6) | 0 | (6) |
| 36 | 328 | Other Pumping Equipment | 72,390 | 2.44% | 1,766 | 0 | 1,766 |
| 37 | | Total Pumping | $ 4,362,146 | | $ 94,771 | $ 0 | $ 94,771 |
| 38 | | Water Treatment Plant | | | | | |
| 39 | 330 | Land & Land Rights | $ 5,372 | 0.00% | $ 0 | $ 0 | $ 0 |
| 40 | 331 | Structures & Improvements | 0 | 1.63% | 0 | 0 | 0 |
| 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 | 16,283 | 2.78% | 453 | 0 | 453 |
| 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 | $ 21,655 | | $ 453 | $ 0 | $ 453 |

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## Depreciation Expense

St. Charles

| 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 | $ 314,898 | 0.00% | $ 0 | $ 0 | $ 0 |
| 57 | 341 | Structures & Improvements | 944,876 | 2.67% | 25,228 | 0 | 25,228 |
| 58 | 341.63 | S & I-Spec Cross | 0 | 0.00% | 0 | 0 | 0 |
| 59 | 342 | Distr. Res. & Standpipes | 1,621,270 | 2.25% | 36,479 | 0 | 36,479 |
| 60 | 342 | Rsvr & Standpipe-Elev | 148,678 | 2.25% | 3,345 | 0 | 3,345 |
| 61 | 342 | Rsvr & Standpipe-Ground | 0 | 2.25% | 0 | 0 | 0 |
| 62 | 343 | T & D Mains (Not Classified) | 16,883,485 | 1.50% | 253,252 | 0 | 253,252 |
| 63 | 343.1 | T & D Mains - 4" & Less | 547,580 | 1.50% | 8,214 | 0 | 8,214 |
| 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" | 8,362,359 | 1.50% | 125,435 | (0) | 125,435 |
| 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" | 16,076,893 | 1.50% | 241,153 | 11 | 241,165 |
| 74 | 343.3 | T & D Mains - 18" & Greater | 7,864,609 | 1.50% | 117,969 | 0 | 117,969 |
| 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 | 297,877 | 1.50% | 4,468 | 0 | 4,468 |
| 82 | 345 | Services | 6,250,866 | 3.08% | 192,527 | 0 | 192,527 |
| 83 | 346.1 | Meters-Bronze Case | 1,991,630 | 2.43% | 48,397 | 0 | 48,397 |
| 84 | 346.2 | Meters-Plastic Case | 0 | 2.43% | 0 | 0 | 0 |
| 85 | 346.3 | Meters-Other | 191,226 | 2.43% | 4,647 | 0 | 4,647 |
| 86 | 346.3 | Meters-Remote (ARB's) | 0 | 2.43% | 0 | 0 | 0 |
| 87 | 347.1 | Meter Install | 3,686,588 | 2.43% | 89,584 | 0 | 89,584 |
| 88 | 347.2 | Meter Install-Other | 0 | 2.43% | 0 | 0 | 0 |
| 89 | 348 | Hydrants | 4,154,282 | 1.92% | 79,762 | 0 | 79,762 |
| 90 | 349 | Other T&D Plant | 3,964 | 2.00% | 79 | 0 | 79 |
| 91 | | Total Transmission & Distribution | $ 69,341,081 | | $ 1,230,540 | $ 11 | $ 1,230,551 |
| 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 | 50,451 | 2.40% | 1,211 | 0 | 1,211 |
| 107 | 390.1 | S & I-Offices | 346,633 | 2.40% | 8,319 | 0 | 8,319 |
| 108 | 390.1 | S & I-Leasehold | 0 | 5.00% | 0 | 0 | 0 |

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## Depreciation Expense

St. Charles

| 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 | 977 | 2.40% | 23 | 0 | 23 |
| 111 | 391 | Office Furniture and Equipment | 87,312 | 4.00% | 3,492 | 1,203 | 4,695 |
| 112 | 391.2 | Computers & Peripheral Equipment | 145,363 | 14.29% | 20,772 | 13,210 | 33,982 |
| 113 | 391.25 | Computer Software | 24,602 | 14.29% | 3,516 | 34,650 | 38,166 |
| 114 | 391.26 | Computer Software Personal | 108,590 | 14.29% | 15,518 | 672 | 16,190 |
| 115 | 391.3 | Data Handling Equipment | 0 | 6.67% | 0 | 0 | 0 |
| 116 | 391.3 | Other Office Equipment | 0 | 6.67% | 0 | 38 | 38 |
| 117 | 392.11 | Trans Equipment-Lt Duty Trucks | 146,675 | 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 | 860 | 0.00% | 0 | 0 | 0 |
| 121 | 393 | Stores Equipment | 907 | 2.86% | 26 | 0 | 26 |
| 122 | 394 | Tools, Shop & Garage Equipment | 206,639 | 5.00% | 10,332 | 33 | 10,365 |
| 123 | 394 | Tools, Shop & Garage Equip Other | 0 | 5.00% | 0 | 0 | 0 |
| 124 | 395 | Laboratory Equipment | 5,427 | 4.00% | 217 | 0 | 217 |
| 125 | 395 | Laboratory Equipment Other | 0 | 4.00% | 0 | 0 | 0 |
| 126 | 396 | Power Operated Equipment | 83,202 | 6.82% | 5,674 | 0 | 5,674 |
| 127 | 397 | Comm Equipment-Non-Tele | 20,654 | 5.00% | 1,033 | 78 | 1,111 |
| 128 | 397.2 | Comm Equipment-Tele | 7,000 | 6.67% | 467 | 93 | 560 |
| 129 | 398 | Miscellaneous | 172,740 | 5.00% | 8,637 | 22 | 8,659 |
| 130 | 399 | Other Tangible Property | 855,198 | 5.00% | 42,760 | 0 | 42,760 |
| 131 | | Total General Plant | $ 2,263,230 | | $ 121,997 | $ 49,999 | $ 171,996 |
| 132 | | **Total Depreciation Expense** | $ 76,057,196 | | $ 1,447,761 | $ 50,010 | $ 1,497,770 |

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## Cash Working Capital

St. Charles

| 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 | $ | 480,516 | 39.92 | 13.00 | 26.92 | 0.0738 | $ | 35,462 |
| 3 | Payroll Withholdings: | | | | | | | | |
| 4 | FICA - Employee Portion | | 66,360 | 39.92 | 16.19 | 23.73 | 0.0650 | | 4,313 |
| 5 | Federal Income Taxes Withheld | | 157,588 | 39.92 | 16.19 | 23.73 | 0.0650 | | 10,243 |
| 6 | State Income Taxes Withheld | | 51,145 | 39.92 | 18.19 | 21.73 | 0.0595 | | 3,043 |
| 7 | 401(k) | | 91,606 | 39.92 | 38.82 | 1.10 | 0.0030 | | 275 |
| 8 | EIP | | 7,084 | 39.92 | 38.82 | 1.10 | 0.0030 | | 21 |
| 9 | Fuel & Power | | 27,962 | 39.92 | 37.20 | 2.72 | 0.0075 | | 210 |
| 10 | Chemicals | | 0 | 39.92 | 39.92 | 0.00 | 0.0000 | | 0 |
| 11 | Materials and Supplies | | 64,044 | 39.92 | 39.92 | 0.00 | 0.0000 | | 0 |
| 12 | Purchased Water | | 653,530 | 39.92 | 42.45 | (2.53) | (0.0069) | | (4,509) |
| 13 | Management Fees | | 943,530 | 39.92 | 21.41 | 18.51 | 0.0507 | | 47,837 |
| 14 | Group Insurance | | 234,888 | 39.92 | (7.50) | 47.42 | 0.1299 | | 30,512 |
| 15 | OPEB's | | 42,142 | 39.92 | 3.41 | 36.51 | 0.1000 | | 4,214 |
| 16 | Pensions | | 121,125 | 39.92 | 17.58 | 22.34 | 0.0612 | | 7,413 |
| 17 | EIP - Employer Match | | (1,484) | 39.92 | 38.82 | 1.10 | 0.0030 | | (4) |
| 18 | 401(k) - Employer Match | | 14,054 | 39.92 | 38.82 | 1.10 | 0.0030 | | 42 |
| 19 | Insurance Other Than Group | | 172,993 | 39.92 | 42.44 | (2.52) | (0.0069) | | (1,194) |
| 20 | Uncollectible Accounts | | 59,142 | 39.92 | 39.92 | 0.00 | 0.0000 | | 0 |
| 21 | Rents | | 8,128 | 39.92 | (9.96) | 49.88 | 0.1367 | | 1,111 |
| 22 | Cash Vouchers | | 554,464 | 39.92 | 21.41 | 18.51 | 0.0507 | | 28,111 |
| 23 | Total Operation & Maintenance Expense | $ | 3,748,818 | | | | | $ | 167,100 |
| 24 | Taxes Other Than Income | | | | | | | | |
| 25 | FICA - Employer Portion | | 66,360 | 39.92 | 16.19 | 23.73 | 0.0650 | $ | 4,313 |
| 26 | Federal Unemployment | | 1,102 | 39.92 | 76.38 | (36.46) | (0.0999) | | (110) |
| 27 | State Unemployment | | 2,862 | 39.92 | 76.38 | (36.46) | (0.0999) | | (286) |
| 28 | Property Taxes | | 716,718 | 39.92 | 182.50 | (142.58) | (0.3906) | | (279,950) |
| 29 | Franchise Tax | | 20,463 | 39.92 | (77.50) | 117.42 | 0.3217 | | 6,583 |
| 30 | PSC Assessment | | 78,503 | 39.92 | (31.63) | 71.55 | 0.1960 | | 15,387 |
| 31 | Total Taxes Other Than Income | $ | 886,007 | | | | | $ | (254,063) |
| 32 | Other Expenses | | | | | | | | |
| 33 | Gross Receipts Tax | | 47,816 | 23.16 | 47.37 | (24.21) | (0.0663) | | (3,170) |
| 34 | Sales Tax | | 55,544 | 0.00 | 8.12 | (8.12) | (0.0222) | | (1,233) |
| 35 | Missouri Primacy Fees | | 62,912 | 23.16 | 243.50 | (220.34) | (0.6037) | | (37,980) |
| 36 | Total Other Expenses | $ | 166,272 | | | | | $ | (42,383) |
| 37 | **Cash Working Capital Before Income Tax and Interest Offsets** | | | | | | | **$** | **(129,346)** |
| 38 | Interest Expense | $ | 1,219,146 | 39.92 | 108.85 | (68.93) | (0.1888) | $ | (230,175) |
| 39 | Federal Income Tax | $ | 848,630 | 39.92 | 37.00 | 2.92 | 0.0080 | $ | 6,789 |
| 40 | State Income Tax | $ | 133,356 | 39.92 | 58.95 | (19.03) | (0.0521) | $ | (6,948) |

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## Income Statement

St. Charles

| 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 | $ 7,732,500 | $ 207,119 | S-1 | $ 0 | $ 7,939,619 |
| 3 | Commercial Revenue | 909,499 | 44,637 | S-2 | 2 | 954,138 |
| 4 | Industrial Revenue | 2,577 | (150) | S-3 | 0 | 2,427 |
| 5 | Private Fire | 133,318 | 0 | S-4 | 0 | 133,318 |
| 6 | Public Fire | 0 | 0 | S-5 | 0 | 0 |
| 7 | Public Authorities | 165,921 | 0 | S-6 | 0 | 165,921 |
| 8 | Sales For Resale | 20,977 | 0 | S-7 | 0 | 20,977 |
| 9 | Other Revenue | 258,496 | 0 | S-8 | 12,848 | 271,344 |
| 10 | Total Revenues | $ 9,223,288 | $ 251,606 | | $ 12,851 | $ 9,487,745 |
| 11 | Operating Expenses: | | | | | |
| 12 | Operation & Maintenance: | | | | | |
| 13 | Source of Supply | 3,157 | 653,563 | S-9 | 42 | 656,762 |
| 14 | Pumping | 90,532 | 9,660 | S-10 | (10,273) | 89,919 |
| 15 | Water Treatment | 191 | 0 | S-11 | 0 | 191 |
| 16 | Transmission & Distribution | 421,953 | 57,210 | S-12 | 1 | 479,164 |
| 17 | Customer Accounts | 262,186 | (46,732) | S-13 | 297,213 | 512,666 |
| 18 | Administrative & General | 247,074 | 354,435 | S-14 | 1,408,607 | 2,010,115 |
| 19 | Total O & M Expense | $ 1,025,093 | $ 1,028,136 | | $ 1,695,589 | $ 3,748,818 |
| 20 | Other Operating Expenses: | | | | | |
| 21 | Depreciation - Plant | 1,003,365 | 135,402 | S-15 | 50,010 | 1,188,777 |
| 22 | Amortization | 0 | 0 | S-16 | 1,162 | 1,162 |
| 23 | Taxes Other Than Income | 752,964 | 30,904 | S-17 | 102,139 | 886,007 |
| 24 | Total Other Operating Expense | $ 1,756,329 | $ 166,306 | | $ 153,312 | $ 2,075,947 |
| 25 | Total Operating Expenses | 2,781,422 | 1,194,442 | | 1,848,900 | 5,824,765 |
| 26 | Net Income Before Income Taxes | $ 6,441,866 | $ (942,836) | | $ (1,836,050) | $ 3,662,980 |
| 27 | Income Taxes: | | | | | |
| 28 | Current Income Tax | $ 0 | $ 406,064 | S-18 | $ 557,534 | $ 963,599 |
| 29 | Deferred Income Tax: | | | | | |
| 30 | Deferred Income Tax Expense | 0 | 59,635 | S-19 | (84,532) | (24,897) |
| 31 | ITC Amortization | 0 | 0 | S-20 | 0 | 0 |
| 32 | Total Income Taxes | $ 0 | $ 465,699 | | $ 473,002 | $ 938,701 |
| 33 | **Net Operating Income** | **$ 6,441,866** | **$ (1,408,535)** | | **$ (2,309,052)** | **$ 2,724,279** |

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## Adjustments To Income Statement

St. Charles

| Adjmt No. | Description | | Adjustment Amount | Total Adjustment |
|---|---|---|---|---|
| Residential Revenue | | S-1 | | $ 207,119 |
| 1 | To Normalize and Annualize Revenues (Grissum) | | $ 56,537 | |
| 2 | To Remove Unbilled Revenues (Grissum) | | 150,582 | |
| 3 | To Remove ISRS and Property Tax Surcharges (Grissum) | | 0 | |
| Commercial Revenue | | S-2 | | $ 44,637 |
| 1 | To Normalize and Annualize Revenues (Grissum) | | $ 37,719 | |
| 2 | To Remove Unbilled Revenues (Grissum) | | 6,918 | |
| 3 | To Remove ISRS and Property Tax Surcharges (Grissum) | | 0 | |
| Industrial Revenue | | S-3 | | $ (150) |
| 1 | To Normalize and Annualize Revenues (Grissum) | | $ 0 | |
| 2 | To Remove Unbilled Revenues (Grissum) | | (150) | |
| 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 | | $ 653,563 |
| 1 | To Annualize Payroll (Hanneken) | | $ 37 | |
| 2 | To Normalize Overtime Pay (Hanneken) | | (4) | |

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## Adjustments To Income Statement

| Adjmt No. | Description | St. Charles 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) | 653,530 | |
| Pumping | S-10 | | $ 9,660 |
| 1 | To Annualize Payroll (Hanneken) | $ 9,826 | |
| 2 | To Normalize Overtime Pay (Hanneken) | (1,093) | |
| 3 | To Remove Lobbyist Pay (Hanneken) | 0 | |
| 4 | To Annualize Lease Expense (excluding Transportation) (Hagemeyer) | 0 | |
| 5 | To Annualize Fuel & Power Expense (Grissum) | 927 | |
| Water Treatment | S-11 | | $ 0 |
| 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) | 0 | |
| Transmission & Distribution | S-12 | | $ 57,210 |
| 1 | To Annualize Payroll (Hanneken) | $ 66,074 | |
| 2 | To Normalize Overtime Pay (Hanneken) | (7,348) | |
| 3 | To Annualize Lease Expense (excluding Transportation) (Hagemeyer) | (1,516) | |
| 4 | To Annualize Main Breaks Expense (Hagemeyer) | 0 | |
| Customer Accounts | S-13 | | $ (46,732) |
| 1 | To Annualize Payroll (Hanneken) | $ 46,680 | |
| 2 | To Normalize Overtime Pay (Hanneken) | (5,191) | |
| 3 | To Annualize Postage Expense (Grissum) | 7,079 | |
| 4 | To Annualize Uncollectibles Expense (Grissum) | (95,301) | |
| Administrative & General | S-14 | | $ 354,435 |
| 1 | To Annualize Payroll (Hanneken) | $ 8,540 | |
| 2 | To Normalize Overtime Pay (Hanneken) | (950) | |

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## Adjustments To Income Statement

St. Charles

| Adjmt No | Description | Adjustment Amount | Total Adjustment |
|---|---|---|---|
| 3 | To Remove Lobbyist Pay (Hanneken) | 0 | |
| 4 | To Annualize Lease Expense (excluding Transportation) (Hagemeyer) | 1,273 | |
| 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) | 22,141 | |
| 8 | To Annualize Other Post Employment Benefits (Hagemeyer) | 22,729 | |
| 9 | To Annualize Tank Painting Expense (Hagemeyer) | (75,587) | |
| 10 | To Annualize Pension Expense (Hagemeyer) | 46,191 | |
| 11 | To Annualize Transportation Leases (Hagemeyer) | 56,362 | |
| 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) | (1,398) | |
| 16 | To Remove Miscellaneous Expense (Began) | 0 | |
| 17 | To Remove Dues and Donations (Began) | (5,940) | |
| 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) | 278,787 | |
| 23 | To Annualize Incentive Compensation Expense (Hanneken) | (2,730) | |
| 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 | 5,016 | |
| Depreciation - Plant | S-15 | | $ 135,402 |
| 1 | To annualize depreciation expense at Staff's proposed rates (Began) | $ 444,396 | |

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## Adjustments To Income Statement

St. Charles

| Adjmt No | Description | Adjustment Amount | Total Adjustment |
|---|---|---|---|
| 2 | To adjust depreciation expense related to contributions in aid of construction (Began) | (307,757) | |
| 3 | To adjust depreciation related to transportation and power operated equipment (Began) | (1,236) | |
| Amortization | S-16 | | $ 0 |
| 1 | | $ 0 | |
| Taxes Other Than Income | S-17 | | $ 30,904 |
| 1 | To Annualize Payroll Taxes (Hanneken) | $ 11,974 | |
| 2 | To Adjust Payroll Tax Related to Incentive Compensation (Hanneken) | (209) | |
| 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) | 19,139 | |
| Current Income Tax | S-18 | | $ 406,064 |
| 1 | To adjust current income tax expense. (Cassidy ) | $ 406,064 | |
| Deferred Income Tax Expense | S-19 | | $ 59,635 |
| 1 | To adjust deferred income tax expense. (Cassidy) | $ 59,635 | |
| ITC Amortization | S-20 | | $ 0 |
| 1 | | $ 0 | |
| 2 | | 0 | |

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## Income Tax Calculation

St. Charles

| 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) | | | $ | 2,724,279 | $ | 2,753,790 | $ | 2,843,375 | $ | 2,932,961 |
| 2 | Add: | | | | | | | | | | |
| 3 | Current Income Tax | | | | 963,599 | | 981,986 | | 1,037,805 | | 1,093,624 |
| 4 | Deferred Income Taxes | | | | | | | | | | |
| 5 | Deferred Income Tax Expense | | | | (24,897) | | (24,897) | | (24,897) | | (24,897) |
| 6 | ITC Amortization | | | | 0 | | 0 | | 0 | | 0 |
| 7 | Net Income Before Income Tax | | | $ | 3,662,980 | $ | 3,710,879 | $ | 3,856,283 | $ | 4,001,688 |
| 8 | Addditions to Net Income Before Income Tax: | | | | | | | | | | |
| 9 | Book Depreciation | | | $ | 1,188,777 | $ | 1,188,777 | $ | 1,188,777 | $ | 1,188,777 |
| 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 | | | | 1,425 | | 1,425 | | 1,425 | | 1,425 |
| 13 | Other (Describe) | | | | 0 | | 0 | | 0 | | 0 |
| 14 | Other (Describe) | | | | 0 | | 0 | | 0 | | 0 |
| 15 | Total Additions | | | $ | 1,190,202 | $ | 1,190,202 | $ | 1,190,202 | $ | 1,190,202 |
| 16 | Subtractions to Net Income Before Income Tax: | | | | | | | | | | |
| 17 | Interest Expense | @ | 3.13% | $ | 1,219,146 | $ | 1,219,146 | $ | 1,219,146 | $ | 1,219,146 |
| 18 | Tax Straight Line Depreciation | | | | 1,188,777 | | 1,188,777 | | 1,188,777 | | 1,188,777 |
| 19 | Tax Depreciation in Excess of Straight Line | | | | (64,856) | | (64,856) | | (64,856) | | (64,856) |
| 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 | | | $ | 2,343,067 | $ | 2,343,067 | $ | 2,343,067 | $ | 2,343,067 |
| 24 | Net Taxable Income | | | $ | 2,510,115 | $ | 2,558,014 | $ | 2,703,418 | $ | 2,848,823 |
| 25 | Provision for Federal Income Tax | | | | | | | | | | |
| 26 | Net Taxable Income | | | $ | 2,510,115 | $ | 2,558,014 | $ | 2,703,418 | $ | 2,848,823 |
| 27 | Deduct Missouri Income Tax | @ | 100.00% | | 130,859 | | 133,356 | | 140,936 | | 148,517 |
| 28 | Federal Taxable Income | | | $ | 2,379,256 | $ | 2,424,658 | $ | 2,562,482 | $ | 2,700,306 |
| 29 | Federal Income Tax | @ | 35.00% | $ | 832,740 | $ | 848,630 | $ | 896,869 | $ | 945,107 |
| 30 | Provision for Missouri Income Tax | | | | | | | | | | |
| 31 | Net Taxable Income | | | $ | 2,510,115 | $ | 2,558,014 | $ | 2,703,418 | $ | 2,848,823 |
| 32 | Deduct Federal Income Tax | @ | 50.00% | | 416,370 | | 424,315 | | 448,434 | | 472,554 |
| 33 | Missouri Taxable Income | | | $ | 2,093,745 | $ | 2,133,699 | $ | 2,254,984 | $ | 2,376,269 |
| 34 | Missouri Income Tax | @ | 6.25% | $ | 130,859 | $ | 133,356 | $ | 140,936 | $ | 148,517 |
| 35 | Summary of Provision For Income Tax | | | | | | | | | | |
| 36 | Federal Income Tax | | | $ | 832,740 | $ | 848,630 | $ | 896,869 | $ | 945,107 |
| 37 | State Income Tax | | | | 130,859 | | 133,356 | | 140,936 | | 148,517 |
| 38 | **Total Current Income Tax** | | | **$** | **963,599** | **$** | **981,986** | **$** | **1,037,805** | **$** | **1,093,624** |

# 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) | Corporate Distribution (C) | 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** |

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

## 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 |

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

## 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 |

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

## 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
Case No. WR-2007-0216
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 (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 | $ | 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) |

Missouri-American Water Company
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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
Case No. WR-2007-0216
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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 | | |

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## 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
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## Adjustments To Income Statement

| Adjmt No. | Description | St. Joseph 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
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## 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
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Test Yeat Ending June 30, 2006 Updated Through December 31, 2006

## Income Tax Calculation

| Line | Description (A) | | | | Test Year (B) | | St. Joseph 7.07% Return (C) | | 7.30% Return (D) | | 7.53% Return (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** |