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**MAR 9 2012**

Missouri Public  
Service Commission

*Exhibit No.:*  
*Issue:* Accounting Schedules  
*Witness:* MoPSC Auditors  
*Sponsoring Party:* MoPSC Staff  
*Type of Exhibit:* Accounting Schedules  
*Case No.:* WR-2011-0337  
*Date Prepared:* November 10, 2011

**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DEPARTMENT**

**STAFF ACCOUNTING SCHEDULES**

**MISSOURI-AMERICAN WATER COMPANY**

**CASE NO. WR-2011-0337**

*Staff Exhibit No.* 1  
*Date* 2-21-12 *Reporter* JL  
*File No.* WR-2011-0337

*Jefferson City, Missouri*  
*November, 2011*

**Exhibit No.:**  
**Issue:** Accounting Schedules  
**Witness:** Auditing Staff  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2011-0337  
**Date Prepared:** November 10, 2011



**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DEPARTMENT**

**DIRECT**

**STAFF ACCOUNTING SCHEDULES**

**MISSOURI-AMERICAN WATER COMPANY  
TOTAL COMPANY EMS**

**CASE NO. WR-2011-0337**

**Jefferson City, Missouri**

**November 2011**

**Missouri-American Water Company**  
**Case No. WR-2011-0337**  
**Total Company EMS**  
**Test Year Ending 12-31-2010**  
**Sewer Water Revenue Requirement**

Line Number	A Description	B 7.58% Return	C 7.79% Return	D 8.01% Return
1	Net Orig Cost Rate Base	\$789,661,174	\$789,661,174	\$789,661,174
2	Rate of Return	7.58%	7.79%	8.01%
3	Net Operating Income Requirement	\$59,832,628	\$61,530,395	\$63,228,174
4	Net Income Available	\$52,573,049	\$52,573,049	\$52,573,049
5	Additional Net Income Required	\$7,259,579	\$8,957,346	\$10,655,125
6	Income Tax Requirement			
7	Required Current Income Tax	\$9,986,532	\$11,053,711	\$12,182,085
8	Current Income Tax Available	\$8,059,222	\$8,059,222	\$8,059,222
9	Additional Current Tax Required	\$1,927,310	\$2,994,489	\$4,122,863
10	Revenue Requirement	\$9,186,889	\$11,951,835	\$14,777,988
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$11,502,711	\$11,502,711	\$11,502,711
12	<b>Gross Revenue Requirement</b>	<b>\$20,689,600</b>	<b>\$23,454,546</b>	<b>\$26,280,699</b>

**Missouri-American Water Company**  
**Case No. WR-2011-0337**  
**Total Company EMS**  
**Test Year Ending 12-31-2010**  
**SEWER WATER RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,543,453,871
2	Less Accumulated Depreciation Reserve		\$380,118,812
3	Net Plant In Service		\$1,163,335,059
4	TOTAL ADD TO NET PLANT IN SERVICE		\$16,618,345
5	TOTAL SUBTRACT FROM NET PLANT		\$390,292,230
6	Total Rate Base		<u>\$789,661,174</u>



Missouri-American Water Company  
Case No. WR-2011-0337  
Total Company EMS  
Test Year Ending 12-31-2010  
Sewer Water Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris Labor	J MO Juris Non Labor
1	TOTAL OPERATING REVENUES	\$225,144,714	See Note (1)	See Note (1)	See Note (1)	\$225,144,714	\$12,806,255	\$237,950,968	See Note (1)	See Note (1)
2	TOTAL COLLECTION OPERATIONS EXPENSES	\$7,495	\$0	\$7,495	\$0	\$7,495	\$0	\$7,495	\$0	\$7,495
3	TOTAL COLLECTION MAINT. EXPENSES	\$1,901	\$73	\$1,828	\$2	\$1,903	\$0	\$1,903	\$75	\$1,828
4	TOTAL PUMPING OPERATIONS EXPENSES	\$16,914	\$4	\$16,910	\$723	\$17,637	\$0	\$17,637	\$4	\$17,633
5	TOTAL PUMPING MAINTENANCE EXPENSES	\$32	\$0	\$32	\$0	\$32	\$0	\$32	\$0	\$32
6	TOTAL TREAT. & DISP. OPER. EXPENSE	\$176,342	\$98,416	\$77,926	\$17,273	\$193,615	\$0	\$193,615	\$115,689	\$77,926
7	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$63,232	\$186	\$63,046	-\$2,621	\$60,611	\$0	\$60,611	\$157	\$60,454
8	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$8,147,860	\$3,136,112	\$5,011,748	-\$121,940	\$8,025,920	\$0	\$8,025,920	\$2,851,004	\$5,174,916
9	TOTAL ADMIN. & GENERAL EXPENSES	\$67,379,512	\$6,341,071	\$61,038,441	-\$3,931,186	\$63,448,326	\$0	\$63,448,326	\$6,061,568	\$57,386,758
10	TOTAL DEPRECIATION EXPENSE	\$22,291,986	See Note (1)	See Note (1)	See Note (1)	\$22,291,986	\$5,920,852	\$28,212,838	See Note (1)	See Note (1)
11	TOTAL OTHER OPERATING EXPENSE	\$20,387,944	\$0	\$20,387,944	\$286,013	\$20,673,957	-\$4,307,644	\$16,366,313	\$0	\$16,366,313
12	TOTAL WATER TREATMENT EXP - OPER & MTC	\$764,781	\$215,045	\$549,736	-\$14,524	\$750,257	\$0	\$750,257	\$197,564	\$552,693
13	TOTAL AMORTIZATION EXPENSE	\$500,278	\$0	\$500,278	\$0	\$500,278	\$0	\$500,278	\$0	\$500,278
14	TOTAL SOURCE OF SUPPLY EXPENSES	\$2,553,083	\$308,125	\$2,244,958	\$139,748	\$2,692,831	\$0	\$2,692,831	\$246,717	\$2,446,114
15	TOTAL PUMPING EXPENSES	\$10,961,225	\$2,762,944	\$8,198,281	\$1,212,817	\$12,174,042	\$0	\$12,174,042	\$2,513,449	\$9,660,593
16	TOTAL WATER TREATMENT EXPENSES	\$16,170,447	\$3,239,116	\$12,931,331	\$756,536	\$16,926,983	\$0	\$16,926,983	\$2,980,745	\$13,946,238
17	TOTAL TRANSMISSION & DIST. EXPENSES	\$17,899,847	\$10,983,943	\$6,915,904	-\$142,098	\$17,757,749	\$0	\$17,757,749	\$9,972,482	\$7,785,267
18	TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	TOTAL OPERATING EXPENSE	\$167,322,879	\$27,085,035	\$117,945,858	-\$1,799,257	\$165,523,622	\$1,613,208	\$167,136,830	\$24,939,454	\$113,984,538
21	NET INCOME BEFORE TAXES	\$57,821,835	\$0	\$0	\$0	\$59,621,092	\$11,193,047	\$70,814,138	\$0	\$0
22	TOTAL INCOME TAXES	-\$12,895,464	See Note (1)	See Note (1)	See Note (1)	-\$12,895,464	\$20,954,686	\$8,059,222	See Note (1)	See Note (1)
23	TOTAL DEFERRED INCOME TAXES	\$26,721,889	See Note (1)	See Note (1)	See Note (1)	\$26,721,889	-\$16,540,022	\$10,181,867	See Note (1)	See Note (1)
24	NET OPERATING INCOME	\$43,995,410	\$0	\$0	\$0	\$45,794,667	\$6,778,383	\$52,573,049	\$0	\$0

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

**Exhibit No.:**  
**Issue:** Accounting Schedules  
**Witness:** Auditing Staff  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2011-0337  
**Date Prepared:** November 10, 2011



**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DEPARTMENT**

**DIRECT**

**STAFF ACCOUNTING SCHEDULES**

**MISSOURI-AMERICAN WATER COMPANY  
TOTAL WATER EMS**

**CASE NO. WR-2011-0337**

**Jefferson City, Missouri**

**November 2011**

**Missouri-American Water Company**  
**Case No. WR-2011-0337**  
**Total Water**  
**Test Year Ending 12-31-2010**  
**Water - Revenue Requirement**

Line Number	A Description	B 7.58% Return	C 7.79% Return	D 8.01% Return
1	Net Orig Cost Rate Base	\$781,165,206	\$781,165,206	\$781,165,206
2	Rate of Return	7.58%	7.79%	8.01%
3	Net Operating Income Requirement	\$59,188,889	\$60,868,390	\$62,547,900
4	Net Income Available	\$54,085,257	\$54,085,257	\$54,085,257
5	Additional Net Income Required	\$5,103,632	\$6,783,133	\$8,462,643
6	Income Tax Requirement			
7	Required Current Income Tax	\$9,893,638	\$10,956,233	\$12,079,301
8	Current Income Tax Available	\$8,059,222	\$8,059,222	\$8,059,222
9	Additional Current Tax Required	\$1,834,416	\$2,897,011	\$4,020,079
10	Revenue Requirement	\$6,938,048	\$9,680,144	\$12,482,722
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$11,328,857	\$11,328,857	\$11,328,857
12	Gross Revenue Requirement	\$18,266,905	\$21,009,001	\$23,811,579

**Missouri-American Water Company**  
**Case No. WR-2011-0337**  
**Total Water**  
**Test Year Ending 12-31-2010**  
**WATER - RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
	Plant In Service		\$1,527,191,274
	Less Accumulated Depreciation Reserve		\$376,844,679
	Net Plant In Service		\$1,150,346,595
	<b>ADD TO NET PLANT IN SERVICE</b>		
	Cash Working Capital		\$7,239,588
	Materials & Supplies		\$4,239,205
	Prepayments		\$1,606,443
	Pensions/OPEBs Tracker Asset		\$2,494,970
	Tank Painting Tracker		\$968,122
	Regulatory Deferrals		\$0
	<b>TOTAL ADD TO NET PLANT IN SERVICE</b>		<u>\$16,548,328</u>
	<b>SUBTRACT FROM NET PLANT</b>		
	Federal Tax Offset		-\$556,384
	State Tax Offset		-\$41,207
	City Tax Offset		\$0
	Interest Expense Offset		\$2,392,378
	Customer Advances		\$65,313,760
	Contributions in Aid of Construction		\$179,546,337
	Deferred Income Taxes		\$137,521,154
	Accumulated Deferred ITC (3%)		\$23,543
	Accrued Pension Liability		\$1,530,136
	Customer Deposits		\$0
	<b>TOTAL SUBTRACT FROM NET PLANT</b>		<u>\$385,729,717</u>
	<b>Total Rate Base</b>		<u>\$781,165,206</u>



Missouri-American Water Company  
Case No. WR-2011-0337  
Total Water  
Test Year Ending 12-31-2010  
Water - Plant In Service

Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
2	301.000	Organization	\$54,268	P-2	\$0	\$54,268		\$189,051	\$243,319
3	302.000	Franchises and Consents	\$43,697	P-3	\$0	\$43,697		\$0	\$43,697
4	303.000	Miscellaneous Intangible Plant	\$1,175,331	P-4	\$0	\$1,175,331		\$344,276	\$1,519,607
6		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$1,273,296</b>		<b>\$0</b>	<b>\$1,273,296</b>		<b>\$633,327</b>	<b>\$1,806,623</b>
6		<b>SOURCE OF SUPPLY PLANT</b>							
7	310.000	Land and Land Rights - SSP	\$1,725,974	P-7	\$0	\$1,725,974		\$0	\$1,725,974
8	311.000	Structures and Improvements - SSP	\$14,446,621	P-8	\$0	\$14,446,621		\$0	\$14,446,621
9	312.000	Collecting & Impounding Reservoirs	\$112,682	P-9	\$0	\$112,682		\$0	\$112,682
10	313.000	Lake, River and Other Intakes	\$1,000,956	P-10	\$0	\$1,000,956		\$0	\$1,000,956
11	314.000	Wells and Springs	\$7,525,855	P-11	\$0	\$7,525,855		\$0	\$7,525,855
12	315.000	Infiltration Galleries and Tunnels	\$0	P-12	\$0	\$0		\$0	\$0
13	316.000	Supply Mains	\$20,856,438	P-13	\$0	\$20,856,438		\$0	\$20,856,438
14	317.000	Other Water Source Plant	\$0	P-14	\$0	\$0		\$0	\$0
15		<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$45,668,526</b>		<b>\$0</b>	<b>\$45,668,526</b>		<b>\$0</b>	<b>\$45,668,526</b>
16		<b>PUMPING PLANT</b>							
17	320.000	Land and Land Rights - PP	\$367,016	P-17	\$0	\$367,016		\$0	\$367,016
18	321.000	Structures and Improvements - PP	\$19,494,721	P-18	\$0	\$19,494,721		\$0	\$19,494,721
19	322.000	Boiler Plant Equipment	\$348	P-19	\$0	\$348		\$0	\$348
20	323.000	Other Power Production Equipment	\$3,592,729	P-20	\$0	\$3,592,729		\$0	\$3,592,729
21	324.000	Steam Pumping Equipment	\$14,631	P-21	\$0	\$14,631		\$0	\$14,631
22	325.000	Electric Pumping Equipment	\$55,748,658	P-22	\$0	\$55,748,658		\$0	\$55,748,658
23	326.000	Diesel Pumping Equipment	\$2,454,740	P-23	\$0	\$2,454,740		\$0	\$2,454,740
24	327.000	Hydraulic Pumping Equipment	\$280,361	P-24	\$0	\$280,361		\$0	\$280,361
25	328.000	Other Pumping Equipment	\$1,181,978	P-25	\$0	\$1,181,978		\$0	\$1,181,978
26		<b>TOTAL PUMPING PLANT</b>	<b>\$83,135,182</b>		<b>\$0</b>	<b>\$83,135,182</b>		<b>\$0</b>	<b>\$83,135,182</b>
27		<b>WATER TREATMENT PLANT</b>							
28	330.000	Land and Land Rights - WTP	\$2,296,779	P-28	\$0	\$2,296,779		\$0	\$2,296,779
29	331.000	Structures and Improvements - WTP	\$95,603,502	P-29	\$0	\$95,603,502		\$64,798	\$95,668,300
30	332.000	Water Treatment Equipment	\$114,248,002	P-30	\$0	\$114,248,002		\$0	\$114,248,002
31	333.000	Miscellaneous Water Treat, Other	\$0	P-31	\$0	\$0		\$0	\$0
32		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$212,148,283</b>		<b>\$0</b>	<b>\$212,148,283</b>		<b>\$64,798</b>	<b>\$212,213,081</b>
33		<b>TRANSMISSION &amp; DIST. PLANT</b>							
34	340.000	Land and Land Rights - TDP	\$4,823,989	P-34	\$0	\$4,823,989		-\$19,951	\$4,804,038
35	341.000	Structures and Improvements - TDP	\$10,865,976	P-35	\$0	\$10,865,976		\$5,009	\$10,870,984
36	342.000	Distribution Reservoirs and Standpipes	\$28,541,450	P-36	\$0	\$28,541,450		\$8,071	\$28,549,521
37	343.000	TD Mains Not Classified	\$34,677,716	P-37	\$0	\$34,677,716		\$0	\$34,677,716
38	343.100	TD Mains 4 & Less	\$8,906,116	P-38	\$0	\$8,906,116		\$0	\$8,906,116
39	343.100	TD Mains AC 4 (STL)	\$2,599,879	P-39	\$0	\$2,599,879		\$0	\$2,599,879
40	343.100	TD Mains Galve 1 (STL)	\$46,914	P-40	\$0	\$46,914		\$0	\$46,914
41	343.100	TD Mains DI 4in (STL)	\$1,833,058	P-41	\$0	\$1,833,058		\$0	\$1,833,058
42	343.200	TD Mains 6 to 8"	\$62,137,527	P-42	\$0	\$62,137,527		\$424,407	\$62,561,934
43	343.200	TD Mains 6 to 10In (TN)	\$7,251	P-43	\$0	\$7,251		\$3,337	\$10,588
44	343.200	TD Mains CI <10 1900-28 (STL)	\$2,727,073	P-44	\$0	\$2,727,073		\$0	\$2,727,073
45	343.200	TD Mains CI <10 1929-56 (STL)	\$15,045,547	P-45	\$0	\$15,045,547		\$0	\$15,045,547
46	343.200	TD Mains CI <10 1957-93 (STL)	\$51,063,847	P-46	\$0	\$51,063,847		\$0	\$51,063,847
47	343.200	TD Mains DI 6-8 (STL)	\$315,863,408	P-47	\$0	\$315,863,408		\$1,136,316	\$316,999,724
48	343.200	TD Mains PL 6-8In (STL)	\$46,293,588	P-48	\$0	\$46,293,588		\$0	\$46,293,588
49	343.300	TD Mains 10 to 16"	\$69,826,833	P-49	\$0	\$69,826,833		\$1,370,013	\$71,196,846
50	343.300	TD Mains 18 & Grtr	\$26,541,457	P-50	\$0	\$26,541,457		\$84,695	\$26,626,152
51	343.300	TD Mains CI 12 (STL)	\$13,254,931	P-51	\$0	\$13,254,931		\$0	\$13,254,931
52	343.300	TD Mains CI 16 (STL)	\$19,358,676	P-52	\$0	\$19,358,676		\$0	\$19,358,676
53	343.300	TD Mains DI 12 (STL)	\$84,374,099	P-53	\$0	\$84,374,099		\$0	\$84,374,099
54	343.300	TD Mains DI 16 &- (STL)	\$130,888,761	P-54	\$0	\$130,888,761		\$0	\$130,888,761
55	343.300	TD Mains LJ 20 (STL)	\$4,439,006	P-55	\$0	\$4,439,006		\$0	\$4,439,006
56	343.300	TD Mains PL 12In (STL)	\$2,362,946	P-56	\$0	\$2,362,946		\$0	\$2,362,946
57	343.300	TD Main DI 10In (STL)	\$76,551	P-57	\$0	\$76,551		\$0	\$76,551
58	344.000	Fire Mains	\$594,956	P-58	\$0	\$594,956		\$0	\$594,956
59	345.000	Services	\$32,311,348	P-59	\$0	\$32,311,348		\$0	\$32,311,348
60	346.000	Meters	\$66,229,141	P-60	\$0	\$66,229,141		\$0	\$66,229,141
61	347.000	Meter Installations	\$27,296,770	P-61	\$0	\$27,296,770		\$0	\$27,296,770
62	348.000	Hydrants	\$60,712,436	P-62	\$0	\$60,712,436		\$91,596	\$60,804,032

Missouri-American Water Company  
Case No. WR-2011-0337  
Total Water  
Test Year Ending 12-31-2010  
Water - Plant In Service

Line Number	A Account (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
63	349.000	Other Transmission & Distribution Plant	\$31,896	P-63	\$0	\$31,896		\$0	\$31,896
64		TOTAL TRANSMISSION & DIST. PLANT	\$1,123,733,144		\$0	\$1,123,733,144		\$3,103,493	\$1,126,836,637
65		GENERAL PLANT							
66	389.000	Land and Land Rights - GP	\$390,161	P-66	\$0	\$390,161		\$0	\$390,161
67	390.000	Structures and Improvements - GP	\$12,862,657	P-67	\$0	\$12,862,657		\$220,440	\$13,083,097
68	390.900	Structures & Improve-Leasehold	\$346,313	P-68	\$0	\$346,313		\$0	\$346,313
69	391.000	Office Furniture and Equipment	\$1,720,962	P-69	\$0	\$1,720,962		\$136,527	\$1,857,489
70	391.100	Computer & Peripheral Equipment	\$0	P-70	\$0	\$0		\$1,174,064	\$1,174,064
71	391.200	Computer Hardware & Software	\$7,257,708	P-71	\$0	\$7,257,708		\$6,150,215	\$13,407,923
72	391.300	Other Office Equipment	\$729,577	P-72	\$0	\$729,577		\$0	\$729,577
73	392.100	Transportation Equipment-Light Trucks	\$1,002,446	P-73	\$0	\$1,002,446		\$17,425	\$1,019,871
74	392.200	Transportation Equipment-Heavy Truck	\$4,301,099	P-74	\$0	\$4,301,099		\$0	\$4,301,099
75	392.300	Transportation Equipment-Autos	\$1,076,252	P-75	\$0	\$1,076,252		\$119,606	\$1,195,858
76	392.400	Transportation Equipment-Other	\$734,359	P-76	\$0	\$734,359		\$0	\$734,359
77	393.000	Stores Equipment	\$458,738	P-77	\$0	\$458,738		\$0	\$458,738
78	394.000	Tools, Shop and Garage Equipment	\$8,703,107	P-78	\$0	\$8,703,107		\$66,666	\$8,769,773
79	395.000	Laboratory Equipment	\$2,159,147	P-79	\$0	\$2,159,147		\$0	\$2,159,147
80	396.000	Power Operated Equipment	\$1,661,713	P-80	\$0	\$1,661,713		\$0	\$1,661,713
81	397.100	Communication Equipment-Non Telephone	\$3,132,125	P-81	\$0	\$3,132,125		\$38,878	\$3,171,003
82	397.200	Communication Equipment-Telephone	\$114,284	P-82	\$0	\$114,284		\$61,266	\$175,550
83	398.000	Miscellaneous Equipment	\$1,975,164	P-83	\$0	\$1,975,164		\$10,552	\$1,985,716
84	399.000	Other Tangible Equipment	\$909,774	P-84	\$0	\$909,774		\$0	\$909,774
85		TOTAL GENERAL PLANT	\$49,535,686		\$0	\$49,535,686		\$7,995,639	\$57,531,225
86		TOTAL PLANT IN SERVICE	\$1,616,494,017		\$0	\$1,616,494,017		\$11,697,257	\$1,627,191,274

Missouri-American Water Company  
Case No. WR-2011-0337  
Total Water  
Test Year Ending 12-31-2010  
Water- Accumulated Depreciation Reserve

Line Number	Account Number	Depreciation Reserve Description	C Total Reserve	D Adjust Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
2	301.000	Organization	-\$17,071	R-2	\$0	-\$17,071		\$0	-\$17,071
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0		\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$306,822	R-4	\$0	\$306,822		\$337,843	\$644,665
5		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$289,761</b>		<b>\$0</b>	<b>\$289,761</b>		<b>\$337,843</b>	<b>\$627,594</b>
6		<b>SOURCE OF SUPPLY PLANT</b>							
7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0		\$0	\$0
8	311.000	Structures and Improvements - SSP	\$4,265,058	R-8	\$0	\$4,265,058		\$0	\$4,265,058
9	312.000	Collecting & Impounding Reservoirs	\$88,372	R-9	\$0	\$88,372		\$0	\$88,372
10	313.000	Lake, River and Other Intakes	-\$524,568	R-10	\$0	-\$524,568		\$0	-\$524,568
11	314.000	Wells and Springs	\$1,473,199	R-11	\$0	\$1,473,199		\$0	\$1,473,199
12	316.000	Infiltration Galleries and Tunnels	\$0	R-12	\$0	\$0		\$0	\$0
13	316.000	Supply Mains	\$5,787,310	R-13	\$0	\$5,787,310		\$0	\$5,787,310
14	317.000	Other Water Source Plant	\$0	R-14	\$0	\$0		\$0	\$0
15		<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$11,089,371</b>		<b>\$0</b>	<b>\$11,089,371</b>		<b>\$0</b>	<b>\$11,089,371</b>
16		<b>PUMPING PLANT</b>							
17	320.000	Land and Land Rights - PP	\$0	R-17	\$0	\$0		\$0	\$0
18	321.000	Structures and Improvements - PP	\$5,158,351	R-18	\$0	\$5,158,351		\$0	\$5,158,351
19	322.000	Boiler Plant Equipment	\$87	R-19	\$0	\$87		\$1	\$88
20	323.000	Other Power Production Equipment	\$267,008	R-20	\$0	\$267,008		\$0	\$267,008
21	324.000	Steam Pumping Equipment	\$126	R-21	\$0	\$126		\$0	\$126
22	325.000	Electric Pumping Equipment	\$20,944,036	R-22	\$0	\$20,944,036		\$0	\$20,944,036
23	326.000	Diesel Pumping Equipment	\$1,487,153	R-23	\$0	\$1,487,153		\$0	\$1,487,153
24	327.000	Hydraulic Pumping Equipment	-\$14,429	R-24	\$0	-\$14,429		\$0	-\$14,429
25	328.000	Other Pumping Equipment	\$207,566	R-25	\$0	\$207,566		\$0	\$207,566
26		<b>TOTAL PUMPING PLANT</b>	<b>\$28,049,897</b>		<b>\$0</b>	<b>\$28,049,897</b>		<b>\$1</b>	<b>\$28,049,898</b>
27		<b>WATER TREATMENT PLANT</b>							
28	330.000	Land and Land Rights - WTP	\$0	R-28	\$0	\$0		\$4,200	\$4,200
29	331.000	Structures and Improvements - WTP	\$29,819,237	R-29	\$0	\$29,819,237		\$1	\$29,819,238
30	332.000	Water Treatment Equipment	\$39,048,645	R-30	\$0	\$39,048,645		\$0	\$39,048,645
31	333.000	Miscellaneous Water Treat, Other	\$0	R-31	\$0	\$0		\$0	\$0
32		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$68,867,882</b>		<b>\$0</b>	<b>\$68,867,882</b>		<b>\$4,201</b>	<b>\$68,872,083</b>
33		<b>TRANSMISSION &amp; DIST. PLANT</b>							
34	340.000	Land and Land Rights - TDP	-\$741,455	R-34	\$0	-\$741,455		\$602	-\$740,853
35	341.000	Structures and Improvements - TDP	\$4,028,364	R-35	\$0	\$4,028,364		\$623	\$4,028,987
36	342.000	Distribution Reservoirs and Standpipes	\$11,075,236	R-36	\$0	\$11,075,236		-\$16,081	\$11,059,155
37	343.000	TD Mains Not Classified	\$20,667,747	R-37	\$0	\$20,667,747		-\$17	\$20,667,730
38	343.100	TD Mains 4 & Less	\$273,263	R-38	\$0	\$273,263		\$0	\$273,263
39	343.100	TD Mains AC 4 (STL)	\$784,628	R-39	\$0	\$784,628		\$0	\$784,628
40	343.100	TD Mains Galve 1 (STL)	\$84,947	R-40	\$0	\$84,947		\$0	\$84,947
41	343.100	TD Mains DI 4in (STL)	\$44,012	R-41	\$0	\$44,012		\$81,116	\$125,128
42	343.200	TD Mains 6 to 8"	\$4,527,984	R-42	\$0	\$4,527,984		\$9,187	\$4,537,171
43	343.200	TD Mains 6 to 10in (TN)	\$284,773	R-43	\$0	\$284,773		\$0	\$284,773
44	343.200	TD Mains CI <10 1900-28 (STL)	\$1,412,111	R-44	\$0	\$1,412,111		\$0	\$1,412,111
45	343.200	TD Mains CI <10 1929-56 (STL)	\$11,619,281	R-45	\$0	\$11,619,281		\$0	\$11,619,281
46	343.200	TD Mains CI <10 1957-93 (STL)	\$32,215,554	R-46	\$0	\$32,215,554		\$0	\$32,215,554
47	343.200	TD Mains DI 6-8 (STL)	\$47,414,608	R-47	\$0	\$47,414,608		\$26,476	\$47,441,084
48	343.200	TD Mains PL 6-8in (STL)	\$1,252,236	R-48	\$0	\$1,252,236		\$779	\$1,253,015
49	343.300	TD Mains 10 to 16"	\$5,056,024	R-49	\$0	\$5,056,024		\$5,058	\$5,061,082
50	343.300	TD Mains 18 & Grtr	\$1,627,872	R-50	\$0	\$1,627,872		\$0	\$1,627,872
51	343.300	TD Mains CI 12 (STL)	\$5,821,186	R-51	\$0	\$5,821,186		\$0	\$5,821,186
52	343.300	TD Mains CI 16 (STL)	\$10,144,834	R-52	\$0	\$10,144,834		\$0	\$10,144,834
53	343.300	TD Mains DI 12 (STL)	\$12,980,143	R-53	\$0	\$12,980,143		\$0	\$12,980,143
54	343.300	TD Mains DI 16 &>(STL)	\$21,007,560	R-54	\$0	\$21,007,560		\$0	\$21,007,560
55	343.300	TD Mains LJ 20 (STL)	\$1,780,794	R-55	\$0	\$1,780,794		\$0	\$1,780,794
56	343.300	TD Mains PL 12in (STL)	\$111,428	R-56	\$0	\$111,428		\$0	\$111,428
57	343.300	TD Main DI 10in (STL)	\$363	R-57	\$0	\$363		\$0	\$363
58	344.000	Fire Mains	\$97,823	R-58	\$0	\$97,823		\$0	\$97,823
59	345.000	Services	\$7,045,202	R-59	\$0	\$7,045,202		-\$317	\$7,044,885
60	346.000	Meters	\$11,083,378	R-60	\$0	\$11,083,378		\$0	\$11,083,378
61	347.000	Meter Installations	\$9,946,271	R-61	\$0	\$9,946,271		\$2,058	\$9,948,329
62	348.000	Hydrants	\$17,495,433	R-62	\$0	\$17,495,433		\$0	\$17,495,433
63	349.000	Other Transmission & Distribution Plant	\$6,200	R-63	\$0	\$6,200		\$0	\$6,200

Missouri-American Water Company  
Case No. WR-2011-0337  
Total Water  
Test Year Ending 12-31-2010  
Water- Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
64		TOTAL TRANSMISSION & DIST. PLANT	\$239,147,799		\$0	\$239,147,799		\$109,484	\$239,267,283
65		GENERAL PLANT							
66	389.000	Land and Land Rights - GP	\$123,190	R-66	\$0	\$123,190		\$0	\$123,190
67	390.000	Structures and Improvements - GP	\$2,126,870	R-67	\$0	\$2,126,870		\$12,886	\$2,139,766
68	390.900	Structures & Improve-Leasehold	\$453,187	R-68	\$0	\$453,187		-\$159,633	\$293,554
69	391.000	Office Furniture and Equipment	\$1,229,383	R-69	\$0	\$1,229,383		\$87,955	\$1,317,338
70	391.100	Computer & Peripheral Equipment	\$0	R-70	\$0	\$0		\$0	\$0
71	391.200	Computer Hardware & Software	\$3,662,761	R-71	\$0	\$3,662,761		\$7,092,391	\$10,655,152
72	391.300	Other Office Equipment	\$205,622	R-72	\$0	\$205,622		\$0	\$205,622
73	392.100	Transportation Equipment-Light Trucks	\$434,875	R-73	\$0	\$434,875		\$54,432	\$489,307
74	392.200	Transportation Equipment-Heavy Truck	\$3,952,584	R-74	\$0	\$3,952,584		\$0	\$3,952,584
75	392.300	Transportation Equipment-Autos	\$625,832	R-75	\$0	\$625,832		\$142,282	\$768,114
76	392.400	Transportation Equipment-Other	\$315,062	R-76	\$0	\$315,062		\$0	\$315,062
77	393.000	Stores Equipment	-\$238,714	R-77	\$0	-\$238,714		\$0	-\$238,714
78	394.000	Tools, Shop and Garage Equipment	\$4,207,128	R-78	\$0	\$4,207,128		\$19,234	\$4,226,362
79	395.000	Laboratory Equipment	\$1,176,142	R-79	\$0	\$1,176,142		\$0	\$1,176,142
80	396.000	Power Operated Equipment	\$1,299,896	R-80	\$0	\$1,299,896		\$20,710	\$1,320,606
81	397.100	Communication Equipment-Non Telephone	\$1,060,759	R-81	\$0	\$1,060,759		\$2,927	\$1,063,686
82	397.200	Communication Equipment-Telephone	\$116,123	R-82	\$0	\$116,123		\$33,088	\$149,211
83	398.000	Miscellaneous Equipment	\$584,312	R-83	\$0	\$584,312		\$8	\$584,320
84	399.000	Other Tangible Equipment	\$407,242	R-84	\$0	\$407,242		\$16	\$407,258
85		TOTAL GENERAL PLANT	\$21,642,164		\$0	\$21,642,164		\$7,306,296	\$28,948,450
86		TOTAL DEPRECIATION RESERVE	\$369,088,864		\$0	\$369,088,864		\$7,767,826	\$376,844,679



Missouri-American Water Company  
Case No. WR-2011-0337  
Total Water  
Test Year Ending 12-31-2010  
Water - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj. Jurisdictional (H+J)+J	L MO Adj. Jurts. Labor L+M+K	M MO Adj. Jurts. Non Labor
Rev-1		<b>OPERATING REVENUES</b>											
Rev-2	461,000	Residential	\$140,601,742	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$140,601,742		\$7,804,123	\$148,405,865	See Note(1)	See Note(1)
Rev-3	461,000	Commercial	\$40,469,985			Rev-3		\$40,469,985	\$3,124,785		\$43,594,770		
Rev-4	461,000	Industrial	\$12,812,486			Rev-4		\$12,812,486	-\$400,561		\$12,411,925		
Rev-5	462,000	Private Fire Protection	\$3,233,157			Rev-5		\$3,233,157	\$152,225		\$3,385,382		
Rev-6	463,000	Public Fire Protection	\$8,993,882			Rev-6		\$8,993,882	\$0		\$8,993,882		
Rev-7	461,000	Contracted Industrial	\$0			Rev-7		\$0	\$907,335		\$907,335		
Rev-8	461,000	Capitol Complex	\$0			Rev-8		\$0	\$5,090		\$5,090		
Rev-9	470,000	Forfeited Discounts	\$12,180			Rev-9		\$12,180	\$0		\$12,180		
Rev-10	472,000	Rents from Water Property	\$591,623			Rev-10		\$591,623	\$0		\$591,623		
Rev-11	464,000	Other Public Auth.	\$4,411,877			Rev-11		\$4,411,877	\$227,057		\$4,638,934		
Rev-12	466,000	Sales for Resale	\$9,398,807			Rev-12		\$9,398,807	\$271,609		\$9,670,416		
Rev-13	471,000	Other Water Revenue - Oper. Rev.	\$2,336,093			Rev-13		\$2,336,093	\$688,131		\$3,024,224		
14		<b>TOTAL OPERATING REVENUES</b>	<b>\$222,861,832</b>					<b>\$222,861,832</b>		<b>\$12,789,794</b>	<b>\$235,651,626</b>		
1		<b>SOURCE OF SUPPLY EXPENSES</b>											
2	600,000	Operation Supervision & Engineering	\$3,141	\$3,141	\$0	E-2	-\$15	\$3,126		\$0	\$3,126	\$3,126	\$0
3	601,000	Operation Labor & Expenses	\$340,850	\$199,162	\$141,688	E-3	-\$6,405	\$334,445		\$0	\$334,445	\$192,757	\$141,688
4	602,000	Purchased Water	\$569,928	\$0	\$569,928	E-4	\$60,223	\$630,151		\$0	\$630,151	\$0	\$630,151
5	603,000	Miscellaneous Expenses	\$961,117	\$0	\$961,117	E-5	\$140,933	\$1,102,050		\$0	\$1,102,050	\$0	\$1,102,050
6	604,000	Rents - SSE	\$100	\$0	\$100	E-6	\$0	\$100		\$0	\$100	\$0	\$100
7	610,000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-7	\$0	\$0		\$0	\$0	\$0	\$0
8	611,000	Maint. of Structures & Improvements	\$90	\$0	\$90	E-8	\$0	\$90		\$0	\$90	\$0	\$90
9	612,000	Maint. of Collect. & Impound. Reservoirs	\$0	\$0	\$0	E-9	\$0	\$0		\$0	\$0	\$0	\$0
10	613,000	Maint. of Lake, River and Other Intakes	\$0	\$0	\$0	E-10	\$0	\$0		\$0	\$0	\$0	\$0
11	614,000	Maint. of Wells & Springs	\$2,401	\$2,253	\$148	E-11	-\$196	\$2,205		\$0	\$2,205	\$2,057	\$148
12	615,000	Maint. of Infiltration Galleries & Tunnels	\$0	\$0	\$0	E-12	\$0	\$0		\$0	\$0	\$0	\$0
13	616,000	Maint. of Supply Mains	\$0	\$0	\$0	E-13	\$0	\$0		\$0	\$0	\$0	\$0
14	617,000	Maint. Of Misc. Water Source Plant	\$675,456	\$103,569	\$571,887	E-14	-\$54,792	\$620,664		\$0	\$620,664	\$48,777	\$571,887
15		<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>	<b>\$2,553,083</b>	<b>\$308,125</b>	<b>\$2,244,958</b>		<b>\$139,748</b>	<b>\$2,692,831</b>		<b>\$0</b>	<b>\$2,692,831</b>	<b>\$246,717</b>	<b>\$2,446,114</b>
16		<b>PUMPING EXPENSES</b>											
17	620,000	Operation Supervision & Engineering - PE	\$59,352	\$59,352	\$0	E-17	-\$2,558	\$56,794		\$0	\$56,794	\$56,794	\$0
18	621,000	Fuel for Power Production	\$12,247	\$2,796	\$9,451	E-18	\$2,384	\$14,631		\$0	\$14,631	\$2,796	\$11,835
19	622,000	Power Production Labor & Expenses	\$1,720	\$1,720	\$0	E-19	-\$44	\$1,676		\$0	\$1,676	\$1,676	\$0
20	623,000	Fuel or Power Purchased for Pumping	\$8,126,463	\$0	\$8,126,463	E-20	\$1,459,928	\$9,586,391		\$0	\$9,586,391	\$0	\$9,586,391
21	624,000	Pumping Labor and Expenses	\$2,075,921	\$2,075,278	\$643	E-21	-\$186,847	\$1,889,074		\$0	\$1,889,074	\$1,888,431	\$643
22	625,000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-22	\$0	\$0		\$0	\$0	\$0	\$0
23	626,000	Miscellaneous Expense	\$33,164	\$0	\$33,164	E-23	-\$939	\$32,225		\$0	\$32,225	-\$939	\$33,164
24	627,000	Rents - PE	\$824	\$0	\$824	E-24	\$0	\$824		\$0	\$824	\$0	\$824
25	630,000	Maint. Supervision & Engineering - PE	\$63,356	\$63,356	\$0	E-25	-\$3,009	\$60,347		\$0	\$60,347	\$60,347	\$0
26	631,000	Maint. of Structures & Improvements - PE	\$463,261	\$463,261	\$0	E-26	-\$47,982	\$415,279		\$0	\$415,279	\$415,279	\$0
27	632,000	Maint. of Power Production Equipment	\$3,302	\$3,302	\$0	E-27	-\$343	\$2,959		\$0	\$2,959	\$2,959	\$0
28	633,000	Maint. of Pumping Equipment	\$121,615	\$93,879	\$27,736	E-28	-\$7,773	\$113,842		\$0	\$113,842	\$86,106	\$27,736
29		<b>TOTAL PUMPING EXPENSES</b>	<b>\$10,961,225</b>	<b>\$2,762,944</b>	<b>\$8,198,281</b>		<b>\$1,212,817</b>	<b>\$12,174,042</b>		<b>\$0</b>	<b>\$12,174,042</b>	<b>\$2,513,449</b>	<b>\$9,660,593</b>
30		<b>WATER TREATMENT EXPENSES</b>											
31	640,000	Operation, Supervision & Engineer. - WTE	\$213,867	\$213,867	\$0	E-31	-\$11,037	\$202,830		\$0	\$202,830	\$202,830	\$0
32	641,000	Chemicals - WTE	\$9,824,084	\$0	\$9,824,084	E-32	\$935,879	\$10,759,963		\$0	\$10,759,963	\$0	\$10,759,963
33	642,000	Operation Labor & Expenses - WTE	\$1,882,934	\$1,572,176	\$310,758	E-33	-\$113,164	\$1,769,770		\$0	\$1,769,770	\$1,459,012	\$310,758
34	643,100	Miscellaneous Expenses - WTE	\$598,695	\$0	\$598,695	E-34	\$78,134	\$676,829		\$0	\$676,829	-\$894	\$677,723

Missouri-American Water Company  
Case No. WR-2011-0337  
Total Water  
Test Year Ending 12-31-2010  
Water - Income Statement Detail

Line Number	Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H+J) + I	L MO Adj Juris Labor	M MO Adj Juris Non Labor
35	643.200	Misc Expenses - Waste Disposal	\$1,092,132	\$0	\$1,092,132	E-35	\$0	\$1,092,132	\$0	\$0	\$1,092,132	\$0	\$1,092,132
36	644.000	Rents - WTE	\$7,115	\$0	\$7,115	E-36	\$0	\$7,115	\$0	\$0	\$7,115	\$0	\$7,115
37	650.000	Maint. Supervision & Engineering - WTE	\$1,444,800	\$1,444,365	\$435	E-37	-\$132,371	\$1,312,429	\$0	\$0	\$1,312,429	\$1,311,894	\$435
38	651.000	Maint. of Structures & Improvements - WTE	\$229	\$229	\$0	E-38	-\$24	\$205	\$0	\$0	\$205	\$205	\$0
39	652.000	Maint. of Water Treatment Equipment	\$1,106,591	\$8,479	\$1,098,112	E-39	-\$881	\$1,105,710	\$0	\$0	\$1,105,710	\$7,598	\$1,098,112
40		<b>TOTAL WATER TREATMENT EXPENSES</b>	<b>\$16,170,447</b>	<b>\$3,239,116</b>	<b>\$12,931,331</b>		<b>\$756,536</b>	<b>\$16,926,983</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,926,983</b>	<b>\$2,980,745</b>	<b>\$13,946,238</b>
41		<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
42	660.000	Operation Supervision & Engineering - TDE	\$979,312	\$979,312	\$0	E-42	-\$98,191	\$881,121	\$0	\$0	\$881,121	\$881,121	\$0
43	661.000	Storage Facilities Expenses TDE	\$20,272	\$20,252	\$20	E-43	-\$2,101	\$18,171	\$0	\$0	\$18,171	\$18,151	\$20
44	662.000	Transmission & Distribution Lines Expenses	\$3,205,913	\$1,856,008	\$1,349,905	E-44	-\$137,972	\$3,067,941	\$0	\$0	\$3,067,941	\$1,718,036	\$1,349,905
45	663.000	Motor Expenses - TDE	\$850,797	\$848,569	\$2,228	E-45	-\$64,555	\$786,242	\$0	\$0	\$786,242	\$784,014	\$2,228
46	664.000	Customer Installations Expenses - TDE	\$482,521	\$481,464	\$1,057	E-46	-\$43,948	\$438,573	\$0	\$0	\$438,573	\$437,516	\$1,057
47	665.000	Miscellaneous Expenses - TDE	\$1,583,706	\$1,012,985	\$570,721	E-47	-\$96,310	\$1,487,396	\$0	\$0	\$1,487,396	\$899,014	\$588,382
48	666.000	Rents - TDE	\$7,559	\$0	\$7,559	E-48	\$0	\$7,559	\$0	\$0	\$7,559	\$0	\$7,559
49	670.000	Maint. Supervision and Engineering - TDE	\$89,569	\$89,569	\$0	E-49	-\$3,801	\$85,768	\$0	\$0	\$85,768	\$85,768	\$0
50	671.000	Maint. of Structures & Improvements - TDE	\$23,349	\$23,349	\$0	E-50	-\$3,217	\$20,132	\$0	\$0	\$20,132	\$20,132	\$0
51	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$41,117	\$41,117	\$0	E-51	-\$4,271	\$36,846	\$0	\$0	\$36,846	\$36,846	\$0
52	673.000	Maint. of Transmission & Distribution Mains	\$1,630,563	\$434,601	\$1,255,962	E-52	-\$26,543	\$1,664,020	\$0	\$0	\$1,664,020	\$408,058	\$1,255,962
53	674.000	Maint. of Fire Mains - TDE	\$64	\$64	\$0	E-53	-\$7	\$57	\$0	\$0	\$57	\$57	\$0
54	675.000	Maint. of Services - TDE	\$297,100	\$297,100	\$0	E-54	-\$27,962	\$269,138	\$0	\$0	\$269,138	\$269,138	\$0
55	676.000	Maint. of Motors - TDE	\$457,380	\$445,362	\$12,018	E-55	\$74,841	\$532,221	\$0	\$0	\$532,221	\$402,758	\$129,463
56	677.000	Maint. of Hydrants - TDE	\$382,109	\$182,327	\$199,782	E-56	-\$14,362	\$367,747	\$0	\$0	\$367,747	\$167,965	\$199,782
57	678.000	Maint. of Miscellaneous Plant - TDE	\$7,788,516	\$4,271,864	\$3,516,652	E-57	\$306,301	\$8,094,817	\$0	\$0	\$8,094,817	\$3,843,908	\$4,250,909
58		<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>	<b>\$17,899,847</b>	<b>\$10,983,943</b>	<b>\$6,915,904</b>		<b>-\$142,098</b>	<b>\$17,757,749</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,757,749</b>	<b>\$9,972,482</b>	<b>\$7,785,267</b>
59		<b>CUSTOMER ACCOUNTS EXPENSE</b>											
60	901.000	Supervision - CAE	\$61,589	\$61,589	\$0	E-60	-\$4,122	\$57,467	\$0	\$0	\$57,467	\$57,467	\$0
61	902.000	Motor Reading Expenses - CAE	\$2,038,446	\$2,018,138	\$20,308	E-61	-\$186,710	\$1,851,736	\$0	\$0	\$1,851,736	\$1,831,428	\$20,308
62	903.000	Customer Records & Collection Expenses	\$3,499,497	\$958,624	\$2,540,873	E-62	-\$100,960	\$3,398,537	\$0	\$0	\$3,398,537	\$857,664	\$2,540,873
63	904.000	Uncollectible Amounts - CAE	\$2,291,711	\$0	\$2,291,711	E-63	\$150,521	\$2,442,232	\$0	\$0	\$2,442,232	\$0	\$2,442,232
64	905.000	Misc. Customer Accounts Expense - CAE	\$199,133	\$73,143	\$125,990	E-64	\$10,906	\$210,039	\$0	\$0	\$210,039	\$83,913	\$126,126
65		<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>\$8,090,376</b>	<b>\$3,111,494</b>	<b>\$4,978,882</b>		<b>-\$130,365</b>	<b>\$7,960,011</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,960,011</b>	<b>\$2,830,472</b>	<b>\$5,129,539</b>
66		<b>CUSTOMER SERVICE EXPENSES</b>											
67	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-67	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68		<b>TOTAL CUSTOMER SERVICE EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
69		<b>SALES PROMOTION EXPENSES</b>											
70	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-70	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71		<b>TOTAL SALES PROMOTION EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
72		<b>ADMIN. &amp; GENERAL EXPENSES</b>											
73	920.000	Admin. & General Salaries	\$6,264,039	\$6,218,839	\$45,200	E-73	-\$267,528	\$5,996,511	\$0	\$0	\$5,996,511	\$5,951,311	\$45,200
74	921.000	Office Supplies & Expenses	\$2,783,986	\$0	\$2,783,986	E-74	-\$47,383	\$2,736,603	\$0	\$0	\$2,736,603	-\$7,340	\$2,743,943
75	922.000	Admin. Expenses Transferred - Credit	\$34,743	\$0	\$34,743	E-75	\$0	\$34,743	\$0	\$0	\$34,743	\$0	\$34,743
76	923.100	Outside Services Employed	\$26,824,777	\$0	\$26,824,777	E-76	-\$2,400,249	\$24,424,528	\$0	\$0	\$24,424,528	\$0	\$24,424,528
77	923.200	Outside Services - Belleville Lab	\$711,638	\$0	\$711,638	E-77	-\$464,805	\$246,833	\$0	\$0	\$246,833	\$0	\$246,833
78	923.300	Outside Services - Call Center	\$6,386,386	\$0	\$6,386,386	E-78	-\$136,623	\$6,249,763	\$0	\$0	\$6,249,763	\$0	\$6,249,763
79	924.000	Property Insurance	\$3,401,093	\$0	\$3,401,093	E-79	\$755,933	\$4,157,026	\$0	\$0	\$4,157,026	\$0	\$4,157,026
80	925.000	Injuries & Damages	\$15,311	\$0	\$15,311	E-80	\$0	\$15,311	\$0	\$0	\$15,311	\$0	\$15,311

Missouri-American Water Company  
Case No. WR-2011-0337  
Total Water  
Test Year Ending 12-31-2010  
Water - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj. Jurisdictional (H x I) * J	L MO Adj. Juris. Labor E + M + K	M MO Adj. Juris. Non Labor
81	926.000	Employee Pensions & Benefits	\$13,926,608	\$0	\$13,926,608	E-81	-\$409,533	\$13,517,075		\$0	\$13,517,075	-\$275	\$13,517,350
82	927.000	Franchise Requirements	\$0	\$0	\$0	E-82	\$0	\$0		\$0	\$0	\$0	\$0
83	928.100	PSC Assessment	\$1,575,803	\$0	\$1,575,803	E-83	-\$309,720	\$1,266,083		\$0	\$1,266,083	\$0	\$1,266,083
84	928.200	Rate Case Expense	\$830,547	\$0	\$830,547	E-84	-\$644,076	\$186,471		\$0	\$186,471	\$0	\$186,471
85	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-85	\$0	\$0		\$0	\$0	\$0	\$0
86	930.100	Institutional or Goodwill Advertising Expenses	\$64,729	\$0	\$64,729	E-86	-\$20,820	\$43,909		\$0	\$43,909	\$0	\$43,909
87	930.200	Misc. General Expenses	\$2,651,794	\$0	\$2,651,794	E-87	-\$561,401	\$2,090,393		\$0	\$2,090,393	\$0	\$2,090,393
88	930.300	Research & Development Expenses - AGE	\$0	\$0	\$0	E-88	\$0	\$0		\$0	\$0	\$0	\$0
89	931.000	Rents - AGE	\$309,857	\$0	\$309,857	E-89	\$0	\$309,857		\$0	\$309,857	\$0	\$309,857
90	932.000	Maint. of General Plant - AGE	\$390,178	\$168	\$390,010	E-90	-\$17	\$390,161		\$0	\$390,161	\$151	\$390,010
91		TOTAL ADMIN. & GENERAL EXPENSES	\$66,171,489	\$6,219,007	\$59,952,482		-\$4,506,222	\$61,665,267		\$0	\$61,665,267	\$5,943,847	\$55,721,420
92		DEPRECIATION EXPENSE											
93	403.000	Depreciation Expense, Dep. Exp.	\$21,721,145	See note (1)	See note (1)	E-93	See note (1)	\$21,721,145		\$9,052,921	\$30,774,066	See note (1)	See note (1)
94	403.000	CIAC Depreciation Offset	\$0			E-94		\$0		-\$3,134,203	-\$3,134,203		
95		TOTAL DEPRECIATION EXPENSE	\$21,721,145	\$0	\$0		\$0	\$21,721,145		\$5,918,718	\$27,639,863	\$0	\$0
96		AMORTIZATION EXPENSE											
97	405.000	Amort-Other UP	\$115,461	\$0	\$115,461	E-97	\$0	\$115,461		\$0	\$115,461	\$0	\$115,461
98	406.000	Amort-Intangible Fin	\$210,962	\$0	\$210,962	E-98	\$0	\$210,962		\$0	\$210,962	\$0	\$210,962
99	407.000	Amort-Property Losses	\$158,892	\$0	\$158,892	E-99	\$0	\$158,892		\$0	\$158,892	\$0	\$158,892
100		TOTAL AMORTIZATION EXPENSE	\$485,315	\$0	\$485,315		\$0	\$485,315		\$0	\$485,315	\$0	\$485,315
101		OTHER OPERATING EXPENSES											
102	403.900	Amortization of Net Cost of Removal	\$4,308,245	\$0	\$4,308,245	E-102	\$0	\$4,308,245		-\$4,308,245	\$0	\$0	\$0
103	408.000	Property Taxes	\$13,481,343	\$0	\$13,481,343	E-103	\$624,681	\$14,106,024		\$0	\$14,106,024	\$0	\$14,106,024
104	408.000	Payroll Taxes	\$2,106,988	\$0	\$2,106,988	E-104	-\$332,628	\$1,774,360		\$0	\$1,774,360	\$0	\$1,774,360
105	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-105	\$0	\$0		\$0	\$0	\$0	\$0
106	408.000	Other Taxes & Licenses	\$446,692	\$0	\$446,692	E-106	-\$32,625	\$414,067		\$0	\$414,067	\$0	\$414,067
107	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-107	\$0	\$0		\$0	\$0	\$0	\$0
108		TOTAL OTHER OPERATING EXPENSES	\$20,343,268	\$0	\$20,343,268		\$259,428	\$20,602,696		-\$4,308,245	\$16,294,451	\$0	\$16,294,451
109		TOTAL OPERATING EXPENSE	\$164,396,195	\$26,624,629	\$116,050,421	E-109	-\$2,410,156	\$161,986,039		\$1,610,473	\$163,696,512	\$24,487,712	\$111,468,937
110		NET INCOME BEFORE TAXES	\$58,465,637	\$0	\$0	E-110	\$0	\$60,875,793		\$11,179,321	\$72,055,114	\$0	\$0
111		INCOME TAXES											
112	409.000	Current Income Taxes	-\$12,872,062	See note (1)	See note (1)	E-112	See note (1)	-\$12,872,062		\$20,931,284	\$8,059,222	See note (1)	See note (1)
113		TOTAL INCOME TAXES	-\$12,872,062	\$0	\$0		\$0	-\$12,872,062		\$20,931,284	\$8,059,222	\$0	\$0
114		DEFERRED INCOME TAXES											
115	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$26,884,034	See note (1)	See note (1)	E-115	See note (1)	\$26,884,034		-\$16,836,357	\$10,047,677	See note (1)	See note (1)
116	412.000	Amortization of Deferred ITC	-\$135,219			E-116		-\$135,219		\$4,742	-\$130,477		
117	411.000	Deferred Income Taxes - Prior Years	\$0			E-117		\$0		\$0	\$0		
118		TOTAL DEFERRED INCOME TAXES	\$26,748,815	\$0	\$0		\$0	\$26,748,815		-\$16,831,615	\$9,917,200	\$0	\$0
119		NET OPERATING INCOME	\$44,588,884	\$0	\$0		\$0	\$46,999,040		\$7,079,652	\$54,078,692	\$0	\$0

**Exhibit No.:**  
**Issue:** Accounting Schedules  
**Witness:** Auditing Staff  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2011-0337  
**Date Prepared:** November 10, 2011



**MISSOURI PUBLIC SERVICE COMMISSION**  
**UTILITY SERVICES DEPARTMENT**  
**STAFF ACCOUNTING SCHEDULES**

**MISSOURI AMERICAN WATER COMPANY**  
**Water District # 1**  
**Includes Jefferson City,**  
**Maplewood/Lake Carmel,**  
**Mexico, St. Louis Metro and**  
**Warren County Water**

**CASE NO. WR-2011-0337**

**Jefferson City, Missouri**

**November 2011**



**Missouri American Water Company**  
**Case No. WR-2011-0337**  
**Water District # 1**  
**Test Year Ending 12-31-2010**  
**Water - Revenue Requirement**

Line Number	A Description	B 7.58% Return	C 7.79% Return	D 8.01% Return
1	Net Orig Cost Rate Base	\$588,874,490	\$588,874,490	\$588,874,490
2	Rate of Return	7.58%	7.79%	8.01%
3	Net Operating Income Requirement	\$44,619,020	\$45,885,100	\$47,151,181
4	Net Income Available	\$43,103,655	\$43,103,655	\$43,103,655
5	Additional Net Income Required	\$1,515,365	\$2,781,445	\$4,047,526
6	Income Tax Requirement			
7	Required Current Income Tax	\$5,923,198	\$6,738,959	\$7,617,492
8	Current Income Tax Available	\$5,409,594	\$5,409,594	\$5,409,594
9	Additional Current Tax Required	\$513,604	\$1,329,365	\$2,207,898
10	Revenue Requirement	\$2,028,969	\$4,110,810	\$6,255,424
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$10,063,350	\$10,063,350	\$10,063,350
12	<b>Gross Revenue Requirement</b>	<b>\$12,092,319</b>	<b>\$14,174,160</b>	<b>\$16,318,774</b>

**Missouri American Water Company**  
**Case No. WR-2011-0337**  
**Water District # 1**  
**Test Year Ending 12-31-2010**  
**WATER - RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
	Plant In Service		\$1,193,322,102
	Less Accumulated Depreciation Reserve		\$314,037,573
	Net Plant In Service		\$879,284,529
	<b>ADD TO NET PLANT IN SERVICE</b>		
	Cash Working Capital		\$7,577,416
	Materials & Supplies		\$3,563,165
	Prepayments		\$1,384,761
	Pensions/OPEBs Tracker Asset		\$2,141,796
	Tank Painting Tracker		\$572,970
	<b>TOTAL ADD TO NET PLANT IN SERVICE</b>		<u>\$15,240,108</u>
	<b>SUBTRACT FROM NET PLANT</b>		
	Federal Tax Offset		-\$497,475
	State Tax Offset		-\$50,256
	City Tax Offset		\$0
	Interest Expense Offset		\$1,448,518
	Customer Advances		\$53,207,887
	Contributions in Aid of Construction		\$142,688,445
	Deferred Income Taxes		\$107,606,378
	Accumulated Deferred ITC (3%)		\$0
	Accrued Pension Liability		\$1,246,650
	<b>TOTAL SUBTRACT FROM NET PLANT</b>		<u>\$305,650,147</u>
	<b>Total Rate Base</b>		<u><b>\$588,874,490</b></u>

Missouri American Water Company  
Case No. WR-2011-0337  
Water District # 1  
Test Year Ending 12-31-2010  
Water - Plant In Service

Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$27,286	P-2	\$0	\$27,286		\$142,975	\$170,261
3	302.000	Franchises and Consents	\$16,684	P-3	\$0	\$16,684		\$0	\$16,684
4	303.000	Miscellaneous Intangible Plant	\$704,898	P-4	\$0	\$704,898		\$263,153	\$968,051
5		TOTAL INTANGIBLE PLANT	\$748,868		\$0	\$748,868		\$406,128	\$1,154,996
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$122,184	P-7	\$0	\$122,184		\$0	\$122,184
8	311.000	Structures and Improvements - SSP	\$6,424,103	P-8	\$0	\$6,424,103		\$0	\$6,424,103
9	312.000	Collecting & Impounding Reservoirs	\$183	P-9	\$0	\$183		\$0	\$183
10	313.000	Lake, River and Other Intakes	\$399,172	P-10	\$0	\$399,172		\$0	\$399,172
11	314.000	Wells and Springs	\$1,962,694	P-11	\$0	\$1,962,694		\$0	\$1,962,694
12	315.000	Infiltration Galleries and Tunnels	\$0	P-12	\$0	\$0		\$0	\$0
13	316.000	Supply Mains	\$6,857,490	P-13	\$0	\$6,857,490		\$0	\$6,857,490
14	317.000	Other Water Source Plant	\$0	P-14	\$0	\$0		\$0	\$0
15		TOTAL SOURCE OF SUPPLY PLANT	\$15,765,826		\$0	\$15,765,826		\$0	\$15,765,826
16		PUMPING PLANT							
17	320.000	Land and Land Rights - PP	\$345,534	P-17	\$0	\$345,534		\$0	\$345,534
18	321.000	Structures and Improvements - PP	\$11,524,945	P-18	\$0	\$11,524,945		\$0	\$11,524,945
19	322.000	Boiler Plant Equipment	\$0	P-19	\$0	\$0		\$0	\$0
20	323.000	Other Power Production Equipment	\$1,966,323	P-20	\$0	\$1,966,323		\$0	\$1,966,323
21	324.000	Steam Pumping Equipment	\$0	P-21	\$0	\$0		\$0	\$0
22	325.000	Electric Pumping Equipment	\$39,933,101	P-22	\$0	\$39,933,101		\$0	\$39,933,101
23	326.000	Diesel Pumping Equipment	\$1,907,649	P-23	\$0	\$1,907,649		\$0	\$1,907,649
24	327.000	Hydraulic Pumping Equipment	\$87,097	P-24	\$0	\$87,097		\$0	\$87,097
25	328.000	Other Pumping Equipment	\$797,421	P-25	\$0	\$797,421		\$0	\$797,421
26		TOTAL PUMPING PLANT	\$56,562,070		\$0	\$56,562,070		\$0	\$56,562,070
27		WATER TREATMENT PLANT							
28	330.000	Land and Land Rights - WTP	\$1,956,300	P-28	\$0	\$1,956,300		\$0	\$1,956,300
29	331.000	Structures and Improvements - WTP	\$60,164,319	P-29	\$0	\$60,164,319		\$49,530	\$60,213,849
30	332.000	Water Treatment Equipment	\$68,599,814	P-30	\$0	\$68,599,814		\$0	\$68,599,814
31	333.000	Miscellaneous Water Treat, Other	\$0	P-31	\$0	\$0		\$0	\$0
32		TOTAL WATER TREATMENT PLANT	\$130,720,433		\$0	\$130,720,433		\$49,530	\$130,769,963
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$4,489,588	P-34	\$0	\$4,489,588		-\$15,250	\$4,474,338
35	341.000	Structures and Improvements - TDP	\$6,416,658	P-35	\$0	\$6,416,658		\$3,828	\$6,420,486
36	342.000	Distribution Reservoirs and Standpipes	\$15,672,909	P-36	\$0	\$15,672,909		\$6,169	\$15,679,078
37	343.000	TD Mains Not Classified	\$25,843,335	P-37	\$0	\$25,843,335		\$0	\$25,843,335
38	343.100	TD Mains 4 & Less	\$1,391,289	P-38	\$0	\$1,391,289		\$0	\$1,391,289
39	343.100	TD Mains AC 4 (STL)	\$2,599,879	P-39	\$0	\$2,599,879		\$0	\$2,599,879
40	343.100	TD Mains Galve 1 (STL)	\$46,914	P-40	\$0	\$46,914		\$0	\$46,914
41	343.100	TD Mains DI 4in (STL)	\$1,833,058	P-41	\$0	\$1,833,058		\$0	\$1,833,058
42	343.200	TD Mains 6 to 8"	\$18,129,709	P-42	\$0	\$18,129,709		\$59,198	\$18,188,907
43	343.200	TD Mains 6 to 10in (TN)	\$7,251	P-43	\$0	\$7,251		\$0	\$7,251
44	343.200	TD Mains CI <10 1900-28 (STL)	\$2,727,073	P-44	\$0	\$2,727,073		\$0	\$2,727,073
45	343.200	TD Mains CI <10 1929-56 (STL)	\$15,045,547	P-45	\$0	\$15,045,547		\$0	\$15,045,547
46	343.200	TD Mains CI <10 1957-93 (STL)	\$51,063,847	P-46	\$0	\$51,063,847		\$0	\$51,063,847
47	343.200	TD Mains DI 6-8 (STL)	\$315,863,408	P-47	\$0	\$315,863,408		\$1,136,316	\$316,999,724
48	343.200	TD Mains PL 6-8in (STL)	\$46,293,588	P-48	\$0	\$46,293,588		\$0	\$46,293,588
49	343.300	TD Mains 10 to 16"	\$25,334,754	P-49	\$0	\$25,334,754		\$1,047,191	\$26,381,945
50	343.300	TD Mains 18 & Grtr.	\$15,163,973	P-50	\$0	\$15,163,973		\$64,738	\$15,228,711
51	343.300	TD Mains CI 12 (STL)	\$13,254,931	P-51	\$0	\$13,254,931		\$0	\$13,254,931
52	343.300	TD Mains CI 16 (STL)	\$19,358,675	P-52	\$0	\$19,358,675		\$0	\$19,358,675
53	343.300	TD Mains DI 12 (STL)	\$84,374,099	P-53	\$0	\$84,374,099		\$0	\$84,374,099
54	343.300	TD Mains DI 16 &>(STL)	\$130,888,761	P-54	\$0	\$130,888,761		\$0	\$130,888,761
55	343.300	TD Mains LJ 20 (STL)	\$4,439,006	P-55	\$0	\$4,439,006		\$0	\$4,439,006
56	343.300	TD Mains PL 12in (STL)	\$2,362,946	P-56	\$0	\$2,362,946		\$0	\$2,362,946
57	343.300	TD Main DI 10in (STL)	\$76,551	P-57	\$0	\$76,551		\$0	\$76,551
58	344.000	Fire Mains	\$374,058	P-58	\$0	\$374,058		\$0	\$374,058
59	345.000	Services	\$10,732,992	P-59	\$0	\$10,732,992		\$0	\$10,732,992
60	346.000	Meters	\$58,197,477	P-60	\$0	\$58,197,477		\$0	\$58,197,477
61	347.000	Meter Installatons	\$17,913,628	P-61	\$0	\$17,913,628		\$0	\$17,913,628
62	348.000	Hydrants	\$53,629,609	P-62	\$0	\$53,629,609		\$70,013	\$53,699,622

Missouri American Water Company  
Case No. WR-2011-0337  
Water District # 1  
Test Year Ending 12-31-2010  
Water - Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I NO Adjusted Jurisdictional
63	349.000	Other Transmssion & Distribution Plant	\$11,767	P-63	\$0	\$11,767		\$0	\$11,767
64		TOTAL TRANSMISSION & DIST. PLANT	\$943,537,280		\$0	\$943,537,280		\$2,372,203	\$945,909,483
65		GENERAL PLANT							
66	389.000	Land and Land Rights - GP	\$10,379	P-66	\$0	\$10,379		\$0	\$10,379
67	390.000	Structures and Improvements - GP	\$8,595,155	P-67	\$0	\$8,595,155		\$168,497	\$8,763,652
68	390.900	Structures & Improve-Leasehold	\$346,313	P-68	\$0	\$346,313		\$0	\$346,313
69	391.000	Office Furniture and Equipment	\$1,394,388	P-69	\$0	\$1,394,388		\$104,356	\$1,498,744
70	391.100	Computer & Peripheral Equipment	\$0	P-70	\$0	\$0		\$897,413	\$897,413
71	391.200	Computer Hardware & Software	\$6,623,641	P-71	\$0	\$6,623,641		\$4,702,536	\$11,326,177
72	391.300	Other Office Equipment	\$228,229	P-72	\$0	\$228,229		\$0	\$228,229
73	392.100	Transportation Equipment-Light Trucks	\$622,923	P-73	\$0	\$622,923		\$13,318	\$636,241
74	392.200	Transportation Equipment-Heavy Truck	\$4,291,518	P-74	\$0	\$4,291,518		\$0	\$4,291,518
75	392.300	Transportation Equipment-Autos	\$967,514	P-75	\$0	\$967,514		\$91,424	\$1,058,938
76	392.400	Transportation Equipment-Other	\$639,531	P-76	\$0	\$639,531		\$0	\$639,531
77	393.000	Stores Equipment	\$238,386	P-77	\$0	\$238,386		\$0	\$238,386
78	394.000	Tools, Shop and Garage Equipment	\$5,806,161	P-78	\$0	\$5,806,161		\$50,958	\$5,857,119
79	395.000	Laboratory Equipment	\$1,525,574	P-79	\$0	\$1,525,574		\$0	\$1,525,574
80	396.000	Power Operated Equipment	\$1,160,830	P-80	\$0	\$1,160,830		\$0	\$1,160,830
81	397.100	Communication Equipment-Non Telephone	\$2,408,988	P-81	\$0	\$2,408,988		\$29,717	\$2,438,705
82	397.200	Communication Equipment-Telephone	\$84,345	P-82	\$0	\$84,345		\$46,874	\$131,219
83	398.000	Miscellaneous Equipment	\$1,223,086	P-83	\$0	\$1,223,086		\$8,025	\$1,231,111
84	399.000	Other Tangible Equipment	\$879,685	P-84	\$0	\$879,685		\$0	\$879,685
85		TOTAL GENERAL PLANT	\$37,046,646		\$0	\$37,046,646		\$6,113,118	\$43,159,764
86		TOTAL PLANT IN SERVICE	\$1,184,381,123		\$0	\$1,184,381,123		\$8,940,979	\$1,193,322,102

Missouri American Water Company  
Case No. WR-2011-0337  
Water District # 1  
Test Year Ending 12-31-2010  
Water- Accumulated Depreciation Reserve

Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
2	301.000	Organization	-\$25,007	R-2	\$0	-\$25,007		\$0	-\$25,007
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0		\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$306,822	R-4	\$0	\$306,822		\$258,236	\$665,058
5		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$281,815</b>		<b>\$0</b>	<b>\$281,815</b>		<b>\$258,236</b>	<b>\$640,051</b>
6		<b>SOURCE OF SUPPLY PLANT</b>							
7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0		\$0	\$0
8	311.000	Structures and Improvements - SSP	\$3,347,225	R-8	\$0	\$3,347,225		\$0	\$3,347,225
9	312.000	Collecting & Impounding Reservoirs	\$149	R-9	\$0	\$149		\$0	\$149
10	313.000	Lake, River and Other Intakes	\$77,193	R-10	\$0	\$77,193		\$0	\$77,193
11	314.000	Wells and Springs	\$446,606	R-11	\$0	\$446,606		\$0	\$446,606
12	315.000	Infiltration Galleries and Tunnels	\$0	R-12	\$0	\$0		\$0	\$0
13	316.000	Supply Mains	\$3,642,955	R-13	\$0	\$3,642,955		\$0	\$3,642,955
14	317.000	Other Water Source Plant	\$0	R-14	\$0	\$0		\$0	\$0
15		<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$7,514,128</b>		<b>\$0</b>	<b>\$7,514,128</b>		<b>\$0</b>	<b>\$7,514,128</b>
16		<b>PUMPING PLANT</b>							
17	320.000	Land and Land Rights - PP	\$0	R-17	\$0	\$0		\$0	\$0
18	321.000	Structures and Improvements - PP	\$4,256,884	R-18	\$0	\$4,256,884		\$0	\$4,256,884
19	322.000	Boiler Plant Equipment	\$0	R-19	\$0	\$0		\$0	\$0
20	323.000	Other Power Production Equipment	\$167,556	R-20	\$0	\$167,556		\$0	\$167,556
21	324.000	Steam Pumping Equipment	\$0	R-21	\$0	\$0		\$0	\$0
22	325.000	Electric Pumping Equipment	\$17,904,903	R-22	\$0	\$17,904,903		\$0	\$17,904,903
23	326.000	Diesel Pumping Equipment	\$1,416,024	R-23	\$0	\$1,416,024		\$0	\$1,416,024
24	327.000	Hydraulic Pumping Equipment	-\$25,432	R-24	\$0	-\$25,432		\$0	-\$25,432
25	328.000	Other Pumping Equipment	\$72,724	R-25	\$0	\$72,724		\$0	\$72,724
26		<b>TOTAL PUMPING PLANT</b>	<b>\$23,792,659</b>		<b>\$0</b>	<b>\$23,792,659</b>		<b>\$0</b>	<b>\$23,792,659</b>
27		<b>WATER TREATMENT PLANT</b>							
28	330.000	Land and Land Rights - WTP	\$0	R-28	\$0	\$0		\$3,209	\$3,209
29	331.000	Structures and Improvements - WTP	\$24,173,393	R-29	\$0	\$24,173,393		\$0	\$24,173,393
30	332.000	Water Treatment Equipment	\$28,284,006	R-30	\$0	\$28,284,006		\$0	\$28,284,006
31	333.000	Miscellaneous Water Treat, Other	\$0	R-31	\$0	\$0		\$0	\$0
32		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$52,467,399</b>		<b>\$0</b>	<b>\$52,467,399</b>		<b>\$3,209</b>	<b>\$52,460,608</b>
33		<b>TRANSMISSION &amp; DIST. PLANT</b>							
34	340.000	Land and Land Rights - TDP	\$186	R-34	\$0	\$186		\$461	\$647
35	341.000	Structures and Improvements - TDP	\$3,617,920	R-35	\$0	\$3,617,920		\$477	\$3,618,397
36	342.000	Distribution Reservoirs and Standpipes	\$7,831,554	R-36	\$0	\$7,831,554		-\$12,293	\$7,819,261
37	343.000	TD Mains Not Classified	\$9,363,484	R-37	\$0	\$9,363,484		-\$17	\$9,363,467
38	343.100	TD Mains 4 & Less	\$35,573	R-38	\$0	\$35,573		\$0	\$35,573
39	343.100	TD Mains AC 4 (STL)	\$784,628	R-39	\$0	\$784,628		\$0	\$784,628
40	343.100	TD Mains Galve 1 (STL)	\$84,947	R-40	\$0	\$84,947		\$0	\$84,947
41	343.100	TD Mains DI 4in (STL)	\$44,012	R-41	\$0	\$44,012		\$62,001	\$106,013
42	343.200	TD Mains 6 to 8"	\$1,345,475	R-42	\$0	\$1,345,475		\$678	\$1,346,153
43	343.200	TD Mains 6 to 10In (TN)	\$284,773	R-43	\$0	\$284,773		\$0	\$284,773
44	343.200	TD Mains CI <10 1900-28 (STL)	\$1,412,111	R-44	\$0	\$1,412,111		\$0	\$1,412,111
45	343.200	TD Mains CI <10 1929-56 (STL)	\$11,619,281	R-45	\$0	\$11,619,281		\$0	\$11,619,281
46	343.200	TD Mains CI <10 1957-93 (STL)	\$32,215,554	R-46	\$0	\$32,215,554		\$0	\$32,215,554
47	343.200	TD Mains DI 6-8 (STL)	\$47,414,608	R-47	\$0	\$47,414,608		\$26,476	\$47,441,084
48	343.200	TD Mains PL 6-8in (STL)	\$1,252,236	R-48	\$0	\$1,252,236		\$701	\$1,252,937
49	343.300	TD Mains 10 to 16"	\$1,832,614	R-49	\$0	\$1,832,614		\$3,848	\$1,836,462
50	343.300	TD Mains 18 & Grtr	\$788,565	R-50	\$0	\$788,565		\$0	\$788,565
51	343.300	TD Mains CI 12 (STL)	\$5,821,185	R-51	\$0	\$5,821,185		\$0	\$5,821,185
52	343.300	TD Mains CI 16 (STL)	\$10,144,834	R-52	\$0	\$10,144,834		\$0	\$10,144,834
53	343.300	TD Mains DI 12 (STL)	\$12,980,143	R-53	\$0	\$12,980,143		\$0	\$12,980,143
54	343.300	TD Mains DI 16 &>(STL)	\$21,007,560	R-54	\$0	\$21,007,560		\$0	\$21,007,560
55	343.300	TD Mains LJ 20 (STL)	\$1,780,794	R-55	\$0	\$1,780,794		\$0	\$1,780,794
56	343.300	TD Mains PL 12in (STL)	\$111,428	R-56	\$0	\$111,428		\$0	\$111,428
57	343.300	TD Main DI 10in (STL)	\$363	R-57	\$0	\$363		\$0	\$363
58	344.000	Fire Mains	\$56,046	R-58	\$0	\$56,046		\$0	\$56,046
59	345.000	Services	\$2,205,158	R-59	\$0	\$2,205,158		-\$276	\$2,204,882
60	346.000	Meters	\$9,699,842	R-60	\$0	\$9,699,842		\$0	\$9,699,842
61	347.000	Meter Installations	\$7,407,094	R-61	\$0	\$7,407,094		\$1,602	\$7,408,696
62	348.000	Hydrants	\$15,473,594	R-62	\$0	\$15,473,594		\$0	\$15,473,594
63	349.000	Other Transmission & Distribution Plant	\$2,238	R-63	\$0	\$2,238		\$0	\$2,238

Missouri American Water Company  
Case No. WR-2011-0337  
Water District # 1  
Test Year Ending 12-31-2010  
Water- Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
64		TOTAL TRANSMISSION & DIST. PLANT	\$206,617,800		\$0	\$206,617,800		\$83,658	\$206,701,458
65		GENERAL PLANT							
66	389.000	Land and Land Rights - GP	\$123,190	R-66	\$0	\$123,190		\$0	\$123,190
67	390.000	Structures and Improvements - GP	\$1,115,789	R-67	\$0	\$1,115,789		\$9,849	\$1,125,638
68	390.900	Structures & Improve-Leasehold	\$453,187	R-68	\$0	\$453,187		-\$122,018	\$331,169
69	391.000	Office Furniture and Equipment	\$762,407	R-69	\$0	\$762,407		\$67,230	\$829,637
70	391.100	Computer & Peripheral Equipment	\$0	R-70	\$0	\$0		\$0	\$0
71	391.200	Computer Hardware & Software	\$3,349,601	R-71	\$0	\$3,349,601		\$5,421,411	\$8,771,012
72	391.300	Other Office Equipment	\$121,943	R-72	\$0	\$121,943		\$0	\$121,943
73	392.100	Transportation Equipment-Light Trucks	\$277,452	R-73	\$0	\$277,452		\$41,603	\$319,055
74	392.200	Transportation Equipment-Heavy Truck	\$3,989,901	R-74	\$0	\$3,989,901		\$0	\$3,989,901
75	392.300	Transportation Equipment-Autos	\$478,249	R-75	\$0	\$478,249		\$108,754	\$587,003
76	392.400	Transportation Equipment-Other	\$24,214	R-76	\$0	\$24,214		\$0	\$24,214
77	393.000	Stores Equipment	-\$301,283	R-77	\$0	-\$301,283		\$0	-\$301,283
78	394.000	Tools, Shop and Garage Equipment	\$3,401,218	R-78	\$0	\$3,401,218		\$14,702	\$3,415,920
79	395.000	Laboratory Equipment	\$996,856	R-79	\$0	\$996,856		\$0	\$996,856
80	396.000	Power Operated Equipment	\$945,845	R-80	\$0	\$945,845		\$15,832	\$961,677
81	397.100	Communication Equipment-Non Telephone	\$913,941	R-81	\$0	\$913,941		\$2,185	\$916,126
82	397.200	Communication Equipment-Telephone	\$60,309	R-82	\$0	\$60,309		\$25,138	\$85,447
83	398.000	Miscellaneous Equipment	\$336,016	R-83	\$0	\$336,016		\$0	\$336,016
84	399.000	Other Tangible Equipment	\$395,132	R-84	\$0	\$395,132		\$16	\$395,148
85		TOTAL GENERAL PLANT	\$17,443,967		\$0	\$17,443,967		\$5,584,702	\$23,028,669
86		TOTAL DEPRECIATION RESERVE	\$308,107,768		\$0	\$308,107,768		\$8,929,805	\$314,037,573

Missouri American Water Company  
Case No. WR-2011-0337  
Water District # 1  
Test Year Ending 12-31-2010  
Water - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj. Jurisdictional (H+J)+J	L MO Adj. Juris. Labor L+M+K	M MO Adj. Juris. Non Labor
Rev-1		<b>OPERATING REVENUES</b>											
Rev-2	461,000	Residential	\$115,606,071	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$115,606,071		\$6,359,374	\$121,965,445	See Note(1)	See Note(1)
Rev-3	461,000	Commercial	\$31,335,239			Rev-3		\$31,335,239		\$2,583,511	\$33,918,750		
Rev-4	461,000	Industrial	\$7,011,760			Rev-4		\$7,011,760		\$232,513	\$7,244,273		
Rev-5	462,000	Private Fire Protection	\$2,160,298			Rev-5		\$2,160,298		\$99,848	\$2,260,146		
Rev-6	463,000	Public Fire Protection	\$8,993,847			Rev-6		\$8,993,847		\$0	\$8,993,847		
Rev-7	461,000	Contracted Industrial	\$0			Rev-7		\$0		\$0	\$0		
Rev-8	461,000	Capitol Complex	\$0			Rev-8		\$0		\$5,090	\$5,090		
Rev-9	470,000	Forfeited Discounts	\$12,180			Rev-9		\$12,180		\$0	\$12,180		
Rev-10	472,000	Rents from Water Property	\$548,299			Rev-10		\$548,299		\$0	\$548,299		
Rev-11	464,000	Other Public Auth.	\$2,610,105			Rev-11		\$2,610,105		\$170,507	\$2,780,612		
Rev-12	466,000	Sales for Resale	\$6,315,249			Rev-12		\$6,315,249		\$233,541	\$6,548,790		
Rev-13	471,000	Other Water Revenue - Oper. Rev.	\$1,682,724			Rev-13		\$1,682,724		\$93,016	\$1,775,740		
4		<b>TOTAL OPERATING REVENUES</b>	<b>\$176,275,772</b>					<b>\$176,275,772</b>		<b>\$9,777,400</b>	<b>\$186,053,172</b>		
1		<b>SOURCE OF SUPPLY EXPENSES</b>											
2	600,000	Operation Supervision & Engineering	\$0	\$0	\$0	E-2	\$0	\$0		\$0	\$0	\$0	\$0
3	601,000	Operation Labor & Expenses	\$205,917	\$194,677	\$11,240	E-3	-\$6,030	\$199,887		\$0	\$199,887	\$188,647	\$11,240
4	602,000	Purchased Water	\$301,025	\$0	\$301,025	E-4	\$9,230	\$310,255		\$0	\$310,255	\$0	\$310,255
5	603,000	Miscellaneous Expenses	\$466,357	\$0	\$466,357	E-5	\$85,952	\$552,309		\$0	\$552,309	\$0	\$552,309
6	604,000	Rents - SSE	\$0	\$0	\$0	E-6	\$0	\$0		\$0	\$0	\$0	\$0
7	610,000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-7	\$0	\$0		\$0	\$0	\$0	\$0
8	611,000	Maint. of Structures & Improvements	\$0	\$0	\$0	E-8	\$0	\$0		\$0	\$0	\$0	\$0
9	612,000	Maint. of Collect. & Impound. Reservoirs	\$0	\$0	\$0	E-9	\$0	\$0		\$0	\$0	\$0	\$0
10	613,000	Maint. of Lake, River and Other Intakes	\$0	\$0	\$0	E-10	\$0	\$0		\$0	\$0	\$0	\$0
11	614,000	Maint. of Wells & Springs	\$148	\$0	\$148	E-11	\$0	\$148		\$0	\$148	\$0	\$148
12	615,000	Maint. of Infiltration Galleries & Tunnels	\$0	\$0	\$0	E-12	\$0	\$0		\$0	\$0	\$0	\$0
13	616,000	Maint. of Supply Mains	\$0	\$0	\$0	E-13	\$0	\$0		\$0	\$0	\$0	\$0
14	617,000	Maint. Of Misc. Water Source Plant	\$613,319	\$89,644	\$523,675	E-14	-\$53,346	\$559,973		\$0	\$559,973	\$36,298	\$523,675
15		<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>	<b>\$1,586,766</b>	<b>\$284,321</b>	<b>\$1,302,445</b>		<b>\$35,806</b>	<b>\$1,622,572</b>		<b>\$0</b>	<b>\$1,622,572</b>	<b>\$224,945</b>	<b>\$1,397,627</b>
16		<b>PUMPING EXPENSES</b>											
17	620,000	Operation Supervision & Engineering - PE	\$11,319	\$11,319	\$0	E-17	-\$1,176	\$10,143		\$0	\$10,143	\$10,143	\$0
18	621,000	Fuel for Power Production	\$668	\$0	\$668	E-18	\$139	\$807		\$0	\$807	\$0	\$807
19	622,000	Power Production Labor & Expenses	\$474	\$474	\$0	E-19	-\$44	\$430		\$0	\$430	\$430	\$0
20	623,000	Fuel or Power Purchased for Pumping	\$7,093,249	\$0	\$7,093,249	E-20	\$1,261,269	\$8,354,518		\$0	\$8,354,518	\$0	\$8,354,518
21	624,000	Pumping Labor and Expenses	\$1,195,161	\$1,195,161	\$0	E-21	-\$122,660	\$1,072,501		\$0	\$1,072,501	\$1,072,501	\$0
22	625,000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-22	\$0	\$0		\$0	\$0	\$0	\$0
23	626,000	Miscellaneous Expense	\$9,346	\$0	\$9,346	E-23	-\$872	\$8,474		\$0	\$8,474	-\$872	\$9,346
24	627,000	Rents - PE	\$0	\$0	\$0	E-24	\$0	\$0		\$0	\$0	\$0	\$0
25	630,000	Maint. Supervision & Engineering - PE	\$15,790	\$15,790	\$0	E-25	-\$1,640	\$14,150		\$0	\$14,150	\$14,150	\$0
26	631,000	Maint. of Structures & Improvements - PE	\$463,261	\$463,261	\$0	E-26	-\$47,982	\$415,279		\$0	\$415,279	\$415,279	\$0
27	632,000	Maint. of Power Production Equipment	\$3,302	\$3,302	\$0	E-27	-\$343	\$2,959		\$0	\$2,959	\$2,959	\$0
28	633,000	Maint. of Pumping Equipment	\$35,246	\$34,200	\$1,046	E-28	-\$3,631	\$31,615		\$0	\$31,615	\$30,569	\$1,046
29		<b>TOTAL PUMPING EXPENSES</b>	<b>\$8,827,816</b>	<b>\$1,723,507</b>	<b>\$7,104,309</b>		<b>\$1,083,060</b>	<b>\$9,910,876</b>		<b>\$0</b>	<b>\$9,910,876</b>	<b>\$1,545,159</b>	<b>\$8,365,717</b>
30		<b>WATER TREATMENT EXPENSES</b>											
31	640,000	Operation. Supervision & Engineer. - WTE	\$145,578	\$145,578	\$0	E-31	-\$9,371	\$136,207		\$0	\$136,207	\$136,207	\$0
32	641,000	Chemicals - WTE	\$8,443,147	\$0	\$8,443,147	E-32	\$916,267	\$9,359,414		\$0	\$9,359,414	\$0	\$9,359,414
33	642,000	Operation Labor & Expenses - WTE	\$1,651,504	\$1,457,332	\$194,172	E-33	-\$119,605	\$1,531,899		\$0	\$1,531,899	\$1,337,727	\$194,172
34	643,100	Miscellaneous Expenses - WTE	\$37,942	\$0	\$37,942	E-34	-\$823	\$37,119		\$0	\$37,119	-\$894	\$38,013

Missouri American Water Company  
Case No. WR-2011-0337  
Water District # 1  
Test Year Ending 12-31-2010  
Water - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non-Labor	F Adjust Number	G Total Company Adjustments (From Adj) Sch	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj) Sch	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj Juris Labor E+M+K	M MO Adj Juris Non Labor
35	643.200	Misc Expenses - Waste Disposal	\$252,544	\$0	\$252,544	E-35	\$0	\$252,544		\$0	\$252,544	\$0	\$252,544
36	644.000	Rents - WTE	\$7,084	\$0	\$7,084	E-36	\$0	\$7,084		\$0	\$7,084	\$0	\$7,084
37	650.000	Maint. Supervision & Engineering - WTE	\$1,393,030	\$1,393,030	\$0	E-37	-\$137,444	\$1,255,586		\$0	\$1,255,586	\$1,255,586	\$0
38	651.000	Maint. of Structures & Improvements - WTE	\$229	\$229	\$0	E-38	-\$24	\$205		\$0	\$205	\$205	\$0
39	652.000	Maint. of Water Treatment Equipment	\$940,257	\$8,479	\$931,778	E-39	-\$881	\$939,376		\$0	\$939,376	\$7,598	\$931,778
40		<b>TOTAL WATER TREATMENT EXPENSES</b>	<b>\$12,871,315</b>	<b>\$3,004,648</b>	<b>\$9,866,667</b>		<b>\$648,119</b>	<b>\$13,519,434</b>		<b>\$0</b>	<b>\$13,519,434</b>	<b>\$2,736,429</b>	<b>\$10,783,005</b>
41		<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
42	660.000	Operation Supervision & Engineering - TDE	\$945,398	\$945,398	\$0	E-42	-\$97,286	\$848,112		\$0	\$848,112	\$848,112	\$0
43	661.000	Storage Facilities Expenses TDE	\$20,272	\$20,252	\$20	E-43	-\$2,101	\$18,171		\$0	\$18,171	\$18,151	\$20
44	662.000	Transmission & Distribution Lines Expenses	\$2,614,740	\$1,292,118	\$1,322,622	E-44	-\$109,635	\$2,505,105		\$0	\$2,505,105	\$1,182,483	\$1,322,622
45	663.000	Meter Expenses - TDE	\$481,774	\$481,774	\$0	E-45	-\$47,017	\$434,757		\$0	\$434,757	\$434,757	\$0
46	664.000	Customer Installations Expenses - TDE	\$400,038	\$398,981	\$1,057	E-46	-\$41,032	\$359,006		\$0	\$359,006	\$357,949	\$1,057
47	665.000	Miscellaneous Expenses - TDE	\$1,226,729	\$877,995	\$348,734	E-47	-\$89,677	\$1,137,052		\$0	\$1,137,052	\$788,318	\$348,734
48	666.000	Rents - TDE	\$5,817	\$0	\$5,817	E-48	\$0	\$5,817		\$0	\$5,817	\$0	\$5,817
49	670.000	Maint. Supervision and Engineering - TDE	\$71,826	\$71,826	\$0	E-49	-\$3,366	\$68,460		\$0	\$68,460	\$68,460	\$0
50	671.000	Maint. of Structures & Improvements - TDE	\$23,349	\$23,349	\$0	E-50	-\$3,217	\$20,132		\$0	\$20,132	\$20,132	\$0
51	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$41,117	\$41,117	\$0	E-51	-\$4,271	\$36,846		\$0	\$36,846	\$36,846	\$0
52	673.000	Maint. of Transmission & Distribution Mains	\$1,285,924	\$61,272	\$1,224,652	E-52	-\$2,904	\$1,283,020		\$0	\$1,283,020	\$58,368	\$1,224,652
53	674.000	Maint. of Fire Mains - TDE	\$64	\$64	\$0	E-53	-\$7	\$57		\$0	\$57	\$57	\$0
54	675.000	Maint. of Services - TDE	\$275,393	\$275,393	\$0	E-54	-\$26,456	\$248,937		\$0	\$248,937	\$248,937	\$0
55	676.000	Maint. of Motors - TDE	\$400,711	\$400,711	\$0	E-55	-\$41,210	\$359,501		\$0	\$359,501	\$359,501	\$0
56	677.000	Maint. of Hydrants - TDE	\$301,689	\$101,907	\$199,782	E-56	-\$10,194	\$291,495		\$0	\$291,495	\$91,713	\$199,782
57	678.000	Maint. of Miscellaneous Plant - TDE	\$7,005,662	\$4,103,558	\$2,902,104	E-57	-\$160,686	\$6,844,976		\$0	\$6,844,976	\$3,692,018	\$3,152,958
58		<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>	<b>\$15,100,503</b>	<b>\$9,095,715</b>	<b>\$6,004,788</b>		<b>-\$639,059</b>	<b>\$14,461,444</b>		<b>\$0</b>	<b>\$14,461,444</b>	<b>\$8,205,802</b>	<b>\$6,255,642</b>
59		<b>CUSTOMER ACCOUNTS EXPENSE</b>											
60	901.000	Supervision - CAE	\$33,498	\$33,498	\$0	E-60	-\$3,389	\$30,109		\$0	\$30,109	\$30,109	\$0
61	902.000	Motor Reading Expenses - CAE	\$1,535,901	\$1,535,695	\$206	E-61	-\$152,927	\$1,382,974		\$0	\$1,382,974	\$1,382,768	\$206
62	903.000	Customer Records & Collection Expenses	\$3,034,293	\$858,293	\$2,176,000	E-62	-\$80,867	\$2,953,426		\$0	\$2,953,426	\$777,426	\$2,176,000
63	904.000	Uncollectible Amounts - CAE	\$1,506,041	\$0	\$1,506,041	E-63	\$461,995	\$1,968,036		\$0	\$1,968,036	\$0	\$1,968,036
64	905.000	Misc. Customer Accounts Expense - CAE	\$88,264	\$6,304	\$81,960	E-64	\$5,159	\$89,423		\$0	\$89,423	\$11,463	\$81,960
65		<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>\$6,197,997</b>	<b>\$2,433,790</b>	<b>\$3,764,207</b>		<b>\$229,971</b>	<b>\$6,427,968</b>		<b>\$0</b>	<b>\$6,427,968</b>	<b>\$2,201,766</b>	<b>\$4,226,202</b>
66		<b>CUSTOMER SERVICE EXPENSES</b>											
67	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-67	\$0	\$0		\$0	\$0	\$0	\$0
68		<b>TOTAL CUSTOMER SERVICE EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
69		<b>SALES PROMOTION EXPENSES</b>											
70	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-70	\$0	\$0		\$0	\$0	\$0	\$0
71		<b>TOTAL SALES PROMOTION EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
72		<b>ADMIN. &amp; GENERAL EXPENSES</b>											
73	920.000	Admin. & General Salaries	\$5,159,490	\$5,159,490	\$0	E-73	-\$233,033	\$4,926,457		\$0	\$4,926,457	\$4,926,457	\$0
74	921.000	Office Supplies & Expenses	\$2,197,256	\$0	\$2,197,256	E-74	-\$59,627	\$2,137,629		\$0	\$2,137,629	-\$7,018	\$2,144,647
75	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-75	\$0	\$0		\$0	\$0	\$0	\$0
76	923.100	Outside Services Employed	\$22,525,072	\$0	\$22,525,072	E-76	-\$2,775,772	\$19,749,300		\$0	\$19,749,300	\$0	\$19,749,300
77	923.200	Outside Services - Belleville Lab	\$602,331	\$0	\$602,331	E-77	-\$468,129	\$134,202		\$0	\$134,202	\$0	\$134,202
78	923.300	Outside Services - Call Center	\$5,405,440	\$0	\$5,405,440	E-78	-\$273,113	\$5,132,327		\$0	\$5,132,327	\$0	\$5,132,327
79	924.000	Property Insurance	\$2,875,142	\$0	\$2,875,142	E-79	\$437,776	\$3,312,918		\$0	\$3,312,918	\$0	\$3,312,918
80	925.000	Injuries & Damages	\$14,943	\$0	\$14,943	E-80	\$0	\$14,943		\$0	\$14,943	\$0	\$14,943



Missouri American Water Company  
Case No. WR-2011-0337  
Water District # 1  
Test Year Ending 12-31-2010  
Water - Income Statement Detail

Line Number	Account Number	Income Description	Test Year Total (D+E)	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments (From Adj. Sch.)	Total Company Adjusted (C+G)	Jurisdictional Allocations	Jurisdictional Adjustments (From Adj. Sch.)	MO Final Adj. Jurisdictional (H+I)+J	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
81	926.000	Employee Pensions & Benefits	\$12,073,542	\$0	\$12,073,542	E-81	-\$1,514,346	\$10,559,196		\$0	\$10,559,196	-\$275	\$10,559,471
82	927.000	Franchise Requirements	\$0	\$0	\$0	E-82	\$0	\$0		\$0	\$0	\$0	\$0
83	928.100	PSC Assessment	\$1,251,963	\$0	\$1,251,963	E-83	-\$252,357	\$999,606		\$0	\$999,606	\$0	\$999,606
84	928.200	Rate Case Expense	\$691,951	\$0	\$691,951	E-84	-\$540,927	\$151,024		\$0	\$151,024	\$0	\$151,024
85	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-85	\$0	\$0		\$0	\$0	\$0	\$0
86	930.100	Institutional or Goodwill Advertising Expenses	\$43,524	\$0	\$43,524	E-86	-\$14,328	\$29,196		\$0	\$29,196	\$0	\$29,196
87	930.200	Misc. General Expenses	\$1,895,431	\$0	\$1,895,431	E-87	-\$491,779	\$1,403,652		\$0	\$1,403,652	\$0	\$1,403,652
88	930.300	Research & Development Expenses - AGE	\$0	\$0	\$0	E-88	\$0	\$0		\$0	\$0	\$0	\$0
89	931.000	Rents - AGE	\$212,370	\$0	\$212,370	E-89	\$0	\$212,370		\$0	\$212,370	\$0	\$212,370
90	932.000	Maint. of General Plant - AGE	\$324,674	\$168	\$324,506	E-90	-\$17	\$324,657		\$0	\$324,657	\$151	\$324,506
91		TOTAL ADMIN. & GENERAL EXPENSES	\$55,273,129	\$5,159,658	\$50,113,471		-\$6,185,652	\$49,087,477		\$0	\$49,087,477	\$4,919,315	\$44,168,162
92		DEPRECIATION EXPENSE											
93	403.000	Depreciation Expense, Dep. Exp.	\$16,414,754	See note (1)	See note (1)	E-93	See note (1)	\$16,414,754		\$7,020,905	\$23,435,659	See note (1)	See note (1)
94	403.000	CIAC Depreciation Offset	\$0			E-94		\$0		-\$2,508,268	-\$2,508,268		
95		TOTAL DEPRECIATION EXPENSE	\$16,414,754	\$0	\$0		\$0	\$16,414,754		\$4,512,637	\$20,927,391	\$0	\$0
96		AMORTIZATION EXPENSE											
97	405.000	Amort-Other UP	\$97,697	\$0	\$97,697	E-97	\$0	\$97,697		\$0	\$97,697	\$0	\$97,697
98	406.000	Amort-Intangible Fin	\$206,813	\$0	\$206,813	E-98	\$0	\$206,813		\$0	\$206,813	\$0	\$206,813
99	407.000	Amort-Property Losses	\$0	\$0	\$0	E-99	\$0	\$0		\$0	\$0	\$0	\$0
100		TOTAL AMORTIZATION EXPENSE	\$304,510	\$0	\$304,510		\$0	\$304,510		\$0	\$304,510	\$0	\$304,510
101		OTHER OPERATING EXPENSES											
102	403.900	Amortization of Net Cost of Removal	\$3,121,116	\$0	\$3,121,116	E-102	\$0	\$3,121,116		-\$3,121,116	\$0	\$0	\$0
103	408.000	Property Taxes	\$10,006,028	\$0	\$10,006,028	E-103	\$528,892	\$10,534,920		\$0	\$10,534,920	\$0	\$10,534,920
104	408.000	Payroll Taxes	\$1,726,134	\$0	\$1,726,134	E-104	-\$323,885	\$1,402,249		\$0	\$1,402,249	\$0	\$1,402,249
105	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-105	\$0	\$0		\$0	\$0	\$0	\$0
106	408.000	Other Taxes & Licenses	\$361,172	\$0	\$361,172	E-106	-\$25,012	\$336,160		\$0	\$336,160	\$0	\$336,160
107	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-107	\$0	\$0		\$0	\$0	\$0	\$0
108		TOTAL OTHER OPERATING EXPENSES	\$15,214,450	\$0	\$15,214,450		\$179,995	\$15,394,445		-\$3,121,116	\$12,273,329	\$0	\$12,273,329
109		TOTAL OPERATING EXPENSE	\$131,791,240	\$21,701,639	\$93,674,847	E-109	-\$4,647,760	\$127,143,480		\$1,391,521	\$128,535,001	\$19,835,416	\$87,774,194
110		NET INCOME BEFORE TAXES	\$44,484,532	\$0	\$0	E-110	\$0	\$49,132,292		\$8,385,879	\$57,518,171	\$0	\$0
111		INCOME TAXES											
112	409.000	Current Income Taxes	-\$10,377,361	See note (1)	See note (1)	E-112	See note (1)	-\$10,377,361		\$15,786,955	\$5,409,594	See note (1)	See note (1)
113		TOTAL INCOME TAXES	-\$10,377,361	\$0	\$0		\$0	-\$10,377,361		\$15,786,955	\$5,409,594	\$0	\$0
114		DEFERRED INCOME TAXES											
115	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$21,660,111	See note (1)	See note (1)	E-115	See note (1)	\$21,660,111		-\$12,530,172	\$9,129,939	See note (1)	See note (1)
116	412.000	Amortization of Deferred ITC	-\$125,017			E-116		-\$125,017		\$0	-\$125,017		
117	411.000	Deferred Income Taxes - Prior Years	\$0			E-117		\$0		\$0	\$0		
118		TOTAL DEFERRED INCOME TAXES	\$21,535,094	\$0	\$0		\$0	\$21,535,094		-\$12,530,172	\$9,004,922	\$0	\$0
119		NET OPERATING INCOME	\$33,326,799	\$0	\$0		\$0	\$37,974,559		\$5,129,096	\$43,103,655	\$0	\$0

**Exhibit No.:**  
**Issue:** Accounting Schedules  
**Witness:** Auditing Staff  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2011-0337  
**Date Prepared:** November 10, 2011



**MISSOURI PUBLIC SERVICE COMMISSION**  
**UTILITY SERVICES DEPARTMENT**  
**STAFF ACCOUNTING SCHEDULES**

**MISSOURI AMERICAN WATER COMPANY**  
**Water District # 2**  
**Includes Brunswick, Parkville**  
**and St. Joseph**

**CASE NO. WR-2011-0337**

**Jefferson City, Missouri**

**November 2011**

**Missouri American Water Company**  
**Case No. WR-2011-0337**  
**Water District # 2**  
**Test Year Ending 12-31-2010**  
**Water - Revenue Requirement**

Line Number	A Description	B 7.58% Return	C 7.79% Return	D 8.01% Return
1	Net Orig Cost Rate Base	\$106,237,389	\$106,237,389	\$106,237,389
2	Rate of Return	7.58%	7.79%	8.01%
3	Net Operating Income Requirement	\$8,049,607	\$8,278,017	\$8,506,428
4	Net Income Available	\$5,624,014	\$5,624,014	\$5,624,014
5	Additional Net Income Required	\$2,425,593	\$2,654,003	\$2,882,414
6	Income Tax Requirement			
7	Required Current Income Tax	\$966,234	\$1,103,052	\$1,240,241
8	Current Income Tax Available	\$11,512	\$11,512	\$11,512
9	Additional Current Tax Required	\$954,722	\$1,091,540	\$1,228,729
10	Revenue Requirement	\$3,380,315	\$3,745,543	\$4,111,143
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$488,043	\$488,043	\$488,043
12	<b>Gross Revenue Requirement</b>	<b>\$3,868,358</b>	<b>\$4,233,586</b>	<b>\$4,599,186</b>

**Missouri American Water Company**  
**Case No. WR-2011-0337**  
**Water District # 2**  
**Test Year Ending 12-31-2010**  
**WATER - RATE BASE SCHEDULE**

A	B	C
Rate Base Description	Percentage Rate	Dollar Amount
Plant In Service		\$172,611,328
Less Accumulated Depreciation Reserve		\$35,679,409
Net Plant In Service		\$136,931,919
<b>ADD TO NET PLANT IN SERVICE</b>		
Cash Working Capital		-\$310,285
Materials & Supplies		\$227,186
Prepayments		\$117,509
Pensions/OPEBs Tracker Asset		\$140,862
Tank Painting Tracker		\$217,334
<b>TOTAL ADD TO NET PLANT IN SERVICE</b>		<u>\$392,606</u>
<b>SUBTRACT FROM NET PLANT</b>		
Federal Tax Offset		-\$12,747
State Tax Offset		\$2,816
City Tax Offset		\$0
Interest Expense Offset		\$534,018
Customer Advances		\$5,434,213
Contributions in Aid of Construction		\$9,118,489
Deferred Income Taxes		\$15,842,071
Accumulated Deferred ITC (3%)		\$16,687
Accrued Pension Liability		\$151,589
<b>TOTAL SUBTRACT FROM NET PLANT</b>		<u>\$31,087,136</u>
<b>TOTAL RATE BASE</b>		<u>\$106,237,389</u>

Missouri American Water Company  
Case No. WR-2011-0337  
Water District # 2  
Test Year Ending 12-31-2010  
Water - Plant In Service

A	B	C	D	E	F	G	H	I
Line Number	Account Number	Plant	Adjust Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT						
2	301.000	Organization	P-2	\$0	\$0		\$22,266	\$22,266
3	302.000	Franchises and Consents	P-3	\$1,105	\$1,105		\$0	\$1,105
4	303.000	Miscellaneous Intangible Plant	P-4	\$378,781	\$378,781		\$40,981	\$419,762
5		TOTAL INTANGIBLE PLANT		\$379,886	\$379,886		\$63,247	\$443,133
6		SOURCE OF SUPPLY PLANT						
7	310.000	Land and Land Rights - SSP	P-7	\$1,428,140	\$1,428,140		\$0	\$1,428,140
8	311.000	Structures and Improvements - SSP	P-8	\$2,113,051	\$2,113,051		\$0	\$2,113,051
9	312.000	Collecting & Impounding Reservoirs	P-9	\$0	\$0		\$0	\$0
10	313.000	Lake, River and Other Intakes	P-10	\$6,326	\$6,326		\$0	\$6,326
11	314.000	Wells and Springs	P-11	\$511,343	\$511,343		\$0	\$511,343
12	315.000	Infiltration Galleries and Tunnels	P-12	\$0	\$0		\$0	\$0
13	316.000	Supply Mains	P-13	\$9,650,008	\$9,650,008		\$0	\$9,650,008
14	317.000	Other Water Source Plant	P-14	\$0	\$0		\$0	\$0
15		TOTAL SOURCE OF SUPPLY PLANT		\$13,708,868	\$13,708,868		\$0	\$13,708,868
16		PUMPING PLANT						
17	320.000	Land and Land Rights - PP	P-17	\$8,921	\$8,921		\$0	\$8,921
18	321.000	Structures and Improvements - PP	P-18	\$4,719,047	\$4,719,047		\$0	\$4,719,047
19	322.000	Boiler Plant Equipment	P-19	\$0	\$0		\$0	\$0
20	323.000	Other Power Production Equipment	P-20	\$166,897	\$166,897		\$0	\$166,897
21	324.000	Steam Pumping Equipment	P-21	\$0	\$0		\$0	\$0
22	325.000	Electric Pumping Equipment	P-22	\$7,607,985	\$7,607,985		\$0	\$7,607,985
23	326.000	Diesel Pumping Equipment	P-23	\$408,903	\$408,903		\$0	\$408,903
24	327.000	Hydraulic Pumping Equipment	P-24	\$81,548	\$81,548		\$0	\$81,548
25	328.000	Other Pumping Equipment	P-25	\$127,114	\$127,114		\$0	\$127,114
26		TOTAL PUMPING PLANT		\$13,120,415	\$13,120,415		\$0	\$13,120,415
27		WATER TREATMENT PLANT						
28	330.000	Land and Land Rights - WTP	P-28	\$1,900	\$1,900		\$0	\$1,900
29	331.000	Structures and Improvements - WTP	P-29	\$25,399,766	\$25,399,766		\$7,713	\$25,407,479
30	332.000	Water Treatment Equipment	P-30	\$25,084,926	\$25,084,926		\$0	\$25,084,926
31	333.000	Miscellaneous Water Treat, Other	P-31	\$0	\$0		\$0	\$0
32		TOTAL WATER TREATMENT PLANT		\$50,486,592	\$50,486,592		\$7,713	\$50,494,305
33		TRANSMISSION & DIST. PLANT						
34	340.000	Land and Land Rights - TDP	P-34	\$137,086	\$137,086		-\$2,375	\$134,711
35	341.000	Structures and Improvements - TDP	P-35	\$716,363	\$716,363		\$596	\$716,959
36	342.000	Distribution Reservoirs and Standpipes	P-36	\$5,682,553	\$5,682,553		\$961	\$5,683,514
37	343.000	TD Mains Not Classified	P-37	\$3,780,832	\$3,780,832		\$0	\$3,780,832
38	343.100	TD Mains 4 & Less	P-38	\$1,952,563	\$1,952,563		\$0	\$1,952,563
39	343.100	TD Mains AC 4 (STL)	P-39	\$0	\$0		\$0	\$0
40	343.100	TD Mains Galve 1 (STL)	P-40	\$0	\$0		\$0	\$0
41	343.100	TD Mains DI 4in (STL)	P-41	\$0	\$0		\$0	\$0
42	343.200	TD Mains 6 to 8"	P-42	\$16,661,402	\$16,661,402		\$182,841	\$16,844,243
43	343.200	TD Mains 6 to 10in (TN)	P-43	\$0	\$0		\$3,337	\$3,337
44	343.200	TD Mains CI <10 1900-28 (STL)	P-44	\$0	\$0		\$0	\$0
45	343.200	TD Mains CI <10 1929-56 (STL)	P-45	\$0	\$0		\$0	\$0
46	343.200	TD Mains CI <10 1957-93 (STL)	P-46	\$0	\$0		\$0	\$0
47	343.200	TD Mains DI 6-8 (STL)	P-47	\$0	\$0		\$0	\$0
48	343.200	TD Mains PL 6-8in (STL)	P-48	\$0	\$0		\$0	\$0
49	343.300	TD Mains 10 to 16"	P-49	\$24,546,374	\$24,546,374		\$163,080	\$24,709,454
50	343.300	TD Mains 18 & Grtr	P-50	\$10,444,679	\$10,444,679		\$10,082	\$10,454,761
51	343.300	TD Mains CI 12 (STL)	P-51	\$0	\$0		\$0	\$0
52	343.300	TD Mains CI 16 (STL)	P-52	\$0	\$0		\$0	\$0
53	343.300	TD Mains DI 12 (STL)	P-53	\$0	\$0		\$0	\$0
54	343.300	TD Mains DI 16 &>(STL)	P-54	\$0	\$0		\$0	\$0
55	343.300	TD Mains LJ 20 (STL)	P-55	\$0	\$0		\$0	\$0
56	343.300	TD Mains PL 12in (STL)	P-56	\$0	\$0		\$0	\$0
57	343.300	TD Main DI 10in (STL)	P-57	\$0	\$0		\$0	\$0
58	344.000	Fire Mains	P-58	\$97,002	\$97,002		\$0	\$97,002
59	345.000	Services	P-59	\$7,604,360	\$7,604,360		\$0	\$7,604,360
60	346.000	Meters	P-60	\$5,687,769	\$5,687,769		\$0	\$5,687,769
61	347.000	Meter Installations	P-61	\$4,684,363	\$4,684,363		\$0	\$4,684,363
62	348.000	Hydrants	P-62	\$4,780,560	\$4,780,560		\$10,903	\$4,791,463

Missouri American Water Company  
Case No. WR-2011-0337  
Water District # 2  
Test Year Ending 12-31-2010  
Water - Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
63	349.000	Other Transmission & Distribution Plant	\$19,657	P-63	\$0	\$19,657		\$0	\$19,657
64		TOTAL TRANSMISSION & DIST. PLANT	\$86,795,563		\$0	\$86,795,563		\$369,425	\$87,164,988
65		GENERAL PLANT							
66	389.000	Land and Land Rights - GP	\$8,254	P-66	\$0	\$8,254		\$0	\$8,254
67	390.000	Structures and Improvements - GP	\$2,625,312	P-67	\$0	\$2,625,312		\$26,240	\$2,651,552
68	390.900	Structures & Improve-Leasehold	\$0	P-68	\$0	\$0		\$0	\$0
69	391.000	Office Furniture and Equipment	\$238,075	P-69	\$0	\$238,075		\$16,251	\$254,326
70	391.100	Computer & Peripheral Equipment	\$0	P-70	\$0	\$0		\$139,755	\$139,755
71	391.200	Computer Hardware & Software	\$357,661	P-71	\$0	\$357,661		\$732,331	\$1,089,992
72	391.300	Other Office Equipment	\$495,648	P-72	\$0	\$495,648		\$0	\$495,648
73	392.100	Transportation Equipment-Light Trucks	\$141,407	P-73	\$0	\$141,407		\$2,074	\$143,481
74	392.200	Transportation Equipment-Heavy Truck	\$0	P-74	\$0	\$0		\$0	\$0
75	392.300	Transportation Equipment-Autos	\$48,295	P-75	\$0	\$48,295		\$14,237	\$62,532
76	392.400	Transportation Equipment-Other	\$37,668	P-76	\$0	\$37,668		\$0	\$37,668
77	393.000	Stores Equipment	\$192,210	P-77	\$0	\$192,210		\$0	\$192,210
78	394.000	Tools, Shop and Garage Equipment	\$997,505	P-78	\$0	\$997,505		\$7,935	\$1,005,440
79	395.000	Laboratory Equipment	\$465,396	P-79	\$0	\$465,396		\$0	\$465,396
80	396.000	Power Operated Equipment	\$166,207	P-80	\$0	\$166,207		\$0	\$166,207
81	397.100	Communication Equipment-Non Telephone	\$290,325	P-81	\$0	\$290,325		\$4,628	\$294,953
82	397.200	Communication Equipment-Telephone	\$27,901	P-82	\$0	\$27,901		\$7,271	\$35,172
83	398.000	Miscellaneous Equipment	\$611,207	P-83	\$0	\$611,207		\$1,278	\$612,485
84	399.000	Other Tangible Equipment	\$24,548	P-84	\$0	\$24,548		\$0	\$24,548
85		TOTAL GENERAL PLANT	\$6,727,619		\$0	\$6,727,619		\$952,000	\$7,679,619
86		TOTAL PLANT IN SERVICE	\$171,218,943		\$0	\$171,218,943		\$1,392,385	\$172,611,328

Missouri American Water Company  
Case No. WR-2011-0337  
Water District # 2  
Test Year Ending 12-31-2010  
Water- Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0		\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0		\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$0	\$0		\$40,215	\$40,215
5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$40,215	\$40,215
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0		\$0	\$0
8	311.000	Structures and Improvements - SSP	\$326,231	R-8	\$0	\$326,231		\$0	\$326,231
9	312.000	Collecting & Impounding Reservoirs	\$0	R-9	\$0	\$0		\$0	\$0
10	313.000	Lake, River and Other Intakes	-\$679,158	R-10	\$0	-\$679,158		\$0	-\$679,158
11	314.000	Wells and Springs	\$137,059	R-11	\$0	\$137,059		\$0	\$137,059
12	315.000	Infiltration Galleries and Tunnels	\$0	R-12	\$0	\$0		\$0	\$0
13	316.000	Supply Mains	\$1,607,142	R-13	\$0	\$1,607,142		\$0	\$1,607,142
14	317.000	Other Water Source Plant	\$0	R-14	\$0	\$0		\$0	\$0
15		TOTAL SOURCE OF SUPPLY PLANT	\$1,391,274		\$0	\$1,391,274		\$0	\$1,391,274
16		PUMPING PLANT							
17	320.000	Land and Land Rights - PP	\$0	R-17	\$0	\$0		\$0	\$0
18	321.000	Structures and Improvements - PP	\$527,727	R-18	\$0	\$527,727		\$0	\$527,727
19	322.000	Boiler Plant Equipment	\$0	R-19	\$0	\$0		\$1	\$1
20	323.000	Other Power Production Equipment	\$8,025	R-20	\$0	\$8,025		\$0	\$8,025
21	324.000	Steam Pumping Equipment	\$0	R-21	\$0	\$0		\$0	\$0
22	325.000	Electric Pumping Equipment	\$1,463,046	R-22	\$0	\$1,463,046		\$0	\$1,463,046
23	326.000	Diesel Pumping Equipment	\$30,611	R-23	\$0	\$30,611		\$0	\$30,611
24	327.000	Hydraulic Pumping Equipment	\$6,043	R-24	\$0	\$6,043		\$0	\$6,043
25	328.000	Other Pumping Equipment	\$5,253	R-25	\$0	\$5,253		\$0	\$5,253
26		TOTAL PUMPING PLANT	\$2,040,705		\$0	\$2,040,705		\$1	\$2,040,706
27		WATER TREATMENT PLANT							
28	330.000	Land and Land Rights - WTP	\$0	R-28	\$0	\$0		\$500	\$500
29	331.000	Structures and Improvements - WTP	\$4,937,948	R-29	\$0	\$4,937,948		\$0	\$4,937,948
30	332.000	Water Treatment Equipment	\$7,716,838	R-30	\$0	\$7,716,838		\$0	\$7,716,838
31	333.000	Miscellaneous Water Treat, Other	\$0	R-31	\$0	\$0		\$0	\$0
32		TOTAL WATER TREATMENT PLANT	\$12,654,786		\$0	\$12,654,786		\$500	\$12,655,286
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	-\$741,641	R-34	\$0	-\$741,641		\$71	-\$741,570
35	341.000	Structures and Improvements - TDP	\$122,192	R-35	\$0	\$122,192		\$74	\$122,266
36	342.000	Distribution Reservoirs and Standpipes	\$1,482,478	R-36	\$0	\$1,482,478		-\$1,914	\$1,480,564
37	343.000	TD Mains Not Classified	\$5,877,002	R-37	\$0	\$5,877,002		\$0	\$5,877,002
38	343.100	TD Mains 4 & Less	-\$4,603	R-38	\$0	-\$4,603		\$0	-\$4,603
39	343.100	TD Mains AC 4 (STL)	\$0	R-39	\$0	\$0		\$0	\$0
40	343.100	TD Mains Galve 1 (STL)	\$0	R-40	\$0	\$0		\$0	\$0
41	343.100	TD Mains DI 4in (STL)	\$0	R-41	\$0	\$0		\$9,656	\$9,656
42	343.200	TD Mains 6 to 8"	\$1,233,266	R-42	\$0	\$1,233,266		\$4,260	\$1,237,526
43	343.200	TD Mains 6 to 10in (TN)	\$0	R-43	\$0	\$0		\$0	\$0
44	343.200	TD Mains CI <10 1900-28 (STL)	\$0	R-44	\$0	\$0		\$0	\$0
45	343.200	TD Mains CI <10 1929-56 (STL)	\$0	R-45	\$0	\$0		\$0	\$0
46	343.200	TD Mains CI <10 1957-93 (STL)	\$0	R-46	\$0	\$0		\$0	\$0
47	343.200	TD Mains DI 6-8 (STL)	\$0	R-47	\$0	\$0		\$0	\$0
48	343.200	TD Mains PL 6-8in (STL)	\$0	R-48	\$0	\$0		\$78	\$78
49	343.300	TD Mains 10 to 16"	\$1,837,209	R-49	\$0	\$1,837,209		\$600	\$1,837,809
50	343.300	TD Mains 18 & Grtr	\$740,430	R-50	\$0	\$740,430		\$0	\$740,430
51	343.300	TD Mains CI 12 (STL)	\$0	R-51	\$0	\$0		\$0	\$0
52	343.300	TD Mains CI 16 (STL)	\$0	R-52	\$0	\$0		\$0	\$0
53	343.300	TD Mains DI 12 (STL)	\$0	R-53	\$0	\$0		\$0	\$0
54	343.300	TD Mains DI 16 &>(STL)	\$0	R-54	\$0	\$0		\$0	\$0
55	343.300	TD Mains LJ 20 (STL)	\$0	R-55	\$0	\$0		\$0	\$0
56	343.300	TD Mains PL 12in (STL)	\$0	R-56	\$0	\$0		\$0	\$0
57	343.300	TD Main DI 10in (STL)	\$0	R-57	\$0	\$0		\$0	\$0
58	344.000	Fire Mains	\$20,017	R-58	\$0	\$20,017		\$0	\$20,017
59	345.000	Services	\$1,307,340	R-59	\$0	\$1,307,340		-\$43	\$1,307,297
60	346.000	Meters	\$1,391,638	R-60	\$0	\$1,391,638		\$0	\$1,391,638
61	347.000	Meter Installations	\$1,308,972	R-61	\$0	\$1,308,972		\$249	\$1,309,221
62	348.000	Hydrants	\$1,506,972	R-62	\$0	\$1,506,972		\$0	\$1,506,972
63	349.000	Other Transmission & Distribution Plant	\$3,082	R-63	\$0	\$3,082		\$0	\$3,082

Missouri American Water Company  
Case No. WR-2011-0337  
Water District # 2  
Test Year Ending 12-31-2010  
Water- Accumulated Depreciation Reserve

Dm Number	A Account Number	B Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
64		<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>	<b>\$16,084,354</b>		<b>\$0</b>	<b>\$16,084,354</b>		<b>\$13,031</b>	<b>\$16,097,385</b>
65		<b>GENERAL PLANT</b>							
66	389.000	Land and Land Rights - GP	\$0	R-66	\$0	\$0		\$0	\$0
67	390.000	Structures and Improvements - GP	\$749,846	R-67	\$0	\$749,846		\$1,533	\$751,379
68	390.900	Structures & Improve-Leasehold	\$0	R-68	\$0	\$0		-\$19,002	-\$19,002
69	391.000	Office Furniture and Equipment	\$441,905	R-69	\$0	\$441,905		\$10,470	\$452,375
70	391.100	Computer & Peripheral Equipment	\$0	R-70	\$0	\$0		\$0	\$0
71	391.200	Computer Hardware & Software	\$112,484	R-71	\$0	\$112,484		\$844,281	\$956,765
72	391.300	Other Office Equipment	\$100,894	R-72	\$0	\$100,894		\$0	\$100,894
73	392.100	Transportation Equipment-Light Trucks	-\$53,573	R-73	\$0	-\$53,573		\$6,479	-\$47,094
74	392.200	Transportation Equipment-Heavy Truck	-\$43,338	R-74	\$0	-\$43,338		\$0	-\$43,338
75	392.300	Transportation Equipment-Autos	\$48,701	R-75	\$0	\$48,701		\$16,938	\$65,639
76	392.400	Transportation Equipment-Other	\$258,801	R-76	\$0	\$258,801		\$0	\$258,801
77	393.000	Stores Equipment	\$51,482	R-77	\$0	\$51,482		\$0	\$51,482
78	394.000	Tools, Shop and Garage Equipment	\$374,400	R-78	\$0	\$374,400		\$2,290	\$376,690
79	395.000	Laboratory Equipment	\$148,311	R-79	\$0	\$148,311		\$0	\$148,311
80	396.000	Power Operated Equipment	\$94,618	R-80	\$0	\$94,618		\$2,465	\$97,083
81	397.100	Communication Equipment-Non Telephone	\$73,179	R-81	\$0	\$73,179		\$404	\$73,583
82	397.200	Communication Equipment-Telephone	\$18,499	R-82	\$0	\$18,499		\$3,850	\$22,349
83	398.000	Miscellaneous Equipment	\$199,941	R-83	\$0	\$199,941		\$0	\$199,941
84	399.000	Other Tangible Equipment	\$8,685	R-84	\$0	\$8,685		\$0	\$8,685
85		<b>TOTAL GENERAL PLANT</b>	<b>\$2,584,835</b>		<b>\$0</b>	<b>\$2,584,835</b>		<b>\$869,708</b>	<b>\$3,454,543</b>
86		<b>TOTAL DEPRECIATION RESERVE</b>	<b>\$18,669,189</b>		<b>\$0</b>	<b>\$18,669,189</b>		<b>\$23,739</b>	<b>\$18,692,928</b>



Missouri American Water Company  
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Water District # 2  
Test Year Ending 12-31-2010  
Water - Income Statement Detail

Rev-1	OPERATING REVENUES				Rev-2							
Rev-2	461,000	Residential	\$13,197,298	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$13,197,298	\$814,513	\$14,011,811	See Note(1)	See Note(1)
Rev-3	461,000	Commercial	\$4,771,553			Rev-3		\$4,771,553	\$258,809	\$5,030,362		
Rev-4	461,000	Industrial	\$3,377,940			Rev-4		\$3,377,940	-\$827,213	\$2,550,727		
Rev-5	462,000	Private Fire Protection	\$426,568			Rev-5		\$426,568	\$22,305	\$447,873		
Rev-6	463,000	Public Fire Protection	\$35			Rev-6		\$35	\$0	\$35		
Rev-7	461,000	Contracted Industrial	\$0			Rev-7		\$0	\$907,335	\$907,335		
Rev-8	461,000	Capitol Complex	\$0			Rev-8		\$0	\$0	\$0		
Rev-9	470,000	Forfeited Discounts	\$0			Rev-9		\$0	\$0	\$0		
Rev-10	472,000	Rents from Water Property	\$43,306			Rev-10		\$43,306	\$0	\$43,306		
Rev-11	464,000	Other Public Auth.	\$811,305			Rev-11		\$811,305	\$24,620	\$836,125		
Rev-12	466,000	Sales for Resale	\$2,180,547			Rev-12		\$2,180,547	\$51,989	\$2,232,536		
Rev-13	471,000	Other Water Revenue - Oper. Rev.	\$300,019			Rev-13		\$300,019	\$260,009	\$560,028		
									\$1,812,857	\$2,620,131		

1	SOURCE OF SUPPLY EXPENSES				E-2							
2	600,000	Operation Supervision & Engineering	\$3,141	\$3,141	\$0	E-2	-\$15	\$3,126	\$0	\$3,126	\$3,126	\$0
3	601,000	Operation Labor & Expenses	\$73,482	\$157	\$73,325	E-3	-\$1	\$73,481	\$0	\$73,481	\$156	\$73,325
4	602,000	Purchased Water	\$248,706	\$0	\$248,706	E-4	\$50,993	\$299,699	\$0	\$299,699	\$0	\$299,699
5	603,000	Miscellaneous Expenses	\$294	\$0	\$294	E-5	\$3,650	\$3,944	\$0	\$3,944	\$0	\$3,944
6	604,000	Rents - SSE	\$100	\$0	\$100	E-6	\$0	\$100	\$0	\$100	\$0	\$100
7	610,000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-7	\$0	\$0	\$0	\$0	\$0	\$0
8	611,000	Maint. of Structures & Improvements	\$90	\$0	\$90	E-8	\$0	\$90	\$0	\$90	\$0	\$90
9	612,000	Maint. of Collect. & Impound. Reservoirs	\$0	\$0	\$0	E-9	\$0	\$0	\$0	\$0	\$0	\$0
10	613,000	Maint. of Lake, River and Other Intakes	\$0	\$0	\$0	E-10	\$0	\$0	\$0	\$0	\$0	\$0
11	614,000	Maint. of Wells & Springs	\$0	\$0	\$0	E-11	\$0	\$0	\$0	\$0	\$0	\$0
12	615,000	Maint. of Infiltration Galleries & Tunnels	\$0	\$0	\$0	E-12	\$0	\$0	\$0	\$0	\$0	\$0
13	616,000	Maint. of Supply Mains	\$0	\$0	\$0	E-13	\$0	\$0	\$0	\$0	\$0	\$0
14	617,000	Maint. Of Misc. Water Source Plant	\$38,788	\$1,685	\$37,103	E-14	-\$582	\$38,206	\$0	\$38,206	\$1,103	\$37,103
15		TOTAL SOURCE OF SUPPLY EXPENSES	\$364,601	\$4,983	\$359,618		\$54,045	\$418,646	\$0	\$418,646	\$4,385	\$414,261

16	PUMPING EXPENSES				E-17							
17	620,000	Operation Supervision & Engineering - PE	\$48,033	\$48,033	\$0	E-17	-\$1,382	\$46,651	\$0	\$46,651	\$46,651	\$0
18	621,000	Fuel for Power Production	\$8,783	\$0	\$8,783	E-18	\$1,902	\$10,685	\$0	\$10,685	\$0	\$10,685
19	622,000	Power Production Labor & Expenses	\$1,246	\$1,246	\$0	E-19	\$0	\$1,246	\$0	\$1,246	\$1,246	\$0
20	623,000	Fuel or Power Purchased for Pumping	\$733,418	\$0	\$733,418	E-20	\$161,916	\$895,334	\$0	\$895,334	\$0	\$895,334
21	624,000	Pumping Labor and Expenses	\$519,041	\$518,469	\$572	E-21	-\$38,647	\$480,394	\$0	\$480,394	\$479,822	\$572
22	625,000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-22	\$0	\$0	\$0	\$0	\$0	\$0
23	626,000	Miscellaneous Expense	\$11,905	\$0	\$11,905	E-23	\$0	\$11,905	\$0	\$11,905	\$0	\$11,905
24	627,000	Rents - PE	\$23	\$0	\$23	E-24	\$0	\$23	\$0	\$23	\$0	\$23
25	630,000	Maint. Supervision & Engineering - PE	\$47,566	\$47,566	\$0	E-25	-\$1,369	\$46,197	\$0	\$46,197	\$46,197	\$0
26	631,000	Maint. of Structures & Improvements - PE	\$0	\$0	\$0	E-26	\$0	\$0	\$0	\$0	\$0	\$0
27	632,000	Maint. of Power Production Equipment	\$0	\$0	\$0	E-27	\$0	\$0	\$0	\$0	\$0	\$0
28	633,000	Maint. of Pumping Equipment	\$22,454	\$20,287	\$2,167	E-28	-\$1,332	\$21,122	\$0	\$21,122	\$18,935	\$2,187
29		TOTAL PUMPING EXPENSES	\$1,392,469	\$635,581	\$756,888		\$121,066	\$1,513,557	\$0	\$1,513,557	\$592,651	\$920,706

30	WATER TREATMENT EXPENSES				E-31							
31	640,000	Operation Supervision & Engineer. - WTE	\$68,055	\$68,055	\$0	E-31	-\$1,666	\$66,389	\$0	\$66,389	\$66,389	\$0
32	641,000	Chemicals - WTE	\$816,202	\$0	\$816,202	E-32	\$48,362	\$864,564	\$0	\$864,564	\$0	\$864,564
33	642,000	Operation Labor & Expenses - WTE	\$72,712	\$0	\$72,712	E-33	\$0	\$72,712	\$0	\$72,712	\$0	\$72,712
34	643,100	Miscellaneous Expenses - WTE	\$178,502	\$0	\$178,502	E-34	\$38,157	\$216,659	\$0	\$216,659	\$0	\$216,659

Missouri American Water Company  
Case No. WR-2011-0337  
Water District # 2  
Test Year Ending 12-31-2010  
Water - Income Statement Detail

Line Number	Account Number	Income Description	Test Year Total (D+E)	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments (From Adj. Sch.)	Total Company Adjusted (C+G)	Jurisdictional Allocations	Jurisdictional Adjustments (From Adj. Sch.)	MO Final Adj. Jurisdictional (H X) + J	MO Adj. Juris. Labor (L + M = K)	MO Adj. Juris. Non Labor
36	643.200	Misc Expenses - Waste Disposal	\$818,839	\$0	\$818,839	E-35	\$0	\$818,839	\$0	\$0	\$818,839	\$0	\$818,839
36	644.000	Rents - WTE	\$0	\$0	\$0	E-36	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	650.000	Maint. Supervision & Engineering - WTE	\$12,328	\$12,328	\$0	E-37	-\$186	\$12,142	\$0	\$0	\$12,142	\$12,142	\$0
38	651.000	Maint. of Structures & Improvements - WTE	\$0	\$0	\$0	E-38	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	652.000	Maint. of Water Treatment Equipment	\$96,708	\$0	\$96,708	E-39	\$0	\$96,708	\$0	\$0	\$96,708	\$0	\$96,708
40		<b>TOTAL WATER TREATMENT EXPENSES</b>	<b>\$2,063,346</b>	<b>\$80,383</b>	<b>\$1,982,963</b>		<b>\$84,667</b>	<b>\$2,148,013</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,148,013</b>	<b>\$78,531</b>	<b>\$2,069,482</b>
41		<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
42	660.000	Operation Supervision & Engineering - TDE	\$18,089	\$18,089	\$0	E-42	-\$445	\$17,644	\$0	\$0	\$17,644	\$17,644	\$0
43	661.000	Storage Facilities Expenses TDE	\$0	\$0	\$0	E-43	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	662.000	Transmission & Distribution Lines Expenses	\$327,964	\$321,480	\$6,484	E-44	-\$10,352	\$317,612	\$0	\$0	\$317,612	\$311,128	\$6,484
45	663.000	Meter Expenses - TDE	\$118,015	\$117,531	\$484	E-45	-\$3,361	\$114,654	\$0	\$0	\$114,654	\$114,170	\$484
46	664.000	Customer Installations Expenses - TDE	\$71,787	\$71,787	\$0	E-46	-\$2,061	\$69,726	\$0	\$0	\$69,726	\$69,726	\$0
47	665.000	Miscellaneous Expenses - TDE	\$220,447	\$95,452	\$124,995	E-47	-\$10,030	\$210,417	\$0	\$0	\$210,417	\$71,517	\$138,900
48	666.000	Rents - TDE	\$1,742	\$0	\$1,742	E-48	\$0	\$1,742	\$0	\$0	\$1,742	\$0	\$1,742
49	670.000	Maint. Supervision and Engineering - TDE	\$17,743	\$17,743	\$0	E-49	-\$435	\$17,308	\$0	\$0	\$17,308	\$17,308	\$0
50	671.000	Maint. of Structures & Improvements - TDE	\$0	\$0	\$0	E-50	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$0	\$0	\$0	E-51	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	673.000	Maint. of Transmission & Distribution Mains	\$139,562	\$108,252	\$31,310	E-52	-\$6,036	\$133,526	\$0	\$0	\$133,526	\$102,216	\$31,310
53	674.000	Maint. of Fire Mains - TDE	\$0	\$0	\$0	E-53	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	675.000	Maint. of Services - TDE	\$3,891	\$3,891	\$0	E-54	-\$112	\$3,779	\$0	\$0	\$3,779	\$3,779	\$0
55	676.000	Maint. of Meters - TDE	\$30,623	\$30,623	\$0	E-55	\$116,565	\$147,188	\$0	\$0	\$147,188	\$29,743	\$117,445
56	677.000	Maint. of Hydrants - TDE	\$36,007	\$36,007	\$0	E-56	-\$1,036	\$34,971	\$0	\$0	\$34,971	\$34,971	\$0
57	678.000	Maint. of Miscellaneous Plant - TDE	\$526,260	\$151,740	\$374,520	E-57	\$125,224	\$651,484	\$0	\$0	\$651,484	\$133,858	\$517,626
58		<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>	<b>\$1,512,130</b>	<b>\$972,595</b>	<b>\$539,535</b>		<b>\$207,921</b>	<b>\$1,720,051</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,720,051</b>	<b>\$906,060</b>	<b>\$813,991</b>
59		<b>CUSTOMER ACCOUNTS EXPENSE</b>											
60	901.000	Supervision - CAE	\$28,091	\$28,091	\$0	E-60	-\$733	\$27,358	\$0	\$0	\$27,358	\$27,358	\$0
61	902.000	Meter Reading Expenses - CAE	\$307,266	\$287,506	\$19,760	E-61	-\$19,452	\$287,814	\$0	\$0	\$287,814	\$268,054	\$19,760
62	903.000	Customer Records & Collection Expenses	\$287,762	\$96,334	\$191,428	E-62	-\$19,745	\$268,017	\$0	\$0	\$268,017	\$76,589	\$191,428
63	904.000	Uncollectible Amounts - CAE	\$380,297	\$0	\$380,297	E-63	-\$160,624	\$219,673	\$0	\$0	\$219,673	\$0	\$219,673
64	905.000	Misc. Customer Accounts Expense - CAE	\$39,331	\$13,402	\$25,929	E-64	-\$374	\$38,957	\$0	\$0	\$38,957	\$13,028	\$25,929
65		<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>\$1,042,747</b>	<b>\$425,333</b>	<b>\$617,414</b>		<b>-\$200,928</b>	<b>\$841,819</b>	<b>\$0</b>	<b>\$0</b>	<b>\$841,819</b>	<b>\$385,029</b>	<b>\$456,790</b>
66		<b>CUSTOMER SERVICE EXPENSES</b>											
67	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-67	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68		<b>TOTAL CUSTOMER SERVICE EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
69		<b>SALES PROMOTION EXPENSES</b>											
70	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-70	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71		<b>TOTAL SALES PROMOTION EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
72		<b>ADMIN. &amp; GENERAL EXPENSES</b>											
73	920.000	Admin. & General Salaries	\$432,286	\$432,286	\$0	E-73	-\$14,905	\$417,381	\$0	\$0	\$417,381	\$417,381	\$0
74	921.000	Office Supplies & Expenses	\$284,977	\$0	\$284,977	E-74	\$6,530	\$291,507	\$0	\$0	\$291,507	-\$131	\$291,638
75	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-75	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	923.100	Outside Services Employed	\$2,411,597	\$0	\$2,411,597	E-76	\$89,896	\$2,501,493	\$0	\$0	\$2,501,493	\$0	\$2,501,493
77	923.200	Outside Services - Belleville Lab	\$59,719	\$0	\$59,719	E-77	\$5,003	\$64,722	\$0	\$0	\$64,722	\$0	\$64,722
78	923.300	Outside Services - Call Center	\$535,935	\$0	\$535,935	E-78	\$62,085	\$598,020	\$0	\$0	\$598,020	\$0	\$598,020
79	924.000	Property Insurance	\$283,581	\$0	\$283,581	E-79	\$156,810	\$440,391	\$0	\$0	\$440,391	\$0	\$440,391
80	925.000	Injuries & Damages	\$215	\$0	\$215	E-80	\$0	\$215	\$0	\$0	\$215	\$0	\$215

Missouri American Water Company  
Case No. WR-2011-0337  
Water District # 2  
Test Year Ending 12-31-2010  
Water - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I x J)	L MO Adj. Juris. Labor L + M + N	M MO Adj. Juris. Non Labor K
81	926,000	Employee Pensions & Benefits	\$968,059	\$0	\$968,059	E-81	\$553,428	\$1,521,487		\$0	\$1,521,487	\$0	\$1,521,487
82	927,000	Franchise Requirements	\$0	\$0	\$0	E-82	\$0	\$0		\$0	\$0	\$0	\$0
83	928,100	PSC Assessment	\$176,283	\$0	\$176,283	E-83	-\$33,260	\$143,023		\$0	\$143,023	\$0	\$143,023
84	928,200	Rate Case Expense	\$68,936	\$0	\$68,936	E-84	-\$50,625	\$18,311		\$0	\$18,311	\$0	\$18,311
85	929,000	Duplicate Charges - Credit	\$0	\$0	\$0	E-85	\$0	\$0		\$0	\$0	\$0	\$0
86	930,100	Institutional or Goodwill Advertising Expenses	\$14,239	\$0	\$14,239	E-86	-\$1,564	\$12,675		\$0	\$12,675	\$0	\$12,675
87	930,200	Misc. General Expenses	\$380,247	\$0	\$380,247	E-87	-\$44,411	\$335,836		\$0	\$335,836	\$0	\$335,836
88	930,300	Research & Development Expenses - AGE	\$0	\$0	\$0	E-88	\$0	\$0		\$0	\$0	\$0	\$0
89	931,000	Rents - AGE	\$54,103	\$0	\$54,103	E-89	\$0	\$54,103		\$0	\$54,103	\$0	\$54,103
90	932,000	Maint. of General Plant - AGE	\$33,657	\$0	\$33,657	E-90	\$0	\$33,657		\$0	\$33,657	\$0	\$33,657
91		TOTAL ADMIN. & GENERAL EXPENSES	\$5,703,834	\$432,286	\$5,271,548		\$728,987	\$6,432,821		\$0	\$6,432,821	\$417,250	\$6,015,571
92		DEPRECIATION EXPENSE											
93	403,000	Depreciation Expense, Dep. Exp.	\$2,820,732	See note (1)	See note (1)	E-93	See note (1)	\$2,820,732		\$930,706	\$3,751,438	See note (1)	See note (1)
94	403,000	CIAC Depreciation Offset	\$0			E-94		\$0		-\$187,883	-\$187,883		
95		TOTAL DEPRECIATION EXPENSE	\$2,820,732	\$0	\$0		\$0	\$2,820,732		\$742,823	\$3,563,555	\$0	\$0
96		AMORTIZATION EXPENSE											
97	405,000	Amort-Other UP	\$9,686	\$0	\$9,686	E-97	\$0	\$9,686		\$0	\$9,686	\$0	\$9,686
98	406,000	Amort-Intangible Fin	\$2,267	\$0	\$2,267	E-98	\$0	\$2,267		\$0	\$2,267	\$0	\$2,267
99	407,000	Amort-Property Losses	\$158,892	\$0	\$158,892	E-99	\$0	\$158,892		\$0	\$158,892	\$0	\$158,892
100		TOTAL AMORTIZATION EXPENSE	\$170,845	\$0	\$170,845		\$0	\$170,845		\$0	\$170,845	\$0	\$170,845
101		OTHER OPERATING EXPENSES											
102	403,900	Amortization of Net Cost of Removal	\$616,674	\$0	\$616,674	E-102	\$0	\$616,674		-\$616,674	\$0	\$0	\$0
103	408,000	Property Taxes	\$2,158,916	\$0	\$2,158,916	E-103	\$53,383	\$2,212,299		\$0	\$2,212,299	\$0	\$2,212,299
104	408,000	Payroll Taxes	\$198,328	\$0	\$198,328	E-104	-\$8,852	\$189,476		\$0	\$189,476	\$0	\$189,476
105	408,000	Gross Receipts Tax	\$0	\$0	\$0	E-105	\$0	\$0		\$0	\$0	\$0	\$0
106	408,000	Other Taxes & Licenses	\$55,786	\$0	\$55,786	E-106	-\$3,897	\$51,889		\$0	\$51,889	\$0	\$51,889
107	403,000	Transportation Depr Clearing	\$0	\$0	\$0	E-107	\$0	\$0		\$0	\$0	\$0	\$0
108		TOTAL OTHER OPERATING EXPENSES	\$3,029,704	\$0	\$3,029,704		\$40,634	\$3,070,338		-\$616,674	\$2,453,664	\$0	\$2,453,664
109		TOTAL OPERATING EXPENSE	\$18,100,408	\$2,551,161	\$12,728,515	E-109	\$1,038,414	\$19,136,822		\$128,149	\$19,264,971	\$2,384,106	\$13,315,310
110		NET INCOME BEFORE TAXES	\$7,007,163	\$0	\$0	E-110	\$0	\$5,970,749		\$1,386,418	\$7,357,167	\$0	\$0
111		INCOME TAXES											
112	409,000	Current Income Taxes	-\$1,284,580	See note (1)	See note (1)	E-112	See note (1)	-\$1,284,580		\$1,295,092	\$11,512	See note (1)	See note (1)
113		TOTAL INCOME TAXES	-\$1,284,580	\$0	\$0		\$0	-\$1,284,580		\$1,295,092	\$11,512	\$0	\$0
114		DEFERRED INCOME TAXES											
115	410,000	Deferred Income Taxes - Def. Inc. Tax.	\$2,715,586	See note (1)	See note (1)	E-115	See note (1)	\$2,715,586		-\$991,086	\$1,724,500	See note (1)	See note (1)
116	412,000	Amortization of Deferred ITC	-\$2,859			E-116		-\$2,859		\$0	-\$2,859		
117	411,000	Deferred Income Taxes - Prior Years	\$0			E-117		\$0		\$0	\$0		
118		TOTAL DEFERRED INCOME TAXES	\$2,712,727	\$0	\$0		\$0	\$2,712,727		-\$991,086	\$1,721,641	\$0	\$0
119		NET OPERATING INCOME	\$5,578,016	\$0	\$0		\$0	\$4,542,602		\$1,081,412	\$5,624,014	\$0	\$0

**Exhibit No.:**  
**Issue:** Accounting Schedules  
**Witness:** Auditing Staff  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2011-0337  
**Date Prepared:** November 11, 2011



**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DEPARTMENT**

**STAFF ACCOUNTING SCHEDULES**

**MISSOURI AMERICAN WATER COMPANY**

**Water District # 3**

**Includes Joplin, Lake Taneycomo, Lakewood  
Manor, Loma Linda, Ozark Mountain, Rankin Acres,  
Riverside Estates, Roark Water, Spring Valley,  
Warrensburg and White Branch**

**CASE NO. WR-2011-0337**

**Jefferson City, Missouri**

**November 2011**

**Missouri American Water Company**  
**Case No. WR-2011-0337**  
**Water District # 3**  
**Test Year Ending 12-31-2010**  
**Water - Revenue Requirement**

Line Number	A Description	B 7.58% Return	C 7.79% Return	D 8.01% Return
1	Net Orig Cost Rate Base	\$86,053,327	\$86,053,327	\$86,053,327
2	Rate of Return	7.58%	7.79%	8.01%
3	Net Operating Income Requirement	\$6,520,262	\$6,705,273	\$6,890,291
4	Net Income Available	\$5,357,588	\$5,357,588	\$5,357,588
5	Additional Net Income Required	\$1,162,674	\$1,347,685	\$1,532,703
6	Income Tax Requirement			
7	Required Current Income Tax	\$3,004,206	\$3,114,222	\$3,221,568
8	Current Income Tax Available	\$2,638,116	\$2,638,116	\$2,638,116
9	Additional Current Tax Required	\$366,090	\$476,106	\$583,452
10	Revenue Requirement	\$1,528,764	\$1,823,791	\$2,116,155
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$777,464	\$777,464	\$777,464
12	<b>Gross Revenue Requirement</b>	<b>\$2,306,228</b>	<b>\$2,601,255</b>	<b>\$2,893,619</b>

**Missouri American Water Company**  
**Case No. WR-2011-0337**  
**Water District # 3**  
**Test Year Ending 12-31-2010**  
**WATER - RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
	Plant In Service		\$161,257,844
	Less Accumulated Depreciation Reserve		\$27,127,697
	Net Plant In Service		\$134,130,147
	<b>ADD TO NET PLANT IN SERVICE</b>		
	Cash Working Capital		-\$27,543
	Materials & Supplies		\$448,854
	Prepayments		\$104,173
	Pensions/OPEBs Tracker Asset		\$212,312
	Tank Painting Tracker		\$177,818
	<b>TOTAL ADD TO NET PLANT IN SERVICE</b>		<u>\$915,614</u>
	<b>SUBTRACT FROM NET PLANT</b>		
	Federal Tax Offset		-\$46,162
	State Tax Offset		\$6,233
	City Tax Offset		\$0
	Interest Expense Offset		\$409,842
	Customer Advances		\$6,671,660
	Contributions in Aid of Construction		\$27,739,403
	Deferred Income Taxes		\$14,072,705
	Accumulated Deferred ITC (3%)		\$6,856
	Accrued Pension Liability		\$131,897
	<b>TOTAL SUBTRACT FROM NET PLANT</b>		<u>\$48,992,434</u>
	<b>Total Rate Base</b>		<b>\$86,053,327</b>

Missouri American Water Company  
Case No. WR-2011-0337  
Water District # 3  
Test Year Ending 12-31-2010  
Water - Plant In Service

Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
2	301.000	Organization	\$26,982	P-2	\$0	\$26,982		\$23,810	\$50,792
3	302.000	Franchises and Consents	\$25,908	P-3	\$0	\$25,908		\$0	\$25,908
4	303.000	Miscellaneous Intangible Plant	\$91,652	P-4	\$0	\$91,652		\$40,142	\$131,794
5		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$144,542</b>		<b>\$0</b>	<b>\$144,542</b>		<b>\$63,952</b>	<b>\$208,494</b>
6		<b>SOURCE OF SUPPLY PLANT</b>							
7	310.000	Land and Land Rights - SSP	\$175,650	P-7	\$0	\$175,650		\$0	\$175,650
8	311.000	Structures and Improvements - SSP	\$5,909,467	P-8	\$0	\$5,909,467		\$0	\$5,909,467
9	312.000	Collecting & Impounding Reservoirs	\$112,499	P-9	\$0	\$112,499		\$0	\$112,499
10	313.000	Lake, River and Other Intakes	\$595,458	P-10	\$0	\$595,458		\$0	\$595,458
11	314.000	Wells and Springs	\$5,051,818	P-11	\$0	\$5,051,818		\$0	\$5,051,818
12	315.000	Infiltration Galleries and Tunnels	\$0	P-12	\$0	\$0		\$0	\$0
13	316.000	Supply Mains	\$4,348,940	P-13	\$0	\$4,348,940		\$0	\$4,348,940
14	317.000	Other Water Source Plant	\$0	P-14	\$0	\$0		\$0	\$0
15		<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$16,193,832</b>		<b>\$0</b>	<b>\$16,193,832</b>		<b>\$0</b>	<b>\$16,193,832</b>
16		<b>PUMPING PLANT</b>							
17	320.000	Land and Land Rights - PP	\$12,561	P-17	\$0	\$12,561		\$0	\$12,561
18	321.000	Structures and Improvements - PP	\$3,250,729	P-18	\$0	\$3,250,729		\$0	\$3,250,729
19	322.000	Boiler Plant Equipment	\$348	P-19	\$0	\$348		\$0	\$348
20	323.000	Other Power Production Equipment	\$1,459,509	P-20	\$0	\$1,459,509		\$0	\$1,459,509
21	324.000	Steam Pumping Equipment	\$14,631	P-21	\$0	\$14,631		\$0	\$14,631
22	325.000	Electric Pumping Equipment	\$8,207,572	P-22	\$0	\$8,207,572		\$0	\$8,207,572
23	326.000	Diesel Pumping Equipment	\$138,188	P-23	\$0	\$138,188		\$0	\$138,188
24	327.000	Hydraulic Pumping Equipment	\$111,716	P-24	\$0	\$111,716		\$0	\$111,716
25	328.000	Other Pumping Equipment	\$257,443	P-25	\$0	\$257,443		\$0	\$257,443
26		<b>TOTAL PUMPING PLANT</b>	<b>\$13,452,697</b>		<b>\$0</b>	<b>\$13,452,697</b>		<b>\$0</b>	<b>\$13,452,697</b>
27		<b>WATER TREATMENT PLANT</b>							
28	330.000	Land and Land Rights - WTP	\$338,579	P-28	\$0	\$338,579		\$0	\$338,579
29	331.000	Structures and Improvements - WTP	\$10,039,417	P-29	\$0	\$10,039,417		\$7,555	\$10,046,972
30	332.000	Water Treatment Equipment	\$20,563,262	P-30	\$0	\$20,563,262		\$0	\$20,563,262
31	333.000	Miscellaneous Water Treat, Other	\$0	P-31	\$0	\$0		\$0	\$0
32		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$30,941,258</b>		<b>\$0</b>	<b>\$30,941,258</b>		<b>\$7,555</b>	<b>\$30,948,813</b>
33		<b>TRANSMISSION &amp; DIST. PLANT</b>							
34	340.000	Land and Land Rights - TDP	\$197,315	P-34	\$0	\$197,315		-\$2,326	\$194,989
35	341.000	Structures and Improvements - TDP	\$3,732,954	P-35	\$0	\$3,732,954		\$585	\$3,733,539
36	342.000	Distribution Reservoirs and Standpipes	\$7,185,988	P-36	\$0	\$7,185,988		\$941	\$7,186,929
37	343.000	TD Mains Not Classified	\$5,053,549	P-37	\$0	\$5,053,549		\$0	\$5,053,549
38	343.100	TD Mains 4 & Less	\$5,562,264	P-38	\$0	\$5,562,264		\$0	\$5,562,264
39	343.100	TD Mains AC 4 (STL)	\$0	P-39	\$0	\$0		\$0	\$0
40	343.100	TD Mains Galve 1 (STL)	\$0	P-40	\$0	\$0		\$0	\$0
41	343.100	TD Mains DI 4in (STL)	\$0	P-41	\$0	\$0		\$0	\$0
42	343.200	TD Mains 6 to 8"	\$27,346,416	P-42	\$0	\$27,346,416		\$182,368	\$27,528,784
43	343.200	TD Mains 6 to 10in (TN)	\$0	P-43	\$0	\$0		\$0	\$0
44	343.200	TD Mains CI <10 1900-28 (STL)	\$0	P-44	\$0	\$0		\$0	\$0
45	343.200	TD Mains CI <10 1929-56 (STL)	\$0	P-45	\$0	\$0		\$0	\$0
46	343.200	TD Mains CI <10 1957-93 (STL)	\$0	P-46	\$0	\$0		\$0	\$0
47	343.200	TD Mains DI 6-8 (STL)	\$0	P-47	\$0	\$0		\$0	\$0
48	343.200	TD Mains PL 6-8in (STL)	\$0	P-48	\$0	\$0		\$0	\$0
49	343.300	TD Mains 10 to 16"	\$19,945,705	P-49	\$0	\$19,945,705		\$159,742	\$20,105,447
50	343.300	TD Mains 18 & Grtr	\$932,805	P-50	\$0	\$932,805		\$9,875	\$942,680
51	343.300	TD Mains CI 12 (STL)	\$0	P-51	\$0	\$0		\$0	\$0
52	343.300	TD Mains CI 16 (STL)	\$0	P-52	\$0	\$0		\$0	\$0
53	343.300	TD Mains DI 12 (STL)	\$0	P-53	\$0	\$0		\$0	\$0
54	343.300	TD Mains DI 16 &>(STL)	\$0	P-54	\$0	\$0		\$0	\$0
55	343.300	TD Mains LJ 20 (STL)	\$0	P-55	\$0	\$0		\$0	\$0
56	343.300	TD Mains PL 12in (STL)	\$0	P-56	\$0	\$0		\$0	\$0
57	343.300	TD Main DI 10in (STL)	\$0	P-57	\$0	\$0		\$0	\$0
58	344.000	Fire Mains	\$123,896	P-58	\$0	\$123,896		\$0	\$123,896
59	345.000	Services	\$13,973,996	P-59	\$0	\$13,973,996		\$0	\$13,973,996
60	346.000	Meters	\$2,343,895	P-60	\$0	\$2,343,895		\$0	\$2,343,895
61	347.000	Meter Installations	\$4,698,779	P-61	\$0	\$4,698,779		\$0	\$4,698,779
62	348.000	Hydrants	\$2,302,267	P-62	\$0	\$2,302,267		\$10,680	\$2,312,947

Missouri American Water Company  
Case No. WR-2011-0337  
Water District # 3  
Test Year Ending 12-31-2010  
Water - Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
63	349.000	Other Transmission & Distribution Plant	\$472	P-63	\$0	\$472		\$0	\$472
64		TOTAL TRANSMISSION & DIST. PLANT	\$93,400,301		\$0	\$93,400,301		\$361,865	\$93,762,166
65		GENERAL PLANT							
66	389.000	Land and Land Rights - GP	\$371,528	P-66	\$0	\$371,528		\$0	\$371,528
67	390.000	Structures and Improvements - GP	\$1,642,190	P-67	\$0	\$1,642,190		\$25,703	\$1,667,893
68	390.900	Structures & Improve-Leasehold	\$0	P-68	\$0	\$0		\$0	\$0
69	391.000	Office Furniture and Equipment	\$88,499	P-69	\$0	\$88,499		\$15,920	\$104,419
70	391.100	Computer & Peripheral Equipment	\$0	P-70	\$0	\$0		\$136,896	\$136,896
71	391.200	Computer Hardware & Software	\$276,406	P-71	\$0	\$276,406		\$715,348	\$991,754
72	391.300	Other Office Equipment	\$5,700	P-72	\$0	\$5,700		\$0	\$5,700
73	392.100	Transportation Equipment-Light Trucks	\$238,116	P-73	\$0	\$238,116		\$2,033	\$240,149
74	392.200	Transportation Equipment-Heavy Truck	\$9,581	P-74	\$0	\$9,581		\$0	\$9,581
75	392.300	Transportation Equipment-Autos	\$60,443	P-75	\$0	\$60,443		\$13,945	\$74,388
76	392.400	Transportation Equipment-Other	\$57,160	P-76	\$0	\$57,160		\$0	\$57,160
77	393.000	Stores Equipment	\$28,142	P-77	\$0	\$28,142		\$0	\$28,142
78	394.000	Tools, Shop and Garage Equipment	\$1,899,441	P-78	\$0	\$1,899,441		\$7,773	\$1,907,214
79	395.000	Laboratory Equipment	\$168,177	P-79	\$0	\$168,177		\$0	\$168,177
80	396.000	Power Operated Equipment	\$334,676	P-80	\$0	\$334,676		\$0	\$334,676
81	397.100	Communication Equipment-Non Telephone	\$432,812	P-81	\$0	\$432,812		\$4,533	\$437,345
82	397.200	Communication Equipment-Telephone	\$2,038	P-82	\$0	\$2,038		\$7,121	\$9,159
83	398.000	Miscellaneous Equipment	\$140,871	P-83	\$0	\$140,871		\$1,249	\$142,120
84	399.000	Other Tangible Equipment	\$5,541	P-84	\$0	\$5,541		\$0	\$5,541
85		TOTAL GENERAL PLANT	\$5,761,321		\$0	\$5,761,321		\$930,521	\$6,691,842
86		TOTAL PLANT IN SERVICE	\$159,893,951		\$0	\$159,893,951		\$1,363,893	\$161,257,844



Missouri American Water Company  
Case No. WR-2011-0337  
Water District # 3  
Test Year Ending 12-31-2010  
Water- Accumulated Depreciation Reserve

Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
2	301.000	Organization	\$7,936	R-2	\$0	\$7,936		\$0	\$7,936
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0		\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$0	\$0		\$39,392	\$39,392
5		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$7,936</b>		<b>\$0</b>	<b>\$7,936</b>		<b>\$39,392</b>	<b>\$47,328</b>
6		<b>SOURCE OF SUPPLY PLANT</b>							
7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0		\$0	\$0
8	311.000	Structures and Improvements - SSP	\$591,602	R-8	\$0	\$591,602		\$0	\$591,602
9	312.000	Collecting & Impounding Reservoirs	\$88,223	R-9	\$0	\$88,223		\$0	\$88,223
10	313.000	Lake, River and Other Intakes	\$77,397	R-10	\$0	\$77,397		\$0	\$77,397
11	314.000	Wells and Springs	\$889,534	R-11	\$0	\$889,534		\$0	\$889,534
12	315.000	Infiltration Galleries and Tunnels	\$0	R-12	\$0	\$0		\$0	\$0
13	316.000	Supply Mains	\$537,213	R-13	\$0	\$537,213		\$0	\$537,213
14	317.000	Other Water Source Plant	\$0	R-14	\$0	\$0		\$0	\$0
15		<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$2,183,969</b>		<b>\$0</b>	<b>\$2,183,969</b>		<b>\$0</b>	<b>\$2,183,969</b>
16		<b>PUMPING PLANT</b>							
17	320.000	Land and Land Rights - PP	\$0	R-17	\$0	\$0		\$0	\$0
18	321.000	Structures and Improvements - PP	\$373,740	R-18	\$0	\$373,740		\$0	\$373,740
19	322.000	Boiler Plant Equipment	\$87	R-19	\$0	\$87		\$0	\$87
20	323.000	Other Power Production Equipment	\$91,427	R-20	\$0	\$91,427		\$0	\$91,427
21	324.000	Steam Pumping Equipment	\$125	R-21	\$0	\$125		\$0	\$125
22	325.000	Electric Pumping Equipment	\$1,576,087	R-22	\$0	\$1,576,087		\$0	\$1,576,087
23	326.000	Diesel Pumping Equipment	\$40,518	R-23	\$0	\$40,518		\$0	\$40,518
24	327.000	Hydraulic Pumping Equipment	\$4,960	R-24	\$0	\$4,960		\$0	\$4,960
25	328.000	Other Pumping Equipment	\$129,589	R-25	\$0	\$129,589		\$0	\$129,589
26		<b>TOTAL PUMPING PLANT</b>	<b>\$2,216,533</b>		<b>\$0</b>	<b>\$2,216,533</b>		<b>\$0</b>	<b>\$2,216,533</b>
27		<b>WATER TREATMENT PLANT</b>							
28	330.000	Land and Land Rights - WTP	\$0	R-28	\$0	\$0		\$491	\$491
29	331.000	Structures and Improvements - WTP	\$707,896	R-29	\$0	\$707,896		\$1	\$707,897
30	332.000	Water Treatment Equipment	\$3,047,801	R-30	\$0	\$3,047,801		\$0	\$3,047,801
31	333.000	Miscellaneous Water Treat, Other	\$0	R-31	\$0	\$0		\$0	\$0
32		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$3,755,697</b>		<b>\$0</b>	<b>\$3,755,697</b>		<b>\$492</b>	<b>\$3,756,189</b>
33		<b>TRANSMISSION &amp; DIST. PLANT</b>							
34	340.000	Land and Land Rights - TDP	\$0	R-34	\$0	\$0		\$70	\$70
35	341.000	Structures and Improvements - TDP	\$288,252	R-35	\$0	\$288,252		\$72	\$288,324
36	342.000	Distribution Reservoirs and Standpipes	\$1,761,204	R-36	\$0	\$1,761,204		-\$1,874	\$1,759,330
37	343.000	TD Mains Not Classified	\$5,427,261	R-37	\$0	\$5,427,261		\$0	\$5,427,261
38	343.100	TD Mains 4 & Less	\$242,293	R-38	\$0	\$242,293		\$0	\$242,293
39	343.100	TD Mains AC 4 (STL)	\$0	R-39	\$0	\$0		\$0	\$0
40	343.100	TD Mains Galve 1 (STL)	\$0	R-40	\$0	\$0		\$0	\$0
41	343.100	TD Mains DI 4in (STL)	\$0	R-41	\$0	\$0		\$9,459	\$9,459
42	343.200	TD Mains 6 to 8"	\$1,949,243	R-42	\$0	\$1,949,243		\$4,249	\$1,953,492
43	343.200	TD Mains 6 to 10in (TN)	\$0	R-43	\$0	\$0		\$0	\$0
44	343.200	TD Mains CI <10 1900-28 (STL)	\$0	R-44	\$0	\$0		\$0	\$0
45	343.200	TD Mains CI <10 1929-56 (STL)	\$0	R-45	\$0	\$0		\$0	\$0
46	343.200	TD Mains CI <10 1957-93 (STL)	\$0	R-46	\$0	\$0		\$0	\$0
47	343.200	TD Mains DI 6-8 (STL)	\$0	R-47	\$0	\$0		\$0	\$0
48	343.200	TD Mains PL 6-8in (STL)	\$0	R-48	\$0	\$0		\$0	\$0
49	343.300	TD Mains 10 to 16"	\$1,386,201	R-49	\$0	\$1,386,201		\$610	\$1,386,811
50	343.300	TD Mains 18 & Gtr	\$98,877	R-50	\$0	\$98,877		\$0	\$98,877
51	343.300	TD Mains CI 12 (STL)	\$0	R-51	\$0	\$0		\$0	\$0
52	343.300	TD Mains CI 16 (STL)	\$0	R-52	\$0	\$0		\$0	\$0
53	343.300	TD Mains DI 12 (STL)	\$0	R-53	\$0	\$0		\$0	\$0
54	343.300	TD Mains DI 16 &>(STL)	\$0	R-54	\$0	\$0		\$0	\$0
55	343.300	TD Mains LJ 20 (STL)	\$0	R-55	\$0	\$0		\$0	\$0
56	343.300	TD Mains PL 12in (STL)	\$0	R-56	\$0	\$0		\$0	\$0
57	343.300	TD Main DI 10in (STL)	\$0	R-57	\$0	\$0		\$0	\$0
58	344.000	Fire Mains	\$21,760	R-58	\$0	\$21,760		\$0	\$21,760
59	345.000	Services	\$3,532,704	R-59	\$0	\$3,532,704		\$2	\$3,532,706
60	346.000	Meters	-\$8,102	R-60	\$0	-\$8,102		\$0	-\$8,102
61	347.000	Meter Installations	\$1,230,205	R-61	\$0	\$1,230,205		\$207	\$1,230,412
62	348.000	Hydrants	\$514,867	R-62	\$0	\$514,867		\$0	\$514,867
63	349.000	Other Transmission & Distribution Plant	\$880	R-63	\$0	\$880		\$0	\$880

Missouri American Water Company  
Case No. WR-2011-0337  
Water District # 3  
Test Year Ending 12-31-2010  
Water- Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
64		TOTAL TRANSMISSION & DIST. PLANT	\$16,445,645		\$0	\$16,445,645		\$12,795	\$16,458,440
65		GENERAL PLANT							
66	389.000	Land and Land Rights - GP	\$0	R-66	\$0	\$0		\$0	\$0
67	390.000	Structures and Improvements - GP	\$261,235	R-67	\$0	\$261,235		\$1,504	\$262,739
68	390.900	Structures & Improve-Leasehold	\$0	R-68	\$0	\$0		-\$18,613	-\$18,613
69	391.000	Office Furniture and Equipment	\$25,071	R-69	\$0	\$25,071		\$10,255	\$35,326
70	391.100	Computer & Peripheral Equipment	\$0	R-70	\$0	\$0		\$0	\$0
71	391.200	Computer Hardware & Software	\$100,676	R-71	\$0	\$100,676		\$826,699	\$927,375
72	391.300	Other Office Equipment	-\$17,315	R-72	\$0	-\$17,315		\$0	-\$17,315
73	392.100	Transportation Equipment-Light Trucks	\$210,996	R-73	\$0	\$210,996		\$6,350	\$217,346
74	392.200	Transportation Equipment-Heavy Truck	\$6,021	R-74	\$0	\$6,021		\$0	\$6,021
75	392.300	Transportation Equipment-Autos	\$98,882	R-75	\$0	\$98,882		\$16,590	\$115,472
76	392.400	Transportation Equipment-Other	\$32,047	R-76	\$0	\$32,047		\$0	\$32,047
77	393.000	Stores Equipment	\$11,087	R-77	\$0	\$11,087		\$0	\$11,087
78	394.000	Tools, Shop and Garage Equipment	\$431,510	R-78	\$0	\$431,510		\$2,242	\$433,752
79	395.000	Laboratory Equipment	\$30,975	R-79	\$0	\$30,975		\$0	\$30,975
80	396.000	Power Operated Equipment	\$259,433	R-80	\$0	\$259,433		\$2,413	\$261,846
81	397.100	Communication Equipment-Non Telephone	\$73,639	R-81	\$0	\$73,639		\$338	\$73,977
82	397.200	Communication Equipment-Telephone	\$37,315	R-82	\$0	\$37,315		\$4,100	\$41,415
83	398.000	Miscellaneous Equipment	\$48,355	R-83	\$0	\$48,355		\$8	\$48,363
84	399.000	Other Tangible Equipment	\$3,425	R-84	\$0	\$3,425		\$0	\$3,425
85		TOTAL GENERAL PLANT	\$1,613,352		\$0	\$1,613,352		\$851,886	\$2,465,238
86		TOTAL DEPRECIATION RESERVE	\$28,223,132		\$0	\$28,223,132		\$904,565	\$27,127,697

Missouri American Water Company  
Case No. WR-2011-0337  
Water District # 3  
Test Year Ending 12-31-2010  
Water - Income Statement Detail

Line Number	Account Number	Income Description	Test Year Total (D+E)	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments (From Adj. Sch.)	Total Company Adjusted (C+G)	Jurisdictional Allocations	Jurisdictional Adjustments (From Adj. Sch.)	MO Final Adj. Jurisdictional (H x I) * J	MO Adj. Juris. Labor L + M * K	MO Adj. Juris. Non Labor
Rev-1		<b>OPERATING REVENUES</b>											
Rev-2	461,000	Residential	\$11,798,373	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$11,798,373		\$630,236	\$12,428,609	See Note(1)	See Note(1)
Rev-3	461,000	Commercial	\$4,363,193			Rev-3		\$4,363,193		\$282,465	\$4,645,658		
Rev-4	461,000	Industrial	\$2,422,786			Rev-4		\$2,422,786		\$194,139	\$2,616,925		
Rev-5	462,000	Private Fire Protection	\$647,291			Rev-5		\$647,291		\$40,072	\$687,363		
Rev-6	463,000	Public Fire Protection	\$0			Rev-6		\$0		\$0	\$0		
Rev-7	461,000	Contracted Industrial	\$0			Rev-7		\$0		\$0	\$0		
Rev-8	461,000	Capitol Complex	\$0			Rev-8		\$0		\$0	\$0		
Rev-9	470,000	Forfeited Discounts	\$0			Rev-9		\$0		\$0	\$0		
Rev-10	472,000	Rents from Water Property	\$18			Rev-10		\$18		\$0	\$18		
Rev-11	464,000	Other Public Auth.	\$990,467			Rev-11		\$990,467		\$31,730	\$1,022,197		
Rev-12	466,000	Sales for Resale	\$903,011			Rev-12		\$903,011		-\$13,921	\$889,090		
Rev-13	471,000	Other Water Revenue - Oper. Rev.	\$353,350			Rev-13		\$353,350		\$335,106	\$688,456		
14		<b>TOTAL OPERATING REVENUES</b>	<b>\$21,478,489</b>					<b>\$21,478,489</b>		<b>\$1,499,677</b>	<b>\$22,978,166</b>		
1		<b>SOURCE OF SUPPLY EXPENSES</b>											
2	600,000	Operation Supervision & Engineering	\$0	\$0	\$0	E-2	\$0	\$0		\$0	\$0	\$0	\$0
3	601,000	Operation Labor & Expenses	\$61,451	\$4,328	\$57,123	E-3	-\$374	\$61,077		\$0	\$61,077	\$3,954	\$57,123
4	602,000	Purchased Water	\$20,197	\$0	\$20,197	E-4	\$0	\$20,197		\$0	\$20,197	\$0	\$20,197
5	603,000	Miscellaneous Expenses	\$494,466	\$0	\$494,466	E-5	\$51,331	\$545,797		\$0	\$545,797	\$0	\$545,797
6	604,000	Rents - SSE	\$0	\$0	\$0	E-6	\$0	\$0		\$0	\$0	\$0	\$0
7	610,000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-7	\$0	\$0		\$0	\$0	\$0	\$0
8	611,000	Maint. of Structures & Improvements	\$0	\$0	\$0	E-8	\$0	\$0		\$0	\$0	\$0	\$0
9	612,000	Maint. of Collect. & Impound. Reservoirs	\$0	\$0	\$0	E-9	\$0	\$0		\$0	\$0	\$0	\$0
10	613,000	Maint. of Lake, River and Other Intakes	\$0	\$0	\$0	E-10	\$0	\$0		\$0	\$0	\$0	\$0
11	614,000	Maint. of Wells & Springs	\$2,253	\$2,253	\$0	E-11	-\$196	\$2,057		\$0	\$2,057	\$2,057	\$0
12	615,000	Maint. of Infiltration Galleries & Tunnels	\$0	\$0	\$0	E-12	\$0	\$0		\$0	\$0	\$0	\$0
13	616,000	Maint. of Supply Mains	\$0	\$0	\$0	E-13	\$0	\$0		\$0	\$0	\$0	\$0
14	617,000	Maint. Of Misc. Water Source Plant	\$23,349	\$12,240	\$11,109	E-14	-\$864	\$22,485		\$0	\$22,485	\$11,376	\$11,109
15		<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>	<b>\$601,716</b>	<b>\$18,821</b>	<b>\$582,895</b>		<b>\$49,897</b>	<b>\$651,613</b>		<b>\$0</b>	<b>\$651,613</b>	<b>\$17,387</b>	<b>\$634,226</b>
16		<b>PUMPING EXPENSES</b>											
17	620,000	Operation Supervision & Engineering - PE	\$0	\$0	\$0	E-17	\$0	\$0		\$0	\$0	\$0	\$0
18	621,000	Fuel for Power Production	\$2,796	\$2,796	\$0	E-18	\$343	\$3,139		\$0	\$3,139	\$2,796	\$343
19	622,000	Power Production Labor & Expenses	\$0	\$0	\$0	E-19	\$0	\$0		\$0	\$0	\$0	\$0
20	623,000	Fuel or Power Purchased for Pumping	\$299,796	\$0	\$299,796	E-20	\$36,743	\$336,539		\$0	\$336,539	\$0	\$336,539
21	624,000	Pumping Labor and Expenses	\$361,719	\$361,648	\$71	E-21	-\$25,540	\$336,179		\$0	\$336,179	\$336,108	\$71
22	625,000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-22	\$0	\$0		\$0	\$0	\$0	\$0
23	626,000	Miscellaneous Expense	\$11,913	\$0	\$11,913	E-23	-\$67	\$11,846		\$0	\$11,846	-\$67	\$11,913
24	627,000	Rents - PE	\$801	\$0	\$801	E-24	\$0	\$801		\$0	\$801	\$0	\$801
25	630,000	Maint. Supervision & Engineering - PE	\$0	\$0	\$0	E-25	\$0	\$0		\$0	\$0	\$0	\$0
26	631,000	Maint. of Structures & Improvements - PE	\$0	\$0	\$0	E-26	\$0	\$0		\$0	\$0	\$0	\$0
27	632,000	Maint. of Power Production Equipment	\$0	\$0	\$0	E-27	\$0	\$0		\$0	\$0	\$0	\$0
28	633,000	Maint. of Pumping Equipment	\$63,915	\$39,412	\$24,503	E-28	-\$2,810	\$61,105		\$0	\$61,105	\$36,602	\$24,503
29		<b>TOTAL PUMPING EXPENSES</b>	<b>\$740,940</b>	<b>\$403,856</b>	<b>\$337,084</b>		<b>\$8,669</b>	<b>\$749,609</b>		<b>\$0</b>	<b>\$749,609</b>	<b>\$375,439</b>	<b>\$374,170</b>
30		<b>WATER TREATMENT EXPENSES</b>											
31	640,000	Operation Supervision & Engineer. - WTE	\$234	\$234	\$0	E-31	\$0	\$234		\$0	\$234	\$234	\$0
32	641,000	Chemicals - WTE	\$564,735	\$0	\$564,735	E-32	-\$28,750	\$535,985		\$0	\$535,985	\$0	\$535,985
33	642,000	Operation Labor & Expenses - WTE	\$158,718	\$114,844	\$43,874	E-33	\$6,441	\$165,159		\$0	\$165,159	\$121,285	\$43,874
34	643,100	Miscellaneous Expenses - WTE	\$382,251	\$0	\$382,251	E-34	\$40,800	\$423,051		\$0	\$423,051	\$0	\$423,051

Missouri American Water Company  
Case No. WR-2011-0337  
Water District # 3  
Test Year Ending 12-31-2010  
Water - Income Statement Detail

Line Number	Account Number	Income Description	Test Year Total (D+E)	Test Year Labor	Test Year Non Labor	Adjust Number	Total Company Adjustments (From Adj. Schl.)	Total Company Adjusted (C+G)	Jurisdictional Allocations	Jurisdictional Adjustments (From Adj. Schl.)	MO Final Adj Jurisdictional (H x I) + J	MO Adj Juris. Labor L + M + K	MO Adj Juris. Non Labor
35	643.200	Misc Expenses - Waste Disposal	\$20,749	\$0	\$20,749	E-35	\$0	\$20,749		\$0	\$20,749	\$0	\$20,749
36	644.000	Rents - WTE	\$31	\$0	\$31	E-36	\$0	\$31		\$0	\$31	\$0	\$31
37	650.000	Maint. Supervision & Engineering - WTE	\$39,442	\$39,007	\$435	E-37	\$5,259	\$44,701		\$0	\$44,701	\$44,266	\$435
38	651.000	Maint. of Structures & Improvements - WTE	\$0	\$0	\$0	E-38	\$0	\$0		\$0	\$0	\$0	\$0
39	652.000	Maint. of Water Treatment Equipment	\$69,626	\$0	\$69,626	E-39	\$0	\$69,626		\$0	\$69,626	\$0	\$69,626
40		TOTAL WATER TREATMENT EXPENSES	\$1,235,786	\$154,085	\$1,081,701		\$23,750	\$1,259,536		\$0	\$1,259,536	\$165,785	\$1,093,751
41		TRANSMISSION & DIST. EXPENSES											
42	660.000	Operation Supervision & Engineering - TDE	\$15,825	\$15,825	\$0	E-42	-\$460	\$15,365		\$0	\$15,365	\$15,365	\$0
43	661.000	Storage Facilities Expenses TDE	\$0	\$0	\$0	E-43	\$0	\$0		\$0	\$0	\$0	\$0
44	662.000	Transmission & Distribution Lines Expenses	\$263,209	\$242,410	\$20,799	E-44	-\$17,985	\$245,224		\$0	\$245,224	\$224,425	\$20,799
45	663.000	Meter Expenses - TDE	\$251,008	\$249,264	\$1,744	E-45	-\$14,177	\$236,831		\$0	\$236,831	\$235,087	\$1,744
46	664.000	Customer Installations Expenses - TDE	\$10,696	\$10,696	\$0	E-46	-\$855	\$9,841		\$0	\$9,841	\$9,841	\$0
47	665.000	Miscellaneous Expenses - TDE	\$136,530	\$39,538	\$96,992	E-47	\$3,397	\$139,927		\$0	\$139,927	\$39,179	\$100,748
48	666.000	Rents - TDE	\$0	\$0	\$0	E-48	\$0	\$0		\$0	\$0	\$0	\$0
49	670.000	Maint. Supervision and Engineering - TDE	\$0	\$0	\$0	E-49	\$0	\$0		\$0	\$0	\$0	\$0
50	671.000	Maint. of Structures & Improvements - TDE	\$0	\$0	\$0	E-50	\$0	\$0		\$0	\$0	\$0	\$0
51	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$0	\$0	\$0	E-51	\$0	\$0		\$0	\$0	\$0	\$0
52	673.000	Maint. of Transmission & Distribution Mains	\$265,077	\$265,077	\$0	E-52	-\$17,503	\$247,474		\$0	\$247,474	\$247,474	\$0
53	674.000	Maint. of Fire Mains - TDE	\$0	\$0	\$0	E-53	\$0	\$0		\$0	\$0	\$0	\$0
54	675.000	Maint. of Services - TDE	\$17,816	\$17,816	\$0	E-54	-\$1,394	\$16,422		\$0	\$16,422	\$16,422	\$0
55	676.000	Maint. of Meters - TDE	\$26,046	\$14,028	\$12,018	E-55	-\$514	\$25,532		\$0	\$25,532	\$13,514	\$12,018
56	677.000	Maint. of Hydrants - TDE	\$44,413	\$44,413	\$0	E-56	-\$3,132	\$41,281		\$0	\$41,281	\$41,281	\$0
57	678.000	Maint. of Miscellaneous Plant - TDE	\$256,594	\$16,566	\$240,028	E-57	\$341,763	\$598,357		\$0	\$598,357	\$18,032	\$580,325
58		TOTAL TRANSMISSION & DIST. EXPENSES	\$1,287,214	\$915,633	\$371,581		\$289,040	\$1,576,254		\$0	\$1,576,254	\$860,620	\$715,634
59		CUSTOMER ACCOUNTS EXPENSE											
60	901.000	Supervision - CAE	\$0	\$0	\$0	E-60	\$0	\$0		\$0	\$0	\$0	\$0
61	902.000	Meter Reading Expenses - CAE	\$195,279	\$194,937	\$342	E-61	-\$14,331	\$180,948		\$0	\$180,948	\$180,606	\$342
62	903.000	Customer Records & Collection Expenses	\$177,442	\$3,997	\$173,445	E-62	-\$348	\$177,094		\$0	\$177,094	\$3,649	\$173,445
63	904.000	Uncollectible Amounts - CAE	\$405,373	\$0	\$405,373	E-63	-\$150,850	\$254,523		\$0	\$254,523	\$0	\$254,523
64	905.000	Misc. Customer Accounts Expense - CAE	\$71,538	\$53,437	\$18,101	E-64	\$6,121	\$77,659		\$0	\$77,659	\$59,422	\$18,237
65		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$849,632	\$252,371	\$597,261		-\$159,408	\$690,224		\$0	\$690,224	\$243,677	\$446,547
66		CUSTOMER SERVICE EXPENSES											
67	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-67	\$0	\$0		\$0	\$0	\$0	\$0
68		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
69		SALES PROMOTION EXPENSES											
70	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-70	\$0	\$0		\$0	\$0	\$0	\$0
71		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
72		ADMIN. & GENERAL EXPENSES											
73	920.000	Admin. & General Salaries	\$672,263	\$627,063	\$45,200	E-73	-\$19,590	\$652,673		\$0	\$652,673	\$607,473	\$45,200
74	921.000	Office Supplies & Expenses	\$301,753	\$0	\$301,753	E-74	\$5,714	\$307,467		\$0	\$307,467	-\$191	\$307,658
75	922.000	Admin. Expenses Transferred - Credit	\$34,743	\$0	\$34,743	E-75	\$0	\$34,743		\$0	\$34,743	\$0	\$34,743
76	923.100	Outside Services Employed	\$1,888,108	\$0	\$1,888,108	E-76	\$285,627	\$2,173,735		\$0	\$2,173,735	\$0	\$2,173,735
77	923.200	Outside Services - Belleville Lab	\$49,588	\$0	\$49,588	E-77	-\$1,679	\$47,909		\$0	\$47,909	\$0	\$47,909
78	923.300	Outside Services - Call Center	\$445,011	\$0	\$445,011	E-78	\$74,405	\$519,416		\$0	\$519,416	\$0	\$519,416
79	924.000	Property Insurance	\$242,370	\$0	\$242,370	E-79	\$161,347	\$403,717		\$0	\$403,717	\$0	\$403,717
80	925.000	Injuries & Damages	\$153	\$0	\$153	E-80	\$0	\$153		\$0	\$153	\$0	\$153

Line Number	Account Number	Income Description	Test Year Total (DE)	Test Year Labor	Test Year Non Labor	Adjustment Number	Total Company Adjustments (From Adj. Sbl)	Total Company Adjusted (C+G)	Jurisdictional Allocations	Jurisdictional Adjustments (From Adj. Sbl)	MO Final Adj. Jurisdictional (H+I)+J	MO Adj. Labor	MO Adj. Non Labor
81	926,000	Employee Pensions & Benefits	\$885,007	\$0	\$885,007	E-81	\$51,385	\$1,436,392	\$0	\$0	\$1,436,392	\$0	\$1,436,392
82	927,000	Franchise Requirements	\$0	\$0	\$0	E-82	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83	928,100	PSC Assessment	\$147,557	\$0	\$147,557	E-83	-\$24,103	\$123,454	\$0	\$0	\$123,454	\$0	\$123,454
84	928,200	Rate Case Expense	\$89,680	\$0	\$89,680	E-84	-\$52,524	\$17,136	\$0	\$0	\$17,136	\$0	\$17,136
85	929,000	Duplicate Charges - Credit	\$0	\$0	\$0	E-85	\$0	\$0	\$0	\$0	\$0	\$0	\$0
86	930,100	Institutional or Goodwill Advertising Expenses	\$6,986	\$0	\$6,986	E-86	-\$4,928	\$2,038	\$0	\$0	\$2,038	\$0	\$2,038
87	930,200	Misc. General Expenses	\$376,116	\$0	\$376,116	E-87	-\$25,211	\$350,905	\$0	\$0	\$350,905	\$0	\$350,905
88	930,300	Research & Development Expenses - AGE	\$43,384	\$0	\$43,384	E-88	\$0	\$43,384	\$0	\$0	\$43,384	\$0	\$43,384
89	931,000	Rents - AGE	\$31,847	\$0	\$31,847	E-89	\$0	\$31,847	\$0	\$0	\$31,847	\$0	\$31,847
90	932,000	Maint. of General Plant - AGE	\$5,194,526	\$627,063	\$4,567,463	E-90	\$350,443	\$6,144,969	\$0	\$0	\$6,144,969	\$607,282	\$5,537,687
91		TOTAL ADMIN. & GENERAL EXPENSES											
92		DEPRECIATION EXPENSE											
93	403,000	Depreciation Expense, Dep. Exp.	\$2,485,659	See note (1)	See note (1)	E-93	See note (1)	\$2,485,659	\$0	\$1,101,310	\$3,586,969	See note (1)	See note (1)
94	403,000	CIAC Depreciation Offset	\$0	\$0	\$0	E-94	\$0	\$0	\$0	-\$444,617	-\$444,617	\$0	\$0
95		TOTAL DEPRECIATION EXPENSE	\$2,485,659	\$0	\$0		\$0	\$2,485,659	\$0	\$656,693	\$3,142,352	\$0	\$0
96		AMORTIZATION EXPENSE											
97	405,000	Amort-Other UP	\$8,078	\$0	\$8,078	E-97	\$0	\$8,078	\$0	\$0	\$8,078	\$0	\$8,078
98	406,000	Amort-Intangible Fin	\$1,882	\$0	\$1,882	E-98	\$0	\$1,882	\$0	\$0	\$1,882	\$0	\$1,882
99	407,000	Amort-Property Losses	\$0	\$0	\$0	E-99	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100		TOTAL AMORTIZATION EXPENSE	\$9,960	\$0	\$9,960		\$0	\$9,960	\$0	\$0	\$9,960	\$0	\$9,960
101		OTHER OPERATING EXPENSES											
102	403,990	Amortization of Net Cost of Removal	\$570,455	\$0	\$570,455	E-102	\$0	\$570,455	-\$570,455	\$0	\$0	\$0	\$0
103	408,000	Property Taxes	\$1,316,399	\$0	\$1,316,399	E-103	\$42,406	\$1,358,805	\$0	\$0	\$1,358,805	\$0	\$1,358,805
104	408,000	Payroll Taxes	\$182,526	\$0	\$182,526	E-104	\$109	\$182,635	\$0	\$0	\$182,635	\$0	\$182,635
105	408,000	Gross Receipts Tax	\$0	\$0	\$0	E-105	\$0	\$0	\$0	\$0	\$0	\$0	\$0
106	408,000	Other Taxes & Licenses	\$29,734	\$0	\$29,734	E-106	-\$3,716	\$26,018	\$0	\$0	\$26,018	\$0	\$26,018
107	403,000	Transportation Dept. Clearing	\$0	\$0	\$0	E-107	\$0	\$0	\$0	\$0	\$0	\$0	\$0
108		TOTAL OTHER OPERATING EXPENSES	\$2,099,114	\$0	\$2,099,114		\$38,799	\$2,137,913	\$0	-\$570,455	\$1,567,458	\$0	\$1,567,458
109		TOTAL OPERATING EXPENSES	\$14,504,547	\$2,371,879	\$9,647,659	E-109	\$1,201,190	\$15,705,737	\$0	\$86,238	\$15,791,975	\$2,270,190	\$10,579,435
110		NET INCOME BEFORE TAXES	\$6,973,942	\$0	\$0	E-110	\$0	\$5,772,752	\$1,413,589	\$7,186,341	\$0	\$0	\$0
111		INCOME TAXES											
112	409,000	Current Income Taxes	-\$1,210,121	See note (1)	See note (1)	E-112	See note (1)	-\$1,210,121	\$3,848,237	\$2,638,116	See note (1)	See note (1)	See note (1)
113		TOTAL INCOME TAXES	-\$1,210,121	\$0	\$0		\$0	-\$1,210,121	\$3,848,237	\$2,638,116	\$0	\$0	\$0
114		DEFERRED INCOME TAXES											
115	410,000	Deferred Income Taxes - Def. Inc. Tax	\$2,508,337	See note (1)	See note (1)	E-115	See note (1)	\$2,508,337	-\$3,315,099	-\$806,762	See note (1)	See note (1)	See note (1)
116	412,000	Amortization of Deferred LTC	-\$7,343	\$0	\$0	E-116	\$0	-\$7,343	\$4,742	-\$2,601	\$0	\$0	\$0
117	411,000	Deferred Income Taxes - Prior Years	\$0	\$0	\$0	E-117	\$0	\$0	-\$3,310,357	-\$809,363	\$0	\$0	\$0
118		TOTAL DEFERRED INCOME TAXES	\$2,500,994	\$0	\$0		\$0	\$2,500,994	-\$3,310,357	-\$809,363	\$0	\$0	\$0
119		NET OPERATING INCOME	\$5,663,669	\$0	\$0		\$0	\$4,481,679	\$576,709	\$5,058,388	\$0	\$0	\$0

**Exhibit No.:**  
**Issue:** Accounting Schedules  
**Witness:** Auditing Staff  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2011-0337  
**Date Prepared:** November 10, 2011



**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DEPARTMENT**

**DIRECT**

**STAFF ACCOUNTING SCHEDULES**

**MISSOURI-AMERICAN WATER COMPANY  
TOTAL SEWER EMS**

**CASE NO. WR-2011-0337**

**Jefferson City, Missouri**

**November 2011**

**Missouri-American Water Company**  
**Case No. WR-2011-0337**  
**Total Sewer**  
**Test Year Ending 12-31-2010**  
**Sewer - Revenue Requirement**

Line Number	A Description	B 7.58% Return	C 7.79% Return	D 8.01% Return
1	Net Orig Cost Rate Base	\$8,495,968	\$8,495,968	\$8,495,968
2	Rate of Return	7.58%	7.79%	8.01%
3	Net Operating Income Requirement	\$643,739	\$662,005	\$680,274
4	Net Income Available	-\$1,512,208	-\$1,512,208	-\$1,512,208
5	Additional Net Income Required	\$2,155,947	\$2,174,213	\$2,192,482
6	Income Tax Requirement			
7	Required Current Income Tax	\$92,894	\$97,478	\$102,784
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$92,894	\$97,478	\$102,784
10	Revenue Requirement	\$2,248,841	\$2,271,691	\$2,295,266
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$173,854	\$173,854	\$173,854
12	<b>Gross Revenue Requirement</b>	<b>\$2,422,695</b>	<b>\$2,445,545</b>	<b>\$2,469,120</b>

**Missouri-American Water Company**  
**Case No. WR-2011-0337**  
**Total Sewer**  
**Test Year Ending 12-31-2010**  
**SEWER - RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
	Plant In Service		\$16,262,597
	Less Accumulated Depreciation Reserve		\$3,274,133
	Net Plant In Service		\$12,988,464
	<b>ADD TO NET PLANT IN SERVICE</b>		
	Cash Working Capital		\$30,701
	Materials & Supplies		\$0
	Prepayments		\$12,773
	Pensions/OPEBs Tracker Asset		\$26,543
	Tank Painting Tracker		\$0
	Regulatory Deferrals		\$0
	<b>TOTAL ADD TO NET PLANT IN SERVICE</b>		<u>\$70,017</u>
	<b>SUBTRACT FROM NET PLANT</b>		
	Federal Tax Offset		\$2,305
	State Tax Offset		\$890
	City Tax Offset		\$0
	Interest Expense Offset		\$25,877
	Customer Advances		\$4,033
	Contributions in Aid of Construction		\$3,817,553
	Deferred Income Taxes		\$696,140
	Accumulated Deferred ITC (3%)		\$0
	Accrued Pension Liability		\$15,715
	Customer Deposits		\$0
	<b>TOTAL SUBTRACT FROM NET PLANT</b>		<u>\$4,562,513</u>
	<b>Total Rate Base</b>		<u><b>\$8,495,968</b></u>



Missouri-American Water Company  
Case No. WR-2011-0337  
Total Sewer  
Test Year Ending 12-31-2010  
Sewer - Plant In Service

Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$5,700	P-2	\$0	\$5,700		\$2,111	\$7,811
3	302.000	Franchises - IP	\$2,234	P-3	\$0	\$2,234		\$0	\$2,234
4	303.000	Other Plant & Misc. Equipment - IP	\$3,328	P-4	\$0	\$3,328		\$3,888	\$7,216
5		TOTAL INTANGIBLE PLANT	\$11,262		\$0	\$11,262		\$5,999	\$17,261
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	P-7	\$0	\$0		-\$225	-\$225
8	351.000	Structures and Improvements - CP	\$1,662,906	P-8	\$0	\$1,662,906		\$790	\$1,653,696
9	352.100	Collection Mains - Forced - CP	\$1,426,747	P-9	\$0	\$1,426,747	\$36,209	\$0	\$1,461,956
10	352.200	Collection Main - Gravity - CP	\$3,873,827	P-10	\$0	\$3,873,827		\$0	\$3,873,827
11	353.000	Services to Customers - CP	\$65,410	P-11	\$0	\$65,410		\$0	\$65,410
12	356.000	Other Collection Plant - CP	\$79,964	P-12	\$0	\$79,964		\$0	\$79,964
13		TOTAL COLLECTION PLANT	\$7,098,854		\$0	\$7,098,854		\$35,774	\$7,134,628
14		SYSTEM PUMPING PLANT							
15	360.000	Land and Land Rights - SPP	\$0	P-15	\$0	\$0		\$0	\$0
16	361.000	Structures and Improvements - SPP	\$16,296	P-16	\$0	\$16,296		\$0	\$16,296
17	362.000	Receiving Wells - SSP	\$0	P-17	\$0	\$0		\$0	\$0
18	363.000	Electric Pumping Equipment - SPP	\$1,890,036	P-18	\$0	\$1,890,036		\$0	\$1,890,036
19	364.000	Diesel Pumping Equipment - SPP	\$0	P-19	\$0	\$0		\$0	\$0
20	365.000	Other Pumping Equipment - SPP	\$188,045	P-20	\$0	\$188,045		\$0	\$188,045
21		TOTAL SYSTEM PUMPING PLANT	\$2,094,376		\$0	\$2,094,376		\$0	\$2,094,376
22		TREATMENT & DISPOSAL PLANT							
23	370.000	Land and Land Rights - TDP	\$53,326	P-23	\$0	\$53,326		\$0	\$53,326
24	371.000	Structures and Improvements - TDP	\$1,552,868	P-24	\$0	\$1,552,868		\$0	\$1,552,868
25	372.000	Treatment & Disposal Equipment - TDP	\$4,015,285	P-25	\$0	\$4,015,285		\$0	\$4,015,285
26	373.000	Plant Sewers - TDP	\$577,476	P-26	\$0	\$577,476		\$0	\$577,476
27	374.000	Outfall Sewer Lines - TDP	\$136,161	P-27	\$0	\$136,161		\$0	\$136,161
28		TOTAL TREATMENT & DISPOSAL PLANT	\$6,335,104		\$0	\$6,335,104		\$0	\$6,335,104
29		GENERAL PLANT							
30	389.000	Land and Land Rights - GP	\$33,433	P-30	\$0	\$33,433		\$0	\$33,433
31	390.000	Structures and Improvements - GP	\$62,488	P-31	\$0	\$62,488		\$2,490	\$64,978
32	390.900	Structures & Improvements-Leasehold	\$0	P-32	\$0	\$0		\$0	\$0
33	391.000	Office Furniture and Equipment - GP	\$16,762	P-33	\$0	\$16,762		\$1,641	\$18,303
34	391.100	Computer & Peripheral Equipment	\$1,767	P-34	-\$1,767	\$0		\$13,256	\$13,256
35	391.200	Computer Hardware & Software	\$3,930	P-35	\$1,767	\$5,697		\$61,169	\$56,866
36	391.200	Computer Hardware & Software	\$0	P-36	\$0	\$0		\$18,296	\$18,296
37	391.300	Other Office Equipment	\$0	P-37	\$0	\$0		\$0	\$0
38	392.100	Trans Equipment - Light Trucks GP	\$75,384	P-38	\$17,351	\$92,735		\$197	\$92,932
39	392.200	Trans Equipment - Heavy Trucks GP	\$0	P-39	\$0	\$0		\$0	\$0
40	392.300	Trans Equipment - Autos GP	\$0	P-40	\$0	\$0		\$1,350	\$1,350
41	392.400	Trans Equipment - Other GP	\$33,537	P-41	-\$17,351	\$16,186		\$0	\$16,186
42	393.000	Stores Equipment - GP	\$22,400	P-42	\$0	\$22,400		\$0	\$22,400
43	394.000	Tools, Shop and Garage Equipment - GP	\$112,668	P-43	\$0	\$112,668		\$753	\$113,421
44	395.000	Laboratory Equipment - GP	\$44,349	P-44	\$0	\$44,349		\$0	\$44,349
45	396.000	Power Operated Equipment - GP	\$0	P-45	\$0	\$0		\$0	\$0
46	397.100	Communication Equipment - Non Telephone GP	\$50,810	P-46	\$0	\$50,810		\$440	\$51,250
47	397.200	Communication Equipment - Telephone GP	\$0	P-47	\$0	\$0		\$713	\$713
48	398.000	Miscellaneous Equipment - GP	\$127,936	P-48	\$0	\$127,936		\$93	\$128,029
49	399.000	Other Tangible Plant	\$5,466	P-49	\$0	\$5,466		\$0	\$5,466
50		TOTAL GENERAL PLANT	\$590,930		\$0	\$590,930		\$90,298	\$681,228
51		TOTAL PLANT IN SERVICE	\$16,130,526		\$0	\$16,130,526		\$132,071	\$16,262,597

Missouri-American Water Company  
Case No. WR-2011-0337  
Total Sewer  
Test Year Ending 12-31-2010  
Sewer - Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
2	301.000	Organization - IP	\$0	R-2	\$0	\$0		\$0	\$0
3	302.000	Franchises - IP	\$0	R-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$0	R-4	\$0	\$0		\$3,814	\$3,814
5		<b>TOTAL INTANGIBLE PLANT</b>	\$0		\$0	\$0		\$3,814	\$3,814
6		<b>COLLECTION PLANT</b>							
7	350.000	Land and Land Rights - CP	\$0	R-7	\$0	\$0		\$53	\$53
8	351.000	Structures and Improvements - CP	\$191,237	R-8	\$0	\$191,237		\$4	\$191,241
9	352.100	Collection Mains - Forced - CP	\$374,106	R-9	\$0	\$374,106	\$1,231		\$375,337
10	352.200	Collection Main - Gravity - CP	\$570,692	R-10	\$0	\$570,692		\$0	\$570,692
11	353.000	Services to Customers - CP	\$37,812	R-11	\$0	\$37,812		\$0	\$37,812
12	356.000	Other Collection Plant - CP	-\$21,703	R-12	\$0	-\$21,703		\$0	-\$21,703
13		<b>TOTAL COLLECTION PLANT</b>	\$1,162,144		\$0	\$1,162,144		\$1,288	\$1,163,432
14		<b>SYSTEM PUMPING PLANT</b>							
15	360.000	Land and Land Rights - SPP	\$0	R-15	\$0	\$0		\$0	\$0
16	361.000	Structures and Improvements - SPP	\$1,071	R-16	\$0	\$1,071		\$0	\$1,071
17	362.000	Receiving Wells - SSP	\$0	R-17	\$0	\$0		\$0	\$0
18	363.000	Electric Pumping Equipment - SPP	\$626,416	R-18	\$0	\$626,416		\$0	\$626,416
19	364.000	Diesel Pumping Equipment - SPP	\$0	R-19	\$0	\$0		\$0	\$0
20	365.000	Other Pumping Equipment - SPP	\$131,247	R-20	\$0	\$131,247		\$0	\$131,247
21		<b>TOTAL SYSTEM PUMPING PLANT</b>	\$767,734		\$0	\$767,734		\$0	\$767,734
22		<b>TREATMENT &amp; DISPOSAL PLANT</b>							
23	370.000	Land and Land Rights - TDP	\$2,643	R-23	\$0	\$2,643		\$0	\$2,643
24	371.000	Structures and Improvements - TDP	\$202,745	R-24	\$0	\$202,745		\$0	\$202,745
25	372.000	Treatment & Disposal Equipment - TDP	\$658,402	R-25	\$0	\$658,402		\$0	\$658,402
26	373.000	Plant Sewers - TDP	\$172,622	R-26	\$0	\$172,622		\$0	\$172,622
27	374.000	Outfall Sewer Lines - TDP	\$27,429	R-27	\$0	\$27,429		\$0	\$27,429
28		<b>TOTAL TREATMENT &amp; DISPOSAL PLANT</b>	\$1,063,641		\$0	\$1,063,641		\$0	\$1,063,641
29		<b>GENERAL PLANT</b>							
30	389.000	Land and Land Rights - GP	\$0	R-30	\$0	\$0		\$0	\$0
31	390.000	Structures and Improvements - GP	\$12,147	R-31	\$0	\$12,147		\$147	\$12,294
32	390.900	Structures & Improvements-Leasehold	\$0	R-32	\$0	\$0	-\$1,801	-\$1,801	-\$1,801
33	391.000	Office Furniture and Equipment - GP	\$3,150	R-33	\$12,442	\$15,592		\$993	\$16,585
34	391.100	Computer & Peripheral Equipment	\$14,478	R-34	-\$13,073	\$1,405		\$0	\$1,405
35	391.200	Computer Hardware & Software	\$0	R-35	\$631	\$631		\$41,728	\$42,359
36	391.200	Computer Hardware & Software	\$0	R-36	\$0	\$0		\$17,266	\$17,266
37	391.200	Computer Hardware & Software	\$0	R-37	\$0	\$0		\$21,086	\$21,086
38	391.300	Other Office Equipment	\$0	R-38	\$0	\$0		\$0	\$0
39	392.100	Trans Equipment - Light Trucks GP	\$38,821	R-39	\$22,365	\$61,186		\$616	\$61,801
40	392.200	Trans Equipment - Heavy Trucks GP	\$0	R-40	\$0	\$0		\$0	\$0
41	392.300	Trans Equipment - Autos GP	\$0	R-41	\$0	\$0		\$1,606	\$1,606
42	392.400	Trans Equipment - Other GP	\$46,665	R-42	-\$22,365	\$23,200		\$0	\$23,200
43	393.000	Stores Equipment - GP	\$14,709	R-43	\$0	\$14,709		\$0	\$14,709
44	394.000	Tools, Shop and Garage Equipment - GP	\$16,143	R-44	\$0	\$16,143		\$217	\$16,360
45	395.000	Laboratory Equipment - GP	\$3,766	R-45	\$0	\$3,766		\$0	\$3,766
46	396.000	Power Operated Equipment - GP	\$0	R-46	\$0	\$0		\$177	\$177
47	397.100	Communication Equipment - Non Telephone GP	\$3,439	R-47	\$0	\$3,439		\$81	\$3,520
48	397.200	Communication Equipment - Telephone GP	\$0	R-48	\$0	\$0		\$371	\$371
49	398.000	Miscellaneous Equipment - GP	\$61,616	R-49	\$0	\$61,616		\$2	\$61,618
50	399.000	Other Tangible Plant	\$207	R-50	\$0	\$207		\$6	\$212
51		<b>TOTAL GENERAL PLANT</b>	\$213,030		\$0	\$213,030		\$82,482	\$295,512
52		<b>TOTAL DEPRECIATION RESERVE</b>	\$3,186,649		\$0	\$3,186,649		\$87,684	\$3,274,333

Missouri-American Water Company  
Case No. WR-2011-0337  
Total Sewer  
Test Year Ending 12-31-2010  
Sewer - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H+I)+J	L MO Adj Juris: Labor L+M=K	M MO Adj Juris: Non Labor
Rev-1		<b>OPERATING REVENUES</b>											
Rev-2	461.000	Residential	\$2,264,931	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$2,264,931		-\$195,673	\$2,069,257	See Note(1)	See Note(1)
Rev-3	461.000	Commercial	\$0			Rev-3		\$0		\$210,389	\$210,389		
Rev-4	461.000	Industrial	\$0			Rev-4		\$0		\$0	\$0		
Rev-5	462.000	Private Fire Fighting	\$0			Rev-5		\$0		\$0	\$0		
Rev-6	463.000	Public Fire Fighting	\$0			Rev-6		\$0		\$0	\$0		
Rev-7	470.000	Forfeited Discounts	\$0			Rev-7		\$0		\$0	\$0		
Rev-8	472.000	Rents From Sewer Property	\$0			E-8		\$0		\$0	\$0		
9	464.000	Other Public Authority	\$0			E-9		\$0		\$0	\$0		
10	471.000	Other Sewer Revenue - Oper. Rev.	\$17,951			E-10		\$17,951		\$1,745	\$19,696		
11		<b>TOTAL OPERATING REVENUES</b>	<b>\$2,282,882</b>					<b>\$2,282,882</b>		<b>\$18,461</b>	<b>\$2,299,342</b>		
1		<b>COLLECTION OPERATIONS EXPENSES</b>											
2	600.000	Supervision & Engineering - COE	\$0	\$0	\$0	E-2	\$0	\$0		\$0	\$0	\$0	\$0
3	601.000	Labor & Expenses- COE	\$7,495	\$0	\$7,495	E-3	\$0	\$7,495		\$0	\$7,495	\$0	\$7,495
4	602.000	Purchased Water - COE	\$0	\$0	\$0	E-4	\$0	\$0		\$0	\$0	\$0	\$0
5		<b>TOTAL COLLECTION OPERATIONS EXPENSES</b>	<b>\$7,495</b>	<b>\$0</b>	<b>\$7,495</b>		<b>\$0</b>	<b>\$7,495</b>		<b>\$0</b>	<b>\$7,495</b>	<b>\$0</b>	<b>\$7,495</b>
6		<b>COLLECTION MAINT. EXPENSES</b>											
7	610.000	Supervision & Engineering - CME	\$0	\$0	\$0	E-7	\$0	\$0		\$0	\$0	\$0	\$0
8	612.000	Collect & Impound Mtce - CME	\$0	\$0	\$0	E-8	\$0	\$0		\$0	\$0	\$0	\$0
9	617.000	Misc. Plant Mtce - CME	\$1,901	\$73	\$1,828	E-9	\$2	\$1,903		\$0	\$1,903	\$75	\$1,828
10		<b>TOTAL COLLECTION MAINT. EXPENSES</b>	<b>\$1,901</b>	<b>\$73</b>	<b>\$1,828</b>		<b>\$2</b>	<b>\$1,903</b>		<b>\$0</b>	<b>\$1,903</b>	<b>\$75</b>	<b>\$1,828</b>
11		<b>PUMPING OPERATIONS EXPENSES</b>											
12	620.000	Supervision & Engineering - POE	\$0	\$0	\$0	E-12	\$0	\$0		\$0	\$0	\$0	\$0
13	621.000	Fuel For Purchased Power - POE	\$0	\$0	\$0	E-13	\$0	\$0		\$0	\$0	\$0	\$0
14	622.000	Labor & Eng Oper Pwr Prod - POE	\$0	\$0	\$0	E-14	\$0	\$0		\$0	\$0	\$0	\$0
15	623.000	Purchased Fuel/Power For Pump - POE	\$16,907	\$0	\$16,907	E-15	\$723	\$17,630		\$0	\$17,630	\$0	\$17,630
16	624.000	Labor & Eng Oper Pump - POE	-\$187	\$4	-\$191	E-16	\$0	-\$187		\$0	-\$187	\$4	-\$191
17	626.000	Misc. Exp Oper - POE	\$173	\$0	\$173	E-17	\$0	\$173		\$0	\$173	\$0	\$173
18	627.000	Rents Oper - POE	\$21	\$0	\$21	E-18	\$0	\$21		\$0	\$21	\$0	\$21
19		<b>TOTAL PUMPING OPERATIONS EXPENSES</b>	<b>\$16,914</b>	<b>\$4</b>	<b>\$16,910</b>		<b>\$723</b>	<b>\$17,637</b>		<b>\$0</b>	<b>\$17,637</b>	<b>\$4</b>	<b>\$17,633</b>
20		<b>PUMPING MAINTENANCE EXPENSES</b>											
21	630.000	Supervision & Engineering - PME	\$0	\$0	\$0	E-21	\$0	\$0		\$0	\$0	\$0	\$0
22	631.000	Structures & Improve Mtce - PME	\$0	\$0	\$0	E-22	\$0	\$0		\$0	\$0	\$0	\$0
23	632.000	Power Prod Equip Mtce - PME	\$0	\$0	\$0	E-23	\$0	\$0		\$0	\$0	\$0	\$0
24	633.000	Pump Equip Mtce - PME	\$32	\$0	\$32	E-24	\$0	\$32		\$0	\$32	\$0	\$32
25	634.000	Misc. Exp Mtce - PME	\$0	\$0	\$0	E-25	\$0	\$0		\$0	\$0	\$0	\$0
26		<b>TOTAL PUMPING MAINTENANCE EXPENSES</b>	<b>\$32</b>	<b>\$0</b>	<b>\$32</b>		<b>\$0</b>	<b>\$32</b>		<b>\$0</b>	<b>\$32</b>	<b>\$0</b>	<b>\$32</b>
27		<b>WATER TREATMENT EXP - OPER &amp; MTCE</b>											
28	640.000	Supervision & Engineering - Oper-WT	\$2	\$2	\$0	E-28	\$0	\$2		\$0	\$2	\$2	\$0
29	641.000	Chemicals - Oper-WT	\$402,538	\$0	\$402,538	E-29	\$32	\$402,570		\$0	\$402,570	\$0	\$402,570
30	642.000	Labor & Exp - Oper-WT	\$42,531	\$40,661	\$1,870	E-30	\$1,165	\$43,696		\$0	\$43,696	\$41,826	\$1,870
31	643.100	Miscellaneous Expenses - WTE	\$28,416	\$0	\$28,416	E-31	\$2,925	\$31,341		\$0	\$31,341	\$0	\$31,341
32	643.200	Misc Expenses - Waste Disposal	\$115,274	\$0	\$115,274	E-32	\$0	\$115,274		\$0	\$115,274	\$0	\$115,274
33	644.000	Rents - Oper-WT	\$0	\$0	\$0	E-33	\$0	\$0		\$0	\$0	\$0	\$0
34	650.000	Supervision & Engineering - Mtce-WT	\$174,382	\$174,382	\$0	E-34	-\$18,646	\$155,736		\$0	\$155,736	\$155,736	\$0
35	651.000	Structures & Improvements - Mtce-WT	\$0	\$0	\$0	E-35	\$0	\$0		\$0	\$0	\$0	\$0

Missouri-American Water Company  
Case No. WR-2011-0337  
Total Sewer  
Test Year Ending 12-31-2010  
Sewer - Income Statement Detail

Line Number	Account Number	Income Description	Test Year Total (D+E)	Test Year Labor	Test Year Non Labor	Adjust Number	Total Company Adjustments (From Adj. Sct.)	Total Company Adjusted (C+G)	Jurisdictional Allocations	Jurisdictional Adjustments (From Adj. Sch.)	MO Final Adj Jurisdictional (H x J) + J	MO Adj Juris. Labor L + M = K	MO Adj Juris. Non Labor
36	652.000	Misc. Equipment - Mtce-WT	\$1,638	\$0	\$1,638	E-36	\$0	\$1,638		\$0	\$1,638	\$0	\$1,638
37		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$764,781	\$215,045	\$549,736		-\$14,524	\$750,257		\$0	\$750,257	\$197,564	\$552,693
38		TREAT. & DISP. OPER. EXPENSE											
39	660.000	Supervision & Engineering - TDO	\$0	\$0	\$0	E-39	\$0	\$0		\$0	\$0	\$0	\$0
40	661.000	Storage Facility Expense - TDO	\$1	\$0	\$1	E-40	\$0	\$1		\$0	\$1	\$0	\$1
41	662.000	TD Line Expense - TDO	\$98,092	\$98,021	\$71	E-41	\$17,509	\$115,601		\$0	\$115,601	\$115,530	\$71
42	663.000	Meter Expense - TDO	\$0	\$0	\$0	E-42	\$0	\$0		\$0	\$0	\$0	\$0
43	665.000	Misc. Exp - TDO	\$78,202	\$395	\$77,807	E-43	-\$236	\$77,966		\$0	\$77,966	\$159	\$77,807
44	666.000	Rents - TDO	\$47	\$0	\$47	E-44	\$0	\$47		\$0	\$47	\$0	\$47
45		TOTAL TREAT. & DISP. OPER. EXPENSE	\$176,342	\$98,416	\$77,926		\$17,273	\$193,615		\$0	\$193,615	\$115,689	\$77,926
46		TREAT. & DISP. MAINT. EXPENSES											
47	670.000	Supervision & Engineering - TDM	\$0	\$0	\$0	E-47	\$0	\$0		\$0	\$0	\$0	\$0
48	671.000	Structures & Improve - TDM	\$0	\$0	\$0	E-48	\$0	\$0		\$0	\$0	\$0	\$0
49	672.000	Dist. Res. Stand. Maint. - TDM	\$0	\$0	\$0	E-49	\$0	\$0		\$0	\$0	\$0	\$0
50	673.000	TD Maint. - TDM	\$0	\$0	\$0	E-50	\$0	\$0		\$0	\$0	\$0	\$0
51	674.000	Fire Maint. Exp. - TDM	\$0	\$0	\$0	E-51	\$0	\$0		\$0	\$0	\$0	\$0
52	675.000	Services Maint. - TDM	\$78	\$78	\$0	E-52	-\$12	\$66		\$0	\$66	\$66	\$0
53	676.000	Meter Maint. - TDM	\$66	\$66	\$0	E-53	-\$10	\$56		\$0	\$56	\$56	\$0
54	677.000	Hydrant Maint. - TDM	\$42	\$42	\$0	E-54	-\$7	\$35		\$0	\$35	\$35	\$0
55	678.000	Misc. Plant Maint. - TDM	\$63,046	\$0	\$63,046	E-55	-\$2,592	\$60,454		\$0	\$60,454	\$0	\$60,454
56		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$63,232	\$186	\$63,046		-\$2,521	\$60,611		\$0	\$60,611	\$157	\$60,454
57		CUSTOMER ACCOUNTS EXPENSE											
58	901.000	Supervision & Engineering - CAE	\$0	\$0	\$0	E-58	\$0	\$0		\$0	\$0	\$0	\$0
59	903.000	Cust. Rec & Collection - CAE	\$31,799	\$5,598	\$26,201	E-59	\$133	\$31,932		\$0	\$31,932	\$5,731	\$26,201
60	904.000	Uncollectible Accounts- CAE	\$1,479	\$0	\$1,479	E-60	\$12,511	\$13,990		\$0	\$13,990	\$0	\$13,990
61	905.000	Misc. Customer Account Exp. - CAE	\$24,206	\$19,020	\$5,186	E-61	-\$4,219	\$19,987		\$0	\$19,987	\$14,801	\$5,186
62	907.000	Customer Service & Info Exp. - CAE	\$0	\$0	\$0	E-62	\$0	\$0		\$0	\$0	\$0	\$0
63		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$57,484	\$24,618	\$32,866		\$8,425	\$65,909		\$0	\$65,909	\$20,532	\$45,377
64		ADMIN. & GENERAL EXPENSES											
65	920.000	Admin. & General Salaries	\$122,064	\$122,064	\$0	E-65	-\$4,343	\$117,721		\$0	\$117,721	\$117,721	\$0
66	921.000	Office Supplies & Expenses	\$172,047	\$0	\$172,047	E-66	-\$1,041	\$171,006		\$0	\$171,006	\$0	\$171,006
67	922.000	Admin. Expenses Transferred - Credit	\$21,375	\$0	\$21,375	E-67	\$0	\$21,375		\$0	\$21,375	\$0	\$21,375
68	923.100	Outside Services Employed	\$443,488	\$0	\$443,488	E-68	\$320,228	\$763,716		\$0	\$763,716	\$0	\$763,716
69	923.200	Outside Services - Bolleville Lab	\$1,855	\$0	\$1,855	E-69	-\$1,855	\$0		\$0	\$0	\$0	\$0
70	923.300	Outside Services - Call Center	\$16,649	\$0	\$16,649	E-70	\$34,298	\$50,947		\$0	\$50,947	\$0	\$50,947
71	924.000	Property Insurance	\$8,958	\$0	\$8,958	E-71	\$71,628	\$80,586		\$0	\$80,586	\$0	\$80,586
72	925.000	Injuries & Damages	\$21	\$0	\$21	E-72	\$0	\$21		\$0	\$21	\$0	\$21
73	926.000	Employee Pensions & Benefits	\$132,308	\$0	\$132,308	E-73	\$96,980	\$229,288		\$0	\$229,288	\$0	\$229,288
74	927.000	Franchise Requirements	\$0	\$0	\$0	E-74	\$0	\$0		\$0	\$0	\$0	\$0
75	928.100	PSC Assessment	\$102,119	\$0	\$102,119	E-75	\$119,129	\$221,248		\$0	\$221,248	\$0	\$221,248
76	928.200	Rate Case Expense	\$49,201	\$0	\$49,201	E-76	-\$45,730	\$3,471		\$0	\$3,471	\$0	\$3,471
77	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-77	\$0	\$0		\$0	\$0	\$0	\$0
78	930.100	Institutional or Goodwill Advertising Expenses	\$37	\$0	\$37	E-78	-\$121	-\$84		\$0	-\$84	\$0	-\$84
79	930.200	Misc. General Expenses	\$116,884	\$0	\$116,884	E-79	-\$14,137	\$102,747		\$0	\$102,747	\$0	\$102,747
80	930.300	Research & Development Expenses - AGE	\$0	\$0	\$0	E-80	\$0	\$0		\$0	\$0	\$0	\$0
81	931.000	Rents - AGE	\$7,591	\$0	\$7,591	E-81	\$0	\$7,591		\$0	\$7,591	\$0	\$7,591

Missouri-American Water Company  
Case No. WR-2011-0337  
Total Sewer  
Test Year Ending 12-31-2010  
Sewer - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj. Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
82	932.000	Maint. of General Plant - AGE	\$13,426	\$0	\$13,426	E-82	\$0	\$13,426		\$0	\$13,426	\$0	\$13,426
83		TOTAL ADMIN. & GENERAL EXPENSES	\$1,208,023	\$122,064	\$1,085,959		\$575,036	\$1,783,059		\$0	\$1,783,059	\$117,721	\$1,665,338
84		DEPRECIATION EXPENSE											
85	403.000	Depreciation Expense, Dep. Exp.	\$570,841	See note (1)	See note (1)	E-85	See note (1)	\$570,841		\$95,798	\$666,639	See note (1)	See note (1)
86	403.000	CIAC Depreciation Offset	\$0			E-86		\$0		-\$87,099	-\$87,099		
87		TOTAL DEPRECIATION EXPENSE	\$570,841	\$0	\$0		\$0	\$570,841		\$8,699	\$579,540	\$0	\$0
88		AMORTIZATION EXPENSE											
89	405.000	Amort-Other UP	\$301	\$0	\$301	E-89	\$0	\$301		\$0	\$301	\$0	\$301
90	406.000	Amort-Intangible Fin	\$12,850	\$0	\$12,850	E-90	\$0	\$12,850		\$0	\$12,850	\$0	\$12,850
91	407.000	Amort-Property Losses	\$1,812	\$0	\$1,812	E-91	\$0	\$1,812		\$0	\$1,812	\$0	\$1,812
92		TOTAL AMORTIZATION EXPENSE	\$14,963	\$0	\$14,963		\$0	\$14,963		\$0	\$14,963	\$0	\$14,963
93		OTHER OPERATING EXPENSES											
94	403.900	Amortization of Net Cost of Removal	-\$601	\$0	-\$601	E-94	\$0	-\$601		\$601	\$0	\$0	\$0
95	408.000	Property Taxes	\$9,193	\$0	\$9,193	E-95	\$40,002	\$49,195		\$0	\$49,195	\$0	\$49,195
96	408.000	Payroll Taxes	\$34,971	\$0	\$34,971	E-96	-\$13,238	\$21,733		\$0	\$21,733	\$0	\$21,733
97	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-97	\$0	\$0		\$0	\$0	\$0	\$0
98	408.000	Other Taxes & Licenses	\$1,113	\$0	\$1,113	E-98	-\$179	\$934		\$0	\$934	\$0	\$934
99	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-99	\$0	\$0		\$0	\$0	\$0	\$0
100		TOTAL OTHER OPERATING EXPENSES	\$44,676	\$0	\$44,676		\$26,585	\$71,261		\$601	\$71,862	\$0	\$71,862
101		TOTAL OPERATING EXPENSE	\$2,926,684	\$460,406	\$1,895,437	E-101	\$610,899	\$3,537,583		\$9,300	\$3,546,883	\$451,742	\$2,515,601
102		NET INCOME BEFORE TAXES	-\$643,802	\$0	\$0	E-102	\$0	-\$1,254,701		\$7,161	-\$1,247,541	\$0	\$0
103		INCOME TAXES											
104	409.000	Current Income Taxes	-\$23,402	See note (1)	See note (1)	E-104	See note (1)	-\$23,402		\$23,402	\$0	See note (1)	See note (1)
105		TOTAL INCOME TAXES	-\$23,402	\$0	\$0		\$0	-\$23,402		\$23,402	\$0	\$0	\$0
106		DEFERRED INCOME TAXES											
107	410.000	Deferred Income Taxes - Def. Inc. Tax.	-\$26,989	See note (1)	See note (1)	E-107	See note (1)	-\$26,989		\$291,593	\$264,604	See note (1)	See note (1)
108	412.000	Amortization of Deferred ITC	\$63			E-108		\$63		\$0	\$63		
109	411.000	Deferred Income Taxes - Prior Years	\$0			E-109		\$0		\$0	\$0		
110		TOTAL DEFERRED INCOME TAXES	-\$26,926	\$0	\$0		\$0	-\$26,926		\$291,593	\$264,667	\$0	\$0
111		NET OPERATING INCOME	\$593,474	\$0	\$0		\$0	-\$1,204,373		\$307,834	-\$1,512,208	\$0	\$0

**Exhibit No.:**  
**Issue:** Accounting Schedules  
**Witness:** Auditing Staff  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2011-0337  
**Date Prepared:** November 10, 2011



**MISSOURI PUBLIC SERVICE COMMISSION**  
**UTILITY SERVICES DEPARTMENT**  
**STAFF ACCOUNTING SCHEDULES**

**MISSOURI AMERICAN WATER COMPANY**  
**Sewer District # 1**  
**Includes Cedar Hill and**  
**Warren County Sewer**

**CASE NO. WR-2011-0337**

**Jefferson City, Missouri**

**November 2011**

**Missouri American Water Company**  
**Case No. WR-2011-0337**  
**Sewer District # 1**  
**Test Year Ending 12-31-2010**  
**Sewer - Revenue Requirement**

Line Number	A Description	B 7.58% Return	C 7.79% Return	D 8.01% Return
1	Net Orig Cost Rate Base	\$4,554,358	\$4,554,358	\$4,554,358
2	Rate of Return	7.58%	7.79%	8.01%
3	Net Operating Income Requirement	\$345,083	\$354,876	\$364,668
4	Net Income Available	-\$768,140	-\$768,140	-\$768,140
5	Additional Net Income Required	\$1,113,223	\$1,123,016	\$1,132,808
6	Income Tax Requirement			
7	Required Current Income Tax	\$92,894	\$97,478	\$102,784
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$92,894	\$97,478	\$102,784
10	Revenue Requirement	\$1,206,117	\$1,220,494	\$1,235,592
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$19,335	\$19,335	\$19,335
12	<b>Gross Revenue Requirement</b>	<b>\$1,225,452</b>	<b>\$1,239,829</b>	<b>\$1,254,927</b>

**Missouri American Water Company**  
**Case No. WR-2011-0337**  
**Sewer District # 1**  
**Test Year Ending 12-31-2010**  
**SEWER - RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
	Plant In Service		\$7,646,761
	Less Accumulated Depreciation Reserve		\$1,408,850
	Net Plant In Service		\$6,237,911
	<b>ADD TO NET PLANT IN SERVICE</b>		
	Cash Working Capital		\$28,837
	Materials & Supplies		\$0
	Prepayments		\$3,406
	Pensions/OPEBs Tracker Asset		\$25,993
	Tank Painting Tracker		\$0
	<b>TOTAL ADD TO NET PLANT IN SERVICE</b>		<u>\$58,236</u>
	<b>SUBTRACT FROM NET PLANT</b>		
	Federal Tax Offset		\$2,305
	State Tax Offset		\$890
	City Tax Offset		\$0
	Interest Expense Offset		\$25,751
	Customer Advances		\$4,033
	Contributions in Aid of Construction		\$1,004,488
	Deferred Income Taxes		\$688,873
	Accumulated Deferred ITC (3%)		\$0
	Accrued Pension Liability		\$15,449
	<b>TOTAL SUBTRACT FROM NET PLANT</b>		<u>\$1,741,789</u>
	<b>Total Rate Base</b>		<u>\$4,554,358</u>



Missouri American Water Company  
Case No. WR-2011-0337  
Sewer District # 1  
Test Year Ending 12-31-2010  
Sewer - Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
2	301.000	Organization - IP	\$0	P-2	\$0	\$0		\$1,014	\$1,014
3	302.000	Franchises - IP	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$0	P-4	\$0	\$0		\$1,867	\$1,867
5		<b>TOTAL INTANGIBLE PLANT</b>	\$0		\$0	\$0		\$2,881	\$2,881
6		<b>COLLECTION PLANT</b>							
7	350.000	Land and Land Rights - CP	\$0	P-7	\$0	\$0		-\$108	-\$108
8	351.000	Structures and Improvements - CP	\$1,168,803	P-8	\$0	\$1,168,803		\$378	\$1,169,181
9	352.100	Collection Mains - Forced - CP	\$26,431	P-9	\$0	\$26,431		\$16,910	\$43,341
10	352.200	Collection Main - Gravity - CP	\$1,166,158	P-10	\$0	\$1,166,158		\$0	\$1,166,158
11	353.000	Services to Customers - CP	\$56,967	P-11	\$0	\$56,967		\$0	\$56,967
12	356.000	Other Collection Plant - CP	\$20,928	P-12	\$0	\$20,928		\$0	\$20,928
13		<b>TOTAL COLLECTION PLANT</b>	\$2,439,287		\$0	\$2,439,287		\$17,180	\$2,456,467
14		<b>SYSTEM PUMPING PLANT</b>							
15	360.000	Land and Land Rights - SPP	\$0	P-15	\$0	\$0		\$0	\$0
16	361.000	Structures and Improvements - SPP	\$16,296	P-16	\$0	\$16,296		\$0	\$16,296
17	362.000	Receiving Wells - SSP	\$0	P-17	\$0	\$0		\$0	\$0
18	363.000	Electric Pumping Equipment - SPP	\$645,720	P-18	\$0	\$645,720		\$0	\$645,720
19	364.000	Diesel Pumping Equipment - SPP	\$0	P-19	\$0	\$0		\$0	\$0
20	365.000	Other Pumping Equipment - SPP	\$188,045	P-20	\$0	\$188,045		\$0	\$188,045
21		<b>TOTAL SYSTEM PUMPING PLANT</b>	\$850,061		\$0	\$850,061		\$0	\$850,061
22		<b>TREATMENT &amp; DISPOSAL PLANT</b>							
23	370.000	Land and Land Rights - TDP	\$4,471	P-23	\$0	\$4,471		\$0	\$4,471
24	371.000	Structures and Improvements - TDP	\$851,479	P-24	\$0	\$851,479		\$0	\$851,479
25	372.000	Treatment & Disposal Equipment - TDP	\$2,938,440	P-25	\$0	\$2,938,440		\$0	\$2,938,440
26	373.000	Plant Sewers - TDP	\$203,560	P-26	\$0	\$203,560		\$0	\$203,560
27	374.000	Outfall Sewer Lines - TDP	\$14,701	P-27	\$0	\$14,701		\$0	\$14,701
28		<b>TOTAL TREATMENT &amp; DISPOSAL PLANT</b>	\$4,012,651		\$0	\$4,012,651		\$0	\$4,012,651
29		<b>GENERAL PLANT</b>							
30	389.000	Land and Land Rights - GP	\$0	P-30	\$0	\$0		\$0	\$0
31	390.000	Structures and Improvements - GP	\$14,186	P-31	\$0	\$14,186		\$1,196	\$15,382
32	390.900	Structures & Improvements-Leasehold	\$0	P-32	\$0	\$0		\$0	\$0
33	391.000	Office Furniture and Equipment - GP	\$13,406	P-33	\$0	\$13,406		\$740	\$14,146
34	391.100	Computer & Peripheral Equipment	\$1,767	P-34	-\$1,767	\$0		\$6,367	\$6,367
35	391.200	Computer Hardware & Software	\$3,930	P-35	\$1,767	\$5,697		\$33,361	\$39,058
36	391.300	Other Office Equipment	\$0	P-36	\$0	\$0		\$0	\$0
37	392.100	Trans Equipment - Light Trucks GP	\$0	P-37	\$17,351	\$17,351		\$94	\$17,445
38	392.200	Trans Equipment - Heavy Trucks GP	\$0	P-38	\$0	\$0		\$0	\$0
39	392.300	Trans Equipment - Autos GP	\$0	P-39	\$0	\$0		\$648	\$648
40	392.400	Trans Equipment - Other GP	\$17,351	P-40	-\$17,351	\$0		\$0	\$0
41	393.000	Stores Equipment - GP	\$0	P-41	\$0	\$0		\$0	\$0
42	394.000	Tools, Shop and Garage Equipment - GP	\$39,389	P-42	\$0	\$39,389		\$362	\$39,751
43	395.000	Laboratory Equipment - GP	\$12,558	P-43	\$0	\$12,558		\$0	\$12,558
44	396.000	Power Operated Equipment - GP	\$0	P-44	\$0	\$0		\$0	\$0
45	397.100	Communication Equipment - Non Telephone GP	\$50,810	P-45	\$0	\$50,810		\$211	\$51,021
46	397.200	Communication Equipment - Telephone GP	\$0	P-46	\$0	\$0		\$359	\$359
47	398.000	Miscellaneous Equipment - GP	\$127,936	P-47	\$0	\$127,936		\$30	\$127,966
48	399.000	Other Tangible Plant	\$0	P-48	\$0	\$0		\$0	\$0
49		<b>TOTAL GENERAL PLANT</b>	\$281,333		\$0	\$281,333		\$43,368	\$324,701
50		<b>TOTAL PLANT IN SERVICE</b>	\$7,583,332		\$0	\$7,583,332		\$63,429	\$7,646,761

Missouri American Water Company  
Case No. WR-2011-0337  
Sewer District # 1  
Test Year Ending 12-31-2010  
Sewer - Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	R-2	\$0	\$0		\$0	\$0
3	302.000	Franchises - IP	\$0	R-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$0	R-4	\$0	\$0		\$1,832	\$1,832
5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$1,832	\$1,832
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	R-7	\$0	\$0		\$27	\$27
8	361.000	Structures and Improvements - CP	\$74,719	R-8	\$0	\$74,719		\$4	\$74,723
9	352.100	Collection Mains - Forced - CP	\$8,876	R-9	\$0	\$8,876		\$587	\$9,463
10	352.200	Collection Main - Gravity - CP	\$255,320	R-10	\$0	\$255,320		\$0	\$255,320
11	353.000	Services to Customers - CP	\$30,992	R-11	\$0	\$30,992		\$0	\$30,992
12	356.000	Other Collection Plant - CP	\$1,255	R-12	\$0	\$1,255		\$0	\$1,255
13		TOTAL COLLECTION PLANT	\$371,162		\$0	\$371,162		\$618	\$371,780
14		SYSTEM PUMPING PLANT							
15	360.000	Land and Land Rights - SPP	\$0	R-15	\$0	\$0		\$0	\$0
16	361.000	Structures and Improvements - SPP	\$1,071	R-16	\$0	\$1,071		\$0	\$1,071
17	362.000	Receiving Wells - SSP	\$0	R-17	\$0	\$0		\$0	\$0
18	363.000	Electric Pumping Equipment - SPP	\$119,267	R-18	\$0	\$119,267		\$0	\$119,267
19	364.000	Diesel Pumping Equipment - SPP	\$0	R-19	\$0	\$0		\$0	\$0
20	365.000	Other Pumping Equipment - SPP	\$45,587	R-20	\$0	\$45,587		\$0	\$45,587
21		TOTAL SYSTEM PUMPING PLANT	\$165,925		\$0	\$165,925		\$0	\$165,925
22		TREATMENT & DISPOSAL PLANT							
23	370.000	Land and Land Rights - TDP	\$0	R-23	\$0	\$0		\$0	\$0
24	371.000	Structures and Improvements - TDP	\$56,845	R-24	\$0	\$56,845		\$0	\$56,845
25	372.000	Treatment & Disposal Equipment - TDP	\$666,519	R-25	\$0	\$666,519		\$0	\$666,519
26	373.000	Plant Sewers - TDP	\$11,664	R-26	\$0	\$11,664		\$0	\$11,664
27	374.000	Outfall Sewer Lines - TDP	\$907	R-27	\$0	\$907		\$0	\$907
28		TOTAL TREATMENT & DISPOSAL PLANT	\$735,935		\$0	\$735,935		\$0	\$735,935
29		GENERAL PLANT							
30	389.000	Land and Land Rights - GP	\$0	R-30	\$0	\$0		\$0	\$0
31	390.000	Structures and Improvements - GP	\$656	R-31	\$0	\$656		\$70	\$726
32	390.900	Structures & Improvements-Leasehold	\$0	R-32	\$0	\$0		-\$865	-\$865
33	391.000	Office Furniture and Equipment - GP	\$634	R-33	\$12,442	\$13,076		\$477	\$13,553
34	391.100	Computer & Peripheral Equipment	\$14,478	R-34	-\$13,073	\$1,405		\$0	\$1,405
35	391.200	Computer Hardware & Software	\$0	R-35	\$631	\$631		\$38,461	\$39,092
36	391.300	Other Office Equipment	\$0	R-36	\$0	\$0		\$0	\$0
37	392.100	Trans Equipment - Light Trucks GP	\$0	R-37	\$22,365	\$22,365		\$295	\$22,660
38	392.200	Trans Equipment - Heavy Trucks GP	\$0	R-38	\$0	\$0		\$0	\$0
39	392.300	Trans Equipment - Autos GP	\$0	R-39	\$0	\$0		\$771	\$771
40	392.400	Trans Equipment - Other GP	\$22,365	R-40	-\$22,365	\$0		\$0	\$0
41	393.000	Stores Equipment - GP	\$0	R-41	\$0	\$0		\$0	\$0
42	394.000	Tools, Shop and Garage Equipment - GP	\$5,963	R-42	\$0	\$5,963		\$104	\$6,067
43	395.000	Laboratory Equipment - GP	\$1,195	R-43	\$0	\$1,195		\$0	\$1,195
44	396.000	Power Operated Equipment - GP	\$0	R-44	\$0	\$0		\$55	\$55
45	397.100	Communication Equipment - Non Telephone GP	\$3,439	R-45	\$0	\$3,439		\$65	\$3,504
46	397.200	Communication Equipment - Telephone GP	\$0	R-46	\$0	\$0		\$178	\$178
47	398.000	Miscellaneous Equipment - GP	\$45,037	R-47	\$0	\$45,037		\$0	\$45,037
48	399.000	Other Tangible Plant	\$0	R-48	\$0	\$0		\$0	\$0
49		TOTAL GENERAL PLANT	\$93,767		\$0	\$93,767		\$39,611	\$133,378
50		TOTAL DEPRECIATION RESERVE	\$1,366,789		\$0	\$1,366,789		\$42,061	\$1,408,850

Missouri American Water Company  
Case No. WR-2011-0337  
Sewer District # 1  
Test Year Ending 12-31-2010  
Sewer - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H+J)	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		<b>OPERATING REVENUES</b>											
Rev-2	461.000	Residential	\$665,515	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$665,515		\$9,403	\$674,918	See Note(1)	See Note(1)
Rev-3	461.000	Commercial	\$0			Rev-3		\$0	\$75,796	\$75,796			
Rev-4	461.000	Industrial	\$0			Rev-4		\$0	\$0	\$0			
Rev-5	462.000	Private Fire Fighting	\$0			Rev-5		\$0	\$0	\$0			
Rev-6	463.000	Public Fire Fighting	\$0			Rev-6		\$0	\$0	\$0			
Rev-7	470.000	Forfeited Discounts	\$0			Rev-7		\$0	\$0	\$0			
Rev-8	472.000	Rents From Sewer Property	\$0			E-8		\$0	\$0	\$0			
9	464.000	Other Public Authority	\$0			E-9		\$0	\$0	\$0			
10	471.000	Other Sewer Revenue - Oper. Rev.	\$0			E-10		\$0	\$0	\$0			
<b>11</b>		<b>TOTAL OPERATING REVENUES</b>	<b>\$665,515</b>					<b>\$665,515</b>		<b>\$85,199</b>	<b>\$750,714</b>		
1		<b>COLLECTION OPERATIONS EXPENSES</b>											
2	600.000	Supervision & Engineering - COE	\$0	\$0	\$0	E-2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	601.000	Labor & Expenses - COE	\$7,496	\$0	\$7,496	E-3	\$0	\$7,496	\$0	\$7,496	\$0	\$7,496	\$0
4	602.000	Purchased Water - COE	\$0	\$0	\$0	E-4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		<b>TOTAL COLLECTION OPERATIONS EXPENSES</b>	<b>\$7,496</b>	<b>\$0</b>	<b>\$7,496</b>		<b>\$0</b>	<b>\$7,496</b>	<b>\$0</b>	<b>\$7,496</b>	<b>\$0</b>	<b>\$7,496</b>	<b>\$0</b>
6		<b>COLLECTION MAINT. EXPENSES</b>											
7	610.000	Supervision & Engineering - CME	\$0	\$0	\$0	E-7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	612.000	Collect & Impound Mtce - CME	\$0	\$0	\$0	E-8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	617.000	Misc. Plant Mtce - CME	\$1,901	\$73	\$1,828	E-9	\$2	\$1,903	\$0	\$1,903	\$75	\$1,828	\$1,828
10		<b>TOTAL COLLECTION MAINT. EXPENSES</b>	<b>\$1,901</b>	<b>\$73</b>	<b>\$1,828</b>		<b>\$2</b>	<b>\$1,903</b>	<b>\$0</b>	<b>\$1,903</b>	<b>\$75</b>	<b>\$1,828</b>	<b>\$1,828</b>
11		<b>PUMPING OPERATIONS EXPENSES</b>											
12	620.000	Supervision & Engineering - POE	\$0	\$0	\$0	E-12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	621.000	Fuel For Purchased Power - POE	\$0	\$0	\$0	E-13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	622.000	Labor & Eng Oper Pwr Prod - POE	\$0	\$0	\$0	E-14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	623.000	Purchased Fuel/Power For Pump - POE	\$3,340	\$0	\$3,340	E-15	\$723	\$4,063	\$0	\$4,063	\$0	\$4,063	\$0
16	624.000	Labor & Eng Oper Pump - POE	\$8	\$3	\$5	E-16	\$0	\$8	\$0	\$8	\$3	\$5	\$5
17	626.000	Misc. Exp Oper - POE	\$0	\$0	\$0	E-17	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	627.000	Rents Oper - POE	\$0	\$0	\$0	E-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		<b>TOTAL PUMPING OPERATIONS EXPENSES</b>	<b>\$3,348</b>	<b>\$3</b>	<b>\$3,345</b>		<b>\$723</b>	<b>\$4,071</b>	<b>\$0</b>	<b>\$4,071</b>	<b>\$3</b>	<b>\$4,068</b>	<b>\$0</b>
20		<b>PUMPING MAINTENANCE EXPENSES</b>											
21	630.000	Supervision & Engineering - PME	\$0	\$0	\$0	E-21	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	631.000	Structures & Improve Mtce - PME	\$0	\$0	\$0	E-22	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	632.000	Power Prod Equip Mtce - PME	\$0	\$0	\$0	E-23	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	633.000	Pump Equip Mtce - PME	\$0	\$0	\$0	E-24	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	634.000	Misc. Exp Mtce - PME	\$0	\$0	\$0	E-25	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		<b>TOTAL PUMPING MAINTENANCE EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
27		<b>WATER TREATMENT EXP - OPER &amp; MTCE</b>											
28	640.000	Supervision & Engineering - Oper-WT	\$2	\$2	\$0	E-28	\$0	\$2	\$0	\$2	\$2	\$2	\$0
29	641.000	Chemicals - Oper-WT	-\$29	\$0	-\$29	E-29	\$29	\$0	\$0	\$0	\$0	\$0	\$0
30	642.000	Labor & Exp - Oper-WT	\$27,558	\$25,688	\$1,870	E-30	\$2,532	\$30,190	\$0	\$30,190	\$28,320	\$1,870	\$1,870
31	643.100	Miscellaneous Expenses - WTE	\$28,527	\$0	\$28,527	E-31	\$2,925	\$31,452	\$0	\$31,452	\$0	\$31,452	\$0
32	643.200	Misc Expenses - Waste Disposal	\$43,594	\$0	\$43,594	E-32	\$0	\$43,594	\$0	\$43,594	\$0	\$43,594	\$0
33	644.000	Rents - Oper-WT	\$0	\$0	\$0	E-33	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	650.000	Supervision & Engineering - Mtce-WT	\$0	\$0	\$0	E-34	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	651.000	Structures & Improvements - Mtce-WT	\$0	\$0	\$0	E-35	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Missouri American Water Company  
Case No. WR-2011-0337  
Sewer District # 1  
Test Year Ending 12-31-2010  
Sewer - Income Statement Detail

Line Number	Account Number	Description	2010 Actual	2010 Budget	2010 Variance	2009 Actual	2009 Budget	2009 Variance	2010 Actual	2010 Budget	2010 Variance	2009 Actual	2009 Budget	2009 Variance
36	652.000	Misc. Equipment - Mtce-WT	\$1,831	\$0	\$1,831	E-36	\$0	\$1,831	\$0	\$1,831	\$0	\$1,831	\$0	\$1,831
37		<b>TOTAL WATER TREATMENT EXP - OPER &amp; MTCE</b>	<b>\$101,283</b>	<b>\$25,690</b>	<b>\$75,593</b>		<b>\$5,586</b>	<b>\$106,869</b>	<b>\$0</b>	<b>\$106,869</b>	<b>\$28,322</b>	<b>\$78,547</b>	<b>\$28,322</b>	<b>\$78,547</b>
38		<b>TREAT. &amp; DISP. OPER. EXPENSE</b>												
39	680.000	Supervision & Engineering - TDO	\$0	\$0	\$0	E-39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	681.000	Storage Facility Expense - TDO	\$0	\$0	\$0	E-40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	682.000	TD Line Expense - TDO	\$97,593	\$97,572	\$21	E-41	\$17,576	\$115,169	\$0	\$115,169	\$115,148	\$21	\$115,148	\$21
42	683.000	Meter Expense - TDO	\$0	\$0	\$0	E-42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	685.000	Misc. Exp - TDO	\$2,002	\$0	\$2,002	E-43	\$0	\$2,002	\$0	\$2,002	\$0	\$2,002	\$0	\$2,002
44	686.000	Rents - TDO	\$0	\$0	\$0	E-44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45		<b>TOTAL TREAT. &amp; DISP. OPER. EXPENSE</b>	<b>\$99,595</b>	<b>\$97,572</b>	<b>\$2,023</b>		<b>\$17,576</b>	<b>\$117,171</b>	<b>\$0</b>	<b>\$117,171</b>	<b>\$115,148</b>	<b>\$2,023</b>	<b>\$115,148</b>	<b>\$2,023</b>
48		<b>TREAT. &amp; DISP. MAINT. EXPENSES</b>												
47	670.000	Supervision & Engineering - TDM	\$0	\$0	\$0	E-47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	671.000	Structures & Improve - TDM	\$0	\$0	\$0	E-48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	672.000	Dist. Res. Stand. Maint. - TDM	\$0	\$0	\$0	E-49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	673.000	TD Maint. - TDM	\$0	\$0	\$0	E-50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	674.000	Fire Maint. Exp. - TDM	\$0	\$0	\$0	E-51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	675.000	Services Maint. - TDM	\$0	\$0	\$0	E-52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	676.000	Meter Maint. - TDM	\$0	\$0	\$0	E-53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	677.000	Hydrant Maint. - TDM	\$0	\$0	\$0	E-54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	678.000	Misc. Plant Maint. - TDM	\$52,849	\$0	\$52,849	E-55	-\$2,393	\$50,456	\$0	\$50,456	\$0	\$50,456	\$0	\$50,456
56		<b>TOTAL TREAT. &amp; DISP. MAINT. EXPENSES</b>	<b>\$52,849</b>	<b>\$0</b>	<b>\$52,849</b>		<b>-\$2,393</b>	<b>\$50,456</b>	<b>\$0</b>	<b>\$50,456</b>	<b>\$0</b>	<b>\$50,456</b>	<b>\$0</b>	<b>\$50,456</b>
57		<b>CUSTOMER ACCOUNTS EXPENSE</b>												
58	901.000	Supervision & Engineering - CAE	\$0	\$0	\$0	E-58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	903.000	Cust. Rec & Collection - CAE	\$11,060	\$5,598	\$5,462	E-59	\$133	\$11,193	\$0	\$11,193	\$5,731	\$5,462	\$5,462	\$5,462
60	904.000	Uncollectible Accounts- CAE	\$6,099	\$0	\$6,099	E-60	\$2,617	\$8,716	\$0	\$8,716	\$0	\$8,716	\$0	\$8,716
61	905.000	Misc. Customer Account Exp. - CAE	\$2,547	\$194	\$2,353	E-61	\$5	\$2,552	\$0	\$2,552	\$199	\$2,353	\$199	\$2,353
62	907.000	Customer Service & Info Exp. - CAE	\$0	\$0	\$0	E-62	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63		<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>\$19,706</b>	<b>\$5,792</b>	<b>\$13,914</b>		<b>\$2,755</b>	<b>\$22,461</b>	<b>\$0</b>	<b>\$22,461</b>	<b>\$5,930</b>	<b>\$16,531</b>	<b>\$5,930</b>	<b>\$16,531</b>
64		<b>ADMIN. &amp; GENERAL EXPENSES</b>												
65	920.000	Admin. & General Salaries	\$91,563	\$91,563	\$0	E-65	\$1,826	\$93,389	\$0	\$93,389	\$93,389	\$0	\$93,389	\$0
66	921.000	Office Supplies & Expenses	\$36,322	\$0	\$36,322	E-66	\$1,934	\$38,256	\$0	\$38,256	\$0	\$38,256	\$0	\$38,256
67	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	923.100	Outside Services Employed	\$275,419	\$0	\$275,419	E-68	\$149,261	\$424,680	\$0	\$424,680	\$0	\$424,680	\$0	\$424,680
69	923.200	Outside Services - Belleville Lab	\$1,712	\$0	\$1,712	E-69	-\$1,712	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	923.300	Outside Services - Call Center	\$15,368	\$0	\$15,368	E-70	-\$1,299	\$14,069	\$0	\$14,069	\$0	\$14,069	\$0	\$14,069
71	924.000	Property Insurance	\$6,424	\$0	\$6,424	E-71	\$37,024	\$43,448	\$0	\$43,448	\$0	\$43,448	\$0	\$43,448
72	925.000	Injuries & Damages	\$19	\$0	\$19	E-72	\$19	\$19	\$0	\$19	\$0	\$19	\$0	\$19
73	926.000	Employee Pensions & Benefits	\$53,941	\$0	\$53,941	E-73	\$78,240	\$132,181	\$0	\$132,181	\$0	\$132,181	\$0	\$132,181
74	927.000	Franchise Requirements	\$0	\$0	\$0	E-74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	928.100	PSC Assessment	\$4,571	\$0	\$4,571	E-75	\$67,631	\$72,202	\$0	\$72,202	\$0	\$72,202	\$0	\$72,202
76	928.200	Rate Case Expense	\$1,954	\$0	\$1,954	E-76	-\$88	\$1,866	\$0	\$1,866	\$0	\$1,866	\$0	\$1,866
77	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	930.100	Institutional or Goodwill Advertising Expenses	\$34	\$0	\$34	E-78	-\$65	-\$31	\$0	-\$31	\$0	-\$31	\$0	-\$31
79	930.200	Misc. General Expenses	\$10,782	\$0	\$10,782	E-79	-\$2,639	\$8,143	\$0	\$8,143	\$0	\$8,143	\$0	\$8,143
80	930.300	Research & Development Expenses - AGE	\$0	\$0	\$0	E-80	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81	931.000	Rents - AGE	\$174	\$0	\$174	E-81	\$0	\$174	\$0	\$174	\$0	\$174	\$0	\$174

Missouri American Water Company  
Case No. WR-2011-0337  
Sewer District # 1  
Test Year Ending 12-31-2010  
Sewer - Income Statement Detail

Line Number	Account Number	Income Description	Test Year Total (D+E)	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments (From Adj. Sch.)	Total Company Adjusted (C+G)	Jurisdictional Allocations	Jurisdictional Adjustments (From Adj. Sch.)	MO Final Adj. Jurisdictional (H x I) + J	MO Adj. Juris. Labor L + M = K	MO Adj. Juris. Non Labor
82	932,000	Maint. of General Plant - AGE	\$878	\$0	\$878	E-82	\$0	\$878		\$0	\$878	\$0	\$878
83		TOTAL ADMIN. & GENERAL EXPENSES	\$499,161	\$91,563	\$407,598		\$330,113	\$829,274		\$0	\$829,274	\$93,389	\$735,885
84		DEPRECIATION EXPENSE											
85	403,000	Depreciation Expense, Dep. Exp.	\$289,889	See note (1)	See note (1)	E-85	See note (1)	\$289,889		\$48,486	\$338,375	See note (1)	See note (1)
86	403,000	CIAC Depreciation Offset	\$0			E-86		\$0		-\$25,371	-\$25,371		
87		TOTAL DEPRECIATION EXPENSE	\$289,889	\$0	\$0		\$0	\$289,889		\$23,115	\$313,004	\$0	\$0
88		AMORTIZATION EXPENSE											
89	405,000	Amort-Other UP	\$278	\$0	\$278	E-89	\$0	\$278		\$0	\$278	\$0	\$278
90	406,000	Amort-Intangible Fin	\$12,845	\$0	\$12,845	E-90	\$0	\$12,845		\$0	\$12,845	\$0	\$12,845
91	407,000	Amort-Property Losses	\$0	\$0	\$0	E-91	\$0	\$0		\$0	\$0	\$0	\$0
92		TOTAL AMORTIZATION EXPENSE	\$13,123	\$0	\$13,123		\$0	\$13,123		\$0	\$13,123	\$0	\$13,123
93		OTHER OPERATING EXPENSES											
94	403,900	Amortization of Net Cost of Removal	-\$608	\$0	-\$608	E-94	\$0	-\$608		\$608	\$0	\$0	\$0
95	408,000	Property Taxes	-\$177	\$0	-\$177	E-95	\$40,002	\$39,825		\$0	\$39,825	\$0	\$39,825
96	408,000	Payroll Taxes	\$16,510	\$0	\$16,510	E-96	-\$5,463	\$11,047		\$0	\$11,047	\$0	\$11,047
97	408,000	Gross Receipts Tax	\$0	\$0	\$0	E-97	\$0	\$0		\$0	\$0	\$0	\$0
98	408,000	Other Taxes & Licenses	\$1,027	\$0	\$1,027	E-98	-\$178	\$849		\$0	\$849	\$0	\$849
99	403,000	Transportation Depr Clearing	\$0	\$0	\$0	E-99	\$0	\$0		\$0	\$0	\$0	\$0
100		TOTAL OTHER OPERATING EXPENSES	\$16,752	\$0	\$16,752		\$34,361	\$51,113		\$608	\$51,721	\$0	\$51,721
101		TOTAL OPERATING EXPENSE	\$1,105,103	\$220,693	\$594,521	E-101	\$388,723	\$1,493,826		\$23,723	\$1,517,549	\$242,867	\$961,678
102		NET INCOME BEFORE TAXES	-\$439,588	\$0	\$0	E-102	\$0	-\$828,311		\$61,476	-\$766,835	\$0	\$0
103		INCOME TAXES											
104	409,000	Current Income Taxes	\$29,429	See note (1)	See note (1)	E-104	See note (1)	\$29,429		-\$29,429	\$0	See note (1)	See note (1)
105		TOTAL INCOME TAXES	\$29,429	\$0	\$0		\$0	\$29,429		-\$29,429	\$0	\$0	\$0
106		DEFERRED INCOME TAXES											
107	410,000	Deferred Income Taxes - Def. Inc. Tax.	-\$114,461	See note (1)	See note (1)	E-107	See note (1)	-\$114,461		\$115,700	\$1,239	See note (1)	See note (1)
108	412,000	Amortization of Deferred ITC	\$66			E-108		\$66		\$0	\$66		
109	411,000	Deferred Income Taxes - Prior Years	\$0			E-109		\$0		\$0	\$0		
110		TOTAL DEFERRED INCOME TAXES	-\$114,395	\$0	\$0		\$0	-\$114,395		\$115,700	\$1,305	\$0	\$0
111		NET OPERATING INCOME	\$354,622	\$0	\$0		\$0	\$743,345		-\$24,795	-\$768,140	\$0	\$0

**Exhibit No.:**  
**Issue:** Accounting Schedules  
**Witness:** Auditing Staff  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2011-0337  
**Date Prepared:** November 10, 2011



**MISSOURI PUBLIC SERVICE COMMISSION**  
**UTILITY SERVICES DEPARTMENT**  
**STAFF ACCOUNTING SCHEDULES**

**MISSOURI AMERICAN WATER COMPANY**  
**Sewer District # 2**  
**Includes Jefferson City, Maplewood**  
**and Ozark Meadows**

**CASE NO. WR-2011-0337**

**Jefferson City, Missouri**

**November 2011**

Missouri American Water Company  
Case No. WR-2011-0337  
Sewer District # 2  
Test Year Ending 12-31-2010  
Sewer - Revenue Requirement

Line Number	A Description	B 7.58% Return	C 7.79% Return	D 8.01% Return
1	Net Orig Cost Rate Base	\$1,731,434	\$1,731,434	\$1,731,434
2	Rate of Return	7.58%	7.79%	8.01%
3	Net Operating Income Requirement	\$131,191	\$134,913	\$138,637
4	Net Income Available	-\$337,518	-\$337,518	-\$337,518
5	Additional Net Income Required	\$468,709	\$472,431	\$476,155
6	Income Tax Requirement			
7	Required Current Income Tax	\$0	\$0	\$0
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$0	\$0	\$0
10	Revenue Requirement	\$468,709	\$472,431	\$476,155
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$153,613	\$153,613	\$153,613
12	<b>Gross Revenue Requirement</b>	<b>\$622,322</b>	<b>\$626,044</b>	<b>\$629,768</b>

**Missouri American Water Company**  
**Case No. WR-2011-0337**  
**Sewer District # 2**  
**Test Year Ending 12-31-2010**  
**SEWER - RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
	Plant In Service		\$3,968,518
	Less Accumulated Depreciation Reserve		\$684,497
	Net Plant In Service		\$3,284,021
	<b>ADD TO NET PLANT IN SERVICE</b>		
	Cash Working Capital		\$0
	Materials & Supplies		\$0
	Prepayments		\$7,096
	Pensions/OPEBs Tracker Asset		\$0
	Tank Painting Tracker		\$0
	<b>TOTAL ADD TO NET PLANT IN SERVICE</b>		<u>\$7,096</u>
	<b>SUBTRACT FROM NET PLANT</b>		
	Federal Tax Offset		\$0
	State Tax Offset		\$0
	City Tax Offset		\$0
	Interest Expense Offset		\$0
	Customer Advances		\$0
	Contributions in Aid of Construction		\$1,559,683
	Deferred Income Taxes		\$0
	Accumulated Deferred ITC (3%)		\$0
	Accrued Pension Liability		\$0
	<b>TOTAL SUBTRACT FROM NET PLANT</b>		<u>\$1,559,683</u>
	<b>Total Rate Base</b>		<u>\$1,731,434</u>



Missouri American Water Company  
Case No. WR-2011-0337  
Sewer District # 2  
Test Year Ending 12-31-2010  
Sewer - Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$5,700	P-2	\$0	\$5,700		\$534	\$6,234
3	302.000	Franchises - IP	\$2,084	P-3	\$0	\$2,084		\$0	\$2,084
4	303.000	Other Plant & Misc. Equipment - IP	\$3,328	P-4	\$0	\$3,328		\$983	\$4,311
5		TOTAL INTANGIBLE PLANT	\$11,112		\$0	\$11,112		\$1,517	\$12,629
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	P-7	\$0	\$0		-\$58	-\$58
8	351.000	Structures and Improvements - CP	\$289,528	P-8	\$0	\$289,528		\$201	\$289,729
9	352.100	Collection Mains - Forced - CP	\$650,704	P-9	\$0	\$650,704		\$8,902	\$659,606
10	352.200	Collection Main - Gravity - CP	\$320,635	P-10	\$0	\$320,635		\$0	\$320,635
11	353.000	Servlces to Customers - CP	\$492	P-11	\$0	\$492		\$0	\$492
12	356.000	Other Collection Plant - CP	\$59,036	P-12	\$0	\$59,036		\$0	\$59,036
13		TOTAL COLLECTION PLANT	\$1,320,395		\$0	\$1,320,395		\$9,045	\$1,329,440
14		SYSTEM PUMPING PLANT							
15	360.000	Land and Land Rights - SPP	\$0	P-15	\$0	\$0		\$0	\$0
16	361.000	Structures and Improvements - SPP	\$0	P-16	\$0	\$0		\$0	\$0
17	362.000	Receiving Wells - SSP	\$0	P-17	\$0	\$0		\$0	\$0
18	363.000	Electric Pumping Equipment - SPP	\$467,981	P-18	\$0	\$467,981		\$0	\$467,981
19	364.000	Diesel Pumping Equipment - SPP	\$0	P-19	\$0	\$0		\$0	\$0
20	365.000	Other Pumping Equipment - SPP	\$0	P-20	\$0	\$0		\$0	\$0
21		TOTAL SYSTEM PUMPING PLANT	\$467,981		\$0	\$467,981		\$0	\$467,981
22		TREATMENT & DISPOSAL PLANT							
23	370.000	Land and Land Rights - TDP	\$39,554	P-23	\$0	\$39,554		\$0	\$39,554
24	371.000	Structures and Improvements - TDP	\$701,379	P-24	\$0	\$701,379		\$0	\$701,379
25	372.000	Treatment & Disposal Equipment - TDP	\$1,076,845	P-25	\$0	\$1,076,845		\$0	\$1,076,845
26	373.000	Plant Sewers - TDP	\$15,290	P-26	\$0	\$15,290		\$0	\$15,290
27	374.000	Outfall Sewer Lines - TDP	\$57,334	P-27	\$0	\$57,334		\$0	\$57,334
28		TOTAL TREATMENT & DISPOSAL PLANT	\$1,890,402		\$0	\$1,890,402		\$0	\$1,890,402
29		GENERAL PLANT							
30	389.000	Land and Land Rights - GP	\$0	P-30	\$0	\$0		\$0	\$0
31	390.000	Structures and Improvements - GP	\$48,302	P-31	\$0	\$48,302		\$629	\$48,931
32	390.900	Structures & Improvements-Leasehold	\$0	P-32	\$0	\$0		\$0	\$0
33	391.000	Office Furniture and Equipment - GP	\$356	P-33	\$0	\$356		\$390	\$746
34	391.100	Computer & Peripheral Equipment	\$0	P-34	\$0	\$0		\$3,351	\$3,351
35	391.200	Computer Hardware & Software	\$0	P-35	\$0	\$0		\$17,564	\$17,564
36	391.300	Other Office Equipment	\$0	P-36	\$0	\$0		\$0	\$0
37	392.100	Trans Equipment - Light Trucks GP	\$75,384	P-37	\$0	\$75,384		\$50	\$75,434
38	392.200	Trans Equipment - Heavy Trucks GP	\$0	P-38	\$0	\$0		\$0	\$0
39	392.300	Trans Equipment - Autos GP	\$0	P-39	\$0	\$0		\$341	\$341
40	392.400	Trans Equipment - Other GP	\$16,186	P-40	\$0	\$16,186		\$0	\$16,186
41	393.000	Stores Equipment - GP	\$0	P-41	\$0	\$0		\$0	\$0
42	394.000	Tools, Shop and Garage Equipment - GP	\$67,754	P-42	\$0	\$67,754		\$190	\$67,944
43	395.000	Laboratory Equipment - GP	\$31,791	P-43	\$0	\$31,791		\$0	\$31,791
44	396.000	Power Operated Equipment - GP	\$0	P-44	\$0	\$0		\$0	\$0
45	397.100	Communication Equipment - Non Telephone GP	\$0	P-45	\$0	\$0		\$111	\$111
46	397.200	Communication Equipment - Telephone GP	\$0	P-46	\$0	\$0		\$170	\$170
47	398.000	Miscellaneous Equipment - GP	\$0	P-47	\$0	\$0		\$31	\$31
48	399.000	Other Tangible Plant	\$5,466	P-48	\$0	\$5,466		\$0	\$5,466
49		TOTAL GENERAL PLANT	\$245,239		\$0	\$245,239		\$22,827	\$268,066
50		TOTAL PLANT IN SERVICE	\$3,935,129		\$0	\$3,935,129		\$33,389	\$3,968,518

Missouri American Water Company  
Case No. WR-2011-0337  
Sewer District # 2  
Test Year Ending 12-31-2010  
Sewer - Accumulated Depreciation Reserve

Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adj. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
2	301.000	Organization - IP	\$0	R-2	\$0	\$0		\$0	\$0
3	302.000	Franchises - IP	\$0	R-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$0	R-4	\$0	\$0		\$964	\$964
5		<b>TOTAL INTANGIBLE PLANT</b>	\$0		\$0	\$0		\$964	\$964
6		<b>COLLECTION PLANT</b>							
7	350.000	Land and Land Rights - CP	\$0	R-7	\$0	\$0		\$12	\$12
8	351.000	Structures and Improvements - CP	\$36,347	R-8	\$0	\$36,347		\$0	\$36,347
9	352.100	Collection Mains - Forced - CP	\$117,629	R-9	\$0	\$117,629		\$308	\$117,937
10	352.200	Collection Main - Gravity - CP	-\$71,649	R-10	\$0	-\$71,649		\$0	-\$71,649
11	353.000	Services to Customers - CP	\$71	R-11	\$0	\$71		\$0	\$71
12	356.000	Other Collection Plant - CP	-\$22,958	R-12	\$0	-\$22,958		\$0	-\$22,958
13		<b>TOTAL COLLECTION PLANT</b>	\$59,440		\$0	\$59,440		\$320	\$59,760
14		<b>SYSTEM PUMPING PLANT</b>							
15	360.000	Land and Land Rights - SPP	\$0	R-15	\$0	\$0		\$0	\$0
16	361.000	Structures and Improvements - SPP	\$0	R-16	\$0	\$0		\$0	\$0
17	362.000	Receiving Wells - SSP	\$0	R-17	\$0	\$0		\$0	\$0
18	363.000	Electric Pumping Equipment - SPP	\$256,747	R-18	\$0	\$256,747		\$0	\$256,747
19	364.000	Diesel Pumping Equipment - SPP	\$0	R-19	\$0	\$0		\$0	\$0
20	365.000	Other Pumping Equipment - SPP	\$85,660	R-20	\$0	\$85,660		\$0	\$85,660
21		<b>TOTAL SYSTEM PUMPING PLANT</b>	\$342,407		\$0	\$342,407		\$0	\$342,407
22		<b>TREATMENT &amp; DISPOSAL PLANT</b>							
23	370.000	Land and Land Rights - TDP	\$0	R-23	\$0	\$0		\$0	\$0
24	371.000	Structures and Improvements - TDP	\$145,900	R-24	\$0	\$145,900		\$0	\$145,900
25	372.000	Treatment & Disposal Equipment - TDP	-\$8,117	R-25	\$0	-\$8,117		\$0	-\$8,117
26	373.000	Plant Sewers - TDP	\$18,811	R-26	\$0	\$18,811		\$0	\$18,811
27	374.000	Outfall Sewer Lines - TDP	\$4,305	R-27	\$0	\$4,305		\$0	\$4,305
28		<b>TOTAL TREATMENT &amp; DISPOSAL PLANT</b>	\$160,899		\$0	\$160,899		\$0	\$160,899
29		<b>GENERAL PLANT</b>							
30	389.000	Land and Land Rights - GP	\$0	R-30	\$0	\$0		\$0	\$0
31	390.000	Structures and Improvements - GP	\$11,491	R-31	\$0	\$11,491		\$38	\$11,529
32	390.900	Structures & Improvements-Leasehold	\$0	R-32	\$0	\$0		-\$455	-\$455
33	391.000	Office Furniture and Equipment - GP	\$54	R-33	\$0	\$54		\$251	\$305
34	391.100	Computer & Peripheral Equipment	\$0	R-34	\$0	\$0		\$0	\$0
35	391.200	Computer Hardware & Software	\$0	R-35	\$0	\$0		\$20,242	\$20,242
36	391.300	Other Office Equipment	\$0	R-36	\$0	\$0		\$0	\$0
37	392.100	Trans Equipment - Light Trucks GP	\$38,821	R-37	\$0	\$38,821		\$156	\$38,977
38	392.200	Trans Equipment - Heavy Trucks GP	\$0	R-38	\$0	\$0		\$0	\$0
39	392.300	Trans Equipment - Autos GP	\$0	R-39	\$0	\$0		\$406	\$406
40	392.400	Trans Equipment - Other GP	\$23,200	R-40	\$0	\$23,200		\$0	\$23,200
41	393.000	Stores Equipment - GP	\$0	R-41	\$0	\$0		\$0	\$0
42	394.000	Tools, Shop and Garage Equipment - GP	\$6,694	R-42	\$0	\$6,694		\$55	\$6,749
43	395.000	Laboratory Equipment - GP	\$2,560	R-43	\$0	\$2,560		\$0	\$2,560
44	396.000	Power Operated Equipment - GP	\$0	R-44	\$0	\$0		\$59	\$59
45	397.100	Communication Equipment - Non Telephone GP	\$0	R-45	\$0	\$0		\$8	\$8
46	397.200	Communication Equipment - Telephone GP	\$0	R-46	\$0	\$0		\$94	\$94
47	398.000	Miscellaneous Equipment - GP	\$16,579	R-47	\$0	\$16,579		\$2	\$16,581
48	399.000	Other Tangible Plant	\$207	R-48	\$0	\$207		\$5	\$212
49		<b>TOTAL GENERAL PLANT</b>	\$99,606		\$0	\$99,606		\$20,861	\$120,467
50		<b>TOTAL DEPRECIATION RESERVE</b>	\$662,352		\$0	\$662,352		\$22,145	\$684,497

Missouri American Water Company  
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Sewer District # 2  
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Sewer - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj. Jurisdictional (H + I + J)	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461,000	Residential	\$1,230,233	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$1,230,233		-\$111,397	\$1,118,836	See Note(1)	See Note(1)
Rev-3	461,000	Commercial	\$0			Rev-3		\$0		\$39,773	\$39,773		
Rev-4	461,000	Industrial	\$0			Rev-4		\$0		\$0	\$0		
Rev-5	462,000	Private Fire Fighting	\$0			Rev-5		\$0		\$0	\$0		
Rev-6	463,000	Public Fire Fighting	\$0			Rev-6		\$0		\$0	\$0		
Rev-7	470,000	Forfeited Discounts	\$0			Rev-7		\$0		\$0	\$0		
Rev-8	472,000	Rents From Sewer Property	\$0			E-8		\$0		\$0	\$0		
9	464,000	Other Public Authority	\$0			E-9		\$0		\$0	\$0		
10	471,000	Other Sewer Revenue - Oper. Rev.	\$11,295			E-10		\$11,295		\$1,621	\$12,916		
11		TOTAL OPERATING REVENUES	\$1,241,528					\$1,241,528		\$70,003	\$1,171,525		
1		COLLECTION OPERATIONS EXPENSES											
2	600,000	Supervision & Engineering - COE	\$0	\$0	\$0	E-2	\$0	\$0		\$0	\$0	\$0	\$0
3	601,000	Labor & Expenses - COE	\$0	\$0	\$0	E-3	\$0	\$0		\$0	\$0	\$0	\$0
4	602,000	Purchased Water - COE	\$0	\$0	\$0	E-4	\$0	\$0		\$0	\$0	\$0	\$0
5		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
6		COLLECTION MAINT. EXPENSES											
7	610,000	Supervision & Engineering - CME	\$0	\$0	\$0	E-7	\$0	\$0		\$0	\$0	\$0	\$0
8	612,000	Collect & Impound Mtce - CME	\$0	\$0	\$0	E-8	\$0	\$0		\$0	\$0	\$0	\$0
9	617,000	Misc. Plant Mtce - CME	\$0	\$0	\$0	E-9	\$0	\$0		\$0	\$0	\$0	\$0
10		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
11		PUMPING OPERATIONS EXPENSES											
12	620,000	Supervision & Engineering - POE	\$0	\$0	\$0	E-12	\$0	\$0		\$0	\$0	\$0	\$0
13	621,000	Fuel For Purchased Power - POE	\$0	\$0	\$0	E-13	\$0	\$0		\$0	\$0	\$0	\$0
14	622,000	Labor & Eng Oper Pwr Prod - POE	\$0	\$0	\$0	E-14	\$0	\$0		\$0	\$0	\$0	\$0
15	623,000	Purchased Fuel/Power For Pump - POE	\$13,567	\$0	\$13,567	E-15	\$0	\$13,567		\$0	\$13,567	\$0	\$13,567
16	624,000	Labor & Eng Oper Pump - POE	-\$196	\$0	-\$196	E-16	\$0	-\$196		\$0	-\$196	\$0	-\$196
17	626,000	Misc. Exp Oper - POE	\$173	\$0	\$173	E-17	\$0	\$173		\$0	\$173	\$0	\$173
18	627,000	Rents Oper - POE	\$21	\$0	\$21	E-18	\$0	\$21		\$0	\$21	\$0	\$21
19		TOTAL PUMPING OPERATIONS EXPENSES	\$13,565	\$0	\$13,565		\$0	\$13,565		\$0	\$13,565	\$0	\$13,565
20		PUMPING MAINTENANCE EXPENSES											
21	630,000	Supervision & Engineering - PME	\$0	\$0	\$0	E-21	\$0	\$0		\$0	\$0	\$0	\$0
22	631,000	Structures & Improve Mtce - PME	\$0	\$0	\$0	E-22	\$0	\$0		\$0	\$0	\$0	\$0
23	632,000	Power Prod Equip Mtce - PME	\$0	\$0	\$0	E-23	\$0	\$0		\$0	\$0	\$0	\$0
24	633,000	Pump Equip Mtce - PME	\$32	\$0	\$32	E-24	\$0	\$32		\$0	\$32	\$0	\$32
25	634,000	Misc. Exp Mtce - PME	\$0	\$0	\$0	E-25	\$0	\$0		\$0	\$0	\$0	\$0
26		TOTAL PUMPING MAINTENANCE EXPENSES	\$32	\$0	\$32		\$0	\$32		\$0	\$32	\$0	\$32
27		WATER TREATMENT EXP - OPER & MTCE											
28	640,000	Supervision & Engineering - Oper-WT	\$0	\$0	\$0	E-28	\$0	\$0		\$0	\$0	\$0	\$0
29	641,000	Chemicals - Oper-WT	\$8,624	\$0	\$8,624	E-29	\$0	\$8,624		\$0	\$8,624	\$0	\$8,624
30	642,000	Labor & Exp - Oper-WT	\$14,973	\$14,973	\$0	E-30	-\$1,467	\$13,506		\$0	\$13,506	\$13,506	\$0
31	643,100	Miscellaneous Expenses - WTE	-\$114	\$0	-\$114	E-31	\$0	-\$114		\$0	-\$114	\$0	-\$114
32	643,200	Misc Expenses - Waste Disposal	\$24,649	\$0	\$24,649	E-32	\$0	\$24,649		\$0	\$24,649	\$0	\$24,649
33	644,000	Rents - Oper-WT	\$0	\$0	\$0	E-33	\$0	\$0		\$0	\$0	\$0	\$0
34	650,000	Supervision & Engineering - Mtce-WT	\$174,382	\$174,382	\$0	E-34	-\$18,646	\$155,736		\$0	\$155,736	\$155,736	\$0
35	651,000	Structures & Improvements - Mtce-WT	\$0	\$0	\$0	E-35	\$0	\$0		\$0	\$0	\$0	\$0

Missouri American Water Company  
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Test Year Ending 12-31-2010  
Sewer - Income Statement Detail

Line Number	Account Number	Income Description	Test Year Total (D+E)	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments (From Ad. Sch.)	Total Company Adjusted (C+G)	Jurisdictional Allocations	Jurisdictional Adjustments (From Ad. Sch.)	MO Final Ad Jurisdictional (H x I) + J	MO Ad Juris. Labor	MO Ad Juris. Non Labor
36	652.000	Misc. Equipment - Mtce-WT	\$0	\$0	\$0	E-36	\$0	\$0		\$0	\$0	\$0	\$0
37		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$222,514	\$189,355	\$33,159		-\$20,113	\$202,401		\$0	\$202,401	\$169,242	\$33,159
38		TREAT. & DISP. OPER. EXPENSE											
39	660.000	Supervision & Engineering - TDO	\$0	\$0	\$0	E-39	\$0	\$0		\$0	\$0	\$0	\$0
40	661.000	Storage Facility Expense - TDO	\$1	\$0	\$1	E-40	\$0	\$1		\$0	\$1	\$0	\$1
41	662.000	TD Line Expense - TDO	\$50	\$0	\$50	E-41	\$0	\$50		\$0	\$50	\$0	\$50
42	663.000	Meter Expense - TDO	\$0	\$0	\$0	E-42	\$0	\$0		\$0	\$0	\$0	\$0
43	665.000	Misc. Exp - TDO	\$76,112	\$307	\$75,805	E-43	-\$222	\$75,890		\$0	\$75,890	\$85	\$75,805
44	666.000	Rents - TDO	\$47	\$0	\$47	E-44	\$0	\$47		\$0	\$47	\$0	\$47
45		TOTAL TREAT. & DISP. OPER. EXPENSE	\$76,210	\$307	\$75,903		-\$222	\$75,988		\$0	\$75,988	\$85	\$75,903
46		TREAT. & DISP. MAINT. EXPENSES											
47	670.000	Supervision & Engineering - TDM	\$0	\$0	\$0	E-47	\$0	\$0		\$0	\$0	\$0	\$0
48	671.000	Structures & Improve - TDM	\$0	\$0	\$0	E-48	\$0	\$0		\$0	\$0	\$0	\$0
49	672.000	Dist. Res. Stand. Maint. - TDM	\$0	\$0	\$0	E-49	\$0	\$0		\$0	\$0	\$0	\$0
50	673.000	TD Maint. - TDM	\$0	\$0	\$0	E-50	\$0	\$0		\$0	\$0	\$0	\$0
51	674.000	Fire Maint. Exp. - TDM	\$0	\$0	\$0	E-51	\$0	\$0		\$0	\$0	\$0	\$0
52	675.000	Services Maint. - TDM	\$0	\$0	\$0	E-52	\$0	\$0		\$0	\$0	\$0	\$0
53	676.000	Meter Maint. - TDM	\$0	\$0	\$0	E-53	\$0	\$0		\$0	\$0	\$0	\$0
54	677.000	Hydrant Maint. - TDM	\$0	\$0	\$0	E-54	\$0	\$0		\$0	\$0	\$0	\$0
55	678.000	Misc. Plant Maint. - TDM	\$0	\$0	\$0	E-55	\$0	\$0		\$0	\$0	\$0	\$0
56		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
57		CUSTOMER ACCOUNTS EXPENSE											
58	901.000	Supervision & Engineering - CAE	\$0	\$0	\$0	E-58	\$0	\$0		\$0	\$0	\$0	\$0
59	903.000	Cust. Rec & Collection - CAE	\$20,284	\$0	\$20,284	E-59	\$0	\$20,284		\$0	\$20,284	\$0	\$20,284
60	904.000	Uncollectible Accounts- CAE	-\$5,145	\$0	-\$5,145	E-60	\$9,785	\$4,640		\$0	\$4,640	\$0	\$4,640
61	905.000	Misc. Customer Account Exp. - CAE	\$21,659	\$18,826	\$2,833	E-61	-\$4,224	\$17,435		\$0	\$17,435	\$14,602	\$2,833
62	907.000	Customer Service & Info Exp. - CAE	\$0	\$0	\$0	E-62	\$0	\$0		\$0	\$0	\$0	\$0
63		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$36,798	\$18,826	\$17,972		\$5,561	\$42,359		\$0	\$42,359	\$14,602	\$27,757
64		ADMIN. & GENERAL EXPENSES											
65	920.000	Admin. & General Salaries	\$26,345	\$26,345	\$0	E-65	-\$5,581	\$20,764		\$0	\$20,764	\$20,764	\$0
66	921.000	Office Supplies & Expenses	\$135,493	\$0	\$135,493	E-66	-\$4,740	\$130,753		\$0	\$130,753	\$0	\$130,753
67	922.000	Admin. Expenses Transferred - Credit	\$21,375	\$0	\$21,375	E-67	\$0	\$21,375		\$0	\$21,375	\$0	\$21,375
68	923.100	Outside Services Employed	\$125,850	\$0	\$125,850	E-68	\$172,023	\$297,873		\$0	\$297,873	\$0	\$297,873
69	923.200	Outside Services - Bolleville Lab	\$0	\$0	\$0	E-69	\$0	\$0		\$0	\$0	\$0	\$0
70	923.300	Outside Services - Call Center	\$0	\$0	\$0	E-70	\$26,959	\$26,959		\$0	\$26,959	\$0	\$26,959
71	924.000	Property Insurance	\$0	\$0	\$0	E-71	\$36,369	\$36,369		\$0	\$36,369	\$0	\$36,369
72	925.000	Injuries & Damages	\$0	\$0	\$0	E-72	\$0	\$0		\$0	\$0	\$0	\$0
73	926.000	Employee Pensions & Benefits	\$75,331	\$0	\$75,331	E-73	\$16,526	\$91,857		\$0	\$91,857	\$0	\$91,857
74	927.000	Franchise Requirements	\$0	\$0	\$0	E-74	\$0	\$0		\$0	\$0	\$0	\$0
75	928.100	PSC Assessment	\$97,075	\$0	\$97,075	E-75	\$15,677	\$112,752		\$0	\$112,752	\$0	\$112,752
76	928.200	Rate Case Expense	\$18,257	\$0	\$18,257	E-76	-\$16,684	\$1,573		\$0	\$1,573	\$0	\$1,573
77	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-77	\$0	\$0		\$0	\$0	\$0	\$0
78	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-78	-\$55	-\$55		\$0	-\$55	\$0	-\$55
79	930.200	Misc. General Expenses	\$105,333	\$0	\$105,333	E-79	-\$11,491	\$93,842		\$0	\$93,842	\$0	\$93,842
80	930.300	Research & Development Expenses - AGE	\$0	\$0	\$0	E-80	\$0	\$0		\$0	\$0	\$0	\$0
81	931.000	Rents - AGE	\$7,402	\$0	\$7,402	E-81	\$0	\$7,402		\$0	\$7,402	\$0	\$7,402

Missouri American Water Company  
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Sewer District # 2  
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Sewer - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
82	932.000	Maint. of General Plant - AGE	\$12,476	\$0	\$12,476	E-82	\$0	\$12,476		\$0	\$12,476	\$0	\$12,476
83		TOTAL ADMIN. & GENERAL EXPENSES	\$624,937	\$26,345	\$598,592		\$229,003	\$853,940		\$0	\$853,940	\$20,764	\$833,176
84		DEPRECIATION EXPENSE											
85	403.000	Depreciation Expense, Dep. Exp.	\$122,532	See note (1)	See note (1)	E-85	See note (1)	\$122,532		\$45,812	\$168,344	See note (1)	See note (1)
86	403.000	CIAC Depreciation Offset	\$0			E-86		\$0		-\$39,496	-\$39,496		
87		TOTAL DEPRECIATION EXPENSE	\$122,532	\$0	\$0		\$0	\$122,532		\$6,316	\$128,848	\$0	\$0
88		AMORTIZATION EXPENSE											
89	405.000	Amort-Other UP	\$0	\$0	\$0	E-89	\$0	\$0		\$0	\$0	\$0	\$0
90	406.000	Amort-Intangible Fin	\$0	\$0	\$0	E-90	\$0	\$0		\$0	\$0	\$0	\$0
91	407.000	Amort-Property Losses	\$0	\$0	\$0	E-91	\$0	\$0		\$0	\$0	\$0	\$0
92		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
93		OTHER OPERATING EXPENSES											
94	403.900	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-94	\$0	\$0		\$0	\$0	\$0	\$0
95	408.000	Property Taxes	\$9,388	\$0	\$9,388	E-95	\$0	\$9,388		\$0	\$9,388	\$0	\$9,388
96	408.000	Payroll Taxes	\$18,077	\$0	\$18,077	E-96	-\$7,465	\$10,612		\$0	\$10,612	\$0	\$10,612
97	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-97	\$0	\$0		\$0	\$0	\$0	\$0
98	408.000	Other Taxes & Licenses	\$0	\$0	\$0	E-98	\$0	\$0		\$0	\$0	\$0	\$0
99	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-99	\$0	\$0		\$0	\$0	\$0	\$0
100		TOTAL OTHER OPERATING EXPENSES	\$27,465	\$0	\$27,465		-\$7,465	\$20,000		\$0	\$20,000	\$0	\$20,000
101		TOTAL OPERATING EXPENSE	\$1,124,053	\$234,833	\$766,688	E-101	\$206,764	\$1,330,817		\$6,316	\$1,337,133	\$204,693	\$1,003,592
102		NET INCOME BEFORE TAXES	\$117,475	\$0	\$0	E-102	\$0	-\$89,289		-\$76,319	-\$165,608	\$0	\$0
103		INCOME TAXES											
104	409.000	Current Income Taxes	-\$51,561	See note (1)	See note (1)	E-104	See note (1)	-\$51,561		\$51,561	\$0	See note (1)	See note (1)
105		TOTAL INCOME TAXES	-\$51,561	\$0	\$0		\$0	-\$51,561		\$51,561	\$0	\$0	\$0
106		DEFERRED INCOME TAXES											
107	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$84,783	See note (1)	See note (1)	E-107	See note (1)	\$84,783		\$87,127	\$171,910	See note (1)	See note (1)
108	412.000	Amortization of Deferred ITC	\$0			E-108		\$0		\$0	\$0		
109	411.000	Deferred Income Taxes - Prior Years	\$0			E-109		\$0		\$0	\$0		
110		TOTAL DEFERRED INCOME TAXES	\$84,783	\$0	\$0		\$0	\$84,783		\$87,127	\$171,910	\$0	\$0
111		NET OPERATING INCOME	\$84,253	\$0	\$0		\$0	-\$122,511		\$215,007	\$337,518	\$0	\$0

**Exhibit No.:**  
**Issue:** Accounting Schedules  
**Witness:** Auditing Staff  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2011-0337  
**Date Prepared:** November 10, 2011



**MISSOURI PUBLIC SERVICE COMMISSION**  
**UTILITY SERVICES DEPARTMENT**  
**STAFF ACCOUNTING SCHEDULES**

**MISSOURI AMERICAN WATER COMPANY**  
**Sewer District # 3**  
**Includes Parkville Sewer**

**CASE NO. WR-2011-0337**

**Jefferson City, Missouri**

**November 2011**

**Missouri American Water Company**  
**Case No. WR-2011-0337**  
**Sewer District # 3**  
**Test Year Ending 12-31-2010**  
**Sewer - Revenue Requirement**

Line Number	A Description	B 7.58% Return	C 7.79% Return	D 8.01% Return
1	Net Orig Cost Rate Base	\$24,364	\$24,364	\$24,364
2	Rate of Return	7.58%	7.79%	8.01%
3	Net Operating Income Requirement	\$1,846	\$1,898	\$1,951
4	Net Income Available	-\$4,373	-\$4,373	-\$4,373
5	Additional Net Income Required	\$6,219	\$6,271	\$6,324
6	Income Tax Requirement			
7	Required Current Income Tax	\$0	\$0	\$0
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$0	\$0	\$0
10	Revenue Requirement	\$6,219	\$6,271	\$6,324
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$105	\$105	\$105
12	<b>Gross Revenue Requirement</b>	<b>\$6,324</b>	<b>\$6,376</b>	<b>\$6,429</b>

Missouri American Water Company  
 Case No. WR-2011-0337  
 Sewer District # 3  
 Test Year Ending 12-31-2010  
**SEWER - RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
	Plant In Service		\$80,461
	Less Accumulated Depreciation Reserve		\$34,900
	Net Plant In Service		\$45,561
	<b>ADD TO NET PLANT IN SERVICE</b>		
	Cash Working Capital		\$1,864
	Materials & Supplies		\$0
	Prepayments		\$284
	Pensions/OPEBs Tracker Asset		\$550
	Tank Painting Tracker		\$0
	<b>TOTAL ADD TO NET PLANT IN SERVICE</b>		\$2,698
	<b>SUBTRACT FROM NET PLANT</b>		
	Federal Tax Offset		\$0
	State Tax Offset		\$0
	City Tax Offset		\$0
	Interest Expense Offset		\$126
	Customer Advances		\$0
	Contributions in Aid of Construction		\$16,236
	Deferred Income Taxes		\$7,267
	Accumulated Deferred ITC (3%)		\$0
	Accrued Pension Liability		\$266
	<b>TOTAL SUBTRACT FROM NET PLANT</b>		\$23,895
	<b>Total Rate Base</b>		\$24,364



Missouri American Water Company  
Case No. WR-2011-0337  
Sewer District # 3  
Test Year Ending 12-31-2010  
Sewer - Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
2	301.000	Organization - IP	\$0	P-2	\$0	\$0		\$7	\$7
3	302.000	Franchises - IP	\$150	P-3	\$0	\$150		\$0	\$150
4	303.000	Other Plant & Misc. Equipment - IP	\$0	P-4	\$0	\$0		\$14	\$14
5		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$150</b>		<b>\$0</b>	<b>\$150</b>		<b>\$21</b>	<b>\$171</b>
6		<b>COLLECTION PLANT</b>							
7	350.000	Land and Land Rights - CP	\$0	P-7	\$0	\$0		\$0	\$0
8	351.000	Structures and Improvements - CP	\$0	P-8	\$0	\$0		\$3	\$3
9	352.100	Collection Mains - Forced - CP	\$0	P-9	\$0	\$0		\$123	\$123
10	352.200	Collection Main - Gravity - CP	\$29,163	P-10	\$0	\$29,163		\$0	\$29,163
11	353.000	Services to Customers - CP	\$7,951	P-11	\$0	\$7,951		\$0	\$7,951
12	356.000	Other Collection Plant - CP	\$0	P-12	\$0	\$0		\$0	\$0
13		<b>TOTAL COLLECTION PLANT</b>	<b>\$37,114</b>		<b>\$0</b>	<b>\$37,114</b>		<b>\$126</b>	<b>\$37,240</b>
14		<b>SYSTEM PUMPING PLANT</b>							
15	360.000	Land and Land Rights - SPP	\$0	P-15	\$0	\$0		\$0	\$0
16	361.000	Structures and Improvements - SPP	\$0	P-16	\$0	\$0		\$0	\$0
17	362.000	Receiving Wells - SSP	\$0	P-17	\$0	\$0		\$0	\$0
18	363.000	Electric Pumping Equipment - SPP	\$0	P-18	\$0	\$0		\$0	\$0
19	364.000	Diesel Pumping Equipment - SPP	\$0	P-19	\$0	\$0		\$0	\$0
20	365.000	Other Pumping Equipment - SPP	\$0	P-20	\$0	\$0		\$0	\$0
21		<b>TOTAL SYSTEM PUMPING PLANT</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
22		<b>TREATMENT &amp; DISPOSAL PLANT</b>							
23	370.000	Land and Land Rights - TDP	\$9,300	P-23	\$0	\$9,300		\$0	\$9,300
24	371.000	Structures and Improvements - TDP	\$0	P-24	\$0	\$0		\$0	\$0
25	372.000	Treatment & Disposal Equipment - TDP	\$0	P-25	\$0	\$0		\$0	\$0
26	373.000	Plant Sewers - TDP	\$0	P-26	\$0	\$0		\$0	\$0
27	374.000	Outfall Sewer Lines - TDP	\$0	P-27	\$0	\$0		\$0	\$0
28		<b>TOTAL TREATMENT &amp; DISPOSAL PLANT</b>	<b>\$9,300</b>		<b>\$0</b>	<b>\$9,300</b>		<b>\$0</b>	<b>\$9,300</b>
29		<b>GENERAL PLANT</b>							
30	389.000	Land and Land Rights - GP	\$33,433	P-30	\$0	\$33,433		\$0	\$33,433
31	390.000	Structures and Improvements - GP	\$0	P-31	\$0	\$0		\$9	\$9
32	390.900	Structures & Improvements - Leasehold	\$0	P-32	\$0	\$0		\$0	\$0
33	391.000	Office Furniture and Equipment - GP	\$0	P-33	\$0	\$0		\$5	\$5
34	391.100	Computer & Peripheral Equipment	\$0	P-34	\$0	\$0		\$46	\$46
35	391.200	Computer Hardware & Software	\$0	P-35	\$0	\$0		\$244	\$244
36	391.300	Other Office Equipment	\$0	P-36	\$0	\$0		\$0	\$0
37	392.100	Trans Equipment - Light Trucks GP	\$0	P-37	\$0	\$0		\$1	\$1
38	392.200	Trans Equipment - Heavy Trucks GP	\$0	P-38	\$0	\$0		\$0	\$0
39	392.300	Trans Equipment - Autos GP	\$0	P-39	\$0	\$0		\$5	\$5
40	392.400	Trans Equipment - Other GP	\$0	P-40	\$0	\$0		\$0	\$0
41	393.000	Stores Equipment - GP	\$0	P-41	\$0	\$0		\$0	\$0
42	394.000	Tools, Shop and Garage Equipment - GP	\$0	P-42	\$0	\$0		\$3	\$3
43	395.000	Laboratory Equipment - GP	\$0	P-43	\$0	\$0		\$0	\$0
44	396.000	Power Operated Equipment - GP	\$0	P-44	\$0	\$0		\$0	\$0
45	397.100	Communication Equipment - Non Telephone GP	\$0	P-45	\$0	\$0		\$2	\$2
46	397.200	Communication Equipment - Telephone GP	\$0	P-46	\$0	\$0		\$2	\$2
47	398.000	Miscellaneous Equipment - GP	\$0	P-47	\$0	\$0		\$0	\$0
48	399.000	Other Tangible Plant	\$0	P-48	\$0	\$0		\$0	\$0
49		<b>TOTAL GENERAL PLANT</b>	<b>\$33,433</b>		<b>\$0</b>	<b>\$33,433</b>		<b>\$317</b>	<b>\$33,750</b>
50		<b>TOTAL PLANT IN SERVICE</b>	<b>\$79,997</b>		<b>\$0</b>	<b>\$79,997</b>		<b>\$464</b>	<b>\$80,461</b>

Missouri American Water Company  
Case No. WR-2011-0337  
Sewer District # 3  
Test Year Ending 12-31-2010  
Sewer - Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
2	301.000	Organization - IP	\$0	R-2	\$0	\$0		\$0	\$0
3	302.000	Franchises - IP	\$0	R-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$0	R-4	\$0	\$0		\$13	\$13
5		<b>TOTAL INTANGIBLE PLANT</b>	\$0		\$0	\$0		\$13	\$13
6		<b>COLLECTION PLANT</b>							
7	350.000	Land and Land Rights - CP	\$0	R-7	\$0	\$0		\$0	\$0
8	351.000	Structures and Improvements - CP	\$0	R-8	\$0	\$0		\$0	\$0
9	352.100	Collection Mains - Forced - CP	\$0	R-9	\$0	\$0		\$4	\$4
10	352.200	Collection Main - Gravity - CP	\$16,791	R-10	\$0	\$16,791		\$0	\$16,791
11	353.000	Services to Customers - CP	\$6,749	R-11	\$0	\$6,749		\$0	\$6,749
12	356.000	Other Collection Plant - CP	\$0	R-12	\$0	\$0		\$0	\$0
13		<b>TOTAL COLLECTION PLANT</b>	\$23,540		\$0	\$23,540		\$4	\$23,544
14		<b>SYSTEM PUMPING PLANT</b>							
15	360.000	Land and Land Rights - SPP	\$0	R-15	\$0	\$0		\$0	\$0
16	361.000	Structures and Improvements - SPP	\$0	R-16	\$0	\$0		\$0	\$0
17	362.000	Receiving Wells - SSP	\$0	R-17	\$0	\$0		\$0	\$0
18	363.000	Electric Pumping Equipment - SPP	\$0	R-18	\$0	\$0		\$0	\$0
19	364.000	Diesel Pumping Equipment - SPP	\$0	R-19	\$0	\$0		\$0	\$0
20	365.000	Other Pumping Equipment - SPP	\$0	R-20	\$0	\$0		\$0	\$0
21		<b>TOTAL SYSTEM PUMPING PLANT</b>	\$0		\$0	\$0		\$0	\$0
22		<b>TREATMENT &amp; DISPOSAL PLANT</b>							
23	370.000	Land and Land Rights - TDP	\$2,543	R-23	\$0	\$2,543		\$0	\$2,543
24	371.000	Structures and Improvements - TDP	\$0	R-24	\$0	\$0		\$0	\$0
25	372.000	Treatment & Disposal Equipment - TDP	\$0	R-25	\$0	\$0		\$0	\$0
26	373.000	Plant Sewers - TDP	\$0	R-26	\$0	\$0		\$0	\$0
27	374.000	Outfall Sewer Lines - TDP	\$8,510	R-27	\$0	\$8,510		\$0	\$8,510
28		<b>TOTAL TREATMENT &amp; DISPOSAL PLANT</b>	\$11,053		\$0	\$11,053		\$0	\$11,053
29		<b>GENERAL PLANT</b>							
30	389.000	Land and Land Rights - GP	\$0	R-30	\$0	\$0		\$0	\$0
31	390.000	Structures and Improvements - GP	\$0	R-31	\$0	\$0		\$1	\$1
32	390.900	Structures & Improvements-Leasehold	\$0	R-32	\$0	\$0		-\$6	-\$6
33	391.000	Office Furniture and Equipment - GP	\$0	R-33	\$0	\$0		\$3	\$3
34	391.100	Computer & Peripheral Equipment	\$0	R-34	\$0	\$0		\$0	\$0
35	391.200	Computer Hardware & Software	\$0	R-35	\$0	\$0		\$281	\$281
36	391.300	Other Office Equipment	\$0	R-36	\$0	\$0		\$0	\$0
37	392.100	Trans Equipment - Light Trucks GP	\$0	R-37	\$0	\$0		\$2	\$2
38	392.200	Trans Equipment - Heavy Trucks GP	\$0	R-38	\$0	\$0		\$0	\$0
39	392.300	Trans Equipment - Autos GP	\$0	R-39	\$0	\$0		\$6	\$6
40	392.400	Trans Equipment - Other GP	\$0	R-40	\$0	\$0		\$0	\$0
41	393.000	Stores Equipment - GP	\$0	R-41	\$0	\$0		\$0	\$0
42	394.000	Tools, Shop and Garage Equipment - GP	\$0	R-42	\$0	\$0		\$1	\$1
43	395.000	Laboratory Equipment - GP	\$0	R-43	\$0	\$0		\$0	\$0
44	396.000	Power Operated Equipment - GP	\$0	R-44	\$0	\$0		\$1	\$1
45	397.100	Communication Equipment - Non Telephone GP	\$0	R-45	\$0	\$0		\$0	\$0
46	397.200	Communication Equipment - Telephone GP	\$0	R-46	\$0	\$0		\$1	\$1
47	398.000	Miscellaneous Equipment - GP	\$0	R-47	\$0	\$0		\$0	\$0
48	399.000	Other Tangible Plant	\$0	R-48	\$0	\$0		\$0	\$0
49		<b>TOTAL GENERAL PLANT</b>	\$0		\$0	\$0		\$290	\$290
50		<b>TOTAL DEPRECIATION RESERVE</b>	\$34,593		\$0	\$34,593		\$307	\$34,900

Missouri American Water Company  
Case No. WR-2011-0337  
Sewer District # 3  
Test Year Ending 12-31-2010  
Sewer - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj Juris. Labor L + M = K	M MO Adj Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461,000	Residential	\$73,322	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$73,322		\$8,855	\$82,177	See Note(1)	See Note(1)
Rev-3	461,000	Commercial	\$0			Rev-3		\$0		\$0	\$0		
Rev-4	461,000	Industrial	\$0			Rev-4		\$0		\$0	\$0		
Rev-5	462,000	Private Fire Fighting	\$0			Rev-5		\$0		\$0	\$0		
Rev-6	463,000	Public Fire Fighting	\$0			Rev-6		\$0		\$0	\$0		
Rev-7	470,000	Forfeited Discounts	\$0			Rev-7		\$0		\$0	\$0		
Rev-8	472,000	Rents From Sewer Property	\$0			E-8		\$0		\$0	\$0		
9	464,000	Other Public Authority	\$0			E-9		\$0		\$0	\$0		
10	471,000	Other Sewer Revenue - Oper. Rev.	\$0			E-10		\$0		\$0	\$0		
11		<b>TOTAL OPERATING REVENUES</b>	<b>\$73,322</b>					<b>\$73,322</b>		<b>\$8,855</b>	<b>\$82,177</b>		
1		COLLECTION OPERATIONS EXPENSES											
2	600,000	Supervision & Engineering - COE	\$0	\$0	\$0	E-2	\$0	\$0		\$0	\$0	\$0	\$0
3	601,000	Labor & Expenses- COE	-\$1	\$0	-\$1	E-3	\$0	-\$1		\$0	-\$1	\$0	-\$1
4	602,000	Purchased Water - COE	\$0	\$0	\$0	E-4	\$0	\$0		\$0	\$0	\$0	\$0
5		<b>TOTAL COLLECTION OPERATIONS EXPENSES</b>	<b>-\$1</b>	<b>\$0</b>	<b>-\$1</b>			<b>-\$1</b>		<b>\$0</b>	<b>-\$1</b>	<b>\$0</b>	<b>-\$1</b>
6		COLLECTION MAINT. EXPENSES											
7	610,000	Supervision & Engineering - CME	\$0	\$0	\$0	E-7	\$0	\$0		\$0	\$0	\$0	\$0
8	612,000	Collect & Impound Mtce - CME	\$0	\$0	\$0	E-8	\$0	\$0		\$0	\$0	\$0	\$0
9	617,000	Misc. Plant Mtce - CME	\$0	\$0	\$0	E-9	\$0	\$0		\$0	\$0	\$0	\$0
10		<b>TOTAL COLLECTION MAINT. EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
11		PUMPING OPERATIONS EXPENSES											
12	620,000	Supervision & Engineering - POE	\$0	\$0	\$0	E-12	\$0	\$0		\$0	\$0	\$0	\$0
13	621,000	Fuel For Purchased Power - POE	\$0	\$0	\$0	E-13	\$0	\$0		\$0	\$0	\$0	\$0
14	622,000	Labor & Eng Oper Pwr Prod - POE	\$0	\$0	\$0	E-14	\$0	\$0		\$0	\$0	\$0	\$0
15	623,000	Purchased Fuel/Power For Pump - POE	\$0	\$0	\$0	E-15	\$0	\$0		\$0	\$0	\$0	\$0
16	624,000	Labor & Eng Oper Pump - POE	\$1	\$1	\$0	E-16	\$0	\$1		\$0	\$1	\$1	\$0
17	626,000	Misc. Exp Oper - POE	\$0	\$0	\$0	E-17	\$0	\$0		\$0	\$0	\$0	\$0
18	627,000	Rents Oper - POE	\$0	\$0	\$0	E-18	\$0	\$0		\$0	\$0	\$0	\$0
19		<b>TOTAL PUMPING OPERATIONS EXPENSES</b>	<b>\$1</b>	<b>\$1</b>	<b>\$0</b>			<b>\$1</b>		<b>\$0</b>	<b>\$1</b>	<b>\$1</b>	<b>\$0</b>
20		PUMPING MAINTENANCE EXPENSES											
21	630,000	Supervision & Engineering - PME	\$0	\$0	\$0	E-21	\$0	\$0		\$0	\$0	\$0	\$0
22	631,000	Structures & Improve Mtce - PME	\$0	\$0	\$0	E-22	\$0	\$0		\$0	\$0	\$0	\$0
23	632,000	Power Prod Equip Mtce - PME	\$0	\$0	\$0	E-23	\$0	\$0		\$0	\$0	\$0	\$0
24	633,000	Pump Equip Mtce - PME	\$0	\$0	\$0	E-24	\$0	\$0		\$0	\$0	\$0	\$0
25	634,000	Misc. Exp Mtce - PME	\$0	\$0	\$0	E-25	\$0	\$0		\$0	\$0	\$0	\$0
26		<b>TOTAL PUMPING MAINTENANCE EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
27		WATER TREATMENT EXP - OPER & MTCE											
28	640,000	Supervision & Engineering - Oper-WT	\$0	\$0	\$0	E-28	\$0	\$0		\$0	\$0	\$0	\$0
29	641,000	Chemicals - Oper-WT	-\$3	\$0	-\$3	E-29	\$3	\$0		\$0	\$0	\$0	\$0
30	642,000	Labor & Exp - Oper-WT	\$0	\$0	\$0	E-30	\$0	\$0		\$0	\$0	\$0	\$0
31	643,100	Miscellaneous Expenses - WTE	\$3	\$0	\$3	E-31	\$0	\$3		\$0	\$3	\$0	\$3
32	643,200	Misc Expenses - Waste Disposal	\$47,031	\$0	\$47,031	E-32	\$0	\$47,031		\$0	\$47,031	\$0	\$47,031
33	644,000	Rents - Oper-WT	\$0	\$0	\$0	E-33	\$0	\$0		\$0	\$0	\$0	\$0
34	650,000	Supervision & Engineering - Mtce-WT	\$0	\$0	\$0	E-34	\$0	\$0		\$0	\$0	\$0	\$0
35	651,000	Structures & Improvements - Mtce-WT	\$0	\$0	\$0	E-35	\$0	\$0		\$0	\$0	\$0	\$0

Missouri American Water Company  
Case No. WR-2011-0337  
Sewer District # 3  
Test Year Ending 12-31-2010  
Sewer - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Fiscal Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M + K	M MO Adj. Juris. Non Labor
36	652.000	Misc. Equipment - Mtce-WT	\$4	\$0	\$4	E-36	\$0	\$4		\$0	\$4	\$0	\$4
37		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$47,035	\$0	\$47,035		\$3	\$47,038		\$0	\$47,038	\$0	\$47,038
38		TREAT. & DISP. OPER. EXPENSE											
39	660.000	Supervision & Engineering - TDO	\$0	\$0	\$0	E-39	\$0	\$0		\$0	\$0	\$0	\$0
40	661.000	Storage Facility Expense - TDO	\$0	\$0	\$0	E-40	\$0	\$0		\$0	\$0	\$0	\$0
41	662.000	TD Line Expense - TDO	\$449	\$449	\$0	E-41	-\$67	\$382		\$0	\$382	\$382	\$0
42	663.000	Meter Expense - TDO	\$0	\$0	\$0	E-42	\$0	\$0		\$0	\$0	\$0	\$0
43	665.000	Misc. Exp - TDO	\$88	\$88	\$0	E-43	-\$14	\$74		\$0	\$74	\$74	\$0
44	666.000	Rents - TDO	\$0	\$0	\$0	E-44	\$0	\$0		\$0	\$0	\$0	\$0
45		TOTAL TREAT. & DISP. OPER. EXPENSE	\$537	\$537	\$0		-\$81	\$456		\$0	\$456	\$456	\$0
46		TREAT. & DISP. MAINT. EXPENSES											
47	670.000	Supervision & Engineering - TDM	\$0	\$0	\$0	E-47	\$0	\$0		\$0	\$0	\$0	\$0
48	671.000	Structures & Improve - TDM	\$0	\$0	\$0	E-48	\$0	\$0		\$0	\$0	\$0	\$0
49	672.000	Dist. Res. Stand. Maint. - TDM	\$0	\$0	\$0	E-49	\$0	\$0		\$0	\$0	\$0	\$0
50	673.000	TD Maint. - TDM	\$0	\$0	\$0	E-50	\$0	\$0		\$0	\$0	\$0	\$0
51	674.000	Fire Maint. Exp. - TDM	\$0	\$0	\$0	E-51	\$0	\$0		\$0	\$0	\$0	\$0
52	675.000	Services Maint. - TDM	\$78	\$78	\$0	E-52	-\$12	\$66		\$0	\$66	\$66	\$0
53	676.000	Meter Maint. - TDM	\$66	\$66	\$0	E-53	-\$10	\$56		\$0	\$56	\$56	\$0
54	677.000	Hydrant Maint. - TDM	\$42	\$42	\$0	E-54	-\$7	\$35		\$0	\$35	\$35	\$0
55	678.000	Misc. Plant Maint. - TDM	\$10,197	\$0	\$10,197	E-55	-\$199	\$9,998		\$0	\$9,998	\$0	\$9,998
56		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$10,383	\$186	\$10,197		-\$228	\$10,155		\$0	\$10,155	\$157	\$9,998
57		CUSTOMER ACCOUNTS EXPENSE											
58	901.000	Supervision & Engineering - CAE	\$0	\$0	\$0	E-58	\$0	\$0		\$0	\$0	\$0	\$0
59	903.000	Cust. Rec & Collection - CAE	\$455	\$0	\$455	E-59	\$0	\$455		\$0	\$455	\$0	\$455
60	904.000	Uncollectible Accounts- CAE	\$525	\$0	\$525	E-60	\$109	\$634		\$0	\$634	\$0	\$634
61	905.000	Misc. Customer Account Exp. - CAE	\$0	\$0	\$0	E-61	\$0	\$0		\$0	\$0	\$0	\$0
62	907.000	Customer Service & Info Exp. - CAE	\$0	\$0	\$0	E-62	\$0	\$0		\$0	\$0	\$0	\$0
63		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$980	\$0	\$980		\$109	\$1,089		\$0	\$1,089	\$0	\$1,089
64		ADMIN. & GENERAL EXPENSES											
65	920.000	Admin. & General Salaries	\$4,156	\$4,156	\$0	E-65	-\$588	\$3,568		\$0	\$3,568	\$3,568	\$0
66	921.000	Office Supplies & Expenses	\$179	\$0	\$179	E-66	\$28	\$207		\$0	\$207	\$0	\$207
67	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-67	\$0	\$0		\$0	\$0	\$0	\$0
68	923.100	Outside Services Employed	\$5,793	\$0	\$5,793	E-68	-\$1,056	\$4,737		\$0	\$4,737	\$0	\$4,737
69	923.200	Outside Services - Belleville Lab	\$143	\$0	\$143	E-69	-\$143	\$0		\$0	\$0	\$0	\$0
70	923.300	Outside Services - Call Center	\$1,281	\$0	\$1,281	E-70	\$125	\$1,406		\$0	\$1,406	\$0	\$1,406
71	924.000	Property Insurance	\$780	\$0	\$780	E-71	-\$11	\$769		\$0	\$769	\$0	\$769
72	925.000	Injuries & Damages	\$2	\$0	\$2	E-72	\$0	\$2		\$0	\$2	\$0	\$2
73	926.000	Employee Pensions & Benefits	\$3,036	\$0	\$3,036	E-73	\$2,214	\$5,250		\$0	\$5,250	\$0	\$5,250
74	927.000	Franchise Requirements	\$0	\$0	\$0	E-74	\$0	\$0		\$0	\$0	\$0	\$0
75	928.100	PSC Assessment	\$473	\$0	\$473	E-75	\$7,436	\$7,909		\$0	\$7,909	\$0	\$7,909
76	928.200	Rate Case Expense	\$163	\$0	\$163	E-76	-\$131	\$32		\$0	\$32	\$0	\$32
77	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-77	\$0	\$0		\$0	\$0	\$0	\$0
78	930.100	Institutional or Goodwill Advertising Expenses	\$3	\$0	\$3	E-78	-\$1	\$2		\$0	\$2	\$0	\$2
79	930.200	Misc. General Expenses	\$147	\$0	\$147	E-79	-\$7	\$140		\$0	\$140	\$0	\$140
80	930.300	Research & Development Expenses - AGE	\$0	\$0	\$0	E-80	\$0	\$0		\$0	\$0	\$0	\$0
81	931.000	Rents - AGE	\$15	\$0	\$15	E-81	\$0	\$15		\$0	\$15	\$0	\$15

Missouri American Water Company  
Case No. WR-2011-0337  
Sewer District # 3  
Test Year Ending 12-31-2010  
Sewer - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H+J)+J	L MO Adj Juris: Labor L + M = K	M MO Adj Juris: Non Labor
82	932.000	Maint. of General Plant - AGE	\$72	\$0	\$72	E-82	\$0	\$72		\$0	\$72	\$0	\$72
83		TOTAL ADMIN. & GENERAL EXPENSES	\$16,243	\$4,156	\$12,087		\$7,866	\$24,109		\$0	\$24,109	\$3,568	\$20,541
84		DEPRECIATION EXPENSE											
85	403.000	Depreciation Expense, Dep. Exp.	\$1,341	See note (1)	See note (1)	E-85	See note (1)	\$1,341		-\$538	\$803	See note (1)	See note (1)
86	403.000	CIAC Depreciation Offset	\$0			E-86		\$0		-\$245	-\$245		
87		TOTAL DEPRECIATION EXPENSE	\$1,341	\$0	\$0		\$0	\$1,341		-\$783	\$558	\$0	\$0
88		AMORTIZATION EXPENSE											
89	405.000	Amort-Other UP	\$23	\$0	\$23	E-89	\$0	\$23		\$0	\$23	\$0	\$23
90	406.000	Amort-Intangible Fin	\$5	\$0	\$5	E-90	\$0	\$5		\$0	\$5	\$0	\$5
91	407.000	Amort-Property Losses	\$1,812	\$0	\$1,812	E-91	\$0	\$1,812		\$0	\$1,812	\$0	\$1,812
92		TOTAL AMORTIZATION EXPENSE	\$1,840	\$0	\$1,840		\$0	\$1,840		\$0	\$1,840	\$0	\$1,840
93		OTHER OPERATING EXPENSES											
94	403.900	Amortization of Net Cost of Removal	\$7	\$0	\$7	E-94	\$0	\$7		-\$7	\$0	\$0	\$0
95	408.000	Property Taxes	-\$18	\$0	-\$18	E-95	\$0	-\$18		\$0	-\$18	\$0	-\$18
96	408.000	Payroll Taxes	\$384	\$0	\$384	E-96	-\$310	\$74		\$0	\$74	\$0	\$74
97	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-97	\$0	\$0		\$0	\$0	\$0	\$0
98	408.000	Other Taxes & Licenses	\$86	\$0	\$86	E-98	-\$1	\$85		\$0	\$85	\$0	\$85
99	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-99	\$0	\$0		\$0	\$0	\$0	\$0
100		TOTAL OTHER OPERATING EXPENSES	\$459	\$0	\$459		-\$311	\$148		-\$7	\$141	\$0	\$141
101		TOTAL OPERATING EXPENSE	\$78,818	\$4,880	\$72,997	E-101	\$7,358	\$86,176		-\$790	\$85,386	\$4,182	\$80,646
102		NET INCOME BEFORE TAXES	-\$5,496	\$0	\$0	E-102	\$0	-\$12,854		\$9,645	-\$3,209	\$0	\$0
103		INCOME TAXES											
104	409.000	Current Income Taxes	-\$1,280	See note (1)	See note (1)	E-104	See note (1)	-\$1,280		\$1,280	\$0	See note (1)	See note (1)
105		TOTAL INCOME TAXES	-\$1,280	\$0	\$0		\$0	-\$1,280		\$1,280	\$0	\$0	\$0
106		DEFERRED INCOME TAXES											
107	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$2,689	See note (1)	See note (1)	E-107	See note (1)	\$2,689		-\$1,522	\$1,167	See note (1)	See note (1)
108	412.000	Amortization of Deferred ITC	-\$3			E-108		-\$3		\$0	-\$3		
109	411.000	Deferred Income Taxes - Prior Years	\$0			E-109		\$0		\$0	\$0		
110		TOTAL DEFERRED INCOME TAXES	\$2,686	\$0	\$0		\$0	\$2,686		-\$1,522	\$1,164	\$0	\$0
111		NET OPERATING INCOME	\$5,902	\$0	\$0		\$0	-\$14,260		\$9,887	-\$4,373	\$0	\$0

**Exhibit No.:**  
**Issue:** Accounting Schedules  
**Witness:** Auditing Staff  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2011-0337  
**Date Prepared:** November 10, 2011



**MISSOURI PUBLIC SERVICE COMMISSION**  
**UTILITY SERVICES DEPARTMENT**  
**STAFF ACCOUNTING SCHEDULES**

**MISSOURI AMERICAN WATER COMPANY**  
**Sewer District # 4**  
**Includes Roark Sewer**

**CASE NO. WR-2011-0337**

**Jefferson City, Missouri**

**November 2011**

Missouri American Water Company  
Case No. WR-2011-0337  
Sewer District # 4  
Test Year Ending 12-31-2010  
Sewer - Revenue Requirement

Line Number	A Description	B 7.58% Return	C 7.79% Return	D 8.01% Return
1	Net Orig Cost Rate Base	\$2,185,812	\$2,185,812	\$2,185,812
2	Rate of Return	7.58%	7.79%	8.01%
3	Net Operating Income Requirement	\$165,619	\$170,318	\$175,018
4	Net Income Available	-\$402,177	-\$402,177	-\$402,177
5	Additional Net Income Required	\$567,796	\$572,495	\$577,195
6	Income Tax Requirement			
7	Required Current Income Tax	\$0	\$0	\$0
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$0	\$0	\$0
10	Revenue Requirement	\$567,796	\$572,495	\$577,195
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$801	\$801	\$801
12	<b>Gross Revenue Requirement</b>	<b>\$568,597</b>	<b>\$573,296</b>	<b>\$577,996</b>

**Missouri American Water Company**  
**Case No. WR-2011-0337**  
**Sewer District # 4**  
**Test Year Ending 12-31-2010**  
**SEWER - RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
	Plant In Service		\$4,566,857
	Less Accumulated Depreciation Reserve		\$1,145,886
	Net Plant In Service		\$3,420,971
	<b>ADD TO NET PLANT IN SERVICE</b>		
	Cash Working Capital		\$0
	Materials & Supplies		\$0
	Prepayments		\$1,987
	Pensions/OPEBs Tracker Asset		\$0
	Regulatory Deferrals		\$0
	Tank Painting Tracker		\$0
	<b>TOTAL ADD TO NET PLANT IN SERVICE</b>		<u>\$1,987</u>
	<b>SUBTRACT FROM NET PLANT</b>		
	Federal Tax Offset		\$0
	State Tax Offset		\$0
	City Tax Offset		\$0
	Interest Expense Offset		\$0
	Customer Advances		\$0
	Contributions in Aid of Construction		\$1,237,146
	Customer Deposits		\$0
	Deferred Income Taxes		\$0
	Accumulated Deferred ITC (3%)		\$0
	Accrued Pension Liability		\$0
	<b>TOTAL SUBTRACT FROM NET PLANT</b>		<u>\$1,237,146</u>
	<b>Total Rate Base</b>		<b>\$2,185,812</b>



Missouri American Water Company  
Case No. WR-2011-0337  
Sewer District # 4  
Test Year Ending 12-31-2010  
Sewer - Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
2	301.000	Organization - IP	\$0	P-2	\$0	\$0		\$556	\$556
3	302.000	Franchises - IP	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$0	P-4	\$0	\$0		\$1,024	\$1,024
5		<b>TOTAL INTANGIBLE PLANT</b>	\$0		\$0	\$0		\$1,580	\$1,580
6		<b>COLLECTION PLANT</b>							
7	350.000	Land and Land Rights - CP	\$0	P-7	\$0	\$0		-\$59	-\$59
8	351.000	Structures and Improvements - CP	\$194,575	P-8	\$0	\$194,575		\$208	\$194,783
9	352.100	Collection Mains - Forced - CP	\$749,612	P-9	\$0	\$749,612		\$9,274	\$758,886
10	352.200	Collection Main - Gravity - CP	\$2,357,871	P-10	\$0	\$2,357,871		\$0	\$2,357,871
11	353.000	Services to Customers - CP	\$0	P-11	\$0	\$0		\$0	\$0
12	356.000	Other Collection Plant - CP	\$0	P-12	\$0	\$0		\$0	\$0
13		<b>TOTAL COLLECTION PLANT</b>	\$3,302,058		\$0	\$3,302,058		\$9,423	\$3,311,481
14		<b>SYSTEM PUMPING PLANT</b>							
15	360.000	Land and Land Rights - SPP	\$0	P-15	\$0	\$0		\$0	\$0
16	361.000	Structures and Improvements - SPP	\$0	P-16	\$0	\$0		\$0	\$0
17	362.000	Receiving Wells - SSP	\$0	P-17	\$0	\$0		\$0	\$0
18	363.000	Electric Pumping Equipment - SPP	\$776,334	P-18	\$0	\$776,334		\$0	\$776,334
19	364.000	Diesel Pumping Equipment - SPP	\$0	P-19	\$0	\$0		\$0	\$0
20	365.000	Other Pumping Equipment - SPP	\$0	P-20	\$0	\$0		\$0	\$0
21		<b>TOTAL SYSTEM PUMPING PLANT</b>	\$776,334		\$0	\$776,334		\$0	\$776,334
22		<b>TREATMENT &amp; DISPOSAL PLANT</b>							
23	370.000	Land and Land Rights - TDP	\$0	P-23	\$0	\$0		\$0	\$0
24	371.000	Structures and Improvements - TDP	\$0	P-24	\$0	\$0		\$0	\$0
25	372.000	Treatment & Disposal Equipment - TDP	\$0	P-25	\$0	\$0		\$0	\$0
26	373.000	Plant Sewers - TDP	\$358,625	P-26	\$0	\$358,625		\$0	\$358,625
27	374.000	Outfall Sewer Lines - TDP	\$64,126	P-27	\$0	\$64,126		\$0	\$64,126
28		<b>TOTAL TREATMENT &amp; DISPOSAL PLANT</b>	\$422,751		\$0	\$422,751		\$0	\$422,751
29		<b>GENERAL PLANT</b>							
30	389.000	Land and Land Rights - GP	\$0	P-30	\$0	\$0		\$0	\$0
31	390.000	Structures and Improvements - GP	\$0	P-31	\$0	\$0		\$656	\$656
32	390.900	Structures & Improvements-Leasehold	\$0	P-32	\$0	\$0		\$0	\$0
33	391.000	Office Furniture and Equipment - GP	\$3,000	P-33	\$0	\$3,000		\$406	\$3,406
34	391.100	Computer & Peripheral Equipment	\$0	P-34	\$0	\$0		\$3,492	\$3,492
35	391.200	Computer Hardware & Software	\$0	P-35	\$0	\$0		\$18,296	\$18,296
36	391.300	Other Office Equipment	\$0	P-36	\$0	\$0		\$0	\$0
37	392.100	Trans Equipment - Light Trucks GP	\$0	P-37	\$0	\$0		\$52	\$52
38	392.200	Trans Equipment - Heavy Trucks GP	\$0	P-38	\$0	\$0		\$0	\$0
39	392.300	Trans Equipment - Autos GP	\$0	P-39	\$0	\$0		\$356	\$356
40	392.400	Trans Equipment - Other GP	\$0	P-40	\$0	\$0		\$0	\$0
41	393.000	Stores Equipment - GP	\$22,400	P-41	\$0	\$22,400		\$0	\$22,400
42	394.000	Tools, Shop and Garage Equipment - GP	\$5,525	P-42	\$0	\$5,525		\$198	\$5,723
43	395.000	Laboratory Equipment - GP	\$0	P-43	\$0	\$0		\$0	\$0
44	396.000	Power Operated Equipment - GP	\$0	P-44	\$0	\$0		\$0	\$0
45	397.100	Communication Equipment - Non Telephone GP	\$0	P-45	\$0	\$0		\$116	\$116
46	397.200	Communication Equipment - Telephone GP	\$0	P-46	\$0	\$0		\$182	\$182
47	398.000	Miscellaneous Equipment - GP	\$0	P-47	\$0	\$0		\$32	\$32
48	399.000	Other Tangible Plant	\$0	P-48	\$0	\$0		\$0	\$0
49		<b>TOTAL GENERAL PLANT</b>	\$30,925		\$0	\$30,925		\$23,786	\$54,711
50		<b>TOTAL PLANT IN SERVICE</b>	\$4,532,068		\$0	\$4,532,068		\$34,789	\$4,566,857

Missouri American Water Company  
Case No. WR-2011-0337  
Sewer District # 4  
Test Year Ending 12-31-2010  
Sewer - Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	R-2	\$0	\$0		\$0	\$0
3	302.000	Franchises - IP	\$0	R-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$0	R-4	\$0	\$0		\$1,005	\$1,005
5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$1,005	\$1,005
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	R-7	\$0	\$0		\$14	\$14
8	351.000	Structures and Improvements - CP	\$80,171	R-8	\$0	\$80,171		\$0	\$80,171
9	352.100	Collection Mains - Forced - CP	\$247,601	R-9	\$0	\$247,601		\$332	\$247,933
10	352.200	Collection Main - Gravity - CP	\$370,230	R-10	\$0	\$370,230		\$0	\$370,230
11	353.000	Services to Customers - CP	\$0	R-11	\$0	\$0		\$0	\$0
12	356.000	Other Collection Plant - CP	\$0	R-12	\$0	\$0		\$0	\$0
13		TOTAL COLLECTION PLANT	\$698,002		\$0	\$698,002		\$346	\$698,348
14		SYSTEM PUMPING PLANT							
15	360.000	Land and Land Rights - SPP	\$0	R-15	\$0	\$0		\$0	\$0
16	361.000	Structures and Improvements - SPP	\$0	R-16	\$0	\$0		\$0	\$0
17	362.000	Receiving Wells - SSP	\$0	R-17	\$0	\$0		\$0	\$0
18	363.000	Electric Pumping Equipment - SPP	\$249,402	R-18	\$0	\$249,402		\$0	\$249,402
19	364.000	Diesel Pumping Equipment - SPP	\$0	R-19	\$0	\$0		\$0	\$0
20	365.000	Other Pumping Equipment - SPP	\$0	R-20	\$0	\$0		\$0	\$0
21		TOTAL SYSTEM PUMPING PLANT	\$249,402		\$0	\$249,402		\$0	\$249,402
22		TREATMENT & DISPOSAL PLANT							
23	370.000	Land and Land Rights - TDP	\$0	R-23	\$0	\$0		\$0	\$0
24	371.000	Structures and Improvements - TDP	\$0	R-24	\$0	\$0		\$0	\$0
25	372.000	Treatment & Disposal Equipment - TDP	\$0	R-25	\$0	\$0		\$0	\$0
26	373.000	Plant Sewers - TDP	\$142,047	R-26	\$0	\$142,047		\$0	\$142,047
27	374.000	Outfall Sewer Lines - TDP	\$13,707	R-27	\$0	\$13,707		\$0	\$13,707
28		TOTAL TREATMENT & DISPOSAL PLANT	\$155,754		\$0	\$155,754		\$0	\$155,754
29		GENERAL PLANT							
30	389.000	Land and Land Rights - GP	\$0	R-30	\$0	\$0		\$0	\$0
31	390.000	Structures and Improvements - GP	\$0	R-31	\$0	\$0		\$38	\$38
32	390.900	Structures & Improvements-Leasehold	\$0	R-32	\$0	\$0		-\$475	-\$475
33	391.000	Office Furniture and Equipment - GP	\$2,462	R-33	\$0	\$2,462		\$262	\$2,724
34	391.100	Computer & Peripheral Equipment	\$0	R-34	\$0	\$0		\$0	\$0
35	391.200	Computer Hardware & Software	\$0	R-35	\$0	\$0		\$21,085	\$21,085
36	391.300	Other Office Equipment	\$0	R-36	\$0	\$0		\$0	\$0
37	392.100	Trans Equipment - Light Trucks GP	\$0	R-37	\$0	\$0		\$162	\$162
38	392.200	Trans Equipment - Heavy Trucks GP	\$0	R-38	\$0	\$0		\$0	\$0
39	392.300	Trans Equipment - Autos GP	\$0	R-39	\$0	\$0		\$423	\$423
40	392.400	Trans Equipment - Other GP	\$0	R-40	\$0	\$0		\$0	\$0
41	393.000	Stores Equipment - GP	\$14,709	R-41	\$0	\$14,709		\$0	\$14,709
42	394.000	Tools, Shop and Garage Equipment - GP	\$2,486	R-42	\$0	\$2,486		\$57	\$2,543
43	395.000	Laboratory Equipment - GP	\$0	R-43	\$0	\$0		\$0	\$0
44	396.000	Power Operated Equipment - GP	\$0	R-44	\$0	\$0		\$62	\$62
45	397.100	Communication Equipment - Non Telephone GP	\$0	R-45	\$0	\$0		\$8	\$8
46	397.200	Communication Equipment - Telephone GP	\$0	R-46	\$0	\$0		\$98	\$98
47	398.000	Miscellaneous Equipment - GP	\$0	R-47	\$0	\$0		\$0	\$0
48	399.000	Other Tangible Plant	\$0	R-48	\$0	\$0		\$0	\$0
49		TOTAL GENERAL PLANT	\$19,657		\$0	\$19,657		\$21,720	\$41,377
50		TOTAL DEPRECIATION RESERVE	\$1,122,815		\$0	\$1,122,815		\$23,071	\$1,145,886

Missouri American Water Company  
Case No. WR-2011-0337  
Sewer District # 4  
Test Year Ending 12-31-2010  
Sewer - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj. Jurisdictional (H+J)+J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
Rev-1		<b>OPERATING REVENUES</b>											
Rev-2	461.000	Residential	\$295,861	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$295,861		-\$102,535	\$193,326	See Note(1)	See Note(1)
Rev-3	461.000	Commercial	\$0			Rev-3		\$0		\$94,820	\$94,820		
Rev-4	461.000	Industrial	\$0			Rev-4		\$0		\$0	\$0		
Rev-5	462.000	Private Fire Fighting	\$0			Rev-5		\$0		\$0	\$0		
Rev-6	463.000	Public Fire Fighting	\$0			Rev-6		\$0		\$0	\$0		
Rev-7	470.000	Forfeited Discounts	\$0			Rev-7		\$0		\$0	\$0		
Rev-8	472.000	Rents From Sewer Property	\$0			E-8		\$0		\$0	\$0		
9	484.000	Other Public Authority	\$0			E-9		\$0		\$0	\$0		
10	471.000	Other Sewer Revenue - Oper. Rev.	\$6,656			E-10		\$6,656		\$124	\$6,780		
11		<b>TOTAL OPERATING REVENUES</b>	<b>\$302,517</b>					<b>\$302,517</b>		<b>\$7,591</b>	<b>\$294,926</b>		
1		<b>COLLECTION OPERATIONS EXPENSES</b>											
2	600.000	Supervision & Engineering - COE	\$0	\$0	\$0	E-2	\$0	\$0		\$0	\$0	\$0	\$0
3	601.000	Labor & Expenses- COE	\$0	\$0	\$0	E-3	\$0	\$0		\$0	\$0	\$0	\$0
4	602.000	Purchased Water - COE	\$0	\$0	\$0	E-4	\$0	\$0		\$0	\$0	\$0	\$0
5		<b>TOTAL COLLECTION OPERATIONS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
6		<b>COLLECTION MAINT. EXPENSES</b>											
7	610.000	Supervision & Engineering - CME	\$0	\$0	\$0	E-7	\$0	\$0		\$0	\$0	\$0	\$0
8	612.000	Collect & Impound Mtce - CME	\$0	\$0	\$0	E-8	\$0	\$0		\$0	\$0	\$0	\$0
9	617.000	Misc. Plant Mtce - CME	\$0	\$0	\$0	E-9	\$0	\$0		\$0	\$0	\$0	\$0
10		<b>TOTAL COLLECTION MAINT. EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
11		<b>PUMPING OPERATIONS EXPENSES</b>											
12	620.000	Supervision & Engineering - POE	\$0	\$0	\$0	E-12	\$0	\$0		\$0	\$0	\$0	\$0
13	621.000	Fuel For Purchased Power - POE	\$0	\$0	\$0	E-13	\$0	\$0		\$0	\$0	\$0	\$0
14	622.000	Labor & Eng Oper Pwr Prod - POE	\$0	\$0	\$0	E-14	\$0	\$0		\$0	\$0	\$0	\$0
15	623.000	Purchased Fuel/Power For Pump - POE	\$0	\$0	\$0	E-15	\$0	\$0		\$0	\$0	\$0	\$0
16	624.000	Labor & Eng Oper Pump - POE	\$0	\$0	\$0	E-16	\$0	\$0		\$0	\$0	\$0	\$0
17	626.000	Misc. Exp Oper - POE	\$0	\$0	\$0	E-17	\$0	\$0		\$0	\$0	\$0	\$0
18	627.000	Rents Oper - POE	\$0	\$0	\$0	E-18	\$0	\$0		\$0	\$0	\$0	\$0
19		<b>TOTAL PUMPING OPERATIONS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
20		<b>PUMPING MAINTENANCE EXPENSES</b>											
21	630.000	Supervision & Engineering - PME	\$0	\$0	\$0	E-21	\$0	\$0		\$0	\$0	\$0	\$0
22	631.000	Structures & Improve Mtce - PME	\$0	\$0	\$0	E-22	\$0	\$0		\$0	\$0	\$0	\$0
23	632.000	Power Prod Equip Mtce - PME	\$0	\$0	\$0	E-23	\$0	\$0		\$0	\$0	\$0	\$0
24	633.000	Pump Equip Mtce - PME	\$0	\$0	\$0	E-24	\$0	\$0		\$0	\$0	\$0	\$0
25	634.000	Misc. Exp Mtce - PME	\$0	\$0	\$0	E-25	\$0	\$0		\$0	\$0	\$0	\$0
26		<b>TOTAL PUMPING MAINTENANCE EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
27		<b>WATER TREATMENT EXP - OPER &amp; MTCE</b>											
28	640.000	Supervision & Engineering - Oper-WT	\$0	\$0	\$0	E-28	\$0	\$0		\$0	\$0	\$0	\$0
29	641.000	Chemicals - Oper-WT	\$393,946	\$0	\$393,946	E-29	\$0	\$393,946		\$0	\$393,946	\$0	\$393,946
30	642.000	Labor & Exp - Oper-WT	\$0	\$0	\$0	E-30	\$0	\$0		\$0	\$0	\$0	\$0
31	643.100	Miscellaneous Expenses - WTE	\$0	\$0	\$0	E-31	\$0	\$0		\$0	\$0	\$0	\$0
32	643.200	Misc Expenses - Waste Disposal	\$0	\$0	\$0	E-32	\$0	\$0		\$0	\$0	\$0	\$0
33	644.000	Rents - Oper-WT	\$0	\$0	\$0	E-33	\$0	\$0		\$0	\$0	\$0	\$0
34	650.000	Supervision & Engineering - Mtce-WT	\$0	\$0	\$0	E-34	\$0	\$0		\$0	\$0	\$0	\$0
35	651.000	Structures & Improvements - Mtce-WT	\$0	\$0	\$0	E-35	\$0	\$0		\$0	\$0	\$0	\$0

Missouri American Water Company  
Case No. WR-2011-0337  
Sewer District # 4  
Test Year Ending 12-31-2010  
Sewer - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj. Jurisdictional (H+J)+I	L MO Adj. Juris. Labor (L+M+K)	M MO Adj. Juris. Non Labor
36	652.000	Misc. Equipment - Mtce-WT	\$3	\$0	\$3	E-36	\$0	\$3		\$0	\$3	\$0	\$3
37		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$393,949	\$0	\$393,949		\$0	\$393,949		\$0	\$393,949	\$0	\$393,949
38		TREAT. & DISP. OPER. EXPENSE											
39	660.000	Supervision & Engineering - TDO	\$0	\$0	\$0	E-39	\$0	\$0		\$0	\$0	\$0	\$0
40	661.000	Storage Facility Expense - TDO	\$0	\$0	\$0	E-40	\$0	\$0		\$0	\$0	\$0	\$0
41	662.000	TD Line Expense - TDO	\$0	\$0	\$0	E-41	\$0	\$0		\$0	\$0	\$0	\$0
42	663.000	Meter Expense - TDO	\$0	\$0	\$0	E-42	\$0	\$0		\$0	\$0	\$0	\$0
43	665.000	Misc. Exp - TDO	\$0	\$0	\$0	E-43	\$0	\$0		\$0	\$0	\$0	\$0
44	666.000	Rents - TDO	\$0	\$0	\$0	E-44	\$0	\$0		\$0	\$0	\$0	\$0
45		TOTAL TREAT. & DISP. OPER. EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
46		TREAT. & DISP. MAINT. EXPENSES											
47	670.000	Supervision & Engineering - TDM	\$0	\$0	\$0	E-47	\$0	\$0		\$0	\$0	\$0	\$0
48	671.000	Structures & Improve - TDM	\$0	\$0	\$0	E-48	\$0	\$0		\$0	\$0	\$0	\$0
49	672.000	Dist. Res. Stand. Maint. - TDM	\$0	\$0	\$0	E-49	\$0	\$0		\$0	\$0	\$0	\$0
50	673.000	TD Maint. - TDM	\$0	\$0	\$0	E-50	\$0	\$0		\$0	\$0	\$0	\$0
51	674.000	Fire Maint. Exp. - TDM	\$0	\$0	\$0	E-51	\$0	\$0		\$0	\$0	\$0	\$0
52	675.000	Services Maint. - TDM	\$0	\$0	\$0	E-52	\$0	\$0		\$0	\$0	\$0	\$0
53	676.000	Meter Maint. - TDM	\$0	\$0	\$0	E-53	\$0	\$0		\$0	\$0	\$0	\$0
54	677.000	Hydrant Maint. - TDM	\$0	\$0	\$0	E-54	\$0	\$0		\$0	\$0	\$0	\$0
55	678.000	Misc. Plant Maint. - TDM	\$0	\$0	\$0	E-55	\$0	\$0		\$0	\$0	\$0	\$0
56		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
57		CUSTOMER ACCOUNTS EXPENSE											
58	901.000	Supervision & Engineering - CAE	\$0	\$0	\$0	E-58	\$0	\$0		\$0	\$0	\$0	\$0
59	903.000	Cust. Rec & Collection - CAE	\$0	\$0	\$0	E-59	\$0	\$0		\$0	\$0	\$0	\$0
60	904.000	Uncollectible Accounts- CAE	\$0	\$0	\$0	E-60	\$0	\$0		\$0	\$0	\$0	\$0
61	905.000	Misc. Customer Account Exp. - CAE	\$0	\$0	\$0	E-61	\$0	\$0		\$0	\$0	\$0	\$0
62	907.000	Customer Service & Info Exp. - CAE	\$0	\$0	\$0	E-62	\$0	\$0		\$0	\$0	\$0	\$0
63		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
64		ADMIN. & GENERAL EXPENSES											
65	920.000	Admin. & General Salaries	\$0	\$0	\$0	E-65	\$0	\$0		\$0	\$0	\$0	\$0
66	921.000	Office Supplies & Expenses	\$53	\$0	\$53	E-66	\$1,737	\$1,790		\$0	\$1,790	\$0	\$1,790
67	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-67	\$0	\$0		\$0	\$0	\$0	\$0
68	923.100	Outside Services Employed	\$36,426	\$0	\$36,426	E-68	\$0	\$36,426		\$0	\$36,426	\$0	\$36,426
69	923.200	Outside Services - Bolloville Lab	\$0	\$0	\$0	E-69	\$0	\$0		\$0	\$0	\$0	\$0
70	923.300	Outside Services - Call Center	\$0	\$0	\$0	E-70	\$8,513	\$8,513		\$0	\$8,513	\$0	\$8,513
71	924.000	Property Insurance	\$1,754	\$0	\$1,754	E-71	-\$1,754	\$0		\$0	\$0	\$0	\$0
72	925.000	Injuries & Damages	\$0	\$0	\$0	E-72	\$0	\$0		\$0	\$0	\$0	\$0
73	926.000	Employee Pensions & Benefits	\$0	\$0	\$0	E-73	\$0	\$0		\$0	\$0	\$0	\$0
74	927.000	Franchise Requirements	\$0	\$0	\$0	E-74	\$0	\$0		\$0	\$0	\$0	\$0
75	928.100	PSC Assessment	\$0	\$0	\$0	E-75	\$28,385	\$28,385		\$0	\$28,385	\$0	\$28,385
76	928.200	Rate Case Expense	\$28,827	\$0	\$28,827	E-76	-\$28,827	\$0		\$0	\$0	\$0	\$0
77	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-77	\$0	\$0		\$0	\$0	\$0	\$0
78	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-78	\$0	\$0		\$0	\$0	\$0	\$0
79	930.200	Misc. General Expenses	\$622	\$0	\$622	E-79	\$0	\$622		\$0	\$622	\$0	\$622
80	930.300	Research & Development Expenses - AGE	\$0	\$0	\$0	E-80	\$0	\$0		\$0	\$0	\$0	\$0
81	931.000	Rents - AGE	\$0	\$0	\$0	E-81	\$0	\$0		\$0	\$0	\$0	\$0

Line Number	Account Number	Income Description	C		D		E		F		G		H		I		J		K		L		M	
			Total	(D/E)	Total	Labo	Total	Non Labo	Adj. Number	Total Company	Total Company	Adjustments	Adjusted	Adjustments	Adjusted	Adjustments	Adjusted	Adjustments	Adjusted	Adjustments	Adjusted	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor	
82	352,000	Maint. of General Plant - AGE	\$0		\$0																			
83		TOTAL ADMIN. & GENERAL EXPENSES	\$67,682		\$0		\$67,682																	
84	403,000	DEPRECIATION EXPENSE	\$157,079		See note (1)		See note (1)																	
85		Depreciation Expense, Dep. Exp.	\$0																					
86	403,000	CIAC Depreciation Offset	\$157,079		\$0		\$0																	
87		TOTAL DEPRECIATION EXPENSE	\$157,079		\$0		\$0																	
88	405,000	AMORTIZATION EXPENSE	\$0		\$0		\$0																	
89		Amort-Other UP	\$0		\$0		\$0																	
90	406,000	Amort-Intangible Fin	\$0		\$0		\$0																	
91	407,000	Amort-Property Losses	\$0		\$0		\$0																	
92		TOTAL AMORTIZATION EXPENSE	\$0		\$0		\$0																	
93	403,900	OTHER OPERATING EXPENSES	\$0		\$0		\$0																	
94		Amortization of Net Cost of Removal	\$0		\$0		\$0																	
95	408,000	Property Taxes	\$0		\$0		\$0																	
96	408,000	Payroll Taxes	\$0		\$0		\$0																	
97	408,000	Gross Receipts Tax	\$0		\$0		\$0																	
98	408,000	Other Taxes & Licenses	\$0		\$0		\$0																	
99	403,000	Transportation Dept Clearing	\$0		\$0		\$0																	
100		TOTAL OTHER OPERATING EXPENSES	\$0		\$0		\$0																	
101		TOTAL OPERATING EXPENSE	\$616,710		\$0		\$616,710																	
102		NET INCOME BEFORE TAXES	-\$316,193		\$0		\$0																	
103		INCOME TAXES	\$10		See note (1)		See note (1)																	
104	409,000	Current Income Taxes	\$10		\$0		\$0																	
105		TOTAL INCOME TAXES	\$10		\$0		\$0																	
106		DEFERRED INCOME TAXES	\$0		See note (1)		See note (1)																	
107	410,000	Deferred Income Taxes - Def. Inc. Tax	\$0		\$0		\$0																	
108	412,000	Amortization of Deferred LTC	\$0		\$0		\$0																	
109	411,000	Deferred Income Taxes - Prior Years	\$0		\$0		\$0																	
110		TOTAL DEFERRED INCOME TAXES	\$0		\$0		\$0																	
111		NET OPERATING INCOME	-\$316,203		\$0		\$0																	