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Issue: Witness:

Sponsoring Party: MoPSC Staff Type of Exhibit: Accounting Schedules

Case No.: WR-2011-0337 Date Prepared: November 10, 2011

Accounting Schedules MoPSC Auditors

### MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DEPARTMENT

STAFF ACCOUNTING SCHEDULES

MISSOURI-AMERICAN WATER COMPANY

CASE NO. WR-2011-0337

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

Jefferson City, Missouri November, 2011

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<br>Number | A Section 1999   | <u>B</u><br>7,58%<br>Return | 7.79%<br>Return | <u>D</u><br>8.01%<br>≸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<br>Changes/True-Up Estimate        | \$11,502,711                | \$11,502,711    | \$11,502,711<br>             |
| - 12             | regions RevenueiRegultamente de la | \$20,689,600                | \$23,454,546    | \$26,280,699                 |

Accounting Schedule: 01 Sponsor: Paul R. Harrison Page: 1 of 1

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

| Line)<br>Number | A<br>A<br>S Rate Base Description     | <u>B</u><br>Percentage<br>:Rate | <u>C</u><br>Dollar<br>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                |
| (S)             | rolal Rate Bases                      |                                 | \$789,661,174                |

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

| 2 TOTAL COLLECTION OPERATIONS  |        |  |                         |                   |   |  | E<br>Total Company |               | MC Ena Adj        |                           | Me Juns        |
|--|--------|--|-------------------------|-------------------|---|--|--------------------|---------------|-------------------|---------------------------|----------------|
| 2 TOTAL COLLECTION OPERATIONS  | Minner | Lateyory Description                   | MANAGERY I COLUMNIAMENT | MASCHADOL SIMISMA | MENO! LADOLS                            | Manual Ma | Aujusteur          | Swedingmieres | M/Jurisuicuonai// | MANAGE LADOROSAN SERVICES | MANINON LADORS |
| EXPENSES 3 TOTAL COLLECTION MAINT. EXPENSES \$1,901 \$773 \$1,828 \$2 \$1,903 \$0 \$1,903 \$75 \$1,828 \$2 \$1,903 \$0 \$1,903 \$75 \$1,828 \$1,903 \$75 \$1,828 \$1,903 \$75 \$1,828 \$1,903 \$75 \$1,828 \$1,903 \$75 \$1,828 \$17,637 \$1,837   | 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)   |
| TOTAL COLLECTION MAINT, EXPENSES \$1,901 \$73 \$1,828 \$2 \$1,903 \$0 \$1,903 \$75 \$1,828 \$1,001 \$77 \$1,828 \$1,6314 \$4 \$16,910 \$72 \$17,637 \$0 \$17,637 \$4 \$17,637 \$1,   | 2      | ·- ·- ·                                | \$7,495                 | \$0               | \$7,495                                 | \$0  | \$7,495            | \$0           | \$7,495           | \$0                       | \$7,495        |
| 4 TOTAL PUMPING OPERATIONS EXPENSES 532 5 TOTAL PUMPING MAINTENANCE EXPENSES 532 5 TOTAL PUMPING MAINTENANCE EXPENSES 532 5 TOTAL TREAT, & DISP, OPER, EXPENSES 5 TOTAL TREAT, & DISP, DEFR, EXPENSES 5 TOTAL CUSTOMER ACCOUNTS EXPENSE 5 TOTAL DEPRECIATION EXPENSE 5 TOTAL DEPRECIATION EXPENSE 5 TOTAL DEPRECIATION EXPENSE 5 TOTAL DEPRECIATION EXPENSE 5 TOTAL OTHER OPERATING EXPENSE 5 TOTAL OTHER OPERATING EXPENSE 5 TOTAL OTHER OPERATING EXPENSE 5 TOTAL ADMINITENANCE EXPENSE 5 TOTAL OTHER OPERATING EXPENSE 5 TOTAL OTHER OPERATING EXPENSE 5 TOTAL OTHER OPERATING EXPENSE 5 TOTAL MORITZATION EXPENSE 5 TOTAL ADMINITENANCE EXPENSE 5 TOTAL ADMINITENANCE EXPENSE 5 TOTAL DEPRECIATION EXPENSE 5 TOTAL OTHER OPERATING EXPENSE 5 TOTAL OTHER OPERATING EXPENSE 5 TOTAL MORITZATION EXPENSE 5 TOTAL ADMINITENANCE OF SUPPLY EXPENSES 5 TOTAL EXPENSE 5 TOTAL DISPRESE 5 TOTAL CUSTOMER EXPENSES 5 TOTAL DISPRESE 5 TOTAL DIS   | 3      |  | \$1,901                 | \$73              | \$1.828                                 | \$2  | \$1,903            | \$0           | \$1 903           | \$75                      | \$1,828        |
| 5 TOTAL PUMPING MAINTENANCE EXPENSES \$32 \$0 \$32 \$0 \$33 \$33 \$0 \$33 \$30 \$33 \$30 \$33 \$30 \$33 \$30 \$33 \$30 \$33 \$30 \$33 \$30 \$33 \$30 \$33 \$30 \$33 \$30 \$33 \$30 \$33 \$30 \$33 \$30 \$33 \$30 \$33 \$30 \$33 \$30 \$30  | 4      |  |                         |                   |   |  |                    |               |                   |                           |                |
| 6 TOTAL TREAT, & DISP. OPER, EXPENSE \$176,342 \$98,416 \$77,926 \$17,273 \$193,615 \$0 \$193,615 \$115,689 \$77,926 \$17,021 TREAT, & DISP, MAINT, EXPENSES \$63,232 \$186 \$63,046 -52,621 \$60,611 \$0 \$60,611 \$157 \$60,45 \$157 \$60,45 \$157 \$150,45 \$150,45   | 5      |  |                         |                   |   | •  |                    | * -           |                   |                           | \$32           |
| 7 TOTAL TREAT. & DISP. MAINT. EXPENSES \$63,232 \$186 \$63,046 \$2,621 \$60,611 \$0 | _      |  | ,                       | 7.5               | , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | , , ,  | 1                  | ,             | 1                 | 1                         | , ,,,,         |
| 7 TOTAL TREAT, & DISP, MAINT. EXPENSES \$63,232 \$186 \$53,046 \$22,221 \$60,611 \$0 \$50,611 \$157 \$50,045 \$174,911 \$9 TOTAL ADMIN. & GENERAL EXPENSES \$61,478,60 \$3,136,112 \$50,11748 \$10,334,41 \$3,331,186 \$63,448,326 \$0 \$80,25,920 \$2,281,004 \$5,174,911 \$10 TOTAL ADMIN. & GENERAL EXPENSES \$67,379,512 \$63,341,071 \$61,038,441 \$33,311,86 \$63,448,326 \$0 \$63,448,326 \$50,061,568 \$57,386,75 \$10 TOTAL DEPRECIATION EXPENSE \$22,291,986 \$22,291,986 \$22,291,986 \$5,920,852 \$28,212,838 \$86 Note (1) \$86   | 6      | TOTAL TREAT, & DISP, OPER, EXPENSE     | \$176,342               | \$98,416          | \$77,926                                | \$17,273   | \$193,615          | \$0           | \$193,615         | \$115,689                 | \$77,926       |
| 8 TOTAL CUSTOMER ACCOUNTS EXPENSE \$8,147,860 \$3,136,112 \$5,011,748 \$-\$12,1940 \$8,025,920 \$0 \$8,025,920 \$2,851,004 \$5,174,91 9 TOTAL ADMIN. & GENERAL EXPENSES \$57,379,512 \$6,341,071 \$61,038,441 \$-\$3,331,186 \$63,448,326 \$63,448,326 \$60,61,568 \$57,389,751 TOTAL DEPRECIATION EXPENSE \$22,291,986 \$22,291,986 \$52,281 \$28,212,838 \$60 Note (1) \$6   | 7      | TOTAL TREAT, & DISP, MAINT, EXPENSES   | , ,                     |                   |   |  |                    |               |                   |                           | \$60,454       |
| 9 TOTAL ADMIN. & GENERAL EXPENSES \$67,379,512 \$6,341,071 \$61,038,441 \$-\$3,931,186 \$63,448,326 \$0 \$63,448,326 \$50,061,568 \$57,386,75 \$10 TOTAL DEPRECIATION EXPENSE \$22,291,986 \$22,291,986 \$90 \$0,061,01 \$22,291,986 \$5,920,852 \$28,212,838 \$90 \$10,061,01 \$20,0673,957 \$10,061,01 \$20,0778 \$0 \$10,0778,01 \$20,0778 \$0 \$10,061,01 \$20,0778 \$0 \$10,0778,01 \$20,0778 \$0 \$10,061,01 \$20,0778 \$0 \$10,0778,01 \$20,0778 \$0 \$10,0778,01 \$20,0778 \$0 \$10,0778,01 \$20,0778 \$0 \$10,0778,01 \$20,0778 \$0 \$10,0778,01 \$20,07  | 8      | TOTAL CUSTOMER ACCOUNTS EXPENSE        | \$8,147,860             | \$3,136,112       | \$5,011,748                             |  | \$8,025,920        | •             |                   |                           |                |
| 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) TOTAL OTHER OPERATING EXPENSE \$20,387,944 \$20,387,944 \$286,013 \$20,387,957 \$4,307,644 \$16,366,313 \$0 \$16,36   | 9      | TOTAL ADMIN. & GENERAL EXPENSES        | \$67,379,512            | \$6,341,071       | \$61,038,441                            | -\$3,931,186   |                    | \$0           |                   | \$6,061,568               |                |
| 11 TOTAL OTHER OPERATING EXPENSE \$20,387,944 \$0 \$20,387,944 \$286,013 \$20,573,957 \$4,307,644 \$16,366,313 \$0 \$16,366,313 \$70TAL WATER TREATMENT EXP - OPER & MTC \$764,781 \$215,045 \$549,736 \$14,524 \$750,257 \$50 \$750,257 \$197,564 \$552,693 \$10TAL AMORTIZATION EXPENSE \$500,278 \$0 \$0 \$500,278 \$0 \$0 \$500,278 \$0 \$0 \$500,278 \$0 \$0 \$500,278 \$0 \$0 \$500,278 \$0 \$0 \$500,278 \$0 \$0 \$500,278 \$0 \$0 \$500,278 \$0 \$0 \$500,278 \$0 \$0 \$500,278 \$0 \$0 \$500,278 \$0 \$0 \$500,278 \$0 \$0 \$500,278 \$0 \$0 \$500,278 \$0 \$0 \$500,278 \$0 \$0 \$500,278 \$0 \$0 \$500,278 \$0 \$0 \$500,278 \$0 \$0 \$500,278 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0  | 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)   |
| 12 TOTAL WATER TREATMENT EXP - OPER & MTC  | 11     | TOTAL OTHER OPERATING EXPENSE          |                         | ٠.                | , , ,                                   |  |                    |               |                   | . '/ 1                    | \$16,366,313   |
| 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 \$2,446,11- 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 \$9,660,595 16 TOTAL WATER TREATMENT EXPENSES \$16,170,447 \$3,239,116 \$12,931,331 \$756,536 \$16,926,983 \$2,980,745 \$13,946,231 17 TOTAL TRANSMISSION & DIST. EXPENSES \$17,899,847 \$10,983,943 \$6,915,904 \$17,757,749 \$0 \$17,757,749 \$9,972,482 \$7,785,261 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 \$113,984,531 21 NET INCOME BEFORE TAXES \$57,821,835 \$0 \$0 \$0 \$50 \$59,621,092 \$11,193,047 \$70,814,138 \$0 \$\$ 22 TOTAL INCOME TAXES \$57,821,889 \$96 Note (1) \$\$ 22 TOTAL INCOME TAXES \$26,721,889 \$96 Note (1) \$\$ 26 Note (1) \$\$ 27 See Note (1) \$\$ 28 Note (1) \$\$ 29 Note (1) \$\$ 20 Note (1) \$\$ 20 Note (1) \$\$ 21 Notal Deferred income taxes \$\$ 21 Notal Deferred income taxes \$\$ 21 Notal Deferred income taxes \$\$ 22 See Note (1) \$\$ 23 Notal Deferred income taxes \$\$ 24 Note (1) \$\$ 25 Note (1) \$\$ 26 Note (1) \$\$ 27 Notal Deferred income taxes \$\$ 28 Note (1) \$\$ 29 Note (1) \$\$ 20 Note (1) \$\$ 20 Note (1) \$\$ 21 Notal Deferred income taxes \$\$ 21 Notal Deferred income taxes \$\$ 21 Notal Deferred income taxes \$\$ 25 Note (1) \$\$ 26 Note (1) \$\$ 27 Notal Deferred income taxes \$\$ 28 Note (1) \$\$ 29 Note (1) \$\$ 20 Note (1) \$\$ 20 Notal Deferred income taxes \$\$ 20 Note (1) \$\$ 20 Note (1) \$\$ 21 Notal Deferred income taxes \$\$ 22   |        | TOTAL WATER TREATMENT EXP - OPER & MTC |                         | \$215,045         |   |  |                    |               |                   | \$197,564                 | \$552,693      |
| 15 TOTAL PUMPING EXPENSES 16 TOTAL WATER TREATMENT EXPENSES 16 TOTAL WATER TREATMENT EXPENSES 17 TOTAL TRANSMISSION & DIST. EXPENSES 18 TOTAL CUSTOMER SERVICE EXPENSES 19 TOTAL SALES PROMOTION EXPENSES 20 TOTAL OPERATING EXPENSE 21 NET INCOME BEFORE TAXES 22 TOTAL INCOME TAXES 23 TOTAL DEFERRED INCOME TAXES 24 TOTAL DEFERRED INCOME TAXES 25 (51,961,225 \$2,762,944 \$8,198,281 \$12,174,042 \$0 \$12,174,042 \$2,513,449 \$9,660,593 \$2,980,745 \$13,946,233 \$14,940,233 \$14,940,233 \$14,940,233 \$14,940,233 \$14,940,233 \$14,940,233 \$14,940,233 \$14,940,233 \$14,940,233 \$14,940,233 \$14,940,233 \$14,940,233 \$14,940,233 \$14,940,233 \$14,940,233 \$14,940,243 \$  | 13     | TOTAL AMORTIZATION EXPENSE             | \$500,278               | \$0               | \$500,278                               | \$0  | \$500,278          | \$0           | \$500,278         | \$0                       | \$500,278      |
| 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 \$13,946,235 \$17 TOTAL TRANSMISSION & DIST. EXPENSES \$17,899,847 \$10,983,943 \$6,915,904 \$17,757,749 \$0 \$17,757,749 \$9,972,482 \$7,785,265 \$18 TOTAL CUSTOMER SERVICE EXPENSES \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0   | 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                 | \$2,445,114    |
| TOTAL TRANSMISSION & DIST. EXPENSES 18 TOTAL CUSTOMER SERVICE EXPENSES 19 TOTAL SALES PROMOTION EXPENSES 20 TOTAL OPERATING EXPENSE 21 NET INCOME BEFORE TAXES 22 TOTAL INCOME TAXES 23 TOTAL DEFERRED INCOME TAXES 24 TOTAL DEFERRED INCOME TAXES 25 TOTAL DEFERRED INCOME TAXES 26 TOTAL DEFERRED INCOME TAXES 36 S10,983,943 36,915,904 36,915,904 36,915,904 36,915,904 36,915,904 36,915,904 36,915,904 36,915,904 36,915,904 36,915,904 36,915,904 37,785,265 30 \$0 \$0 \$0 30 \$0 \$0 3  | 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    |
| TOTAL CUSTOMER SERVICE EXPENSES 19 TOTAL SALES PROMOTION EXPENSES 20 TOTAL OPERATING EXPENSE 21 NET INCOME BEFORE TAXES 22 TOTAL INCOME TAXES 23 TOTAL DEFERRED INCOME TAXES 30 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0  | 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   |
| 19 TOTAL SALES PROMOTION EXPENSES 20 TOTAL OPERATING EXPENSE 21 NET INCOME BEFORE TAXES 22 TOTAL INCOME TAXES 23 TOTAL DEFERRED INCOME TAXES 24 S16,732,889 25 S0  | 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    |
| 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 \$113,984,530 \$21 NET INCOME BEFORE TAXES \$57,821,835 \$0 \$0 \$0 \$59,621,092 \$11,193,047 \$70,814,138 \$0 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10   | 18     | TOTAL CUSTOMER SERVICE EXPENSES        | \$0                     | \$0               | \$0                                     | \$0  | \$0                | \$0           | \$0               | \$0                       | . \$0          |
| 21 NET INCOME BEFORE TAXES \$57,821,835 \$0 \$0 \$0 \$50 \$59,621,092 \$11,193,047 \$70,814,138 \$0 \$\$  22 TOTAL INCOME TAXES -\$12,895,464 See Note (1) \$26,721,889 \$11,193,047 \$70,814,138 \$0 \$\$  23 TOTAL DEFERRED INCOME TAXES \$26,721,889 \$  | 19     | TOTAL SALES PROMOTION EXPENSES         | \$0                     | \$0               | \$0                                     | \$0  | \$0                | \$0           | \$0               | \$0                       | \$0            |
| 22 TOTAL INCOME TAXES  | 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  |
| 22 TOTAL INCOME TAXES  |        |  |                         |                   |   |  |                    |               |                   |                           |                |
| 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)   | 21     | NET INCOME BEFORE TAXES                | \$57,821,835            | \$0               | \$0                                     | \$0  | \$59,621,092       | \$11,193,047  | \$70,814,138      | \$0 )                     | \$0            |
| 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)   |        |  |                         |                   |   |  |                    |               | ·                 |                           |                |
|  | 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)   |
| 24 NET OPERATING INCOME \$43,995,410 \$0 \$0 \$0 \$45,794,667 \$6,778,383 \$52,573,049 \$0 \$5   | 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   |        | · · ·                                  |                         |                   |   |  |                    |               | ·                 | <u> </u>                  |                |
|  | 24     | NETOPERATINGINGOME                     | \$43,995,410            | 30 SO             | \$0 = \$0                               | <b>\$0.</b>  | \$45,794,667       | \$6,778,383   | \$52,573,049      | 50 m                      | WATER SO       |

<sup>(1)</sup> Labor and Non Labor Detail not applicable to Revenue & Taxes

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<br>Number | μο με Δ κ. κ.<br>Description                                    | <u>B</u><br>₹7.58%<br>Return | <u>C</u><br>7:79%<br><u>Return</u> | <u>D</u><br>8:01%<br>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<br>Changes/True-Up Estimate | \$11,328,857                 | \$11,328,857                       | \$11,328,857                |
| #i.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;<br>Number | All Burger All Burger | e Dollar<br>Amount |
|-----------------|--|--------------------|
|                 | Plant in Service   | \$1,527,191,274    |
|                 | Less Accumulated Depreciation Reserve  | \$376,844,679      |
|                 | Net Plant In Service   | \$1,150,346,595    |
|                 | ADD TO NET PLANT IN SERVICE  |                    |
|                 | 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                |
|                 | TOTAL ADD TO NET PLANT IN SERVICE  | \$16,548,328       |
|                 | SUBTRACT FROM NET PLANT  |                    |
|                 | 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                |
|                 | TOTAL SUBTRACT FROM NET PLANT  | \$385,729,717      |

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

| Content   Cont  | 300.550 | A          |                              | e e e e C     | D              | SE SE               |               |   | assayaya kan                 |
|---|---------|------------|------------------------------|---------------|----------------|---------------------|---------------|---|------------------------------|
| INTANGIBLE PLANT   S04,266   P-2   S0   \$64,268   \$189,051   \$243,3   \$30,200   Pranchises and Consents   \$43,667   P-3   \$30   \$43,647   \$30,200   \$43,647   \$43,64  | Line    | Account#   |                              | Total         | Adjust.        | $T \in \mathcal{T}$ | As Adjusted   | <u>G</u><br>Jurisdictional Jurisdictional | MO Adjusted                  |
| 2 301,000 Organization  | Number  | (Optional) | Plant Account Description    | Plant 1       | Number         | Adjustments         | Plant         | Allocations Adjustments                   | <b>Jurisdictional</b>        |
| 3 302.000   Franchises and Consents   \$43,897   P-3   \$0   \$43,897   \$3.44,775   \$1,605.6   \$6   \$103.000   Miscellancous Intanglible Plant   \$1,175,331   \$344,775   \$1,605.6   \$6   \$10.000   \$1,273,296   \$7   \$7   \$7   \$1,273,296   \$7   \$7   \$7   \$1,273,296   \$7   \$7   \$7   \$1,273,296   \$7   \$7   \$7   \$7   \$7   \$7   \$7   \$  |         | -          |                              |               | ĺ              | [                   |               |   |                              |
| 303.000   Micellaneous Intangible Piant   |         |            |                              |               |                |                     |               |   | \$243,319                    |
| SOURCE OF SUPPLY PLANT   \$1,273,296   \$0 \$1,273,296   \$1,26,974   \$1,273,296   \$1   |         |            |                              |               |                |                     |               |   | \$43,697                     |
| SOURCE OF SUPPLY PLANT  |         | 303.000    |                              |               | ן ר־י          |                     |               |   | \$1,819,607<br>\$1,806,623   |
| 7 310,000 Land and Land Rights - SSP  |         | 1          | }                            |               | }              | ,                   |               | ,,  | ,,.                          |
| 8 311.000   Structures and Improvements - SSP   \$14,446,621   \$0   \$14,446,621   \$0   \$14,446,621   \$0   \$14,446,621   \$0   \$14,446,621   \$0   \$13,000   \$13,000   \$13,000   \$13,000   \$13,000   \$13,000,096   \$10,000,966   \$10   \$13,000,096   \$10   |         | 240.000    |                              | 64 705 074    | <sub>B.7</sub> |                     | \$4 70° 074   | ۵۵ ا                                      | \$4 70° 074                  |
| 9 312,000   Collecting & Impounding Reservoire   \$112,682   \$10   \$112,682   \$10   \$112,682   \$10   \$112,682   \$10   \$112,682   \$10   \$112,682   \$10   \$112,682   \$10   \$112,682   \$10   \$112,682   \$10   \$112,682   \$10   \$112,682   \$10   \$112,682   \$10   \$12,085   \$10   \$   |         |            |                              |               |                |                     |               |   |                              |
| 11   314,000   Wells and Springs   \$7,825,885   P-11   \$0   \$5,00   \$1,00   |         |            |                              |               |                |                     |               |   | \$112,682                    |
| 13   15,000   |         |            |                              |               |                |                     |               |   | \$1,000,956                  |
| 13   316,000   Supply Melne   \$20,856,438   \$0   \$20,856,438   \$0   \$0   \$0   \$1   \$0   \$1   \$0   \$0   |         |            |                              |               |                |                     |               |   | \$7,525,855                  |
| 14 317.000 Chier Water Source Plant TOTAL SOURCE OF SUPPLY PLANT \$45,668,626 \$0 \$   |         |            |                              |               |                |                     |               |   | \$0<br>\$20.856.438          |
| TOTAL SOURCE OF SUPPLY PLANT   \$45,668,526   \$0 \$45,688   |         |            |                              |               |                |                     | \$0           |   | \$0                          |
| 17   320,000   Land and Land Rights - PP   \$1567,016   P-17   \$0   \$357,016   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$   | 15      |            | TOTAL SOURCE OF SUPPLY PLANT | \$45,668,526  | [              |                     | \$45,668,526  |   | \$45,668,526                 |
| 17   320,000   Land and Land Rights - PP   \$1567,016   P-17   \$0   \$357,016   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$   | 40      |            | DIMEDING DI ANT              |               |                |                     |               |   |                              |
| 18   321,000   Structures and Improvements - PP   \$19,494,721   9   9   9   9   9   9   9   9   9  |         | 320.000    |                              | \$367.016     | P-17           | so i                | \$367.016     | \$0                                       | \$367,016                    |
| 20   323,000   Other Power Production Equipment   \$3,692,729   \$0   \$3,592,729   \$0   \$2,593,740   \$0   \$2,295,740   \$0   \$2,295,740   \$0   \$2,295,740   \$0   \$2,295,740   \$0   \$2,295,740   \$0   \$2,295,740   \$0   \$2,295,740   \$0   \$1,181,978   \$  |         |            |                              |               |                |                     |               |   | \$19,494,721                 |
| 21   324,000   Sleam Pumping Equipment   \$14,631   P-21   \$0   \$14,631   \$0   \$55,748,685   \$0   \$55,748,685   \$2   \$3   \$32,000   \$10  |         |            |                              |               |                |                     |               |   | \$348                        |
| 22   325,000   Bleetric Pumping Equipment   \$55,748,658   \$9.22   \$0   \$55,746,658   \$0   \$52,454,740   \$0   \$2,296,779   \$0   \$0   \$1,184,940   \$0   \$0   \$0   \$0   \$0   \$0   \$0   |         |            |                              |               |                |                     |               |   | \$3,592,729                  |
| 23 326,000 Diesel Pumping Equipment \$2,454,740 \$0 \$280,361 \$0 \$280 |         |            |                              |               |                |                     |               |   |                              |
| 227,000   Hydraulic Pumping Equipment   \$280,361   P-24   \$0   \$280,361   \$0   \$280,361   \$0   \$280,361   \$0   \$1,181,978   \$0   \$1,181,   |         |            |                              |               |                |                     |               |   | \$2,454,740                  |
| TOTAL PUMPING PLANT   \$83,135,182   \$0 \$83,155,182   \$0 \$83,182   \$0 \$83,155,182   \$0 \$83,155,182   \$0 \$83,155,182   \$0 \$83,182   \$0 \$83,155   |         |            |                              | \$280,361     |                |                     | \$280,361     | \$0                                       | \$280,361                    |
| WATER TREATMENT PLANT   |         | 328,000    |                              |               | P-25           |                     |               |   | \$1,181,978                  |
| 28 330,000 Land and Land Rights - WTP \$2,296,779 P.28 \$0 \$2,296,779 \$0 \$2,296,779 \$0 \$35,503,502 \$35,003,502 \$32,200 \$32,200 \$32,200 \$333,000 Miscellaneous Water Treat, Other TOTAL WATER TREATMENT PLANT \$0 \$212,148,283 \$0 \$14,248,002 \$0 \$14,248,0  | 26      |            | TOTAL POMPING PLANT          | \$63,135,182  | [              | \$0                 | \$83,135,182  | ຊົນ                                       | \$83,135,182                 |
| Structures and Improvements - WTP   \$95,603,502   \$-28   \$0   \$95,603,502   \$-30   \$0   \$114,248,002   \$-30   \$0   \$114,248,002   \$-30   \$0   \$-30   |         | İ          | WATER TREATMENT PLANT        |               |                |                     |               |   |                              |
| 332,000   Mater Treatment Equipment   \$114,248,002   P-30   \$0   \$114,248,002   \$0   \$13,33,000   \$144,248,002   \$0   \$144,248,002   \$0   \$144,248,002   \$0   \$144,248,002   \$0   \$0   \$0   \$0   \$0   \$0   \$0  |         |            |                              |               |                |                     |               |   | \$2,296,779                  |
| 333.000   Miscellaneous Water Treat, Other   \$0   \$212,148,283   \$0   \$0   \$0   \$0   \$0   \$212,148,283   \$64,798   \$212,13,0   \$34,000   \$34,798   \$212,148,283   \$34,000   \$3  |         |            |                              |               |                |                     |               |   | \$95,668,300                 |
| TOTAL WATER TREATMENT PLANT   \$212,148,283   \$0 \$212,148,283   \$64,798 \$212,213,0  |         |            |                              |               |                |                     |               |   | \$114,248,002<br>\$0         |
| 34 340.000 Land and Land Rights - TDP \$4,823,989 P-34 \$0 \$4,823,989 \$ -\$19,951 \$4,804,00 361,000 Structures and Improvements - TDP \$10,866,975 P-35 \$0 \$10,866,975 \$5,009 \$10,870,9 \$10,87  |         |            |                              | \$212,148,283 |                | \$0                 | \$212,148,283 |   | \$212,213,081                |
| 34 340.000 Land and Land Rights - TDP \$4,823,989 P-34 \$0 \$4,823,989 \$ -\$19,951 \$4,804,00 361,000 Structures and Improvements - TDP \$10,866,975 P-35 \$0 \$10,866,975 \$5,009 \$10,870,9 \$10,87  |         |            |                              |               |                |                     |               |   |                              |
| 36         341.000         Structures and Improvements - TDP         \$10,865,976         P-35         \$0         \$10,865,975         \$5,009         \$10,870,93           36         342,000         Distribution Reservoirs and Standpipes         \$28,541,450         P-36         \$0         \$28,641,450         \$8,071         \$28,649,5           37         343,000         TD Mains Not Classified         \$34,677,716         P-37         \$0         \$34,677,716         \$0         \$34,677,716         \$0         \$34,677,716         \$0         \$34,677,716         \$0         \$34,677,716         \$0         \$34,677,716         \$0         \$34,677,716         \$0         \$34,677,716         \$0         \$34,677,716         \$0         \$34,677,716         \$0         \$34,677,716         \$0         \$34,677,716         \$0         \$34,677,716         \$0         \$34,677,716         \$0         \$34,677,716         \$0         \$34,677,716         \$0         \$34,677,716         \$0         \$0         \$8,906,116         \$0         \$0         \$2,599,879         \$0         \$2,599,879         \$0         \$2,599,879         \$0         \$2,599,879         \$0         \$2,599,879         \$0         \$2,699,8         \$0         \$2,699,8         \$0         \$2,699,8         \$0         \$2,699,8         \$0<  |         | 340.000    |                              | \$4 823 080   | D-34           | ŧn                  | t / 822 000   | .\$40.0E1                                 | €A 00A 03B                   |
| 36 342.000 343.000 343.000 TD Mains Not Classified 534,677,716 70 \$34,677,716 70 \$343.000 7D Mains AC 4 (STL) \$8,908,116 \$0 \$46,914 \$0 \$46,914 \$0 \$46,914 \$0 \$46,914 \$0 \$46,914 \$0 \$46,914 \$0 \$44,407 \$62,661,8 \$0 \$1,833,058 \$0 \$1,3337 \$10,645,647 \$0 \$343.200 \$0 \$10 Mains Cl <10 1929-56 (STL) \$15,045,647 \$0 \$15,045,647 \$0 \$15,045,647 \$0 \$16,045,547 \$0 \$13,254,931 \$0 \$13,254,931 \$0 \$13,254,931 \$0 \$13,254,931 \$0 \$13,254,931 \$0 \$13,254,931 \$0 \$13,254,931 \$0 \$13,254,931 \$0 \$13,254,931 \$0 \$13,254,931 \$0 \$13,254,931 \$0 \$13,254,931   |         |            |                              |               |                |                     |               |   | \$10,870,984                 |
| 38 343.100 TD Mains 4 & Less  |         | 342.000    |                              |               |                | \$0                 |               |   | \$28,549,521                 |
| 39 343.100 TD Mains AC 4 (STL) \$2,599,879 P-39 \$0 \$2,699,879   |         |            | •                            |               | 1              |                     |               |   | \$34,677,716                 |
| 40 343.100 TD Mains Galve 1 (STL) \$46,914 P-40 \$0 \$1,833,058 \$0 \$1,333,058 \$0 \$1,333,058 \$0 \$1,333,058 \$0 \$1,333,058 \$0 \$1,333,058 \$0 \$1,333,058 \$0 \$1,333,058 \$0 \$1,333,058 \$0 \$1,333,058 \$0 \$1,333,058 \$0 \$1,333,058 \$0 \$1,333,058 \$0 \$1,333,058 \$0 \$1,333,058 \$0 \$1,333,058 \$0 \$1,333,058 \$0 \$1,333,058 \$0 \$1,333,058 \$0 \$1,333,0   |         |            |                              |               |                |                     |               | ,   | \$8,906,116                  |
| 41 343.100  |         |            |                              | 1 ' ' . '     |                |                     |               |   | \$2,599,679<br>\$46,914      |
| 43 343.200 TD Mains 6 to 10 in (TN) \$7,251 P-43 \$0 \$7,251 \$3,337 \$19,5   44 343.200 TD Mains Cl <10 1900-28 (STL) \$2,727,073 P-44 \$0 \$2,727,073 \$0 \$2,727,073   45 343.200 TD Mains Cl <10 1929-56 (STL) \$15,045,647 P-45 \$0 \$16,045,547 \$0 \$16,045,547 \$0 \$16,045,547 \$0 \$16,045,547 \$0 \$16,045,547 \$0 \$16,045,547 \$0 \$16,045,647 P-46 \$0 \$51,063,847 \$0 \$51,063,847 \$0 \$51,063,847 \$0 \$51,063,847 \$0 \$51,063,847 \$0 \$51,063,847 \$0 \$51,063,847 \$0 \$51,063,847 \$0 \$51,063,847 \$0 \$51,063,847 \$0 \$51,063,847 \$0 \$51,063,847 \$0 \$15,063,847 \$0 \$51,0   |         |            |                              |               |                |                     |               |   | \$1,833,058                  |
| 44 343.200 TD Mains Cl <10 1900-28 (STL) \$2,727,073 P-44 \$0 \$2,727,073 \$15,045,547 \$0 \$15,045,54  |         |            | 1                            |               |                |                     |               |   | \$62,561,934                 |
| 45 343.200 TD Mains Cl <10 1929-56 (STL) \$15,045,647 P-45 \$0 \$16,045,547 \$0 \$15,045,647 P-46 \$0 \$51,063,847 P-46 \$0 \$51,063,84   |         |            |                              |               |                |                     |               |   | \$10,588                     |
| 46 343.200 TD Mains Cl <10 1957-93 (STL) \$51,063,847 P-46 \$0 \$51,063,847 TD Mains Di 6-8 (STL) \$316,863,408 P-47 \$0 \$315,863,408 \$1,136,316 \$316,999,7  |         |            |                              |               | l              |                     |               | 1   | 4                            |
| 47 343.200 TD Mains Di 6-8 (STL) \$315,863,408 P-47 \$0 \$315,863,408 \$1,136,316 \$316,999,7   |         |            |                              |               | 1              |                     |               |   | \$51,063,847                 |
| 49 343.300 TD Mains 10 to 16" \$69,826,833 P-49 \$0 \$69,826,833 \$1,370,013 \$71,196,8<br>50 343.300 TD Mains 18 & Grtr \$26,541,457 P-50 \$0 \$26,541,457 \$84,695 \$26,626,1<br>51 343.300 TD Mains Cl 12 (STL) \$13,254,931 P-51 \$0 \$13,254,931 \$0 \$13,254,931  | 47      |            |                              |               |                |                     | \$315,863,408 | \$1,136,316                               | \$316,999,724                |
| 50 343.300 TD Mains 18 & Grtr \$26,541,457 P-50 \$0 \$26,541,457 \$84,695 \$26,626,1 \$13,254,931 P-51 \$0 \$13,254,931 \$0 \$13,254,931 \$0 \$13,254,931   |         |            |                              |               |                |                     |               |   | \$46,293,588                 |
| 51 343.300 TD Mains Cl 12 (STL) \$13,254,931 P-51 \$0 \$13,254,931 \$0 \$13,254,93  |         |            |                              |               |                |                     |               |   |                              |
|   |         |            |                              |               |                |                     |               |   | \$13,254,931                 |
|   | 52      | 343.300    | TD Mains CI 16 (STL)         | \$19,358,676  | P-52           | \$0                 | \$19,358,675  | \$0                                       | \$19,358,676                 |
|   |         |            |                              |               |                |                     |               |   | \$84,374,099                 |
|   |         |            |                              |               |                |                     |               |   | \$130,888,761<br>\$4,439,006 |
|   |         |            |                              |               |                |                     |               |   | \$2,362,946                  |
| 57 343.300 TD Main DI 10in (STL) \$76,551 P-57 \$0 \$76,551 \$0 \$76,5  | 57      | 343.300    | TD Main DI 10in (STL)        | \$76,551      | P-57           | \$0                 | \$76,551      | \$0                                       | \$76,551                     |
|   |         |            |                              |               |                |                     |               |   | \$594,956                    |
|   |         |            | 1 = = · · ·                  |               | 1              |                     |               |   | \$32,311,348<br>\$66,229,141 |
|   |         |            | 111222                       |               |                | \$0                 |               |   | \$27,296,770                 |
|   |         |            |                              |               |                |                     | \$60,712,436  | \$91,596                                  |                              |

| Line   | Account#   | B. W. Carlotte                          | C C             | <u>D</u><br>Adjust. | E              | E<br>.As Adjusted ≤ | E L                     | I MO Adjusted   |
|--------|------------|---|-----------------|---------------------|----------------|---------------------|-------------------------|-----------------|
| Number | (Optional) | Plant Account Description               | Plant           | Number.             | Adjustments    | Plant P             | Allocations Adjustments | 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                           |                 |                     |                | İ                   |                         |                 |
| 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            | \$7,257,70B         | \$6,150,215             | \$13,407,923    |
| 72     | 391.300    | Other Office Equipment                  | \$729,577       | P-72                | \$0            | \$729,577           |                         | \$729,577       |
| 73     | 392,100    | Transportation Equipment-Light Trucks   | \$1,002,446     | P-73                | \$0            | \$1,002,446         |                         | \$1,019,871     |
| 74     | 392,200    | Transportation Equipment-Heavy Truck    | \$4,301,099     | P-74                | \$0            | \$4,301,099         |                         | \$4,301,099     |
| 75     | 392,300    | Transportation Equipment-Autos          | \$1,076,252     | P-75                | so.            | \$1,076,252         |                         | \$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           | l so                    | \$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         |                         | \$2,159,147     |
| 80     | 396,000    | Power Operated Equipment                | \$1,661,713     | P-80                | \$0            | \$1,661,713         |                         | \$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           |                         | \$175,550       |
| 83     | 398,000    | Miscellaneous Equipment                 | \$1,975,164     | P-83                | \$0            | \$1,975,164         |                         | \$1,985,716     |
| 84     | 399,000    | Other Tangible Equipment                | \$909,774       | P-84                | \$0            | \$909,774           |                         | \$909,774       |
| 85     |            | TOTAL GENERAL PLANT                     | \$49,535,586    | İ                   | \$0            | \$49,535,586        |                         | \$57,531,225    |
| 86     |            | <br>NOVAL REANTHIN SERVICE              | \$1,515,494,017 |                     | ( <b>\$</b> 0\ | \$1,515,494,017     | \$11.697.257            | \$1,527,191,274 |

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

|                | A Sal              |   |                              | , D                                     |                   | ** <b>F</b> ***              | G H   |                               |
|----------------|--------------------|---|------------------------------|---|-------------------|------------------------------|---|-------------------------------|
| Line<br>Number | Account<br>Number  | Depreciation Reserve Description                                | Total<br>Reserve             | Adjust.                                 | -<br>Adjustments  | As Adjusted<br>Reserve       | Jurisdictional Jurisdictional Allocations Adjustments | MO Adjusted<br>Jurisdictional |
| 1              |                    | INTANGIBLE PLANT  |                              |   | //                |                              |   | Seationicite                  |
| 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<br>5         | 303,000            | Miscellaneous Intangible Plant TOTAL INTANGIBLE PLANT           | \$306,822<br>\$289,751       | R-4                                     | \$0<br>\$0        | \$306,822<br>\$289,751       | \$337,843<br>\$337,843                                | \$644,865                     |
| •              |                    |   | 7200,101                     | Ì                                       | 30                | \$209,751                    | \$337,043   | \$627,594                     |
| 6<br>7         | 310,000            | SOURCE OF SUPPLY PLANT  | **                           | 0.7                                     | **                | ••                           |   | •-                            |
| 8              | 311,000            | Land and Land Rights - SSP<br>Structures and Improvements - SSP | \$0<br>\$4,265,058           | R-7<br>R-8                              | \$0<br>\$0        | \$0<br>\$4,265,058           | \$0<br>\$0  | \$0<br>\$4,265,058            |
| 9              | 312,000            | Collecting & Impounding Reservoirs                              | \$88,372                     | R-9                                     | \$0               | \$88,372                     | \$0   | \$88,372                      |
| 10<br>11       | 313.000<br>314.000 | Lake, River and Other Intakes Wells and Springs                 | -\$524,568<br>\$1,473,199    | R-10<br>R-11                            | \$0<br>\$0        | -\$524,568<br>\$4,473,400    | \$0   | -\$624,56B                    |
| 12             | 315,000            | Infiltration Galleries and Tunnels                              | \$1,473,155                  | R-12                                    | \$0<br>\$0        | \$1,473,199<br>\$0           | \$0<br>\$0  | \$1,473,199<br>\$0            |
| 13             | 316.000            | Supply Mains  | \$5,787,310                  | R-13                                    | \$0               | \$5,787,310                  | \$0   | \$5,787,310                   |
| 14<br>15       | 317.000            | Other Water Source Plant TOTAL SOURCE OF SUPPLY PLANT           | \$11,089,371                 | R-14                                    | <u>\$0</u><br>\$0 | \$0<br>\$11,089,371          | \$0<br>\$0  | \$0<br>\$11,089,371           |
|                |                    | }   | 471,000,011                  |   | 40                | <b>\$11,000,071</b>          |   | 411,000,011                   |
| 16<br>17       | 320,000            | PUMPING PLANT<br>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<br>\$0        | \$5,158,351                  | \$0   | \$0<br>\$5,158,351            |
| 19             | 322.000            | Boiler Plant Equipment  | \$87                         | R-19                                    | \$0               | \$87                         | <b>j</b> \$1  | \$88                          |
| 20<br>21       | 323.000<br>324,000 | Other Power Production Equipment<br>Steam Pumping Equipment     | \$267,008<br>\$125           | R-20<br>R-21                            | \$0<br>\$0        | \$267,008<br>\$125           | \$0 \$<br>\$0   | \$267,008                     |
| 22             | 325.000            | Electric Pumping Equipment                                      | \$20,944,036                 | R-22                                    | \$0               | \$20,944,036                 | \$0   | \$125<br>\$20,944,036         |
| 23             | 326,000            | Diesel Pumping Equipment  | \$1,487,163                  | R-23                                    | \$0               | \$1,487,153                  | \$0   | \$1,487,163                   |
| 24<br>25       | 327.000<br>328.000 | Hydraulic Pumping Equipment<br>Other Pumping Equipment          | -\$14,429<br>\$207,566       | R-24<br>R-25                            | \$0<br>\$0        | -\$14,429<br>\$207,566       | \$0<br>\$0  | -\$14,429<br>\$207,566        |
| 26             | 020.000            | TOTAL PUMPING PLANT   | \$28,049,897                 | 14-20                                   | \$0               | \$28,049,897                 | \$1   | \$28,049,898                  |
| 27             |                    | WATER TREATMENT PLANT   |                              |   |                   |                              |   |                               |
| 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<br>31       | 332.000<br>333.000 | Water Treatment Equipment<br>  Miscellaneous Water Treat, Other | \$39,048,645<br>\$0          | R-30<br>R-31                            | \$0<br>\$0        | \$39,048,645<br>\$0          | \$0<br>\$0  | \$39,048,645<br>\$0           |
| 32             |                    | TOTAL WATER TREATMENT PLANT                                     | \$68,867,882                 | , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | \$0               | \$68,867,882                 | \$4,201   | \$68,872,083                  |
| 33             |                    | TRANSMISSION & DIST. PLANT                                      |                              |   |                   |                              |   |                               |
| 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<br>37       | 342.000<br>343.000 | Distribution Reservoirs and Standpipes TD Mains Not Classified  | \$11,075,236<br>\$20,667,747 | R-36<br>R-37                            | \$0<br>\$0        | \$11,075,236<br>\$20,667,747 | -\$16,081<br>-\$17                                    | \$11,059,155<br>\$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<br>41       | 343,100<br>343,100 | TD Mains Gaive 1 (STL)<br>TD Mains Di 4in (STL)                 | \$84,947<br>\$44,012         | R-40<br>R-41                            | \$0<br>\$0        | \$84,947<br>\$44,012         | \$0<br>\$81,116                                       | \$84,947<br>\$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<br>45       | 343.200<br>343.200 | TD Mains CI <10 1900-28 (STL)<br>TD Mains CI <10 1929-56 (STL)  | \$1,412,111<br>\$11,619,281  | R-44<br>R-45                            | \$0<br>\$0        | \$1,412,111<br>\$11,619,281  | \$0<br>\$0  | \$1,412,111<br>\$11,619,281   |
| 46             | 343,200            | TD Mains CI <10 1957-93 (STL)                                   | \$32,215,554                 | R-46                                    | \$0               | \$32,215,654                 | \$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<br>49       | 343.200<br>343.300 | TD Mains PL 6-8in (STL)<br>TD Mains 10 to 16"                   | \$1,252,236<br>\$5,056,024   | R-48<br>R-49                            | \$0<br>\$0        | \$1,252,236<br>\$5,056,024   | \$779<br>\$5,058                                      | \$1,253,015<br>\$5,061,082    |
| 50             | 343,300            | TD Mains 18 & Grtr  | \$1,627,872                  | R-50                                    | \$0               | \$1,627,872                  | \$0   | \$1,627,872                   |
| δ1<br>50       | 343.300            | TD Mains CI 12 (STL)  | \$5,821,185                  | R-51                                    | \$0               | \$5,821,185                  | \$0   | \$5,821,185                   |
| 52<br>53       | 343.300<br>343.300 | TD Mains CI 16 (STL) TD Mains DI 12 (STL)                       | \$10,144,834<br>\$12,980,143 | R-52<br>R-53                            | \$0<br>\$0        | \$10,144,834<br>\$12,980,143 | \$0<br>\$0  | \$10,144,834<br>\$12,980,143  |
| 54             | 343,300            | TO Mains DI 16 &>(STL)  | \$21,007,560                 | R-54                                    | \$0               | \$21,007,560                 | \$0   | \$21,007,560                  |
| 55<br>50       | 343,300            | TD Mains LJ 20 (STL)<br>TD Mains PL 12in (STL)                  | \$1,780,794                  | R-55                                    | \$0<br>*0         | \$1,780,794                  | \$0   | \$1,780,794                   |
| 56<br>57       | 343.300<br>343.300 | TD Mains PL 12(n (STL)<br>TD Main DI 10in (STL)                 | \$111,428<br>\$363           | R-66<br>R-67                            | \$0<br>\$0        | \$111,428<br>\$363           | \$0<br>\$0  | \$111,428<br>\$363            |
| 58             | 344.000            | Fire Mains  | \$97,823                     | R-58                                    | \$0               | \$97,823                     | \$0   | \$97,823                      |
| 59<br>60       | 345.000<br>346.000 | Services<br>Meters  | \$7,045,202<br>\$11,083,378  | R-59<br>R-60                            | \$0<br>\$0        | \$7,045,202<br>\$11,083,378  | -\$317<br>\$0   | \$7,044,885<br>\$11,093,378   |
| 61             | 347.000            | Meter Installations   | \$9,946,271                  | R-61                                    | \$0<br>\$0        | \$11,083,378<br>\$9,946,271  | \$0<br>\$2,058  | \$11,083,378<br>\$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           | Account                                  | Biggs                                 | Total         | D:<br>Adjust.      | <b>E</b>     | F<br>As Adjusted | <u>G</u><br>Junsdictional "Jürisdic | tional         | MO Adjusted    |
|---|-----------------|--|---------------------------------------|---------------|--------------------|--------------|------------------|-------------------------------------|----------------|----------------|
|   | Number          | Number                                   | Depreciation Reserve Description      | Reserve       | Number.            | Adjustments  | Reserve          | Allocations Adjustr                 | nents:         | Jurisdictional |
|   | 64              |  | TOTAL TRANSMISSION & DIST. PLANT      | \$239,147,799 |                    | \$0          | \$239,147,799    | \$1                                 | 09,484         | \$239,257,283  |
|   | 65              |  | GENERAL PLANT                         |               |                    | ļ            | }                | ļ ļ                                 |                |                |
|   | 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         | \$2,139,756    |
| 1 | 68              | 390,900                                  | Structures & Improve-Leasehold        | \$453,187     | R-68               | \$0          | \$453,187        |                                     | 59,633         | \$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          | \$3,562,761   | R-71               | \$0          | \$3,562,761      | \$7,0                               | 92,391         | \$10,655,152   |
|   | 72              | 391.300                                  | Other Office Equipment                | \$205,522     | R-72               | \$0          | \$205,522        | <b>.</b>                            | \$0            | \$205,522      |
|   | 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  | \$3,952,684   | R-74               | \$0          | \$3,952,584      |                                     | \$0            | \$3,952,584    |
|   | 76              | 392.300                                  | Transportation Equipment-Autos        | \$625,832     | R-75               | \$0          | \$625,832        | \$1                                 | 42,282         | \$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     |
| i | 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        | í l <b>\$</b>                       | 33,088         | \$149,211      |
|   | 83              | 398.000                                  | Miscellaneous Equipment               | \$584,312     | R-83               | <b>[</b> \$0 | \$584,312        | <b>l</b>                            | \$8            | \$584,320      |
|   | 84              | 399.000                                  | Other Tangible Equipment              | \$407,242     | R-84               | \$0          | \$407,242        | l <u> </u>                          | \$16           | \$407,258      |
|   | 86              |  | TOTAL GENERAL PLANT                   | \$21,642,164  | !                  | \$0          | \$21,642,154     | \$7,3                               | 06,296         | \$28,948,450   |
| 1 | ENGRED TO SERVE | 7796750000000000000000000000000000000000 |                                       |               | SUCCESSION SECTION |              |                  |                                     |                |                |
| į | 86              |  | TOTAL DEPRECIATION RESERVE            | \$369,086,864 |                    | \$0          | \$369,086,854    | \$7.7 St. \$1.7                     | 57,8 <u>26</u> | \$376,844,679  |

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

|                | A                  | (2)   | erana Sinahan          | Politica De la companya de la compan |                            | F 6          | G.  | S. C. Hoese S. C.   | Y II W W W W W W W W W W W W W W W W W W | - K                   |                                      | M M                                    |
|----------------|--------------------|---|------------------------|--|----------------------------|--------------|---|---------------------|--|-----------------------|--------------------------------------|--|
|                | Account            |   | English Feet Vear Sali |  |                            |              |   | Total Company Ju    | dadictional Junedictional C              |                       |                                      |  |
| Humber         | Number             | Ecoma Description   | Total<br>D-E           |  |                            |              | Adjustments<br>(From Adj. Sch.)               | (C+G)               | Rocations Adjustments (From AdJ Sch.)    | JUNEUKUMEN<br>(Hx4)+J | LA M                                 | Non Labor                              |
|                |                    |   |                        |  |                            |              |   |                     |  |                       |                                      |  |
| Røv-1<br>Røv-2 | 461,000            | OPERATING REVENUES 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           | 300 110(8(1)   | 366 140(4)                 | Rev-3        | 300 Hote(1)                                   | \$40,469,985        | \$3,124,785                              | \$43,594,770          | 209 HOTE(1)                          | 200 (40(4)                             |
| Rev-4          | 461,000            | Industrial  | \$12,812,486           |  |                            | Rev-4        |   | \$12,812,486        | ~\$400,561                               | \$12,411,925          |                                      |  |
| Roy-5          | 462,000            | Private Fire Protection                                     | \$3,233,157            |  |                            | Rev-5        |   | \$3,233,157         | \$162,225                                | \$3,395,382           |                                      |  |
| 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                    |  |                            | Rov-8        |   | \$0                 | \$5,090                                  | \$5,090               |                                      |  |
| Rov-9          | 470,000            | Forfelted 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         | 464,00B            | 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            | Samuel and the state of the sta | to the companies are still | Rev-13       | Sandra Court Combination and Proceedings Toll | \$2,336,093         | \$688,131<br>\$12,789,794                | \$3,024,224           | Paris and a second of the control of | antice manifest and a supplementations |
| La Cara        |                    | TOTAL OPERATING REVENUES                                    | 3244.001.002           |  |                            |              | Particular designation (A)                    | 3474 00 F034        | 217 (02/124)                             | 75355110CO            |                                      |  |
| 1              |                    | SOURCE OF SUPPLY EXPENSES                                   |                        |  |                            |              |   |                     |  |                       |                                      |  |
| 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           | \$D                                      | \$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<br>E-12 | -\$196  | \$2,205<br>\$0      | \$0<br>\$0                               | \$2,205<br>\$0        | \$2,057                              | \$148<br>\$0                           |
| 12             | 615,000            | Maint, of Infiltration Galleries & Tunnels                  | \$0<br>\$0             | \$0<br>\$0   | \$0<br>\$0                 | E-12<br>E-13 | \$0<br>\$0                                    | \$0<br>\$0          | \$0<br>\$0                               | \$0<br>\$0            | \$0<br>\$0                           | \$0<br>\$0                             |
| 13<br>14       | 616,000<br>617,000 | Maint, of Supply Mains Maint, Of Misc, Water Source Plant   | \$675,456              | \$103,569  | \$571,887                  | E-14         | -\$54,79 <b>2</b>                             | \$620,664           | \$0<br>\$0                               | \$620,664             | \$48,777                             | \$571,887                              |
| 15             | 617.000            | TOTAL SOURCE OF SUPPLY EXPENSES                             | \$2,553,083            | \$308,125  | \$2,244,958                | E-14         | \$139,748                                     | \$2,692,831         | \$0                                      | \$2,692,831           | \$246,717                            | \$2,446,114                            |
|                |                    |   |                        |  |                            |              |   |                     |  |                       |                                      |  |
| 16             |                    | PUMPING EXPENSES  |                        |  | **                         |              | ***   | ATO TO 4            | **                                       | ***                   | ***                                  | **                                     |
| 17             | 620.000            | Operation Supervision & Engineering - PE                    | \$59,352<br>\$40,047   | \$59,352<br>\$2,796  | \$0<br>\$9,451             | E-17<br>E-18 | -\$2,558<br>\$2,384                           | \$56,794            | \$0<br>\$0                               | \$56,794<br>\$14,631  | \$56,794<br>\$2,796                  | \$0<br>\$11,835                        |
| 18             | 621.000<br>622.000 | Fuel for Power Production Power Production Labor & Expenses | \$12,247<br>\$1,720    | \$2,796<br>\$1,720   | \$9,451<br>\$0             | E-19         | \$2,364<br>-\$44                              | \$14,631<br>\$1,676 | \$0<br>\$0                               | \$1,676               | \$2,190<br>\$1,676                   | \$11,635                               |
| 19<br>20       | 623,000            | Fuel or Power Purchased for Pumping                         | \$8,126,463            | \$1,720  | \$8,126,463                | E-20         | \$1,459,928                                   | \$9.586.391         | \$0                                      | \$9,586,391           | \$1,010                              | \$9,586,391                            |
| 21             | 624,000            | Pumping Labor and Expenses                                  | \$2,075,921            | \$2,075,278  | \$6,120,403                | E-21         | -\$186,847                                    | \$1,889,074         | \$0                                      | \$1,889,074           | \$1,888,431                          | \$643                                  |
| 22             | 625,000            | Expenses Transferred - Cr.                                  | \$2,010,521<br>\$0     | \$2,015,270  | \$0                        | E-22         | \$0   | 02                  | \$0                                      | \$0,505,514           | \$1,000,451                          | \$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            | Ronts - 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             |                    | 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                            |
| 30             |                    | WATER TREATMENT EXPENSES                                    |                        |  |                            |              |   |                     |  |                       |                                      |  |
| 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            | Miscolianous Exponses - WTE                                 | \$598,695              | \$0  | \$598,695                  | E-34         | \$78,134                                      | \$676,829           | \$0                                      | \$676,829             | -\$894                               | \$677,723                              |
|                |                    | •   |                        |  |                            |              |   |                     |  |                       |                                      |  |

| WARREST STATE OF THE STATE OF T | Edinostrado 1800 Pispola |   | Nacin room with Document will be a | Section Control Control |              | COMPLETE SERVICE | Martin Charles - Desperance - Martin | inger landeren if in lander in Angelska | PROCESSOR SECTION AND AND ASSESSOR OF THE SECTION ASSE |                | AND THE RESERVE AND THE PARTY OF THE PARTY O | Discussion of Children Con- |
|--|--------------------------|---|------------------------------------|-------------------------|--------------|------------------|--------------------------------------|---|--|----------------|--|-----------------------------|
| Lineur   | A                        |   | Tost Year                          | Test Your               | Test Year    | Adfust           | Total Company                        |   | risdictional: Jurisdictional   | MO Final Adi   | MO Adi   | MO Adi. Juris               |
| Number   |                          | Income Description                            | Total                              | Labor                   | Non Labor    | Number           | Adjustments                          | Adjusted A                              | Nocations Adjustments  | Jurisdictional | Juris, Labor   | Non Labor                   |
| 100000000000000000000000000000000000000  |                          |   | (D+E) 5(4)                         |                         |              |                  | (From Adj. Sch.)                     | (C+G)=                                  | (From Ad), Sch   | ) (H×ŋ+J       | NEW YORK ES M  | • K                         |
| 35   | 643,200                  | Misc Expenses - Waste Disposal                | \$1,092,132                        | \$0                     | \$1,092,132  | E-35             | \$0                                  | \$1,092,132                             | \$(  | \$1,092,132    | \$0  | \$1,092,132                 |
| 36   | 644,000                  | Rents - WTE                                   | \$7,115                            | \$0                     | \$7,115      | E-36             | \$0                                  | \$7,115                                 | sc   |                | \$0  | \$7,115                     |
| 37   | 650,000                  | Maint Supervision & Engineering - WTE         | \$1,444,800                        | \$1,444,365             | \$435        | E-37             | -\$132,371                           | \$1,312,429                             | SC   |                | \$1,311,994  | \$435                       |
| 38   | 651,000                  | Maint, of Structures & Improvements - WTE     | \$229                              | \$229                   | \$0          | E-38             | -\$24                                | \$205                                   | SI   |                | \$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  | \$1,105,710    | \$7,598  | \$1,098,112                 |
| 40   |                          | 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                |
| 41   |                          | TRANSMISSION & DIST, EXPENSES                 |                                    |                         |              |                  |                                      |   |  |                |  |                             |
| 42   | 660,000                  | Operation Supervision & Engineering - TDE     | \$979,312                          | \$979,312               | \$0          | E-42             | -\$98,191                            | \$881,121                               | \$6  | \$881,121      | \$881,121  | \$0                         |
| 43   | 661,000                  | Storage Facilities Expenses TDE               | \$20,272                           | \$20,252                | \$20         | E-43             | -\$2,101                             | \$18,171                                | śc   | \$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  | \$3,067,941    | \$1,718,036  | \$1,349,905                 |
| 45   | 663,000                  | Meter Expenses - TDE                          | \$850,797                          | \$848,569               | \$2,228      | E-45             | -\$64,555                            | \$786,242                               | \$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  | \$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  | \$1,487,396    | \$899,014  | \$588,382                   |
| 48   | 666,900                  | Rents - TDE                                   | \$7,559                            | \$0                     | \$7,559      | E-48             | \$0                                  | \$7,559                                 | \$0  |                | \$0  | \$7,559                     |
| 49   | 670,000                  | Maint, Supervision and Engineering - TDE      | \$89,569                           | \$89,569                | \$0          | E-49             | -\$3,801                             | \$85,768                                | \$0  |                | \$85,768   | \$0                         |
| 50   | 671,000                  | Maint, of Structures & Improvements - TDE     | \$23,349                           | \$23,349                | \$0          | £-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 <i>,2</i> 71                    | \$36,846                                | \$0  |                | \$36,846   | \$0                         |
| 52   | 673,000                  | Maint, of Transmission & Distribution Mains   | \$1,690,563                        | \$434,601               | \$1,255,962  | E-52             | -\$26,543                            | \$1,664,020                             | \$0  |                | \$408,058  | \$1,255,962                 |
| 53   | 674,000                  | Maint, of Fire Mains - TDE                    | \$64                               | \$64                    | \$0          | E-53             | -\$7                                 | \$57                                    | \$0  |                | \$57   | \$0                         |
| 54   | 675,000                  | Maint of Services - TDE                       | \$297,100                          | \$297,100               | \$0          | E-54             | -\$27, <del>96</del> 2               | \$269,138                               | \$0  |                | \$269,138  | \$0                         |
| 55   | 676,000                  | Maint, of Meters - TDE                        | \$457,380                          | \$445,362               | \$12,018     | E-55             | \$74,841                             | \$532,221                               | \$0  | ,              | \$402,758  | \$129,463                   |
| 56   | 677,000                  | Maint of Hydrants - TDE                       | \$382,109                          | \$182,327               | \$199,782    | E-56             | <b>-\$14,362</b>                     | \$367,747                               | şc   |                | \$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  |                | \$3,843,908  | \$4,250,909                 |
| 58   |                          | 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                 |
| 59   |                          | CUSTOMER ACCOUNTS EXPENSE                     |                                    |                         |              |                  |                                      |   |  |                |  |                             |
| 60   | 901,000                  | Supervision - CAE                             | \$61,589                           | \$61,589                | \$0          | E-60             | -\$4,122                             | \$57,467                                | şo   |                | \$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  |                | \$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  |                | \$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                 |
| 64   | 905,000                  | Misc. Customer Accounts Expense - CAE         | \$199,133                          | \$73,143                | \$125,990    | E-64             | \$10,906                             | \$210,039                               | \$0  |                | \$83,913   | \$126,126                   |
| 65   |                          | TOTAL CUSTOMER ACCOUNTS EXPENSE               | \$8,090,376                        | \$3,111 <i>,</i> 494    | \$4,978,882  |                  | -\$130,365                           | \$7,960,011                             | \$0  | \$7,960,011    | \$2,830,472  | \$5,129,539                 |
| 66   |                          | CUSTOMER SERVICE EXPENSES                     |                                    |                         |              |                  |                                      |   |  |                |  |                             |
| 67   | 907.000                  | Customer Service & Information Expenses       | \$0                                | \$0                     | \$0<br>\$0   | E-67             |                                      | \$0                                     | \$0  |                | <u>02</u><br>  | <u>\$0</u>                  |
| 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                | <u>\$0</u>                         | <u>\$0</u><br>          | \$0          | E-70             | \$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                     | \$6,264,039                        | \$6,218,839             | \$45,200     | E-73             | -\$267,528                           | \$5,996,511                             | \$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  | \$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  | \$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                            | \$C  |                | \$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                   |
| 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                 |
| 79   | 924,000                  | Proporty Insurance                            | \$3,401,093                        | \$0                     | \$3,401,093  | E-79             | \$755,933                            | \$4,157,026                             | \$0  |                | \$0  | \$4,157,026                 |
| 80   | 925,000                  | Injuries & Damages                            | \$15,311                           | \$0                     | \$15,311     | E-80             | \$0                                  | \$15,311                                | \$0  | \$15,311       | \$0  | \$15,311                    |
|  |                          |   |                                    |                         |              |                  |                                      |   |  |                |  |                             |

| ## 1 928,000   Employee Penations & Benefits   \$13,928,808   \$5 \$11,228,808   \$5 \$12,228,80   | Number |         | 日<br>Phicome Description              | C<br>Clast year<br>Total                | D<br>Test (eat<br>Labor               | Non Labor     | Number  | Adjustments  | Adjusted   |                                   | Jurisdictional           | Juris, Labor                           | M<br>MC Adj: Juna<br>Non Labor |
|---|--------|---------|---------------------------------------|---|---------------------------------------|---------------|---------|--|--|-----------------------------------|--------------------------|--|--------------------------------|
|   |        |         |                                       |   | · · · · · · · · · · · · · · · · · · · |               |         |  |  |                                   |                          | ************************************** |                                |
| \$2,000   \$  |        |         |                                       |   |                                       |               |         |  |  |                                   |                          |  |                                |
|   |        |         |                                       | •                                       |                                       | 7 -           |         | •  | **   |                                   | • -                      |  | * :                            |
| Section   Sect  |        |         |                                       |   |                                       |               |         |  |  |                                   |                          |  |                                |
| Section   Sect  |        |         | · •                                   |   |                                       |               |         | *  | *  |                                   |                          |  |                                |
| Section   Sect  |        |         |                                       | •                                       |                                       |               |         |  | **   |                                   | -                        |  | •                              |
| Second   S  |        |         |                                       |   | • -                                   |               |         |  |  | <b>*</b> · · ·                    |                          |  |                                |
| Second   S  |        |         |                                       |   |                                       |               |         |  |  |                                   |                          |  |                                |
| Second   S  |        |         |                                       | *-                                      |                                       |               |         |  | *-   |                                   |                          |  |                                |
| Second   Part   |        |         | · · · · · · · · · · · · · · · · · · · |   | •                                     |               |         | •  |  | •                                 |                          |  | *                              |
| Depreciation Expense   Secretary   Secre  |        | 332000  |                                       |   |                                       |               | E-20    |  |  |                                   |                          |  |                                |
| See note (1)   See   | 31     |         | TO THE ADMIN, & OCHERNE EXPENSES      | 400,111,405                             | 40,12,001                             | 400,002,402   |         | -4-,-00,222  | 401,000,201  | 40                                | \$01,000,201             | 40,040,041                             | \$55,121,420                   |
| See note (1)   See   | 92     |         | DEPRECIATION EXPENSE                  |   |                                       |               |         |  |  |                                   |                          |  |                                |
| Section   Chic Depreciation Offset   Sci. 12,1145   Sci. 12, 13, 14, 15, 15, 15, 15, 15, 15, 15, 15, 15, 15   |        | 403 000 |                                       | \$21,721,145                            | See note (1)                          | See note (1)  | F-93    | See note (1)   | \$21,721,145   | \$9.052.921                       | \$30,774,066             | See note (1)                           | See note (1)                   |
| STATIC DEPRECIATION EXPENSE   \$21,721,145   \$0 \$0 \$0 \$21,721,145   \$0 \$0 \$21,721,145   \$0 \$0 \$21,721,145   \$0 \$0 \$115,461   \$0 \$145,461   \$0   |        |         |                                       | *************************************** | 444 1144 (1)                          | ••••          |         |  |  |                                   | *                        |  | 000 11012 (1)                  |
| ## AMORTIZATION EXPENSE   \$115,461   |        | -00,000 |                                       |   | \$0                                   | \$0           |         | SO   |  |                                   |                          | SO                                     | \$0                            |
| \$\frac{405,000}{98}  | **     |         |                                       | +,-=-,                                  | *-                                    | 4-            |         | • •  | 4,   | 7-1-1-1                           | <b>42.</b> , <b>4</b> ,  | •                                      | *-                             |
| 97 405.000 Amort-Other UP \$115.461 \$0 \$115 | 96     |         | AMORTIZATION EXPENSE                  |   |                                       |               |         |  |  |                                   |                          |  |                                |
| \$\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \   |        | 405,000 | Amort-Other UP                        | \$115,461                               | \$0                                   | \$115,461     | E-97    | \$0  | \$115,461  | \$0                               | \$115,461                | \$0                                    | \$115,461                      |
| 99 407,000 Amort-Property Losses 158,892 50 5158,892 50 5158,892 50 5158,892 50 5458,892 50 5458,892 50 5458,892 50 5458,892 50 5485,315 5  |        | 406,000 | Amort-Intangible Fin                  | \$210,962                               | \$0                                   | \$210,962     | E-98    | \$0  | \$210,962  | \$0                               | \$210,962                | \$0                                    | \$210,962                      |
| TOTAL AMORTIZATION EXPENSE \$485,315 \$0 \$48 |        | 407,000 |                                       |   | \$0                                   | \$158,892     | E-99    | <b>.\$0</b>  | \$158,892  | \$0                               | \$158,892                | \$0                                    | \$158,892                      |
| Add     |        |         |                                       | \$485,315                               | \$0                                   | \$485,315     |         | \$0  | \$485,315  | \$0                               | \$485,315                | \$0                                    | \$485,315                      |
| Add     |        |         |                                       |   |                                       |               |         |  |  |                                   |                          |  |                                |
| 103   408,000   Property Taxes   \$13,461,343   \$0   \$13,461,343   \$0   \$13,461,343   \$10   \$14,106,024   \$0   \$14,106,024   \$10   \$14,06,024   \$10   \$14,06,024   \$10   \$14,06,024   \$10              | 101    |         | OTHER OPERATING EXPENSES              |   |                                       |               |         |  |  |                                   |                          |  |                                |
| 104   408,000   Payroll Taxes   \$2,106,988   \$0   \$2,106,988   \$-104   \$-\$332,628   \$1,774,360   \$0   \$51,774,360   \$0   \$51,774,360   \$0   \$1,774,360   \$0   \$1,774,360   \$0   \$1,774,360   \$0   \$0   \$1,774,360   \$0   \$0   \$0   \$0   \$0   \$0   \$0   | 102    | 403,900 | Amortization of Net Cost of Removal   | \$4,308,245                             |                                       | \$4,308,245   |         |  |  |                                   | \$D                      |  | \$0                            |
| 105   408,000   Gross Receipts Tax   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$   | 103    | 408,000 | Property Taxes                        | \$13,481,343                            |                                       | \$13,481,343  | E-103   |  |  |                                   | \$14,106,024             |  | \$14,106,024                   |
| 106   408.000   Other Taxes & Liconsee   \$446,692   \$0   \$446,692   \$0   \$446,692   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$   | 104    | 408.000 | Payroli Taxes                         |   |                                       | \$2,106,988   | E-104   |  |  |                                   |                          |  | \$1,774,360                    |
| 107   403,000   Transportation Depr Clearing   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$   | 105    | 408,000 | Gross Receipts Tax                    | 7 -                                     |                                       |               |         | • -  | • -  |                                   | *-                       |  | •                              |
| TOTAL OTHER OPERATING EXPENSES \$20,343,268 \$0 \$20,343,268 \$259,428 \$20,502,596 \$-\$4,308,245 \$16,294,451 \$0 \$16,294,451 \$0 \$16,294,451 \$109 \$109 \$109 \$109 \$109 \$109 \$109 \$10  |        |         |                                       |   |                                       | *             |         | *  |  |                                   |                          |  |                                |
| TOTAL OPERATING EXPENSE \$164,396,195 \$26,624,629 \$116,050421 E=109 \$22,410,156 \$161,936,039 \$11,179,321 \$72,055,114 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0  |        | 403.000 |                                       |   |                                       |               | E-107   |  |  |                                   |                          |  |                                |
| 110 NET INCOME BEFORE TAXES \$58,465,637 \$0 \$0 \$0 E-110 \$0 \$60,875,793 \$11,179,321 \$72,055,114 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$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                   |
| 110 NET INCOME BEFORE TAXES \$58,465,637 \$0 \$0 \$0 E-110 \$0 \$60,875,793 \$11,179,321 \$72,055,114 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0   |        |         |                                       |   | V 10                                  |               |         | With the same of t | vvoir a series and a series of the series of | ra sarak ana masak kawanansa ara- | Wine a second            | Private Anna Company                   | Allera is allera de minus      |
| 111   INCOME TAXES  | 109    |         | TOTAL OPERATING EXPENSE               | \$164,396,195                           | \$26,624,629                          | \$116,050,421 | E-109   | 2.410,156 ge   | 3161,986,U39 <b>66</b>   | \$1,610,4/3                       | 24 \$163,596,51 <u>2</u> | \$24,457,712                           | \$117,468,937                  |
| 111   INCOME TAXES  | 440    |         | NET INCOME BEFORE TAYER               | CEQ ACE C??                             | 50                                    | en.           | E 110   | en.  | een 975 797  | C11 170 221                       | \$72 BEE 114             | en                                     | <b>₹</b> n                     |
| 112   409.000   Current Income Taxes   -\$12,872,062   See note (1)   See note (1)   See note (1)   -\$12,872,062   \$20,931,284   \$8,059,222   \$0   \$0   \$0   \$0   \$0   \$0   \$0  | 110    |         | ILLI INCOME BEI ONE TAXES             | 420,402,001                             | 40                                    | 40            | 7-110   | Ψ  | 400,010,150  | \$11,113,5£1                      | 4,2,000,114              | ų.                                     | **                             |
| 112   409.000   Current Income Taxes   -\$12,872,062   See note (1)   See note (1)   See note (1)   -\$12,872,062   \$20,931,284   \$8,059,222   \$0   \$0   \$0   \$0   \$0   \$0   \$0  | 111    |         | INCOME TAYES                          |   |                                       |               |         |  |  |                                   |                          |  |                                |
| TOTAL INCOME TAXES  114 DEFERRED INCOME TAXES  115 410,000 Deferred Income Taxes - Def. Inc. Tax.  116 412,000 Amortization of Deferred ITC  117 411,000 Deferred Income Taxes - Prior Years  118 TOTAL DEFERRED INCOME TAXES  120 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0  |        | 400 000 |                                       | -\$12 872 DE2                           | See note (1)                          | See note (1)  | E-112   | See note (1)   | "\$12 872 DE2  | \$20 934 28A                      | 58 059 222               | See note (1)                           | See note (1)                   |
| DEFERRED INCOME TAXES  115  |        | 403.000 |                                       |   |                                       |               | E;-112, |  |  |                                   |                          |  |                                |
| 115 410,000 Deferred income Taxes - Def. inc. Tax.  | 113    |         | 10 104 HOURE INNE                     | -412,012,00Z                            | 40                                    | ΨU            |         | Ψ  | -412,012,00£   | \$20,30 1,20 <b>4</b>             | عصمون بالمراجب           | 44                                     | 40                             |
| 115 410,000 Deferred Income Taxes - Def. Inc. Tax.  | 11/    |         | DEFERRED INCOME TAXES                 |   |                                       |               |         |  |  |                                   |                          |  |                                |
| 116 412.000 Amortization of Deferred ITC \$135,219 E-116 -\$135,219 \$4,742 -\$130,477<br>117 411.000 Deferred Income Taxes - Prior Years \$0 E-117 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0   |        | #10 DD0 | •                                     | \$26 884 034                            | See note (1)                          | See note (1)  | F-115   | See note (1)   | \$26 884,034   | -\$16,836,357                     | \$10,047 677             | See note (1)                           | See note (1)                   |
| 117 411.000 Deferred Income Taxes - Prior Years \$0 E-117 \$0 \$0 \$0 \$1  118 TOTAL DEFERRED INCOME TAXES \$26,748,815 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0   |        |         | •                                     |   | 200 (1010 (1)                         | 000 Hotel (1) |         | 11040 (1)  |  |                                   |                          | (*)                                    |                                |
| 118 TOTAL DEFERRED INCOME TAXES \$26,748,815 \$0 \$0 \$0 \$26,748,815 \$9,917,200 \$0 \$0   |        |         |                                       |   |                                       |               |         |  |  |                                   |                          |  |                                |
| To live and the second state of the second sta  |        | ÷11.000 |                                       |   | 50                                    | SO            | · · · · | 02   |  |                                   |                          | so                                     | \$0                            |
|   |        |         | ,                                     |   | •                                     | ••            |         | *-   |  |                                   |                          | ,                                      | *-                             |
| 119 NET OPERATING INCOME \$44,588,884 \$0 50 50 \$46,999,040 \$77,079,652 \$54,078,692 \$0 \$0  | 74 19  |         | NET OPERATING INCOME                  | \$44,588,884                            |                                       | SO.           |         | 50   | \$46,999,040   | \$7,079,652                       | \$54,078,692             | \$0                                    | \$0 SO                         |

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   |                                     | <u>B</u><br>  | <u>C</u><br>37.79% (j. 18 | <u>D</u><br>8.01% |
|--------|-------------------------------------|---------------|---------------------------|-------------------|
| Number | Description Description             | Return        | Return /                  | 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       |
|        | Allowance for Known and Measureable | 440.000.0=0   | A40.000.050               | 440.000.070       |
| 11     | Changes/True-Up Estimate            | \$10,063,350  | \$10,063,350              | \$10,063,350      |
| 112    | Gröss Revenue Requirement           | \$12,092,319  | \$14,174,160              | \$16,318,774      |

Accounting Schedule: 01 Sponsor: Paul R. Harrison Page: 1 of 1

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

| Line<br>Line<br>Number Rase Description | B <u>C</u><br>Percentage Dollar<br>Rate Amount |
|---|--|
| Plant In Service                        | \$1,193,322,102                                |
| Less Accumulated Depreciation Reserve   | \$314,037,573                                  |
| Net Plant in Service                    | \$879,284,529                                  |
| ADD TO NET PLANT IN SERVICE             |  |
| 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                                      |
| TOTAL ADD TO NET PLANT IN SERVICE       | \$15,240,108                                   |
| SUBTRACT FROM NET PLANT                 |  |
| 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                                    |
| TOTAL SUBTRACT FROM NET PLANT           | \$305,650,147                                  |

| NUSCHI MINISTER |                    |   |                               |              |              |                               |                                      |                               |
|-----------------|--------------------|---|-------------------------------|--------------|--------------|-------------------------------|--------------------------------------|-------------------------------|
| Line            | Δ<br>Account #     |   | C<br>Total                    | Adjust.      | . <b></b>    | As Adjusted                   | O H<br>Jurisdictional Jurisdictional | MO Adjusted                   |
| Number-         | (Optional)         | Plant Account Description   | Plant                         | Number       | Adjustments  |                               | Allocations Adjustments              | 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<br>5          | 303.000            | Miscellaneous Intangible Plant TOTAL INTANGIBLE PLANT                   | \$704,898<br>\$748,868        | P-4          | \$0<br>\$0   | \$704,898                     | \$263,153                            | \$968,051                     |
| o l             |                    | I OTAL INTANGIBLE PLANT   | \$140,000                     |              | <b>≱</b> ∪   | \$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<br>9          | 311.000<br>312.000 | Structures and Improvements - SSP<br>Collecting & Impounding Reservoirs | \$6,424,103                   | P-8<br>P-9   | \$0          | \$6,424,103                   | \$0                                  | \$6,424,103                   |
| 10              |                    | Lake, River and Other Intakes   | \$183<br>\$399,172            | P-10         | \$0<br>\$0   | \$183<br>\$399,172            | \$0<br>\$0                           | \$183<br>\$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<br>15        | 317.000            | Other Water Source Plant TOTAL SOURCE OF SUPPLY PLANT                   | \$15,765,826                  | P-14         | \$0<br>\$0   | \$15,765,826                  | <u>\$0</u>                           | \$15,765,826                  |
|                 |                    | I   | <b>\$10,100,020</b>           |              | ***          | \$10,700,020                  | •                                    | \$15,105,620                  |
| 16              |                    | PUMPING PLANT   |                               |              |              |                               |                                      |                               |
| 17              | 320.000            | Land and Land Rights - PP   | \$345,534                     | P-17         | \$0          | \$345,534                     | \$0                                  | \$345,534                     |
| 18<br>19        |                    | Structures and Improvements - PP Boiler Plant Equipment                 | \$11,524,945                  | P-18<br>P-19 | \$0<br>\$0   | \$11,524,945                  | \$0<br>\$0                           | \$11,524,945                  |
| 20              | 323.000            | Other Power Production Equipment  | \$0<br>\$1,966,323            | P-20         | \$0<br>\$0   | \$0<br>\$1,966,323            | \$0<br>\$0                           | \$0<br>\$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              |                    | Diesel Pumping Equipment  | \$1,907,649                   | P-23         | \$0          | \$1,907,649                   | \$0                                  | \$1,907,649                   |
| 24<br>25        | 327.000<br>328.000 | Hydraulic Pumping Equipment Other Pumping Equipment                     | \$87,097<br>\$797,421         | P-24<br>P-25 | \$0<br>\$0   | \$87,097                      | \$0                                  | \$87,097                      |
| 25<br>26        | 320.000            | TOTAL PUMPING PLANT   | \$56,562,070                  | P-25         | \$0          | \$797,421<br>\$56,562,070     | \$0<br>\$0                           | \$797,421<br>\$56,562,070     |
| ~*              |                    | 101112121111111111111111111111111111111                                 | 400,002,070                   |              | •            | <b>\$50,002,010</b>           | "                                    | 400,002,010                   |
| 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<br>30        | 331.000<br>332.000 | Structures and Improvements - WTP Water Treatment Equipment             | \$60,164,319<br>\$68,599,814  | P-29<br>P-30 | \$0<br>\$0   | \$60,164,319                  | \$49,530                             | \$60,213,849                  |
| 31              | 333.000            | Miscellaneous Water Treat, Other  | \$00,399,614                  | P-31         | \$0          | \$68,599,814<br>\$0           | \$0<br>\$0                           | \$68,599,814<br>\$0           |
| 32              |                    | TOTAL WATER TREATMENT PLANT   | \$130,720,433                 |              | \$0          | \$130,720,433                 | \$49,530                             | \$130,769,963                 |
|                 |                    |   |                               |              |              |                               |                                      |                               |
| 33              | 340.000            | TRANSMISSION & DIST. PLANT  | £4.400 E00                    | P-34         |              | £4.400.500                    | *45.050                              | 64 474 000                    |
| 34<br>35        | 341.000            | Land and Land Rights - TDP<br>Structures and Improvements - TDP         | \$4,489,588<br>\$6,416,658    | P-35         | \$0 i<br>\$0 | \$4,489,588<br>\$6,416,658    | -\$15,250<br>\$3,828                 | \$4,474,338<br>\$6,420,486    |
| 36              |                    | 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              |                    | TD Mains 4 & Less   | \$1,391,289                   | P-38         | \$0          | \$1,391,289                   | \$0                                  | \$1,391,289                   |
| 39<br>40        |                    | TD Mains AC 4 (STL) TD Mains Galve 1 (STL)                              | \$2,599,879                   | P-39         | \$0          | \$2,599,879                   | \$0                                  | \$2,599,879                   |
| 41              | 343.100            | TD Mains Di 4in (STL)   | \$46,914<br>\$1,833,058       | P-40<br>P-41 | \$0<br>\$0   | \$46,914<br>\$1,833,058       | \$0<br>\$0                           | \$46,914<br>\$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              |                    | TD Mains CI <10 1900-28 (STL)   | \$2,727,073                   | P-44         | \$0          | \$2,727,073                   | \$0                                  | \$2,727,073                   |
| 45<br>40        |                    | TD Mains CI <10 1929-56 (STL)   | \$15,045,547                  | P-45         | \$0          | \$15,045,547                  | \$0                                  | \$15,045,547                  |
| 46<br>47        | 343.200            | TD Mains CI <10 1957-93 (STL) TD Mains DI 6-8 (STL)                     | \$51,063,847<br>\$315,863,408 | P-46<br>P-47 | \$0<br>\$0   | \$51,063,847<br>\$315,863,408 | \$0<br>\$1,136,316                   | \$51,063,847<br>\$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              |                    | TD Mains 10 to 16"  | \$25,334,754                  | P-49         | \$0          | \$25,334,754                  | \$1,047,191                          | \$26,381,945                  |
| 50              |                    | TD Mains 18 & Grtr.   | \$15,163,973                  | P-50         | \$0          | \$15,163,973                  | \$64,738                             | \$15,228,711                  |
| 51<br>52        | 343.300<br>343.300 | TD Mains CI 12 (STL)<br>TD Mains CI 16 (STL)                            | \$13,254,931<br>\$19,359,675  | P-51         | \$0          | \$13,254,931<br>\$10,359,675  | \$0                                  | \$13,254,931<br>\$10,350,675  |
| 52<br>53        |                    | TD Mains Ci 16 (STL)  | \$19,358,675<br>\$84,374,099  | P-52<br>P-53 | \$0<br>\$0   | \$19,358,675<br>\$84,374,099  | \$0<br>\$0                           | \$19,358,675<br>\$84,374,099  |
| 54              |                    | 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<br>50        |                    | TD Main DI 10in (STL)   | \$76,551<br>\$274.059         | P-57         | \$0          | \$76,551                      | \$0                                  | \$76,551<br>\$274.059         |
| 58<br>59        | 344.000<br>345.000 | Fire Mains<br>Services  | \$374,058<br>\$10,732,992     | P-58<br>P-59 | \$0<br>\$0   | \$374,058<br>\$10,732,992     | \$0<br>\$0                           | \$374,058<br>\$10,732,992     |
| 60              | 346.000            | Meters  | \$58,197,477                  | P-60         | \$0          | \$10,732,992<br>\$58,197,477  | \$0                                  | \$10,732,992<br>\$58,197,477  |
| 61              | 347.000            | Meter installations   | \$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                  |
|                 |                    |   |                               |              |              |                               |                                      |                               |

|                       | Account#   | Barran Barran                           | C<br>Total      | <u>D</u>                | E .         | E               | <u>.0</u> H  |                               |
|-----------------------|------------|---|-----------------|-------------------------|-------------|-----------------|--|-------------------------------|
| And the second second | (Optional) |   | Plant           | Adjust.<br>Number       | Adjustments | As Adjusted     | Jurisdictional Jurisdictional<br>Allocations Adjustments | MO Adjusted<br>Jurisdictional |
| 63                    | 349.000    | Other Transmission & 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                           | <u>'</u>        | •                       |             |                 |  |                               |
| 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    | Miscelianeous 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    | 1                       | \$0         | \$37,046,646    | \$6,113,118  | \$43,159,764                  |
| 86                    | EUTE ET    | TOTAL PLANTIN SERVICE                   | \$1,184,381,123 | )<br><i>Yakuma 1</i> 72 | <u>.</u>    | \$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

|   |         |         |  |              | •    |             |                    |  | •           |              |
|---|---------|---------|--|--------------|------|-------------|--------------------|--|-------------|--------------|
|   | e l'ina | Α       |  | O            |      | L E         | As Adjusted        |  | Macalanasal |              |
| 2 301,000 Organization  |         |         |  |              |      | Adjustments |                    |  |             |              |
| 2 301,000 Organization  |         |         | INTANCIDI E DI ANT                       |              |      |             |                    |  |             |              |
| 3 392.000 Framchises and Constents   350.00 R-3   50   50   50   50   50   50   50   5  |         | 361.000 |  | \$25,007     | R-2  | \$0         | -\$25,007          | 1                                      | \$n         | -625 007     |
| 4   03.000   Miscolineous Intanglible Plant   1306.002   Rc4   10   1500.022   1288,230   1554,081     7   310.000   Land and Land Rights - SP   33,47.225   Rc8   30   Rc8   Rc  |         |         |  | ,,           |      |             |                    |  |             |              |
| SOURCE OF BUPFLY PLANT   STATE   STA  |         | 303.000 |  |              | R-4  | \$0         | \$306,822          | L                                      |             |              |
| 7 310,000 Land and Land Rights - SSP  | 5       |         | TOTAL INTANGIBLE PLANT                   | \$281,815    |      | \$0         | \$281,815          | Ţ                                      | \$258,236   | \$540,051    |
| 7 310,000 Land and Land Rights - SSP  | e       |         | SOURCE OF SUPPLY PLANT                   |              |      |             |                    |  |             |              |
| 8 311.000   Structures and Improvements - SP   \$3,347,225   \$0   \$3,347,225   \$0   \$3,347,225   \$0   \$3,347,225   \$0   \$3,347,225   \$0   \$3,347,225   \$0   \$3,347,225   \$0   \$3,347,225   \$0   \$3,347,225   \$0   \$3,347,225   \$0   \$3,347,225   \$0   \$3,347,225   \$0   \$3,347,225   \$0   \$3,347,225   \$0   \$3,347,225   \$0   \$3,347,225   \$0   \$3,347,225   \$0   \$3,347,225   \$0   \$0,345,000   \$0   \$0   \$0   \$0   \$0   \$0   \$0  |         | 310,000 | I e                                      | so:          | R-7  | \$0         | \$0                |  | \$0         | \$0          |
| 9 312,000 Collecting & Impounding Reservoirs  |         |         |  |              | •    |             |                    |  |             |              |
| 11   314.000   Wells and Springs   \$446,606   \$0   \$446,006   \$0   \$0   \$0   \$0   \$0   \$0   \$0  |         |         |  | \$149        | R-9  | \$0         |                    | ĺ                                      | \$0         |              |
| 13   316,000  | 1       |         |  |              |      |             |                    | i 1                                    |             |              |
| 316,000   Supply Malne   \$3,042,955   \$1.3   \$0   \$3,642,955   \$0   \$3.0   \$3.042,955   \$0.042,952,   |         |         |  |              |      |             |                    |  |             |              |
| 14   317.00   Other Waler Source Plant   50   57.54.128   30   37.64.128   37.64.128   37.64.128   37.64.128   37.64.128   37.64.128   37.64  |         |         |  |              |      |             |                    | 1                                      |             | •            |
| TOTAL SOURCE OF SUPPLY PLANT   \$7,514,128   \$0 \$7,514,128  |         |         |  |              |      |             |                    | ·                                      |             |              |
| 17   320,000   Land and Lend Rights - PP   \$4,256,884   \$10   \$32,200   \$10   \$322,000   \$10             |         |         |  |              |      |             |                    |  |             |              |
| 17   320,000   Land and Lend Rights - PP   \$4,256,884   \$10   \$4,256,884   \$0   \$4   | 40      |         | DIMEDING DE ANTE                         |              |      |             |                    | ]                                      |             | •            |
| 18 321,000 Structures and Improvements - PP   |         | 320.000 |  | ŧn.          | ₽.17 | • •         | ŧn.                |  | ŧo.         | *0           |
| 10   322,000   Boller Plant Equipment   \$0   \$10,7555   \$0   \$167,555   \$10   \$167,555   \$21   \$324,000   Steam Pumping Equipment   \$176,7556   \$10   \$17,904,903   \$10   \$10,904,903   \$10   \$17,904,903   \$10   \$10,904,903   \$10   \$17,904,903   \$10   \$17,904,903   \$10   \$17,904,903   \$10   \$17,904,903   \$10   \$17,904,903   \$10   \$17,904,903   \$10   \$10,904,903   \$10   \$10,904,903   \$10   \$10,904,903   \$10   \$10,904,903   \$10   \$10,904,903   \$10   \$10,904,903   \$10,904,904,904,904,904,904,904,904,904,90  |         | 1       |  |              |      |             |                    |  |             | * '          |
| 21   224,000   Steam Pumping Equipment   \$17,949,903   \$-22   \$0   \$17,904,903   \$-23   \$0   \$17,904,903   \$-24   \$27,000   Bilectife Pumping Equipment   \$17,949,903   \$-23   \$0   \$17,904,903   \$-24   \$27,000   \$17,904,903   \$-25,432   \$-24   \$-25,432   \$-25   \$-25,432   \$-25   \$-25,432   \$-25,   |         |         |  |              |      |             |                    |  |             |              |
| 22   325,000   Electife Pumping Equipment   \$17,904,903   \$17,904,903   \$0   \$17,904,90  |         |         |  | \$167,556    |      |             | \$167,556          |  | \$0         | \$167,556    |
| 23   236,000   Dissel Pumping Equipment   \$1,416,024   \$2.3   \$0   \$1,416,024   \$3.0   \$2.54.22   \$3.0   \$3.200   \$3.000   Chief Pumping Equipment   \$12,2724   \$3.0   \$2.772,42   \$3.0   \$2.772,42   \$3.0   \$2.772,42   \$3.0   \$3.200   \$3.000   Chief Pumping Equipment   \$12,024,000   \$3.000   \$3.000   Chief Pumping Equipment   \$2.3792,659   \$3.000   Chief Pumping Equipment   \$2.000   Chief Pumping Equipment   \$3.000   Chief Pumping Equipment   \$2.000   Chief Pumping Equipment   \$3.000   Chief Pumping Equipment   \$2.000   Chief Pumping Equipment   \$3.000   Chief Pumping Equipment   \$3.000   Chief Pumping Equipment   \$2.000   Chief Pumping Equipment   \$3.000   Chief Pumping Equipment   \$3.   |         |         |  | , ,          |      |             |                    |  |             | • -          |
| 24   327,000   14,0  |         |         |  |              |      |             |                    |  |             |              |
| 25   328,000   Other Pumping Equipment   \$12,724   \$2   \$30   \$23,792,659   \$323,792,659   \$30   \$23,792,659   \$30   \$23,792,659   \$30   \$23,792,659   \$30   \$32,992   \$30,000   \$30,000   \$30,000  |         |         |  |              |      |             |                    |  |             |              |
| TOTAL PUMPINO PLANT  8 330,000 WATER TREATMENT PLANT  8 330,000 Structures and Improvements - WTP  9 331,000 Structures and Improvements - WTP  1 324,173,393  1 332,000 Water Treatment Equipment  1 282,284,006  3 33,000 Water Treatment Equipment  1 282,284,006  3 33,000 Water Treatment Equipment  1 282,284,006  3 33,000 Water Treatment Equipment  1 282,284,006  3 1 333,000 Mater Treatment Equipment  1 282,284,006  3 1 30,000 Water Treatment Equipment  2 282,484,006  3 1 30,000 Water Treatment Equipment  2 282,484,006  3 1 30,000 Water Treatment Equipment  3 1 30,000 Water Treatment Equipment  3 1 30,000 Water Treatment Equipment  3 1 30,000 Water Treatment Equipment  3 1 30,000 Water Treatment Equipment  4 282,473,393  3 34,000 Structures and Improvements - TDP  4 30,172,200 Structures and Improvements -   |         | ì       |  |              |      |             |                    |  |             |              |
| 28 330.000 Land and Land Rights - WTP   |         |         | TOTAL PUMPING PLANT                      | \$23,792,659 |      |             | \$23,792,659       | Γ                                      |             |              |
| 28 330.000 Land and Land Rights - WTP   | 07      |         | WATER TREATMENT DI ANT                   |              |      |             |                    |  |             |              |
| 331,000   31,000   35tuctures and Improvements - WTP   \$24,173,333   \$28,284,006   \$38,284,006   \$   |         | 330,000 |  | <b>t</b> ∩   | R-28 | <b>t</b> n  | ŧn.                |  | \$3.200     | £3 20Q       |
| 332.000 Mater Treatment Equipment   |         |         |  |              |      |             |                    | ****                                   |             |              |
| TOTAL WATER TREATMENT PLANT   \$52,457,399   \$0 \$52,467,399   \$3,209 \$52,460,606   \$33,400   \$34,000   \$1  |         |         |  |              |      |             |                    | l                                      |             |              |
| TRANSMISSION & DIST. PLANT  34 340.000  Land and Land Rights - TDP  \$188 R-34  341.000  Structures and Improvements - TDP  \$3,617,920  \$7,831,554  \$3,617,920  \$7,831,554  \$1,830,000  TD Mains Act Classified  \$9,333,484  \$1,17 \$1,17 \$1   |         | 333.000 |  |              | R-31 |             |                    | L                                      |             |              |
| 34   340,000   Land and Land Rights - TDP   \$186   R-34   \$0   \$1486   \$461   \$647   \$351490   \$3514190   \$3  | 32      |         | TOTAL WATER TREATMENT PLANT              | \$52,457,399 |      | \$0         | \$52,457,399       |  | \$3,209     | \$52,460,608 |
| 34   340,000   Land and Land Rights - TDP   \$186   R-34   \$0   \$1486   \$461   \$647   \$351490   \$3514190   \$3  | 33      |         | TRANSMISSION & DIST. PLANT               |              |      |             |                    | 1                                      |             |              |
| 35 341,000   Structures and Improvements - TDP   \$3,617,920   \$7,831,554   \$3,618,397   \$3,618,397   \$342,000   Distribution Reservoirs and Standples   \$7,831,554   \$7,831,554   \$3,333,467   \$3,343,000   TD Mains Not Classified   \$9,363,464   \$3,355,73   \$0 \$3,5673   \$0 \$35,573   |         | 340.000 |  | \$186        | R-34 | \$0         | \$186              | Ì                                      | \$461       | \$647        |
| 37 343.000 TD Mains Not Classified \$9,363.464 R-37 \$0 \$9,363.464 \$-\$17 \$9,363.465 R-38 343.100 TD Mains & & Less \$35,573 \$30 \$35,573 \$30 \$343.100 TD Mains & (StTL) \$784,628 R-39 \$0 \$784,628 \$0 \$784,642 \$0 \$784,                | 35      |         | Structures and Improvements - TDP        | \$3,617,920  | R-35 | \$0         | \$3,617,920        | \ \ \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\ | \$477       | \$3,618,397  |
| 38 343.100 TD Mains 4 & Less \$35,573 R-38 \$0 \$736,628 R-39 30 \$736,628 \$0 \$784,628 R-39 \$0  |         |         |  |              |      |             |                    |  |             |              |
| 39 343.100 TD Mains AC 4 (STL) \$784,628 R-39 \$0 \$784,628 \$0 \$788,628 \$0 \$788,628 \$0 \$343.100 TD Mains Galve 1 (STL) \$84,847 R-40 \$0 \$84,947 \$0 \$84,947 \$1 \$43,3100 TD Mains Galve 1 (STL) \$44,012 \$62,001 \$106,013 \$43,012 TD Mains 6 to 8" \$1,345,475 R-42 \$0 \$1,345,475 \$0 \$284,773 \$0 \$0 \$284,773 \$0 \$0 \$284,773 \$0 \$0 \$284,773 \$0 \$0 \$284,773 \$0 \$0 \$284,773 \$0 \$0 \$284,773 \$0 \$0 \$284,773 \$0 \$0 \$284,773 \$0 \$0 \$284,773 \$0 \$0 \$284,773 \$0 \$0 \$284,773 \$0 \$0 \$284,773 \$0 \$0 \$284,773 \$0 \$0 \$284,773 \$0 \$0 \$284,773 \$0 \$0 \$284,773 \$0 \$0 \$284,773 \$0 \$0 \$284,773 \$0 \$0 \$144,804 \$0 \$0 \$284,773 \$0 \$0 \$284,773 \$0 \$0 \$284,773 \$0 \$0 \$284,773 \$0 \$0 \$284,773 \$0 \$0 \$284,773 \$0 \$0 \$284,773 \$0 \$0 \$284,773 \$0 \$0 \$284,773 \$0 \$0 \$284,773 \$0 \$0 \$284,773 \$0 \$0 \$284,773 \$0 \$0 \$284,773 \$0 \$0 \$284,773 \$0 \$0 \$284,773 \$0 \$0 \$284,773 \$0 \$0 \$ |         |         |  |              |      |             |                    |  |             |              |
| 40 343.100 TO Mains Galva 1 (STL) \$84,947 R-40 \$0 \$84,947 \$0 \$1,00,013 \$10,014 \$10,014 \$10,014 \$10,014 \$10,015 \$10,013  |         |         | 1  |              |      |             |                    | [                                      |             |              |
| 41 343.100 TD Mains DI 4in (STL) \$44,012 R-41 \$0 \$44,012 \$62,001 \$106,013 \$43,320 TD Mains 6 to 8" \$1,346,475 R-42 \$0 \$1,346,475 \$0 \$284,773 \$0 \$284,773 R-43 \$0 \$284,773 R-43 \$0 \$284,773 R-43 \$0 \$284,773 R-43 \$0 \$284,773 R-43 \$0 \$284,773 R-43 \$0 \$284,773 R-43 \$0 \$284,773 R-43 \$0 \$284,773 R-43 \$0 \$284,773 R-43 \$0 \$284,773 R-43 \$0 \$284,773 R-43 \$0 \$284,773 R-43 \$0 \$284,773 R-43 \$0 \$1,412,111 R-44 \$1,412,111 R-44 \$1,412,111 R-   |         |         |  |              |      |             |                    |  |             |              |
| 43 343.200 TD Mains 6 to 10 in (TN) \$284,773 R-43 \$0 \$284,773 R-44 343.200 TD Mains Cl <10 1900-28 (STL) \$1,412,111 \$0 \$1,412,11  | 41      | 343.100 |  |              | R-41 |             |                    | 1                                      | \$62,001    |              |
| 44       343.200       TD Mains Cl <10 1900-28 (STL)  |         |         | •  |              |      |             |                    |  |             |              |
| 45         343.200         TD Mains CI <10 1929-56 (STL)  |         |         |  |              |      |             |                    |  |             |              |
| 46       343.200       TD Mains Cl <10 1957-93 (STL)  |         |         | , ,                                      |              |      |             |                    |  |             |              |
| 47       343.200       TD Mains Di 6-8 (STL)       \$47,414,608       R-47       \$0       \$47,414,608       \$26,476       \$47,410,084         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 8c Grt       \$788,565       R-50       \$0       \$788,565       \$0       \$788,565         51       343.300       TD Mains Cl 12 (STL)       \$5,821,185       R-51       \$0       \$5,821,185       \$0       \$10,144,834         53       343.300       TD Mains Dl 12 (STL)       \$12,980,143       R-53       \$0       \$12,980,143       \$0       \$10,144,834         54       343.300       TD Mains LJ 20 (STL)       \$21,007,560       R-54       \$0       \$21,007,560       \$0       \$1,780,794       \$0       \$1,780,794       \$0       \$1,780,794       \$0       \$1,780,794       \$0       \$1,780,794       \$0       \$1,14,28       \$0       \$111,428       \$0       \$111,428       \$0       \$111,428       \$0       \$111,428       \$0       \$111,428<  |         |         |  |              |      |             |                    | 1                                      | ** 1        |              |
| 48         343.200         TD Mains PL 6-8in (STL)         \$1,252,236         \$1,252,236         \$701         \$1,252,937           49         343.300         TD Mains 10 to 16"         \$1,832,614         \$0         \$1,832,614         \$3,848         \$1,836,462           50         343.300         TD Mains 61 12 (STL)         \$5,821,185         \$0         \$788,565         \$0         \$5,821,185         \$0         \$5,821,185         \$0         \$5,821,185         \$0         \$5,821,185         \$0         \$10,144,834         \$0         \$10,144,834         \$0         \$10,144,834         \$0         \$10,144,834         \$0         \$10,144,834         \$0         \$10,144,834         \$0         \$10,144,834         \$0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>   |         |         |  |              |      |             |                    |  |             |              |
| 50         343.300         TD Mains 18 & Grtr         \$788,565         R-50         \$0         \$788,565         \$0         \$788,565         \$0         \$788,565         \$0         \$788,565         \$0         \$788,565         \$0         \$5,821,185         \$0         \$5,821,185         \$0         \$5,821,185         \$0         \$5,821,185         \$0         \$5,821,185         \$0         \$5,821,185         \$0         \$5,821,185         \$0         \$5,821,185         \$0         \$5,821,185         \$0         \$5,821,185         \$0         \$5,821,185         \$0         \$5,821,185         \$0         \$10,144,834         \$0  |         |         |  |              |      |             |                    |  |             |              |
| 51         343.300         TD Mains Ci 12 (STL)         \$5,821,185         \$0         \$5,821,185           52         343.300         TD Mains Ci 16 (STL)         \$10,144,834         \$0         \$10,144,834           53         343.300         TD Mains Di 16 &>(STL)         \$12,980,143         \$0         \$12,980,143           54         343.300         TD Mains LJ 20 (STL)         \$21,007,560         \$0         \$21,007,560           55         343.300         TD Mains LJ 20 (STL)         \$1,780,794         \$-55         \$0         \$1,780,794         \$0         \$1,780,794           56         343.300         TD Mains PL 12in (STL)         \$111,428         \$-56         \$0         \$111,428         \$0         \$111,428           57         343.300         TD Main DI 10in (STL)         \$363         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         \$2,205,158         \$56,046         \$0         \$56,046         \$0         \$2,205,158         \$2,205,158         \$2,205,158         \$2,205,158         \$2,205,158         \$2,205,158   |         |         | 1  |              |      |             |                    |  |             |              |
| 52         343.300         TD Mains Cl 16 (STL)         \$10,144,834         R-52         \$0         \$10,144,834         \$0         \$10,144,834           53         343.300         TD Mains Dl 12 (STL)         \$12,980,143         \$0         \$12,980,143         \$0         \$12,980,143           54         343.300         TD Mains LJ 20 (STL)         \$21,007,560         \$0         \$21,007,560         \$0         \$21,007,560         \$0         \$1,780,794   |         |         |  |              |      |             |                    |  |             |              |
| 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 PL 12in (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         \$111,428           58         344.000         Fire Mains         \$56,046         R-58         \$0         \$56,046         \$0         \$56,046         \$0         \$56,046         \$0         \$56,046         \$0         \$56,046         \$0         \$2,205,158         \$2,204,882         \$2,204,882         \$0         \$0         \$9,699,842         \$0         \$9,699,842         \$0         \$9,699,842         \$0         \$7,407,094         \$1,602         \$7,408,696         \$0         \$15,473,594         \$0         \$15,473,   |         |         |  |              |      |             |                    |  |             |              |
| 54         343.300         TD Mains DI 16 &>(\$TL)         \$21,007,560         R-54         \$0         \$21,007,560         \$0         \$21,007,560         \$0         \$21,007,560         \$1,780,794         \$0         \$1,1428         \$0         \$1,1428         \$0         \$1,1428         \$0         \$1,1428         \$0         \$1,1428         \$0         \$1,1428         \$0         \$1,1428         \$0         \$363         \$0         \$363         \$0         \$363         \$0         \$363         \$0         \$363  | 1       | •       |  |              |      |             |                    |  |             |              |
| 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         \$58,046         \$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         \$0         \$9,699,842         \$0         \$1,602         \$7,407,094         \$1,602         \$7,408,696         \$0         \$15,473,594         \$0         \$15,473,594         \$0         \$15,473,594         \$0         \$15,473,594         \$0         \$15,473,594         \$0         \$15,473,594         \$0         \$15,473,594         \$0         \$15,473,594         \$0         \$15,473,594         \$0         \$15,473,594         \$0         \$15,473,594         \$0         \$15,473,594         \$0         \$15,473,594         \$0         \$15,473,594         \$0   |         | 343.300 | TO Mains DI 16 &>(STL)                   |              |      |             | \$21,007,560       |  |             |              |
| 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         \$1,802         \$7,408,696           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  |         |         |  |              |      |             |                    |  |             |              |
| 58         344.000   Fire Mains         \$56,046   R-58   \$0   \$58,046   \$0         \$0         \$56,046   \$0         \$56,046   \$0         \$56,046   \$0         \$56,046   \$0         \$56,046   \$0         \$56,046   \$0         \$56,046   \$0         \$56,046   \$0         \$56,046   \$0         \$56,046   \$0         \$56,046   \$0         \$56,046   \$0         \$2,205,158   \$0         \$2,205,158   \$0         \$2,205,158   \$0         \$2,204,862   \$0         \$2,204,862   \$0         \$9,699,842   \$0         \$9,699,842   \$0         \$9,699,842   \$0         \$9,699,842   \$0         \$9,699,842   \$0         \$1,802   \$7,407,094   \$1,802   \$7,407,094   \$1,802   \$7,408,696   \$1,802   \$1,   |         |         |  |              |      |             |                    |  |             |              |
| 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     \$1,802     \$7,408,696       62     348.000     Hydrants     \$15,473,594     R-62     \$0     \$15,473,594     \$0     \$15,473,594  |         |         |  |              | 1    |             |                    | }                                      |             |              |
| 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     \$15,473,594     \$15,473,594     \$0     \$15,473,594   |         |         |  |              |      |             |                    | 1                                      |             |              |
| 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 \$16,473,594 \$0 \$15,473,594   |         |         | Meters                                   |              |      |             |                    | 1                                      |             |              |
|   |         |         | • · · · · · · · · · · · · · · · · · · ·  |              |      |             |                    | [                                      |             | \$7,408,696  |
| 0.0 1 040.000 (Other Hallsmission & Distribution Flaint   \$2,238   R-0.3   \$0   \$2,238   ] \$0   \$2,238   |         |         |  |              |      |             |                    | · . [                                  |             |              |
|   | 0.5     | 348.000 | format Hausinission of Distunction Lique | \$2,238      | K-03 | 1 🐧         | ) \$2,238 <u>}</u> | 1                                      | <b>3</b> U  | \$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   | Account | <u>1</u>                              | Total                 | <u>D</u><br>Adjust. | E.          | E<br>As Adjusted | <u>G</u><br>Judedictional b | Judsdictional : | j<br>MO Adjusted |
|--------|---------|---------------------------------------|-----------------------|---------------------|-------------|------------------|-----------------------------|-----------------|------------------|
| Number | Number  | Depreciation Reserve Description      | Reserve 🕒             |                     | Adjustments | Reserve          | Allocations                 | Adjustments 🤇   | 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      | İ                           | \$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      | 1                           | \$0             | \$3,989,901      |
| 75     | 392.300 | Transportation Equipment-Autos        | \$478,249             | R-75                | <b>\$</b> D | \$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        | İ                           | \$0             | \$996,856        |
| 80     | 396.000 | Power Operated Equipment              | \$945,845             | R-80                | . \$0       | \$945,845        | ļ                           | \$15,832        | \$961,677        |
| 81     | 397.100 | Communication Equipment-Non Telephone | <b>\$</b> 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        | \<br>'                      | \$16            | \$395,148        |
| 85     |         | TOTAL GENERAL PLANT                   | \$17,443,967          |                     | \$0         | \$17,443,987     | ]                           | \$5,584,702     | \$23,028,669     |
| PAR T  |         | TOYAU DEPRECIATION RESERVE            | <b>\$</b> 308/107/768 |                     | \$0         | \$308,107,768    |                             | \$5,929,805     | \$314,037,573    |

|                        | A.                 |  |   |  |   |                   | m-u-Garaa                           | e a an di bebyah etk       |  | K K                        | erine Lenkosio en                      |                                    |
|------------------------|--------------------|--|---|--|---|-------------------|-------------------------------------|----------------------------|--|----------------------------|--|------------------------------------|
| Line                   | Account            | Income Description   | Total                                   | Test Year<br>Labor   | Test Year<br>Non Labor                            | Adjust.<br>Number | Total Company: Adjustments          |                            | risdictional Jurisdictional<br>Jocations Adjustments   | 近MO Final Adja 談           | MO Adj                                 |                                    |
|                        |                    |  |   |  |   |                   |                                     |                            | (From Adl. Sch.)   |                            |  |                                    |
| Rev-1                  |                    | OPERATING REVENUES   |   |  |   |                   |                                     |                            |  |                            |  |                                    |
| 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               | 050 (1010(1)                           | 000 11010(1)                       |
| 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                |  |                                    |
| Rov-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                   |  |                                    |
| Rov-10                 | 472.000            | Rents from Water Property  | \$548,299                               |  |   | Rev-10            |                                     | \$548,299                  | \$0  | \$548,299                  |  |                                    |
| Rev-11                 | 464,000<br>466,000 | Other Public Auth.<br>Sales for Resale   | \$2,610,105                             |  |   | Rev-11            |                                     | \$2,610,105                | \$170.507  | \$2,780,612                |  |                                    |
| Rev-12<br>Rev-13       | 471,000            | Other Water Revenue - Oper, Rev.   | \$6,315,249<br>\$1,682,724              |  |   | Rev-12<br>Rev-13  |                                     | \$6,315,249<br>\$1,682,724 | \$233,541<br>\$93,016  | \$6,548,790<br>\$1,775,740 |  |                                    |
| 14                     |                    |  |   | Company of the State of the Sta | CONTRACTOR CONTRACTOR                             |                   | Marie Continuentario State de Marie |                            | \$9,777,400  |                            | n tha in the state of the state of the | CHAPTER THE STREET                 |
| Z200700 5 A 200000.100 |                    |  | Maria Control & Control Control Control | A CONTRACTOR OF THE CONTRACTOR | 250 pages bridged in success of the second second |                   |                                     |                            | Control of the Contro |                            |  | See History Control of the Control |
| 1                      |                    | SOURCE OF SUPPLY EXPENSES  |   |  |   |                   |                                     |                            |  |                            |  |                                    |
| 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            | Miscollaneous 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<br>22                  | \$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<br>\$0                              | \$0<br>\$0   | \$0   | E-8               | \$0                                 | \$0                        | \$0<br>\$0   | \$0<br>\$0                 | \$0                                    | \$0                                |
| 9                      | 612.000<br>613.000 | Maint, of Collect, & Impound, Reservoirs Maint, of Lake, River and Other Intakes | \$0<br>\$0                              | \$U<br>\$0   | \$0<br>\$0  | E-9<br>E-10       | \$0<br>\$0                          | \$0<br>\$0                 | \$0<br>\$0   | \$0<br>\$0                 | \$0<br>\$0                             | \$0<br>\$0                         |
| 10<br>11               | 614,000            | Maint, of Wells & Springs  | \$0<br>\$148                            | \$0<br>\$0   | \$148   | E-11              | \$0<br>\$0                          | \$0<br>\$148               | \$0<br>\$0   | \$148                      | \$0<br>\$0                             | \$148                              |
| 12                     | 615,000            | Maint, of Infiltration Galleries & Tunnels                                       | \$0                                     | \$0  | \$148   | E-12              | \$0                                 | \$0                        | \$0  | \$140                      | \$0<br>\$0                             | \$0                                |
| 13                     | 616,000            | Maint of Supply Mains  | \$0                                     | \$0  | \$0   | E-12              | \$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                  |  | \$559,973                  | \$36,298                               | \$523,675                          |
| 15                     | 017,000            | TOTAL SOURCE OF SUPPLY EXPENSES  | \$1,586,766                             | \$284,321  | \$1,302,445                                       | L,-1-             | \$35,806                            | \$1,622,572                | \$0  | \$1,622,572                | \$224,945                              | \$1,397,627                        |
| 16                     |                    | PUMPING EXPENSES   |   |  |   |                   |                                     |                            |  |                            |  |                                    |
| 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                                   | \$11,519<br>\$0  | \$668   | E-17              | \$139                               | \$807                      | \$0  | \$807                      | \$10,143                               | \$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            | Ronts - 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                     |                    | TOTAL PUMPING EXPENSES   | \$8,827,816                             | \$1,723,507  | \$7,104,309                                       |                   | \$1,083,060                         | \$9,910,876                | \$0  | \$9,910,876                | \$1,545,159                            | \$8,365,717                        |
| 30                     |                    | WATER TREATMENT EXPENSES   |   |  |   |                   |                                     |                            |  |                            |  |                                    |
| 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                     | 543,100            | Miscellanous Expenses - WTE  | \$37,942                                | \$0  | \$37,942  | E-34              | -\$823                              | \$37,119                   | \$0  | \$37,119                   | -\$894                                 | \$38,013                           |
|                        |                    | •  | • •                                     |  |   |                   |                                     |                            |  |                            |  |                                    |

| STORY CONTRACTOR AND AND AND AND AND AND AND AND AND AND | Account.           | P. Maryana   | C<br>To rest Year       | D<br>Test Year (S.V.)<br>Labor | E<br>Test Your<br>Nort Labor | E<br>Adjust<br>Number |                               |                         | urisdictional Jurisdictional |                         |                  | MC Adj. Juris.<br>Non Cabo: |
|--|--------------------|--|-------------------------|--------------------------------|------------------------------|-----------------------|-------------------------------|-------------------------|------------------------------|-------------------------|------------------|-----------------------------|
| Number   | Number             | Income Description   | Total<br>(D+E)          |                                |                              |                       |                               |                         | (From Adj. Sch.)             |                         |                  |                             |
| 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                 | ŠD               | \$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   |                    | TOTAL WATER TREATMENT EXPENSES   | \$12,871,315            | \$3,004,648                    | \$9,866,667                  |                       | \$648,119                     | \$13,519,434            | \$0                          | \$13,519,434            | \$2,736,429      | \$10,783,005                |
| 41   |                    | TRANSMISSION & DIST, EXPENSES  |                         |                                |                              |                       |                               |                         |                              |                         |                  |                             |
| 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<br>672.000 | Maint, of Structures & Improvements - TDE<br>Maint, of Dist, Reservoirs & Standpipes - TDE | \$23,349                | \$23,349<br>\$41,117           | \$0<br>\$0                   | E-50<br>E-51          | -\$3,217                      | \$20,132<br>\$36,846    | \$0<br>\$0                   | \$20,132                | \$20,132         | \$0                         |
| 51<br>52   | 673.000            | Maint, of Dist. Reservoirs & Standpipes - TDE Maint, of Transmission & Distribution Mains  | \$41,117<br>\$1,285,924 | \$61,272                       | \$1,224,652                  | E-51<br>E-52          | -\$4 <i>,2</i> 71<br>-\$2,904 | \$30,046<br>\$1,283,020 | \$0<br>\$0                   | \$36,846<br>\$1,283,020 | \$36,846         | \$0<br>\$1,224,652          |
| 52<br>53   | 674.00D            | Maint, of Free Mains - TDE   | \$1,285,524<br>\$64     | \$61,272                       | \$1,224,652<br>\$0           | E-53                  | -\$ <i>2,</i> 304<br>-\$7     | \$1,263,020             | \$0<br>\$0                   | \$1,283,020<br>\$57     | \$58,368<br>\$57 | \$1,224,652<br>\$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<br>\$0                  |
| 55   | 676.000            | Maint, of Meters - 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   | 0.02000            | TOTAL TRANSMISSION & DIST. EXPENSES  | \$15,100,503            | \$9,095,715                    | \$6,004,788                  |                       | -\$639,059                    | \$14,461,444            | \$0                          | \$14,461,444            | \$8,205,802      | \$6,255,642                 |
| 59   |                    | CUSTOMER ACCOUNTS EXPENSE  |                         |                                |                              |                       |                               |                         |                              |                         |                  |                             |
| 60<br>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 Roading Expenses - CAE   | \$1,535,901             | \$1.535,695                    | \$206                        | E-61                  | -\$152,927                    | \$1,382,974             | \$0<br>\$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             | \$111,420        | \$1,968,036                 |
| 64   | 905,000            | Misc, Customer Accounts Expense - CAE  | \$88,264                | \$6,304                        | \$81,960                     | E-64                  | \$5,159                       | \$93,423                | . \$0                        | \$93,423                | \$11,463         | \$81,960                    |
| 65   |                    | TOTAL CUSTOMER ACCOUNTS EXPENSE  | \$6,197,997             | \$2,433,790                    | \$3,764,207                  |                       | \$229,971                     | \$6,427,968             | \$0                          | \$6,427,968             | \$2,201,766      | \$4,226,202                 |
| 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<br>\$0                     | \$0<br>\$0                   |                       | \$0                           | \$0                     | \$0                          | \$0                     | \$0<br>\$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   | <u>\$0</u><br>\$0       | \$0                            | \$0                          |                       | <u>\$0</u>                    | \$0                     | \$0                          | \$0                     | \$0              | \$0                         |
| 72   |                    | ADMIN. & GENERAL EXPENSES  |                         |                                |                              |                       |                               |                         |                              |                         |                  |                             |
| 73   | 920,000            | Admin. & General Salaries  | \$5,159,490             | \$5,159,490                    | so                           | 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                    |
|  |                    |  |                         |                                |                              |                       |                               |                         |                              |                         |                  |                             |

| TOTAL STREET | A                 |  |                | VALUE DAMAGNA  |  | G. A. F                   | C A CONTRACT   | н                    |                               | en sito Kristopia   |                                   | M  |
|--------------|-------------------|--|----------------|--|--|---------------------------|--|----------------------|-------------------------------|---------------------|-----------------------------------|--|
| si Line      |                   |  | Test Year      | Test Year  |  |                           |  |                      | Jurisdictional Jurisdictional |                     | MO Adj.                           |  |
| Number       | Number            | Income Description   | Total          | Labor  | Non Labor  |                           | Adjustments  | Adjusted             | Allocations :: Adjustments    |                     |                                   |  |
|              |                   |  | 2 (D+E)        | CONTRACTOR OF THE PROPERTY OF  |  |                           | c(rrom Aug Scru)   | SALE (L+C) SUBSERIES | (From Adj. Sch.)              | Con (II XI) T JESSE | SIRACINE CONTRACTOR               | F. National States   |
| 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                      |  | \$324,657            |                               | \$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            |  |  | É-94                      |  | \$0                  | -\$2,508,268                  | <u>-\$2,508,268</u> |                                   |  |
| 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  | €-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          |                   | WOTAPOPERATING EXPENSE COMMON COMPRISACION COMMON COMPROS  | \$131,791,240  | \$21,701,639   | \$93,874,847   | E-109                     | -\$4,647,760°  | \$127,143,480        | \$1,391,521                   | \$128,535,001       | \$19,833,416                      | \$87,774,194   |
| 446          |                   | NET INCOME DECODE TAYES  | 644 4D4 500    | **   |  | F 440                     | ***  | 640 407 700          | 4p 00= 870                    | 6F7 F46 474         |                                   |  |
| 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  |
| West Towns   |                   | AND ROPERATING INCOMES TO A STATE OF THE STA | \$24 226 700 A | Land of the Control  | co.  |                           | en v   | \$27 074 550         | EE 120 ADE                    | ## t43 103 EEE      | W. Friedrich Charles Charles      | de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la |
| 201207       | ce mach controlis | A THE RESIDENCE OF THE PARTY OF | 777767, 33     | Committee of the Commit | Control to best to the control of th | Alternational Association | The state of the s |                      | 47.123.050                    | 343, 103,033        | as many an assertant in the Paris | e established and a second and a second and a second and a second and a second and a second and a second and a |

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

| Eine<br>Xumbe | e alimienan   | <u>B</u><br>7/58%<br>Return | <u>C</u><br>7/19%<br>Return | 1801970<br>1801970<br>1801970 |
|---------------|---|-----------------------------|-----------------------------|-------------------------------|
| 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<br>Changes/True-Up Estimate | \$488,043                   | \$488,043                   | \$488,043                     |
| 12            | Gossakarandakoducinens karasa kar                               | \$3,868,358                 | \$4,233,586                 | 54,599,186                    |

Accounting Schedule: 01 Sponsor: Paul R. Harrison Page: 1 of 1

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

|                                       | <u>B</u><br>centage Dollar<br>Rate Amount |
|---------------------------------------|---|
| Plant In Service                      | \$172,611,328                             |
| Less Accumulated Depreciation Reserve | \$35,679,409                              |
| Net Plant In Service                  | \$136,931,919                             |
| ADD TO NET PLANT IN SERVICE           |   |
| Cash Working Capital                  | -\$310,285                                |
| Materials & Supplies                  | <b>\$227,186</b>                          |
| Prepayments                           | \$117,509                                 |
| Pensions/OPEBs Tracker Asset          | \$140,862                                 |
| Tank Painting Tracker                 | \$217,334                                 |
| TOTAL ADD TO NET PLANT IN SERVICE     | \$392,606                                 |
| SUBTRACT FROM NET PLANT               |   |
| Federal Tax Offset                    | -\$12,747                                 |
| State Tax Offset                      | \$2,816                                   |
| City Tax Offset                       | \$0                                       |
| Interest Expense Offset               | \$534,018                                 |
| Customer Advances                     | <b>\$5,434,213</b>                        |
| 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                                 |
| TOTAL SUBTRACT FROM NET PLANT         | \$31,087,136                              |

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

|             | 7                  |   | e de la companya de l | D            | r : " (F         | E E                     | on Quality seed in                                      | 1                  |
|-------------|--------------------|---|--|--------------|------------------|-------------------------|---|--------------------|
| Number      | Andony<br>Optional | Hanketoniki koma  | Plant  | Adjust       | Adjustments      | As Adjusted #           | Surfedictional surredictional Allocations - Adjustments | MO Adjusted        |
| EACH INDOOR | ( opudiant         |   | T TO THE REAL PROPERTY OF THE PARTY OF THE P | andinibet?   | Savolosomento Sa | in in in it is a second | Ancadoris   | Jurisdictional     |
| 1           |                    | INTANGIBLE PLANT  | 1  |              | [                |                         |   |                    |
| 2           | 301.000            | Organization  | \$0  | P-2          | \$0              | \$0                     | \$22,266  | \$22,266           |
| 3           | 302.000            | Franchises and Consents                                   | \$1,105  | P-3          | \$0              | \$1,105                 | \$0   | \$1,105            |
| 4<br>5      | 303.000            | Miscellaneous Intangible Plant TOTAL INTANGIBLE PLANT     | \$378,781  | P-4          | \$0              | \$378,781               | \$40,981  | \$419,762          |
| 3           |                    | TOTAL INTANGIBLE PLANT                                    | \$379,886  |              | \$0              | \$379,886               | \$63,247  | \$443,133          |
| 6           |                    | SOURCE OF SUPPLY PLANT                                    |  | [            | , ,              |                         |   |                    |
| 7           | 310.000            | Land and Land Rights - SSP                                | \$1,428,140  | P-7          | so l             | \$1,428,140             | \$0   | \$1,428,140        |
| 8           | 311.000            | Structures and Improvements - SSP                         | \$2,113,051  | P-8          | \$0              | \$2,113,051             | \$0   | \$2,113,051        |
| 9           | 312.000            | Collecting & Impounding Reservoirs                        | \$0  | P-9          | \$0              | \$0                     | \$0   | \$0                |
| 10          | 313.000            | Lake, River and Other Intakes                             | \$6,326  | P-10         | \$0              | \$6,326                 | \$0   | \$6,326            |
| 11<br>12    | 314.000<br>315.000 | Wells and Springs<br>  Infiltration Galleries and Tunnels | \$511,343  | P-11<br>P-12 | \$0              | \$511,343               | \$0   | \$511,343          |
| 13          | 316.000            | Supply Mains  | \$9,650,008  | P-12         | \$0<br>\$0       | \$0<br>\$9,650,008      | \$0<br>\$0  | \$0<br>\$9,650,008 |
| 14          | 317.000            | Other Water Source Plant                                  | \$0  | P-14         | \$0              | \$3,030,000             | \$0   | \$9,050,008        |
| 15          |                    | TOTAL SOURCE OF SUPPLY PLANT                              | \$13,708,868   | ,            | \$0              | \$13,708,868            | \$0   | \$13,708,868       |
|             |                    | [   |  |              | ĺ                |                         |   | ,,,                |
| 16          |                    | PUMPING PLANT   |  |              |                  |                         |   |                    |
| 17          | 320.000            | Land and Land Rights - PP                                 | \$8,921  | P-17         | \$0              | \$8,921                 | \$0   | \$8,921            |
| 18          | 321.000            | Structures and Improvements - PP Boiler Plant Equipment   | \$4,719,047  | P-18         | \$0              | \$4,719,047             | \$0   | \$4,719,047        |
| 19<br>20    | 322.000<br>323.000 | Other Power Production Equipment                          | \$0<br>\$166,897   | P-19<br>P-20 | \$0<br>\$0       | \$0<br>\$166,897        | \$0   | \$0                |
| 21          | 324.000            | Steam Pumping Equipment                                   | \$100,897  | P-21         | \$0<br>\$0       | \$100,097               | \$0<br>\$0  | \$166,897<br>\$0   |
| 22          | 325.000            | Electric Pumping Equipment                                | \$7,607,985  | P-22         | \$0              | \$7,607,985             | \$0   | \$7,607,985        |
| 23          | 326.000            | Diesel Pumping Equipment                                  | \$408,903  | P-23         | \$0              | \$408,903               | \$0   | \$408,903          |
| 24          | 327.000            | Hydraulic Pumping Equipment                               | \$81,548   | P-24         | \$0              | \$81,548                | \$0   | \$81,548           |
| 25          | 328.000            | Other Pumping Equipment                                   | \$127,114  | P-25         | \$0              | \$127,114               | \$0   | \$127,114          |
| 26          |                    | TOTAL PUMPING PLANT                                       | \$13,120,415   |              | \$0              | \$13,120,415            | \$0   | \$13,120,415       |
| 27          |                    | WATER TREATMENT PLANT                                     |  |              |                  |                         |   |                    |
| 28          | 330.000            | Land and Land Rights - WTP                                | \$1,900  | P-28         | \$0              | \$1,900                 | so s  | \$1,900            |
| 29          | 331.000            | Structures and Improvements - WTP                         | \$25,399,766   | P-29         | \$0              | \$25,399,766            | \$7,713   | \$25,407,479       |
| 30          | 332.000            | Water Treatment Equipment                                 | \$25,084,926   | P-30         | \$0              | \$25,084,926            | \$0   | \$25,084,926       |
| 31          | 333.000            | Miscellaneous Water Treat, Other                          | \$0  | P-31         | \$0              |                         | \$0   | \$0                |
| 32          |                    | TOTAL WATER TREATMENT PLANT                               | \$50,486,592   |              | \$0              | \$50,486,592            | \$7,713   | \$50,494,305       |
| 33          |                    | TRANSMISSION & DIST. PLANT                                | [  |              |                  |                         |   |                    |
| 34          | 340.000            | Land and Land Rights - TDP                                | \$137,086  | P-34         | \$0              | \$137,086               | -\$2,375  | \$134,711          |
| 35          | 341.000            | Structures and Improvements - TDP                         | \$716,363  | P-35         | \$0              | \$716,363               | \$596   | \$716,959          |
| 36          | 342.000            | Distribution Reservoirs and Standpipes                    | \$5,682,553  | P-36         | \$0              | \$5,682,553             | \$961   | \$5,683,514        |
| 37          | 343.000            | TD Mains Not Classified                                   | \$3,780,832  | P-37         | \$0              | \$3,780,832             | \$0   | \$3,780,832        |
| 38          | 343.100            | TD Mains 4 & Less   | \$1,952,563  | P-38         | \$0              | \$1,952,563             | \$0   | \$1,952,563        |
| 39          | 343.100            | TD Mains AC 4 (STL)                                       | \$0  | P-39         | \$0              | \$0                     | \$0   | \$0                |
| 40<br>41    | 343,100<br>343,100 | ITD Mains Galve 1 (STL)<br>ITD Mains DI 4in (STL)         | \$0<br>\$0   | P-40<br>P-41 | \$0<br>\$0       | \$0<br>\$0              | \$0<br>\$0  | \$0<br>\$0         |
| 42          | 343.200            | TD Mains 6 to 8"  | \$16,661,402   | P-42         | \$0              | \$16,661,402            | \$182,841   | \$16,844,243       |
| 43          | 343.200            | TD Mains 6 to 10in (TN)                                   | \$0  | P-43         | \$0              | \$0                     | \$3,337   | \$3,337            |
| 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<br>48    | 343.200<br>343.200 | TD Mains DI 6-8 (STL)<br>TD Mains PL 6-8in (STL)          | \$0<br>\$0   | P-47<br>P-48 | \$0<br>\$0       | \$0<br>\$0              | \$0<br>\$0  | \$0<br>\$0         |
| 49          | 343.300            | TD Mains 10 to 16"  | \$24,546,374   | P-49         | \$0              | \$24,546,374            | \$163,080   | \$24,709,454       |
| 50          | 343.300            | TD Mains 18 & Grtr  | \$10,444,679   | P-50         | \$0              | \$10,444,679            | \$10,082  | \$10,454,761       |
| 51          | 343.300            | TD Mains Cl 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          |                    | TD Mains DI 16 &>(STL)                                    | \$0  | P-54         | \$0              | \$0                     | \$0   | \$0                |
| 55<br>56    | 343.300            | TD Mains LJ 20 (STL) TD Mains PL 12in (STL)               | \$0  | P-55         | \$0              | \$0<br>\$0              | \$0   | \$0<br>\$0         |
| 56<br>57    | 343.300<br>343.300 | TD Mains PL 12in (STL)                                    | \$0<br>\$0   | P-56<br>P-57 | \$0<br>\$0       | \$0<br>\$0              | \$0<br>\$0  | \$0<br>\$0         |
| 58          |                    | Fire Mains  | \$97,002   | P-58         | \$0              | \$97,002                | \$0   | \$97,002           |
| 59          | 345.000            | Services  | \$7,604,360  | P-59         | \$0              | \$7,604,360             | \$0   | \$7,604,360        |
| 60          | 346.000            | Meters  | \$5,687,769  | P-60         | \$0              | \$5,687,769             | \$0   | \$5,687,769        |
| 61          | i                  | Meter Installations                                       | \$4,684,363  | P-61         | \$0              | \$4,684,363             | \$0   | \$4,684,363        |
| 62          | 348.000            | Hydrants  | \$4,780,560  | P-62         | \$0              | \$4,780,560             | \$10,903  | \$4,791,463        |
|             |                    |   |  |              |                  |                         |   |                    |

| Line  | Account#   | 10 (10 m) (10 m) (10 m)                 | ⊈C<br>Total           | <u>D</u><br>Adjust | Ē'                 | Ε -<br>Shatzulh & Δ | G 出版<br>Jurisdictional Jurisdictional | MO Adjusted   |
|---|------------|---|-----------------------|--------------------|--------------------|---------------------|---------------------------------------|---------------|
| 10 April 10 | (Optional) |   | Plant                 | Number             | Adjustments        | Plant               | Allocations Adjustments               |               |
| 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           | <b>]</b>           | \$0                | \$6,727,619         | \$952,000                             | \$7,679,619   |
| 86  |            | TOTAL PLANT IN SERVICE                  | <b>\$171</b> ,218,943 |                    | ## \$0 <b>\$</b> 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<br>Number | A<br>Account       | B Depreciation Reserve Description                               | C<br>Total              | <u>D</u><br>Adjust. | <u>E</u><br>Adjustments | E<br>As Adjusted<br>Reserve |             | H<br>Isdictional<br>Justinents | MO Adjusted                |
|-----------------|--------------------|--|-------------------------|---------------------|-------------------------|-----------------------------|-------------|--------------------------------|----------------------------|
|                 | Sid in Dail        |  | 335 VASCIAD 48          | Mallinata           | Mojustinentis           | KADALAA                     | Allocations | ingtilielita 🦋                 | Jurisdictional             |
| 1<br>2          | 301.000            | INTANGIBLE PLANT Organization                                    | \$0                     | R-2                 | 60                      | •0                          |             |                                | **                         |
| 3               | 302.000            | Franchises and Consents  | \$0                     | R-3                 | \$0<br>\$0              | \$0<br>\$0                  | ]           | \$0<br>\$0                     | \$0<br>\$0                 |
| 4               | 303.000            | Miscellaneous Intangible Plant                                   | \$0                     | R-4                 | \$ŏ                     | \$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<br>313.000 | Collecting & Impounding Reservoirs Lake, River and Other Intakes | \$0<br>-\$679,158       | R-9                 | \$0                     | \$0                         | }           | \$0                            | \$0                        |
| 10<br>11        | 314.000            | Wells and Springs  | \$137,059               | R-10<br>R-11        | \$0<br>\$0              | -\$679,158<br>\$137,059     |             | \$0<br>\$0                     | -\$679,158<br>\$137,059    |
| 12              | 315.000            | Infiltration Galleries and Tunnels                               | \$0                     | R-12                | \$0                     | \$137,039                   |             | \$0                            | \$107,089                  |
| 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  |                         |                     |                         |                             |             | Į                              |                            |
| 17              | 320.000            | Land and Land Rights - PP  | \$0                     | R-17                | \$0<br>\$0              | \$0                         |             | \$0                            | \$0                        |
| 18<br>19        | 321.000<br>322.000 | Structures and improvements - PP Boller Plant Equipment          | \$527,727<br>\$0        | R-18<br>R-19        | \$0<br>\$0              | \$527,727                   |             | \$0                            | \$527,727                  |
| 20              | 323.000            | Other Power Production Equipment                                 | \$8,025                 | R-20                | \$0<br>\$0              | \$0<br>\$8,025              |             | \$1<br>\$0                     | \$1<br>\$8,025             |
| 21              | 324.000            | Steam Pumping Equipment  | \$0                     | R-21                | \$0                     | \$0,023                     |             | \$0                            | \$0,028<br>\$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<br>26        | 328.000            | Other Pumping Equipment  | \$5,253<br>\$2,040,705  | R-25                | \$0<br>\$0              | \$5,253<br>\$2,040,705      | ļ <u> </u>  | \$0<br>\$1                     | \$5,253                    |
| 20              |                    | TOTAL FORFING FLANT  | \$2,040,705             |                     | ¥υ                      | \$2,040,105                 |             | *1                             | \$2,040,706                |
| 27              |                    | WATER TREATMENT PLANT  |                         |                     |                         |                             |             |                                | •                          |
| 28<br>29        | 330.000<br>331.000 | Land and Land Rights - WTP Structures and Improvements - WTP     | \$0<br>\$4,937,948      | R-28<br>R-29        | \$0<br>\$0              | \$0<br>\$4,937,948          | [ ]         | \$500                          | \$500                      |
| 30              | 332.000            | Water Treatment Equipment  | \$7,716,838             | R-30                | \$0                     | \$7,716,838                 |             | \$0<br>\$0                     | \$4,937,948<br>\$7,716,838 |
| 31              | 333.000            | Miscellaneous Water Treat, Other                                 | \$0                     | R-31                | \$0                     | \$0                         | ì           | \$0                            | \$1,110,030                |
| 32              |                    | TOTAL WATER TREATMENT PLANT                                      | \$12,654,786            |                     | \$0                     | \$12,654,786                |             | \$500                          | \$12,655,286               |
| 33              |                    | TRANSMISSION & DIST. PLANT                                       |                         |                     |                         |                             |             | Ì                              |                            |
| 34              | 340.000            | Land and Land Rights - TDP                                       | <b>-\$741,641</b>       | R-34                | \$0                     | -\$741,641                  |             | \$71                           | -\$741,570                 |
| 35              | 341.000            | Structures and improvements - TOP                                | \$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<br>38        | 343.000<br>343.100 | TD Mains Not Classified<br>TD Mains 4 & Less                     | \$5,877,002<br>-\$4,603 | R-37<br>R-38        | \$0<br>\$0              | \$5,877,002<br>-\$4,603     |             | \$0<br>\$0                     | \$5,877,002<br>•\$4,603    |
| 39              | 343,100            | TD Mains AC 4 (STL)  | \$0                     | R-39                | \$0<br>\$0              | \$0                         |             | \$0<br>\$0                     | •44,603<br>\$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                     | \$1,233,286                 |             | \$4,260                        | \$1,237,526                |
| 43              | 343.200            | TD Mains 6 to 10in (TN)  | \$0                     | R-43                | \$0<br>\$0              | \$0                         |             | \$0                            | \$0                        |
| 44<br>45        | 343.200<br>343.200 | TD Mains CI <10 1900-28 (STL)<br>TD Mains CI <10 1929-56 (STL)   | \$0<br>\$0              | R-44<br>R-45        | \$0<br>\$0              | \$0<br>\$0                  |             | \$0 (<br>\$0                   | \$0<br>\$0                 |
| 46              | •                  | TD Mains Ci <10 1957-93 (STL)                                    | \$0                     | R-46                | \$0                     | \$0                         |             | \$0                            | <b>\$</b> 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<br>52        | 343.300<br>343.300 | TD Mains Cl 12 (STL)<br> TD Mains Cl 16 (STL)                    | \$0<br>\$0              | R-51<br>R-52        | \$0<br>\$0              | \$0<br>\$0                  |             | \$0<br>\$0                     | \$0<br>\$0                 |
| 53              | 343.300            | TD Mains 0: 10 (012)   | \$0                     | R-53                | \$0                     | \$0                         |             | \$0                            | \$0<br>\$0                 |
| 54              | 343.300            | TD Mains DI 16 &>(STL)   | \$0                     | R-54                | \$0                     | \$0                         |             | \$0                            | <b>\$</b> 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<br>*0               | \$0<br>\$20.047             |             | \$0<br>\$0                     | \$0                        |
| 58<br>59        | 344.000<br>345.000 | Fire Mains<br>Services   | \$20,017<br>\$1,307,340 | R-58<br>R-59        | \$0<br>\$0              | \$20,017<br>\$1,307,340     |             | \$0<br>-\$43                   | \$20,017<br>\$1 307 207    |
| 60              | 346.000            | Meters   | \$1,307,340             | R-60                | \$0                     | \$1,307,340<br>\$1,391,638  | )           | -\$43<br>\$0                   | \$1,307,297<br>\$1,391,638 |
| 61              | 347.000            | Meter Installations  | \$1,308,972             | R-61                | \$0                     | \$1,308,972                 |             | \$249                          | \$1,309,221                |
| 62              |                    | 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                     | I I         | \$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

|                    | A-diag  | 2<br>Secretionactive and secret                         | (főtál)<br>Répalya | D<br>Adjust<br>Number | E Adjustments |              | <u>G</u><br>Jurisdictional<br>Allocations |             |              |
|--------------------|---------|---|--------------------|-----------------------|---------------|--------------|---|-------------|--------------|
| 64                 |         | TOTAL TRANSMISSION & DIST. PLANT                        | \$16,084,354       |                       | \$0           | \$16,084,354 |   | \$13,031    | \$16,097,385 |
| 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                        | \$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    | 1   | \$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    | i i                                       | \$0         | \$148,311    |
| 80                 | 396.000 | Power Operated Equipment                                | \$94,618           | R-80                  | \$0           | \$94,618     | i i                                       | \$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      | 1   | \$0         | \$8,685      |
| 85                 |         | TOTAL GENERAL PLANT                                     | \$2,584,835        |                       | \$0           | \$2,584,835  |   | \$869,708   | \$3,454,543  |
| - 27 <b>.</b> W.W. |         | ः<br>इ.स.च्यारकः स्टब्स्ट्राच्यारम् स्टब्स्ट्रास्टरम् । |                    | and the control of    | \$0           |              |   | 37.5925.455 | <br>         |

|  |                    | \$1.00   | 13                    | \$                                    |  |                    |   | 3.17                  |   |                       |  | 4  |
|--|--------------------|--|-----------------------|---------------------------------------|--|--------------------|---|-----------------------|---|-----------------------|--|--|
| 1847   |                    |  |                       |                                       |  |                    |   | Harry Committee       |   |                       |  |  |
|  |                    |  |                       |                                       |  |                    |   |                       |   |                       | Comban States  |  |
| in the same of the same of the same of the same of the same of the same of the same of the same of the same of | <u> </u>           | and the second of the second o |                       | وملكومة والتناس كمستورج منازي المساور | and the first of the first of the second | adde de dese.      | viduulikali kundii.   |                       |   | direct                | in an annual of the state of th | That Eminented To sel  |
| Rev-1  |                    | OPERATING REVENUES   |                       |                                       |  |                    |   |                       |   |                       |  |  |
| 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   | \$5,030,382           | 010  | 000 11010(1)   |
| 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  | \$425,568             |                                       |  | Rev-5              |   | \$425,568             | \$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                   | \$ <del>9</del> 07,335  | \$907,335             |  |  |
| Rev-8  | 461.000            | Capitol Complex  | \$0                   |                                       |  | Rev-8              |   | \$0                   | \$0   | \$0                   |  |  |
| Rev-9  | 478,800            | Forfeited Discounts  | \$0                   |                                       |  | Rev-9              |   | \$0                   | <b>\$0</b>  | \$0                   |  |  |
| Rev-10   | 472,000            | Rents from Water Property  | \$43,306              |                                       |  | Rev-10             |   | \$43,306              | \$0   | \$43,306              |  |  |
| Rev-11   | 484,000            | Other Public Auth.   | \$811,305             |                                       |  | Rev-11             |   | \$811,305             | \$24,820  | \$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             | ner in sawyer a growth postportion.   | countries remove obegoing unitaries as a | Rev-13             |   | \$300,019             | \$260,009   | \$580,028             | a de combinación de la participa de la com-  | and the state of t |
| 11765 (1871)   |                    | ાર્યા કરાયાલા કોઇ તે, મેક્ક માટે જેવાનો માના કેન્દ્રોના માટે છે. જેવાનો મા   |                       | inen Maka Maka A                      | 1000 bekelen i græmt skriver             | Significant States | territoria (formatica de la companya de la companya de la companya de la companya de la companya de la companya | Carrentantes          | 2001年2月2日 (1995年2月4日) [1995年2月4日 [1995年2月4日 [1995年2月4日 [1995年2月4日 [1995年2月4日 [1995年2月4日 [1995年2月4日 [1995年2月4日 [ | \$20,020,134          |  |  |
| 1  |                    | SOURCE OF SUPPLY EXPENSES  |                       |                                       |  |                    |   |                       |   |                       | *  |  |
| 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   |
| Ă  | 602,000            | Purchased Water  | \$248,706             | \$0                                   | \$248,706                                | Ē-4                | \$50,993  | \$299,699             | \$0   | \$299,699             | \$0  | \$299,699  |
| 7  | 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  |
| ė  | 611.000            | Maint. of Structures & Improvements  | \$90                  | \$0                                   | \$90                                     | E-8                | \$0   | 062                   | \$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   | \$418,546             | \$4,385  | \$414,261  |
|  |                    |  |                       |                                       |  |                    |   |                       |   |                       |  |  |
| 16   |                    | PUMPING EXPENSES   | 848.000               | 249.000                               | ėn                                       | = 47               | 64 500  | 646.684               | ••  | *40.054               | *40.024  | ••   |
| 17<br>18   | 620.000            | Operation Supervision & Engineering - PE<br>Fuel for Power Production  | \$48,033<br>\$8,783   | \$48,033<br>\$0                       | \$0<br>\$8,783                           | E-17<br>E-18       | -\$1,382<br>\$1,902   | \$46,651<br>\$10,685  | \$0<br>\$0  | \$46,651<br>\$10,685  | \$46,651<br>\$0  | \$0<br>\$10,685  |
| 19   | 621.000<br>622.000 | Power Production Labor & Expenses  | \$1,246               | \$1,246                               | 02                                       | E-19               | \$1,502   | \$1,246               | \$0<br>\$0  | \$10,865              | \$1,246  | \$10,665<br>\$0  |
| 20   | 623.000            | Fuel or Power Purchased for Pumping  | \$1,246<br>\$733.418  | \$1,240                               | \$733,418                                | E-20               | \$161,916   | \$895.334             | \$0   | \$895,334             | \$1,240<br>\$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  | \$672  |
| 22   | 625.000            | Expenses Transferred - Cr.   | 4515,041              | \$0.00<br>\$0                         | \$0                                      | E-22               | \$0   | \$0                   | \$0   | \$0                   | \$0  | \$0<br>\$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              | \$20,267                              | \$2,187                                  | E-28               | -\$1,332  | \$21,122              | \$0   | \$21,122              | \$18,935   | \$2,187  |
| 29   |                    | TOTAL PUMPING EXPENSES   | \$1,392,469           | \$635,581                             | \$756,888                                |                    | \$121,088   | \$1,513,557           | \$0   | \$1,513,557           | \$592,851  | \$920,706  |
| _  |                    |  |                       |                                       |  |                    |   |                       |   |                       |  |  |
| 30   |                    | WATER TREATMENT EXPENSES   | 400                   | ***                                   |  | E 04               | 84 665  | ***                   |   | 400 000               | 400 055  | •-   |
| 31   | 640,000            | Operation. Supervision & Engineer WTE  | \$68,055              | \$68,055                              | \$0                                      | E-31<br>E-32       | -\$1,666  | \$66,389              | \$0   | \$66,389              | \$66,389   | \$0  |
| 32   | 641.000            | Chemicals - WTE  | \$816,202<br>\$73,712 | \$0<br>\$0                            | \$816,202<br>\$72,742                    | E-32<br>E-33       | \$48,362<br>\$0   | \$864,564<br>\$72,712 | \$0<br>02   | \$864,564<br>\$72,712 | \$0<br>\$0   | \$864,564  |
| 33   | 642.000            | Operation Labor & Expenses - WTE   | \$72,712<br>\$178,502 | \$0<br>02                             | \$72,712<br>\$178,502                    | E-33<br>E-34       | \$38,157  | \$72,712<br>\$216,659 | \$0<br>02   | \$72,712<br>\$216,659 | \$0<br>\$0   | \$72,712<br>\$218.880  |
| 34   | 643,100            | Miscellanous Expenses - WTE  | \$110,002             | <b>₽</b> U                            | \$ 110,5UZ                               | E-04               | <del>4</del> 30, 131  | <b>₹</b> £10,039      | \$0   | <b>≱</b> ∠ 10,039     | <b>*</b> 0   | \$216,659  |

|          | A                  | B   |                  | <b>Q</b>         | aren <b>i</b>   | AND THE PARTY |                  |                   |   |                  | garan Landon         | <u>M</u>               |
|----------|--------------------|---|------------------|------------------|-----------------|---------------|------------------|-------------------|---|------------------|----------------------|------------------------|
| Line     | Account            |   |                  |                  |                 |               |                  |                   | edictional Jurisdictional               |                  |                      | MO Adt. Juris          |
| Number   | Number             | Income Description  | Total<br>(D+E)   | Labor            |                 | Number        |                  |                   | ocations Adjustments<br>From Adj. Sch.) |                  | Juris, Cabor<br>L+ M |                        |
| 35       | 643,200            | Misc Expenses - Waste Disposal  | \$818.839        | \$0              | \$818,839       | E-35          | \$D              | \$818,839         | \$0                                     | \$818,839        | \$0                  | \$818,839              |
| 36       | 644,000            | Rents - WTE   | \$0              | \$0              | \$0             | E-36          | \$0              | \$0               | \$0                                     | \$0              | \$0                  | \$0                    |
| 37       | 650,000            | Maint, Supervision & Engineering - WTE  | \$12,328         | \$12,328         | \$0             | E-37          | -\$186           | \$12,142          | \$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                    |
| 39       | 652,000            | Maint. of Water Treatment Equipment   | \$96,708         | \$0              | \$96,708        | E-39          | \$0              | \$96,708          | \$0                                     | \$96,708         |                      | \$96,708               |
| 40       |                    | TOTAL WATER TREATMENT EXPENSES  | \$2,063,346      | \$80,383         | \$1,982,963     |               | \$84,667         | \$2,148,013       | \$0                                     | \$2,148,013      | \$78,531             | \$2,069,482            |
| 41       |                    | TRANSMISSION & DIST. EXPENSES   | 44               |                  |                 |               |                  |                   |   |                  |                      |                        |
| 42       | 660,000            | Operation Supervision & Engineering - TDE   | \$18,089         | \$18,089         | \$0             | E-42          | -\$445           | \$17,644          | \$0                                     | \$17,644         | \$17,644             | \$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  | \$327,964        | \$321,480        | \$6,484         | E-44          | -\$10,352        | \$317,612         | \$0                                     | \$317,612        | \$311,128            | \$6,484                |
| 45       | 663,000            | Meter Exponses - TDE  | \$118,015        | \$117,531        | \$484           | E-45          | -\$3,361         | \$114,654         | \$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                                     | \$69,726         | \$69,726             | \$0                    |
| 47       | 665.000            | Miscellaneous Expenses - TDE  | \$220,447        | \$95,452         | \$124,995       | E-47          | -\$10,030        | \$210,417         | \$0                                     | \$210,417        | \$71,517             | \$138,900              |
| 48       | 656,000            | Rents - TDE   | \$1,742          | \$0              | \$1,742         | E-48          | \$0              | \$1,742           | \$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                                     | \$17,308         | \$17,308             | \$0                    |
| 50       | 671.000            | Maint, of Structures & Improvements - TDE   | \$0<br>\$0       | \$0              | \$0             | E-50          | \$0              | \$0<br>\$0        | \$0                                     | \$0              | \$0                  | \$0                    |
| 51       | 672,000<br>673,000 | Maint, of Dist, Reservoirs & Standpipes - TDE Maint, of Transmission & Distribution Mains | \$0<br>\$139,562 | \$0<br>\$108,252 | \$0             | E-51<br>E-52  | \$0<br>\$6,036   | \$0<br>\$133,526  | \$0<br>\$0                              | \$0<br>\$133,526 | \$0                  | \$0                    |
| 52<br>53 | 674,000            | Maint of Fire Mains - TDE   | \$139,562        | \$100,232<br>\$0 | \$31,310<br>\$0 | E-52<br>E-53  | -\$6.036<br>\$0  | \$133,526<br>\$0  | \$0<br>\$0                              | \$133,526<br>\$0 | \$102,216<br>\$0     | \$31,310<br>\$0        |
| 53<br>54 | 675.000            | Maint of Services - TDE   | \$3,891          | \$3,891          | \$0<br>\$0      | E-54          | -\$112           | \$3,779           | \$0<br>\$0                              | \$3,779          | \$3,779              | \$0<br>\$0             |
| 55       | 676,000            | Maint, of Meters - TDE  | \$30,623         | \$30,623         | \$0             | E-55          | \$116,565        | \$147,188         | \$D                                     | \$147,188        | \$29,743             | \$117,445              |
| 56       | 677,000            | Maint, of Hydrants - TDE  | \$36,025         | \$36,007         | \$0             | E-56          | -\$1,036         | \$34,971          | \$0                                     | \$34,971         | \$34,971             | \$111, <del>44</del> 5 |
| 57       | 678.000            | Maint, of Miscellaneous Plant - TDE   | \$526,260        | \$151,740        | \$374,520       | E-57          | \$125,224        | \$651,484         | \$0                                     | \$651,484        | \$133,858            | \$517,626              |
| 58       | 010,000            | TOTAL TRANSMISSION & DIST, EXPENSES   | \$1,512,130      | \$972,595        | \$539,535       | <u></u>       | \$207,921        | \$1,720,051       | \$0                                     | \$1,720,051      | \$906,060            | \$813,991              |
| 59       |                    | CUSTOMER ACCOUNTS EXPENSE   |                  |                  |                 |               |                  |                   |   |                  |                      |                        |
| 60       | 901,000            | Supervision - CAE   | \$28,091         | \$28,091         | \$0             | E-60          | -\$733           | \$27,358          | \$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                                     | \$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                                     | \$268,017        | \$76,589             | \$191,428              |
| 63       | 904.000            | Uncollectible Amounts - CAE   | \$380,297        | \$0              | \$380,297       | E-63          | -\$160,624       | \$219,673         | \$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                                     | \$38,957         | \$13,028             | \$25,929               |
| 65       |                    | TOTAL CUSTOMER ACCOUNTS EXPENSE   | \$1,042,747      | \$425,333        | \$617,414       |               | -\$200,928       | \$841,819         | \$0                                     | \$841,819        | \$385,029            | \$456,790              |
| 66       |                    | CUSTOMER SERVICE EXPENSES   |                  |                  |                 |               |                  |                   |   |                  |                      |                        |
| 67       | 907.000            |   | \$0              | \$0              | \$0             | E-67          | <u>\$0</u>       | \$0               |   | \$0              | \$0_                 | \$0<br>\$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  | <u>\$0</u>       | \$0              | \$0             | E-70          | \$0              | \$0               | \$0                                     | \$0              | <u>\$0</u>           | \$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   | \$432,286        | \$432,286        | \$0             | E-73          | -\$14,905        | \$417,381         | \$0                                     | \$417,381        | \$417,381            | \$0                    |
| 74       | 921.000            | Office Supplies & Expenses  | \$284,977        | \$0              | \$284,977       | E-74          | \$6,530          | \$291,507         | \$0                                     | \$291,507        | -\$131               | \$291,638              |
| 75       | 922.000            | Admin. Expenses Transferred - Credit  | \$0              | \$0              | \$0             | E-75          | \$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                                     | \$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                                     | \$64,722         | \$0                  | \$64,722               |
| 78       | 923,300            | Outside Services - Call Center  | \$535,935        | \$0<br>\$0       | \$535,935       | E-78          | \$62,085         | \$598,020         | \$0<br>*D                               | \$598,020        | \$0                  | \$598,020              |
| 79       | 924.000            | Property Insurance  | \$283,581        | \$0<br>\$0       | \$283,581       | E-79          | \$156,810<br>\$0 | \$440,391<br>5315 | \$0<br>\$0                              | \$440,391        | \$0<br>\$0           | \$440,391<br>\$215     |
| 80       | 925,000            | Injuries & Damages  | \$215            | \$U              | \$215           | E-80          | \$U              | \$215             | \$0                                     | \$215            | \$u                  | <b>\$∠</b> 15          |

|  |                  | *  |  |  |                        |                    |  |   |  |  |  |  |
|--|------------------|--|--|--|------------------------|--------------------|--|---|--|--|--|--|
| **********   | A A              | reaction of the Burney College of the College of th | razono Carantus  | Days See   | Jon Eller L            | we Eye             | were the <b>G</b> reported   | Becker Hereinstein  | real Landers of Lengths                  | K .  | L.   | 1000円 日本の日本  |
| EWY-7L/surra/e/North-2006-201  | . Account        |  | Test Year I  | Test Year Use<br>Labor   | Tost Year              |                    |  |   | lurisdictional Jurisdictional            |  |  | MO Adj. Juna<br>Non Labor  |
| Number   | Number           | Income Description   | Total<br>D-E   | -  | Non Labor              |                    | Adjustments<br>(From Adj. Sch.)  | Adjusted  | Allocations Adjustments (From Adj. Sch.) | Jurisuccional  |  |  |
| SECURIOR SECURIOR  |                  | Control of the contro | THE PERSON OF TH | AND ASSESSMENT OF THE PARTY.   | CHEROLOGICAL PROPERTY. | AMERICAN PROPERTY. | SALE TO THE PROPERTY OF  | AND DESCRIPTION OF THE PERSON | SANSON TOUR AUG SCILY.                   | THE STATE OF THE S |  | Participal designation of the least of the l |
| 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  | SO                     | E-82               | SD   | \$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   | <u>-\$187,883</u>                        | -\$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  | \$158,89 <u>2</u>      | E-99               | \$0  | \$158,892   |  | \$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   |  |  |                        |                    | 4.   |   |  | 4.4  |  |  |
| 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          | Payroli 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  | <u> </u>   | \$0                    | E-107              | \$0  | \$0   | 50                                       | \$0  | <u>\$0</u> -   | \$0  |
| 108  |                  | TOTAL OTHER OPERATING EXPENSES   | \$3,029,704  | \$0  | \$3,029,704            |                    | \$40,634   | \$3,070,338   | -\$616,674                               | \$2,453,664  | Şu   | \$2,453,664  |
| WAR TO THE PARTY OF THE PARTY O | None (Section 1) | A OTA OPERATING EXPENSES   | 20 400 400 400 400 PM  | TO COMPANY CONTRACTOR OF THE PARK OF THE P | 2000 E46 700 E4E       | W 2 4 00 M         | **************************************   | \$40 49E 999  |  | *** e40 282 074**  | C2394408   | CO 247 248 246   |
| 103  | TOTAL PROPERTY.  | TOTAL OF ENAING EXPENSES   | ****** \$10.100,400 ···  | **************************************   | **** \$12,160,313**    | M. C. 1932         | 31,030,4143gg  | ***** \$ 13,130,024.*   | 3 (20,149                                | 999-313,202,3(19)  |  | **** (3,3(3,3) IV  |
| 110  |                  | NET INCOME BEFORE TAXES  | \$7,007,163  | \$0  | \$0                    | E-110              | \$0  | \$5,970,749   | \$1,386,418                              | \$7,357,167  | \$0  | \$0  |
| 110  |                  | HET MOONE BEFORE TAKES   | 41,1001,100  | 40   | 44                     | L-110              | ΨU   | 40,5,0,745  | \$1,000,410                              | \$1,001,101  | 40   | **   |
| 111  |                  | INCOME TAXES   |  |  |                        |                    |  |   |  |  |  |  |
| 111  | 409,000          | Current Income Taxes   | -\$1,284,580   | See note (1)   | See note (1)           | E-112              | See note (1)   | \$1,284,580   | \$1,296,092                              | \$11,512   | See note (1)   | See note [1]   |
| 113  | 403,000          | TOTAL INCOME TAXES   | -\$1,284,580   | 02   | 02                     | 4,-114             | \$0  | -\$1,284,580  | \$1,296,092                              | \$11.512   | \$0  | \$0  |
| 113  |                  | TOTAL MOUNT TAXES  | -91,204,000  | φu   | 40                     |                    | şu.  | -41,204,000   | φ1,230,03Z                               | ₩11,0012   | 40   | 40   |
| 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)   |
| 115  | 412,000          | Amortization of Deferred ITC   | -\$2,859   | 240 110(4 (1)  | 200 (1010 (1)          | E-116              | 000 11000 (1)  | -\$2,859  | \$0                                      | -\$2,859   | 20011000 (1)   | - 20 110(2 (3)   |
| 117  | 411,000          | Deferred Income Taxes - Prior Years  | -92,639<br>\$0   |  |                        | E-117              |  | -\$2,035<br>\$D   | \$0                                      | \$0  |  |  |
| 117<br>118   | 411.000          | TOTAL DEFERRED INCOME TAXES  | \$2,712,727  | so so  | \$0                    | E,-117             | 50   | \$2,712,727   | -\$991,086                               | \$1,721,641  | \$0  | \$0  |
| 110  |                  | TO THE DELIGHTED HOOME TWOCO   | 4441 1471 E1   | 40   | ΨV                     |                    | φu   | Ami. 1mi tri  | -\$551,000                               | A.t. Wiles   | 40   | 70   |
| - TO   |                  | NETOPERATING INCOME.   | \$5 579 016  | 10 m   | 02                     |                    | 02   | 9 S4 542 602  | \$1,081,412                              | 55.624.014   | SO de la constante de la const | 50   |
|  | 100              |  |  |  |                        | SOUTH PROPERTY.    | The same of the sa | Total Control of the |  |  |  |  |

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

| eno<br>Minim | i.<br>Distantiston  | 7/58%<br>Return | <u>C</u><br>7/7/9½<br>Réturn | <u>D</u><br>gu¥∕⁄<br>Reinn |
|--------------|---|-----------------|------------------------------|----------------------------|
| 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<br>Changes/True-Up Estimate | \$777,464       | \$777,464                    | \$777,464                  |
| 12.          | Caraballishauritariditt nortum - 2005 5                         | YEUSYPE T       | \$2(60) i 255                | Na Zorodo                  |

Accounting Schedule: 01 Sponsor: Paul R. Harrison

Page: 1 of 1

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

|                                       | B Contage Dollar Rate Amount |
|---------------------------------------|------------------------------|
| Plant In Service                      | \$161,257,844                |
| Less Accumulated Depreciation Reserve | \$27,127,697                 |
| Net Plant In Service                  | \$134,130,147                |
| ADD TO NET PLANT IN SERVICE           |                              |
| Cash Working Capital                  | -\$27,543                    |
| Materials & Supplies                  | \$448,854                    |
| Prepayments                           | \$104,173                    |
| Pensions/OPEBs Tracker Asset          | \$212,312                    |
| Tank Painting Tracker                 | \$177,818                    |
| TOTAL ADD TO NET PLANT IN SERVICE     | \$915,614                    |
| SUBTRACT FROM NET PLANT               |                              |
| 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                    |
| TOTAL SUBTRACT FROM NET PLANT         | \$48,992,434                 |
| Total Rate Base                       | \$86,053,327                 |

|          | Δ<br>Account#<br>(Optional) | <u>B</u><br>Plant Account Dascription ≥                        | C)<br>(Total<br>Plant        | <u>D</u><br>Adjust.<br>Number | <u>E</u><br>Adjustments | r E<br>As Adjusted<br>Plant  | i <u>G</u><br>Jurisdictional<br>Allocations | <u>H</u><br>Jurisdictional<br>Adjustments | 1<br>MO Adjusted<br>Jurisdictiona |
|----------|-----------------------------|--|------------------------------|-------------------------------|-------------------------|------------------------------|---|---|-----------------------------------|
| 1        |                             | INTANGIBLE PLANT   |                              |                               |                         |                              |   |   |                                   |
| 2        | 301.000                     | Organization   | \$26,982                     | P-2                           | \$0                     | \$26,982                     |   | \$23,810                                  | \$50,792                          |
| 3<br>4   | 302.000<br>303.000          | Franchises and Consents Miscellaneous Intangible Plant         | \$25,908<br>\$91,652         | P-3<br>P-4                    | \$0<br>\$0              | \$25,908<br>\$91,652         |   | \$0<br>\$40,142                           | \$25,908<br>\$131,794             |
| 5        | 000.000                     | TOTAL INTANGIBLE PLANT   | \$144,542                    |                               | \$0                     | \$144,542                    |   | \$63,952                                  | \$208,494                         |
| 6        |                             | SOURCE OF SUPPLY PLANT   |                              |                               |                         |                              |   |   |                                   |
| 7<br>8   | 310.000<br>311.000          | Land and Land Rights - SSP Structures and Improvements - SSP   | \$175,650<br>\$5,909,467     | P-7<br>P-8                    | \$0<br>\$0              | \$175,650<br>\$5,909,467     |   | \$0<br>\$0                                | \$175,650<br>\$5,909,467          |
| 9        | 312.000                     | Collecting & Impounding Reservoirs                             | \$112,499                    | P-9                           | \$0                     | \$5,909,467<br>\$112,499     |   | \$0<br>\$0                                | \$5,909,467<br>\$112,499          |
| 10       | 313.000                     | Lake, River and Other Intakes                                  | \$595,458                    | P-10                          | \$0                     | \$595,458                    | 1   | \$0                                       | \$595,458                         |
| 11<br>12 | 314.000<br>315.000          | Wells and Springs<br>Inflitration Galleries and Tunnels        | \$5,051,818<br>\$0           | P-11<br>P-12                  | \$0<br>\$0              | \$5,051,818<br>\$0           |   | \$0<br>\$0                                | \$5,051,818<br>\$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       |                             | TOTAL SOURCE OF SUPPLY PLANT                                   | \$16,193,832                 |                               | \$0                     | \$16,193,832                 |   | \$0                                       | \$16,193,832                      |
| 16       | 320.000                     | PUMPING PLANT  | \$10 EG4                     | P-17                          | \$0                     | \$40 EG4                     |   | •0  | \$40 EC4                          |
| 17<br>18 | 321.000                     | Land and Land Rights - PP<br>Structures and Improvements - PP  | \$12,561<br>\$3,250,729      | P-17                          | \$0<br>\$0              | \$12,561<br>\$3,250,729      |   | \$0<br>\$0                                | \$12,561<br>\$3,250,729           |
| 19       | 322.000                     | Boller Plant Equipment   | \$348                        | P-19                          | \$0                     | \$348                        |   | \$0                                       | \$348                             |
| 20<br>21 | 323.000<br>324.000          | Other Power Production Equipment<br>Steam Pumping Equipment    | \$1,459,509<br>\$14,631      | P-20<br>P-21                  | \$0<br>\$0              | \$1,459,509<br>\$14,631      |   | \$0<br>\$0                                | \$1,459,509<br>\$14,631           |
| 22       | 325.000                     | Electric Pumping Equipment                                     | \$8,207,572                  | P-22                          | \$0                     | \$8,207,572                  |   | \$0<br>\$0                                | \$8,207,572                       |
| 23       | 326.000                     | Diesel Pumping Equipment                                       | \$138,188                    | P-23                          | \$0                     | \$138,188                    |   | \$0                                       | \$138,188                         |
| 24<br>25 | 327.000<br>328.000          | Hydraulic Pumping Equipment Other Pumping Equipment            | \$111,716<br>\$257,443       | P-24<br>P-25                  | \$0<br>\$0              | \$111,716<br>\$257,443       |   | \$0<br>\$0                                | \$111,716<br>\$257,443            |
| 26       | 020.000                     | TOTAL PUMPING PLANT  | \$13,452,697                 | 1 20                          | \$0                     | \$13,452,697                 |   | \$0                                       | \$13,452,697                      |
| 27       |                             | WATER TREATMENT PLANT  |                              |                               |                         |                              |   |   |                                   |
| 28       | 330.000                     | Land and Land Rights - WTP                                     | \$338,579                    | P-28                          | \$0                     | \$338,579                    |   | \$0                                       | \$338,579                         |
| 29<br>30 | 331.000<br>332.000          | Structures and Improvements - WTP Water Treatment Equipment    | \$10,039,417<br>\$20,563,262 | P-29<br>P-30                  | \$0<br>\$0              | \$10,039,417<br>\$20,563,262 |   | \$7,555<br>\$0                            | \$10,046,972<br>\$20,563,262      |
| 31       | 333.000                     | Miscellaneous Water Treat, Other                               | \$0                          | P-31                          | \$0                     | \$0                          |   | <b>\$0</b>                                | \$0                               |
| 32       |                             | TOTAL WATER TREATMENT PLANT                                    | \$30,941,258                 |                               | \$0                     | \$30,941,258                 |   | \$7,555                                   | \$30,948,813                      |
| 33       |                             | TRANSMISSION & DIST, PLANT                                     | 4407.04-                     |                               |                         | ****                         |   | 40.00                                     |                                   |
| 34<br>35 | 340.000<br>341.000          | Land and Land Rights - TDP Structures and Improvements - TDP   | \$197,315<br>\$3,732,954     | P-34<br>P-35                  | \$0<br>\$0              | \$197,315<br>\$3,732,954     |   | -\$2,326<br>\$585                         | \$194,989<br>\$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<br>343.100          | TD Mains Not Classified  | \$5,053,549                  | P-37                          | \$0<br>\$0              | \$5,053,549                  |   | \$0                                       | \$5,053,549                       |
| 38<br>39 | 343.100                     | TD Mains 4 & Less<br>TD Mains AC 4 (STL)                       | \$5,562,264<br>\$0           | P-38<br>P-39                  | \$0<br>\$0              | \$5,562,264<br>\$0           |   | \$0<br>\$0                                | \$5,562,264<br>\$0                |
| 40       | 343.100                     | TD Mains Galve 1 (STL)   | \$0                          | P-40                          | \$0                     | \$0                          |   | \$0                                       | \$0                               |
| 41<br>42 | 343.100<br>343.200          | TD Mains DI 4in (STL) TD Mains 6 to 8"                         | \$0<br>\$27,346,416          | P-41<br>P-42                  | \$0<br>\$0              | \$0<br>\$27,346,416          |   | \$0                                       | \$0<br>\$27,528,784               |
| 43       | 343.200                     | TD Mains 6 to 10in (TN)  | \$27,340,410                 | P-43                          | \$0<br>\$0              | \$27,340,416                 |   | \$182,368<br>\$0                          | \$27,520,764<br>\$0               |
| 44       |                             | TD Mains CI <10 1900-28 (STL)                                  | \$0                          | P-44                          | \$0                     | \$0                          |   | \$0                                       | \$0                               |
| 45<br>46 | 343.200<br>343.200          | TD Mains CI <10 1929-56 (STL)<br>TD Mains CI <10 1957-93 (STL) | \$0<br>\$0                   | P-45<br>P-46                  | \$0<br>\$0              | \$0<br>\$0                   |   | \$0<br>\$0                                | \$0<br>\$0                        |
| 47       | 343.200                     | TD Mains DI 6-8 (STL)  | \$0<br>\$0                   | P-47                          | \$0                     | \$0<br>\$0                   |   | \$0                                       | \$0                               |
| 48       | 343.200                     | TD Mains PL 6-8in (STL)  | \$0                          | P-48                          | \$0                     | \$0                          |   | \$0                                       | \$0                               |
| 49<br>50 |                             | TD Mains 10 to 16" TD Mains 18 & Grtr                          | \$19,945,705<br>\$932,805    | P-49<br>P-50                  | \$0<br>\$0              | \$19,945,705<br>\$932,805    |   | \$159,742<br>\$9,875                      | \$20,105,447<br>\$942,680         |
| 51       |                             | TD Mains Cl 12 (STL)   | \$0                          | P-51                          | \$0                     | \$552,005                    |   | \$9,015                                   | \$942,080                         |
| 52       | 343.300                     | TD Mains CI 16 (STL)   | \$0                          | P-52                          | \$0                     | \$0                          |   | \$0                                       | \$0                               |
| 53<br>54 | 343,300<br>343,300          | TD Mains DI 12 (STL)<br>TD Mains DI 16 &>(STL)                 | \$0<br>\$0                   | P-53<br>P-54                  | \$0<br>\$0              | \$0<br>\$0                   |   | \$0<br>\$0                                | \$0<br>\$0                        |
| 55       | 343.300                     | TD Mains LJ 20 (STL)   | \$0                          | P-55                          | \$0                     | \$0                          |   | \$0                                       | \$0                               |
| 56       |                             | TD Mains PL 12in (STL)   | \$0                          | P-56                          | \$0                     | \$0                          |   | \$0                                       | \$0                               |
| 57<br>58 | 343.300<br>344.000          | TD Main DI 10in (STL)<br>Fire Mains                            | \$0<br>\$123,896             | P-57<br>P-58                  | \$0<br>\$0              | \$0<br>\$123,896             | ·   | \$0<br>\$0                                | \$0<br>\$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<br>62 |                             | Meter Instaliations<br>Hydrants                                | \$4,698,779<br>\$2,302,267   | P-61<br>P-62                  | \$0<br>\$0              | \$4,698,779<br>\$2,302,267   |   | \$0<br>\$10,680                           | \$4,698,779<br>\$2,312,947        |
| - I      |                             | 13   | ,_,, <b></b> ,_,             |                               | , ,                     | 4-,500,501                   | . 1   | 4.0,000                                   | 1 4-2-1-10-11                     |

|               | Account #             |                                       | Total        | -Adjust.       |                 |              | Jurisdictional Jurisdictional | /MO Adjusted          |
|---------------|-----------------------|---------------------------------------|--------------|----------------|-----------------|--------------|-------------------------------|-----------------------|
| iumber∌<br>63 | (Optional)<br>349,000 | Plant Account Description             | Plant 5472   | Number<br>P-63 | Adjustments \$0 | <u>Plant</u> | Allocations Adjustments \$0   | Jurisdictiona<br>\$47 |
| 64            | 349.000               | TOTAL TRANSMISSION & DIST. PLANT      | \$93,400,301 | 1.02           | \$0             | \$93,400,301 | \$361,865                     | \$93,762,16           |
| 65            | l.                    | GENERAL PLANT                         |              |                |                 |              | <u> </u>                      |                       |
| 66            | 389.000               | Land and Land Rights - GP             | \$371,528    | P-66           | \$0             | \$371,528    | \$0                           | \$371,52              |
| 67            | 390.000               | Structures and Improvements - GP      | \$1,642,190  | P-67           | \$0             | \$1,642,190  | \$25,703                      | \$1,667,89            |
| 68            | 390.900               | Structures & Improve-Leasehold        | \$0          | P-68           | \$0             | \$0          | \$0                           | į \$ <sup>.</sup>     |
| 69            | 391.000               | Office Furniture and Equipment        | \$88,499     | P-69           | \$0 )           | \$88,499     | \$15,920                      | \$104,41              |
| 70            | 391.100               | Computer & Peripheral Equipment       | \$0          | P-70           | \$0             | . \$0        | \$136,896                     | \$136,89              |
| 71            | 391.200               | Computer Hardware & Software          | \$276,406    | P-71           | \$0             | \$276,406    | \$715,348                     | \$991,75              |
| 72            | 391,300               | Other Office Equipment                | \$5,700      | P-72           | \$0             | \$5,700      | \$0                           | \$5,70                |
| 73            | 392,100               | Transportation Equipment-Light Trucks | \$238,116    | P-73           | \$0             | \$238,116    | \$2,033                       |                       |
| 74            | 392.200               | Transportation Equipment-Heavy Truck  | \$9,581      | P-74           | \$0             | \$9,581      | \$0                           | \$9,58                |
| 75            | 392,300               | Transportation Equipment-Autos        | \$60,443     | P-75           | \$0             | \$60,443     | \$13,945                      | \$74,38               |
| 76            | 392.400               | Transportation Equipment-Other        | \$57,160     | P-76           | \$0             | \$57,160     | \$0                           | \$57,16               |
| 77            | 393.000               | Stores Equipment                      | \$28,142     | P-77           | \$0             | \$28,142     | \$0                           | \$28,14               |
| 78            | 394.000               | Tools, Shop and Garage Equipment      | \$1,899,441  | P-78           | \$0             | \$1,899,441  | \$7,773                       | \$1,907,21            |
| 79            | 395.000               | Laboratory Equipment                  | \$168,177    | P-79           | \$0             | \$168,177    | \$0                           | \$168,17              |
| 80            | 396.000               | Power Operated Equipment              | \$334,676    | P-80           | \$0             | \$334,676    | \$0                           | \$334,67              |
| 81            | 397.100               | Communication Equipment-Non Telephone | \$432,812    | P-81           | \$0             | \$432,812    | \$4,533                       | \$437,34              |
| 82            | 397.200               | Communication Equipment-Telephone     | \$2,038      | P-82           | \$0             | \$2,038      | \$7,121                       | \$9,1                 |
| 83            | 398.000               | Miscellaneous Equipment               | \$140,871    | P-83           | \$0             | \$140,871    | \$1,249                       | \$142,12              |
| 84            | 399.000               | Other Tangible Equipment              | \$5,541      | P-84           | \$0             | \$5,541      | \$0                           | \$5,54                |
| 85            |                       | TOTAL GENERAL PLANT                   | \$5,761,321  |                | \$0             | \$5,761,321  | \$930,521                     | \$6,691,84            |

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

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|--|--------------------|---|--|----------------|---------------------|---|---|------------------------------|
| *Line<br>Number                        | Account Number     | Depreciation Reserve Description                                | Total<br>Reserve   | Adjust. Number | Adjustments         | As Adjusted<br>Reserve                  | Jurisdictional Jurisdictional Allocations Adjustments | MO Adjusted<br>Judsdictional |
| 1                                      |                    | I<br>INTANGIBLE PLANT   |  |                |                     |   |   |                              |
| 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                                  | \$7,036  | R-4            | \$0                 | \$0                                     | \$39,392  | \$39,392                     |
| 5                                      | 1                  | TOTAL INTANGIBLE PLANT  | \$7,936  |                | \$0                 | \$7,936                                 | \$39,392  | \$47,328                     |
| 6                                      |                    | SOURCE OF SUPPLY PLANT  |  |                |                     |   |   |                              |
| 7                                      | 310.000<br>311.000 | Land and Land Rights - SSP<br>Structures and Improvements - SSP | \$0  | R-7<br>R-8     | \$0<br>\$0          | \$0                                     | \$0<br>\$0  | \$0                          |
| 8<br>9                                 | 312.000            | Collecting & Impounding Reservoirs                              | \$591,602<br>\$88,223  | R-9            | \$0<br>\$0          | \$591,602<br>\$88,223                   | \$0   | \$591,602<br>\$88,223        |
| 10                                     |                    | 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<br>317.000 | Supply Mains Other Water Source Plant                           | \$537,213  | R-13<br>R-14   | \$0<br>\$0          | \$537,213                               | \$0<br>\$0  | \$537,213                    |
| 14<br>15                               | 317.000            | TOTAL SOURCE OF SUPPLY PLANT                                    | \$2,183,969  | 14-14          | \$0                 | \$2,183,969                             | \$0   | \$2,183,969                  |
|  | ,                  | <b>{</b>  | 1  |                |                     | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | ,,,   | 72,133,333                   |
| 16<br>17                               | 320.000            | PUMPING PLANT<br>Land and Land Rights - PP                      | \$0  | R-17           | \$0                 | \$0                                     | \$0   | \$0                          |
| 18                                     |                    | Structures and Improvements - PP                                | \$373,740  | R-18           | \$0                 | \$373,740                               | \$0   | \$373,740                    |
| 19                                     |                    | Boiler Plant Equipment  | \$87   | R-19           | \$0                 | \$87                                    | \$0   | \$87                         |
| 20                                     | 323.000            | Other Power Production Equipment                                | \$91,427   | R-20           | \$0                 | \$91,427                                | \   | \$91,427                     |
| 21                                     | 324.000            | Steam Pumping Equipment   | \$125  | R-21           | \$0                 | \$125                                   | \$0   | \$125                        |
| 22<br>23                               |                    | Electric Pumping Equipment Diesel Pumping Equipment             | \$1,576,087<br>\$40,518  | R-22<br>R-23   | \$0<br>\$0          | \$1,576,087<br>\$40,518                 | \$0<br>\$0  | \$1,576,087                  |
| 24                                     | 327.000            | Hydraulic Pumping Equipment                                     | \$4,960  | R-24           | \$0                 | \$4,960                                 | \$0   | \$40,518<br>\$4,960          |
| 25                                     | 328.000            | Other Pumping Equipment   | \$129,589  | R-25           | \$0                 | \$129,589                               | \$0   | \$129,589                    |
| 26                                     |                    | TOTAL PUMPING PLANT   | \$2,216,533  |                | \$0                 | \$2,216,533                             | \$0   | \$2,216,533                  |
| 27                                     |                    | WATER TREATMENT PLANT   |  |                |                     |   |   |                              |
| 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<br>31                               | 332.000<br>333.000 | Water Treatment Equipment<br>  Miscellaneous Water Treat, Other | \$3,047,801<br>\$0   | R-30<br>R-31   | \$0<br>\$0          | \$3,047,801<br>\$0                      | \$0<br>  \$0  | \$3,047,801<br>\$0           |
| 32                                     | 003.000            | TOTAL WATER TREATMENT PLANT                                     | \$3,755,697  | 10.            | \$0                 | \$3,755,697                             | \$492   | \$3,756,189                  |
| 33                                     |                    | TRANSMISSION & DIST. PLANT                                      |  |                | ļ                   |   |   |                              |
| 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                                     |                    | Distribution Reservoirs and Standpipes                          | \$1,761,204  | R-36           | \$0                 | \$1,761,204                             | -\$1,874  | \$1,759,330                  |
| 37<br>38                               |                    | TD Mains Not Classified TD Mains 4 & Less                       | \$5,427,261<br>\$242,293   | R-37<br>R-38   | \$0<br>\$0          | \$5,427,261                             | \$0<br>\$0  | \$5,427,261<br>\$242,293     |
| 39                                     |                    | TD Mains AC 4 (STL)   | \$242,293  | R-39           | \$0                 | \$242,293<br>\$0                        | \$0   | \$242,293                    |
| 40                                     |                    | TD Mains Gaive 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<br>44                               | 343.200<br>343.200 | TD Mains 6 to 10in (TN)   | \$0<br>\$0   | R-43<br>R-44   | \$0<br>\$0          | \$0<br>\$0                              | \$0<br>\$0  | \$0<br>\$0                   |
| 44<br>45                               |                    | TD Mains CI <10 1900-28 (STL)<br>TD Mains CI <10 1929-56 (STL)  | \$0  | R-45           | \$0<br>\$0          | \$0<br>\$0                              | \$0   | \$0                          |
| 46                                     |                    | 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                                     |                    | TD Mains 10 to 16"  | \$1,386,201  | R-49           | \$0                 | \$1,386,201                             | \$610   | \$1,386,811                  |
| 50<br>51                               |                    | TD Mains 18 & Grtr<br>TD Mains Cl 12 (STL)                      | \$98,877<br>\$0  | R-50<br>R-51   | \$0<br>\$0          | \$98,877<br>\$0                         | \$0<br>\$0  | \$98,877<br>\$0              |
| 52                                     |                    | 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                                     |                    | TD Mains DI 16 &>(STL)  | \$0  | R-54           | \$0                 | \$0                                     | \$0   | \$0                          |
| 55<br>50                               |                    | TD Mains LJ 20 (STL)  | \$0  | R-55           | \$0<br>\$0          | \$0                                     | \$0   | \$0                          |
| 56<br>57                               |                    | TD Mains PL 12in (STL)<br>TD Main Di 10in (STL)                 | \$0<br>\$0   | R-56<br>R-57   | \$0<br>\$0          | \$0<br>\$0                              | \$0<br>\$0  | \$0<br>\$0                   |
| 58                                     |                    | 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                                     |                    | Meters  | -\$8,102   | R-60           | \$0                 | -\$8,102                                | \$0   | -\$8,102                     |
| 61                                     |                    | Meter installations   | \$1,230,205  | R-61           | \$0                 | \$1,230,205                             | \$207   | \$1,230,412                  |
| 62<br>63                               |                    | Hydrants<br>Other Transmission & Distribution Plant             | \$514,867<br>\$880   | R-62<br>R-63   | \$0<br>\$0          | \$514,867<br>\$880                      | \$0<br>\$0  | \$514,867<br>\$880           |
| 00                                     | 370,000            | Ame transmission a plantamon traint                             | 1 4000   | 12.00          | 1 40                | ş <b>- 4</b> 000                        | 1 40  | ; 4000                       |

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

| Line                          | Account | in the Part of the | C.<br>Total  | <u>D</u> r<br>.tauibA | <u>,</u> E,     | E<br>As Adjusted | <u>G</u><br>Jurisdictional | ⊢ € <u>Η</u><br>Jurisdictional ⊬ | MO Adjusted    |
|-------------------------------|---------|--|--------------|-----------------------|-----------------|------------------|----------------------------|----------------------------------|----------------|
| Production in the first terms | Number  | Depreciation Reserve Description   | Reserve      |                       | Adjustments     | Reserve          |                            | Adjustments                      | 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              | ŀ                          | \$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              | ļ                          | \$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        | ìì                         | \$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         | l                          | \$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    |
| B3 (1804) 107 107             |         |  |              |                       |                 |                  |                            |                                  |                |
| .86                           |         | TOTAL DEPRECIATION RESERVE   | \$26,223,132 |                       | <b>高半学会。\$0</b> | \$26,223,132     |                            | \$904,565                        | \$27,127,697   |

|                 | A A     |  |                        | D. A. B.                           | a saleh da ka  | WAY PAN  | V               | Market H               | ing a second and the second         | kea Kaasa              |  | STANSON MASSESSES                |
|-----------------|---------|--|------------------------|------------------------------------|--|--|-----------------|------------------------|-------------------------------------|------------------------|--|----------------------------------|
| Line            | Account |  | Tost Year Car          | Test Year                          |  |  |                 |                        | ictional (Jurisdictional)           |                        |  |                                  |
| Number          | Number  | Income Description   | Total                  | Labor                              | Non Labor.   | Number   | Adjustments     | Adjusted Alloc         | ations Adjustments (From Adj. Sch.) | Jurisdictional         | Juris, Labor   | Non Labor                        |
| 444643377744474 |         | THE CONTRACTOR OF SHEET ASSESSMENT ASSESSMENT OF SHEET SHEET SHEET STREET SHEET SHEET SHEET SHEET SHEET SHEET  | (D+E)                  | Military, maleix strumperstallings | A CONTRACTOR OF THE STATE OF TH | W.S. C. S. C | (From Aug Sch.) | CHOP ACCUMENTS         | rom Aug Sci.)                       | ES(HXI)YJSEE           | CONTRACT LA M  | - VCCA CALISON                   |
| Rev-1           |         | OPERATING REVENUES   |                        |                                    |  |  |                 |                        |                                     |                        |  |                                  |
| Rov-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              |  |                                  |
| Rov-6           | 463.000 | Public Fire Protection   | \$0                    |                                    |  | Rev-6  |                 | <b>\$</b> 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                    |  |                                  |
| Rov-9           | 470.000 | Forfeited Discounts  | \$0                    |                                    |  | Rev-9  |                 | \$0                    | \$0                                 | \$0                    |  |                                  |
| Rov-10          | 472,000 | Rents from Water Property  | \$18                   |                                    |  | Rev-10   |                 | \$18                   | \$0                                 | \$18                   |  |                                  |
| Roy-11          | 464.000 | Other Public Auth.   | \$990,467              |                                    |  | Rov-11   |                 | \$990,467              | \$31,730                            | \$1,022,197            |  |                                  |
| Rov-12          | 466,000 | Sales for Resale   | \$903,011<br>\$353,350 |                                    |  | Rev-12<br>Rev-13   |                 | \$903,011<br>\$353,350 | -\$13,921                           | \$889,090<br>\$688,456 |  |                                  |
| Rev-13          | 471.00D | Other Water Revenue - Oper, Rev. TOTAL OPERATING REVENUES  |                        | Table Market Street                | release a servicio de la composicio de la c  |  |                 |                        | \$335,108<br>\$1,499,827            |                        | A CONTRACTOR OF THE CONTRACTOR | Later and a second second second |
|                 |         | AND THE VIZERALING REAL PROJECT AND ASSESSMENT OF THE PROPERTY | 32119101493121         |                                    |  | 11.00  |                 |                        | \$1,495,021                         | ***********            |  |                                  |
| 1               |         | SOURCE OF SUPPLY EXPENSES  |                        |                                    |  |  |                 |                        |                                     |                        |  |                                  |
| 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                               | <b>\$0</b>             | \$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   | <u>\$23,349</u>        | \$12,240                           | \$11,109   | E-14   | -\$864          | \$22,485               | \$0                                 | \$22,485               | \$11,376   | \$11,109                         |
| 15              |         | TOTAL SOURCE OF SUPPLY EXPENSES  | \$601,716              | \$18,821                           | \$582,895  |  | \$49,897        | \$651,613              | \$0                                 | \$651,613              | \$17,387   | \$634,226                        |
| 16              |         | PUMPING EXPENSES   |                        |                                    |  |  |                 |                        |                                     |                        |  |                                  |
| 17              | 620,000 | Operation Supervision & Engineering - PE   | \$0                    | \$0                                | \$0  | E-17   | \$0             | . 50                   | \$0                                 | \$0                    | \$0  | \$0                              |
| 18              | 621,000 | Fuel for Power Production  | \$2,796                | \$2,796                            | \$0  | E-18   | \$343           | S3,139                 | . \$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       | \$335,179              | \$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               | -\$ <del>67</del>  | \$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              |         | TOTAL PUMPING EXPENSES   | \$740,940              | \$403,856                          | \$337,084  |  | \$8,669         | \$749,609              | \$0                                 | \$749,609              | \$375,439  | \$374,170                        |
|                 |         |  |                        |                                    |  |  |                 |                        |                                     |                        |  |                                  |
| 30              |         | WATER TREATMENT EXPENSES   |                        | ***                                |  |  |                 | 400.4                  |                                     | 800-                   | ***  |                                  |
| 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<br>***                          | \$165,159              | \$121,285  | \$43,874                         |
| 34              | 643,100 | Miscellanous Expenses - WTE  | \$382,251              | \$0                                | \$382,251  | E-34   | \$40,800        | \$423,051              | \$0                                 | \$423,051              | \$0  | \$423,051                        |

| Wasterliburg de Canting Cont | aluderen e tena o est |   | Al-Thermal Entered State of the Maria Substances in State of the Control of the C | MANAGER COMPANY COMPAN | Control of the Contro | produsalne ale Verbilli |                  | SOMETHING THE PARTY OF THE PART | STANDAR STANDARS STANDARS SANDARS ND OPEN THE CONTRACTOR OF THE PERSON NAMED IN A POST | Section of Designation | Management v statesteric on |
|------------------------------|-----------------------|---|--|--|--|-------------------------|------------------|--|--|---|------------------------|-----------------------------|
| Line                         | Α                     | Burney Commencer                            | Test year  | <u>D</u><br>STøst Year   | Toet Year  | Adjust                  | Total Company    | Total Company N  | risdictional Jurisdictional  | MO Final Adi  | MO Adi .               | MO Adiz Juris               |
| Number                       |                       | Income Description                          | Total  | Labor  |  |                         |                  |  | locations - Adjustments  |   |                        | Non Labor                   |
|                              |                       |   | /124 (D+E) 44441   | the Hollies  |  |                         | (From Adj. Sch.) | (C+G)  | (From Adj. Sch.)   | (Hxŋ+J  | L+M.                   | K                           |
|                              |                       |   |  |  | ****   |                         | **               | 400 740  | 40   | ***   |                        | 200 740                     |
| 35                           | 643,200               | Misc Expenses - Waste Disposal              | \$20,749   | \$0<br>\$0   | \$20,749   | E-35<br>E-36            | \$0<br>\$0       | \$20,749   | \$0<br>\$0   | \$20,749  | \$0<br>\$0             | \$20,749                    |
| 36                           | 644,000               | Ronts - WTE                                 | \$31   |  | \$31<br>\$435  |                         | \$0<br>\$5,259   | \$31   | \$0<br>\$0   | \$31<br>\$44,701                                      | • •                    | \$31<br>\$435               |
| 37                           | 650,000               | Maint, Supervision & Engineering - WTE      | \$39,442   | \$39,007   | *  | E-37<br>E-38            | \$5,259<br>\$0   | \$44,701<br>\$0  | \$0<br>\$0   | \$44,701  | \$44,266               | \$435<br>\$0                |
| 38                           | 651,000               | Maint, of Structures & Improvements - WTE   | \$0  | \$0  | \$0  |                         | \$0<br>\$0       |  | \$0<br>\$0   | * -   | \$0<br>\$0             | * -                         |
| 39                           | 652,000               | Maint of Water Treatment Equipment          | \$69,626   | \$0<br>\$154,085   | \$69,626   | E-39                    | \$23,750         | \$69,626<br>\$1,259,536  | \$0<br>\$0   | \$69,626<br>\$1,259,536                               | \$165,785              | \$69,626<br>\$1,093,751     |
| 40                           |                       | TOTAL WATER TREATMENT EXPENSES              | \$1,235,786  | \$104,065  | \$1,081,701  |                         | \$23,750         | \$1,253,556  | ψU   | \$1,253,556   | \$169,169              | \$1,050,751                 |
| 41                           |                       | TRANSMISSION & DIST, EXPENSES               |  |  |  |                         | •                |  |  |   |                        |                             |
| 42                           | 000,000               | 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  | \$D  | \$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                    | -\$17,603        | \$247,474  | \$0  | \$247,474   | \$247,474              | \$0                         |
| 53                           | 674.000               | Maint. of Fire Mains - TDE                  | \$0  | 20   | \$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   | \$D  | \$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   | SO                     | \$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                    | en.              | _ \$0  | \$0  | \$0   | en                     | en                          |
| 68                           | 307.000               | TOTAL CUSTOMER SERVICE EXPENSES             | \$0  | \$0<br>\$0   | \$0<br>\$0   | E-01                    | \$0<br>\$0       | S0   |  | \$0<br>\$0  | <u>\$0</u>             | \$0<br>\$0                  |
| 00                           |                       | TOTAL GOOTOMEN GENTINE EX CHOLS             | Ψ0   | 40   | 40   |                         | 40               | 40   | ***  | 40  | 40                     | 40                          |
| 69                           |                       | SALES PROMOTION EXPENSES                    |  |  |  |                         |                  |  | •  |   |                        |                             |
| 70                           | 910.000               | Sales Promotion Expenses - SPE              | \$0  | \$0  | \$0  | E-70                    | \$0              | \$0  | \$0  | \$0   | <u>\$0</u>             | \$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                       |
|                              |                       | · -   | 7.4  |  |  |                         |                  |  |  | *   |                        |                             |

Missouri American Water Company
Case No. WR-2011-0337
Water District #3
Tost Year Ending 12-21-2010
Water - Income Statement Detail

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.<br>Number | <u>A</u><br>Description   | <u>B</u><br>7.58%<br>≅ Return | <u>C</u><br>7.79%<br>Return | <u>D</u><br>3 8.01%<br>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<br>Changes/True-Up Estimate | \$173,854                     | \$173,854                   | \$173,854                     |
| <b>12</b>       | Gross Revenue Requirement                                       | \$2,422,695                   | \$2,445,545                 | \$2,469,120                   |

Accounting Schedule: 01 Sponsor: Paul R. Harrison Page: 1 of 1

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

| A B<br>Line Percentage<br>Number: Rate Base Description Rate | <u>C</u><br>Pollar<br>Amount |
|--|------------------------------|
| Plant In Service   | \$16,262,597                 |
| Less Accumulated Depreciation Reserve                        | \$3,274,133                  |
| Net Plant In Service   | \$12,988,464                 |
| ADD TO NET PLANT IN SERVICE                                  |                              |
| Cash Working Capital   | \$30,701                     |
| Materials & Supplies   | \$0                          |
| Prepayments  | \$12,773                     |
| Pensions/OPEBs Tracker Asset                                 | \$26,543                     |
| Tank Painting Tracker  | \$0                          |
| Regulatory Deferrals   | \$0                          |
| TOTAL ADD TO NET PLANT IN SERVICE                            | \$70,017                     |
| SUBTRACT FROM NET PLANT                                      |                              |
| 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                          |
| TOTAL SUBTRACT FROM NET PLANT                                | \$4,562,513                  |
| Jotal Rate Base  | \$8,495,968                  |

Accounting Schedule: 02 Sponsor: Paul R. Harrison

Page: 1 of 1

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

| Line<br>Number | <u>A</u><br>Account#<br>(Optional) | B<br>Plant Account Description                                     | C<br>Total<br>Plant        | D<br>Adjust<br>Number | E<br>Adjustments |                         | <u>G</u><br>Jurisdictional Jurisdictional<br>Allocations "Adjustments |                         |
|----------------|------------------------------------|--|----------------------------|-----------------------|------------------|-------------------------|---|-------------------------|
| 1              | ļ                                  | 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<br>Collection Mains - Forced - CP | \$1,652,906                | P-8                   | <b>\$</b> 0      | \$1,652,906             | \$790   | \$1,653,696             |
| 9<br>10        | 352.100<br>352.200                 | Collection Main - Gravity - CP                                     | \$1,426,747<br>\$3,873,827 | P-9<br>P-10           | \$0<br>\$0       | \$1,426,747             | \$35,209<br>\$0   | \$1,461,956             |
| 11             | 353.000                            | Services to Customers - CP   | \$65,410                   | P-11                  | \$0              | \$3,873,827<br>\$65,410 | \$0   | \$3,873,827<br>\$65,410 |
| 12             | 356.000                            | Other Collection Plant - CP  | \$79,964                   | P-12                  | \$0              | \$79,984                | \$0   | \$79,964                |
| 13             |                                    | TOTAL COLLECTION PLANT   | \$7,098,854                | ·                     | \$0              | \$7,098,854             | \$35,774  | \$7,134,628             |
| 14             | ļ                                  | 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                                   | \$1,890,035                | P-18                  | \$0              | \$1,890,035             | \$0   | \$1,890,035             |
| 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   | \$53,325                   | P-23                  | \$0              | \$53,325                | \$0   | \$53,325                |
| 24             | 371.000                            | Structures and Improvements - TDP                                  | \$1,552,858                | P-24                  | . \$0            | \$1,552,858             | \$0   | \$1,652,858             |
| 25<br>26       | 372.000<br>373.000                 | Treatment & Disposal Equipment - TDP                               | \$4,015,285                | P-25<br>P-26          | \$0<br>\$0       | \$4,015,285             | \$0   | \$4,015,285             |
| 27             | 374.000                            | Outfall Sewer Lines - TDP  | \$577,475<br>\$136,161     | P-27                  | \$0<br>\$0       | \$577,475<br>\$136,161  | \$0<br>\$0  | \$577,475<br>\$136,161  |
| 28             | 0.4,500                            | TOTAL TREATMENT & DISPOSAL PLANT                                   | \$6,335,104                | 1 -21                 | \$0              | \$6,335,104             | \$0   | \$6,335,104             |
| 29             |                                    | GENERAL PLANT  |                            |                       | ļ                |                         |   |                         |
| 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                | \$1,541   | \$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          | \$6,697                 | \$61,169  | \$56,866                |
| 36             | 391.200                            | Computer Hardware & Software                                       | \$0                        | P-36                  | \$0              | \$0                     | \$18,296  | \$18,296                |
| 37<br>38       | 391.300<br>392.100                 | Other Office Equipment<br>Trans Equipment - Light Trucks GP        | \$0<br>\$75,384            | P-37<br>P-38          | \$0<br>\$17,351  | \$0<br>\$92,735         | \$0<br>\$197  | \$0                     |
| 39             | 392.200                            | Trans Equipment - Heavy Trucks GP                                  | \$10,384                   | P-39                  | \$11,331         | \$0.135<br>\$0          | \$157   | \$92,932<br>\$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<br>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               |
| , 61           |                                    | TOTAL PLANTIN SERVICE  | \$16,130,526               |                       | 50               | \$16,130,526            | \$132,074   | \$18,262,597            |

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

| » Line     | Account!           | B. Francisco   | C<br>Total             | <u>D</u> :<br>Adjust                  | L. E.  | <u>F</u><br>As Adjusted                 | Judadictional | у = Н = ;          | MO Adjusted            |
|------------|--------------------|--|------------------------|---------------------------------------|--|---|---------------|--------------------|------------------------|
|            | Number             |  |                        |                                       | Adjustments :  | Reserve                                 |               | - Adjustments      | Jurisdictional         |
|            |                    |  |                        | · · · · · · · · · · · · · · · · · · · |  |   |               |                    |                        |
| 1          |                    | INTANGIBLE PLANT   |                        |                                       |  |   |               |                    |                        |
| 2          | 301,000            | Organization - IP  | \$0                    | R-2                                   | \$0  | \$0                                     | '             | \$0                | \$0                    |
| 3<br>4     | 302.000<br>303.000 | Franchises - IP<br>Other Plant & Misc. Equipment - IP  | \$0<br>\$0             | R-3<br>R-4                            | \$0<br>\$0   | \$0<br>*0                               |               | \$0                | \$0                    |
| 5          | 202,000            | TOTAL INTANGIBLE PLANT   | \$0<br>\$0             | K-4                                   | \$0<br>\$0   | \$0<br>\$0                              |               | \$3,814<br>\$3,814 | \$3,814<br>\$3,814     |
| ŭ          |                    | TO THE WITH COLDER 1 EACH  | 40                     |                                       | \$0  | ΨU                                      |               | \$3,014            | 93,614                 |
| 6          |                    | COLLECTION PLANT   |                        |                                       |  |   | '             |                    |                        |
| 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<br>\$0   | \$374,106                               |               | \$1,231            | \$375,337              |
| 10<br>11   | 352,200<br>353,000 | Collection Main - Gravity - CP<br>Services to Customers - CP   | \$570,692<br>\$37,812  | R-10<br>R-11                          | \$0<br>\$0   | \$570,692<br>\$37,812                   |               | \$0                | \$570,692              |
| 12         | 356,000            | Other Collection Plant - CP  | -\$21,703              | R-12                                  | \$0<br>\$0   | -\$21,703                               |               | \$0<br>\$0         | \$37,812<br>-\$21,703  |
| 13         | 000.000            | TOTAL COLLECTION PLANT   | \$1,152,144            | 14-12                                 | \$0  | \$1,162,144                             |               | \$1,288            | \$1,153,432            |
|            |                    |  | ,,                     |                                       | ,-   | , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |               |                    | V 1,122,132            |
| 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<br>**  | \$1,071                                 |               | \$0                | \$1,071                |
| 17<br>18   | 362.000<br>363.000 | Receiving Wells - SSP<br>Electric Pumping Equipment - SPP  | \$0<br>\$625,416       | R-17<br>R-18                          | \$0<br>\$0   | \$0<br>\$625,416                        |               | \$0<br>\$0         | \$0                    |
| 19         | 364.000            | Diesel Pumping Equipment - SPP   | \$020,410              | R-19                                  | \$0<br>\$0   | \$020,410                               |               | \$0<br>\$0         | \$625,416<br>\$0       |
| 20         | 365,000            | Other Pumping Equipment - SPP  | \$131,247              | R-20                                  | \$0  | \$131,247                               |               | \$0                | \$131,247              |
| 21         |                    | TOTAL SYSTEM PUMPING PLANT   | \$757,734              |                                       | \$0  | \$767,734                               |               | \$0                | \$757,734              |
|            |                    |  |                        |                                       |  |   |               |                    |                        |
| 22         |                    | TREATMENT & DISPOSAL PLANT   |                        |                                       |  | _                                       |               |                    |                        |
| 23         | 370,000            | Land and Land Rights - TDP   | \$2,543                | R-23                                  | \$0  | \$2,643                                 |               | \$0                | \$2,543                |
| 24         | 371,000<br>372,000 | Structures and Improvements - TDP  | \$202,745              | R-24                                  | \$0<br>*0  | \$202,745                               |               | \$0                | \$202,745              |
| 25<br>26   | 373,000            | Treatment & Disposal Equipment - TDP Plant Sewers - TDP  | \$658,402<br>\$172,522 | R-25<br>R-26                          | \$0<br>\$0   | \$658,402<br>\$172,622                  |               | \$0<br>\$0         | \$658,402<br>\$172,522 |
| 27         | 374,000            | Outfall Sewer Lines - TDP  | \$27,429               | R-27                                  | \$0<br>\$0   | \$172,022                               |               | \$0                | \$27,429               |
| 28         | 41.11000           | TOTAL TREATMENT & DISPOSAL PLANT   | \$1,063,641            | 11.21                                 | \$0  | \$1,063,641                             |               | \$0                | \$1,063,641            |
|            |                    |  | ,                      |                                       | · ;  | ,                                       |               | ,                  | , ,,,,,,,,,            |
| 29         |                    | GENERAL PLANT  |                        |                                       |  |   |               |                    |                        |
| 30         | 389,000            | Land and Land Rights - GP  | \$0                    | R-30                                  | \$0  | \$0                                     |               | \$0                | \$0                    |
| 31<br>32   | 390,000<br>390,900 | Structures and Improvements - GP<br>Structures & Improvements-Leasehold  | \$12,147               | R-31<br>R-32                          | \$0<br>\$0   | \$12,147                                |               | \$147              | \$12,294               |
| 32         | 391.000            | Office Furniture and Equipment - GP  | \$0<br>\$3,150         | R-32<br>R-33                          | \$12,442   | \$0<br>\$15,592                         |               | -\$1,801<br>\$993  | -\$1,801<br>\$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           | \$42,369               |
| 36         | 391.200            | Computer Hardware & Software   | \$0                    | R-36                                  | \$0  | \$0                                     |               | \$17,256           | \$17,256               |
| 37         | 391.200            | Computer Hardware & Software   | \$0                    | R-37                                  | \$0  | \$0                                     |               | \$21,085           | \$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                                |               | \$615              | \$61,801               |
| 40         | 392.200            | Trans Equipment - Heavy Trucks GP  | \$0                    | R-40                                  | \$0  | \$0                                     |               | \$0                | \$0                    |
| 41<br>42   | 392.300<br>392.400 | Trans Equipment - Autos GP<br>Trans Equipment - Other GP   | \$0<br>\$45,565        | R-41<br>R-42                          | \$0<br>-\$22,365   | \$0<br>\$23,200                         |               | \$1,606<br>\$0     | \$1,606<br>\$23,200    |
| 43         | 393.000            | Stores Equipment - GP  | \$14,709               | R-43                                  | \$0  | \$14,709                                |               | \$0<br>\$0         | \$14,709               |
| 44         | 394,000            | Tools, Shop and Garage Equipment - GP  | \$15,143               | R-44                                  | \$0  | \$15,143                                |               | \$217              | \$15,360               |
| 45         | 395.000            | Laboratory Equipment - GP  | \$3,765                | R-45                                  | \$0  | \$3,765                                 |               | \$0                | \$3,755                |
| 46         | 396.000            | Power Operated Equipment - GP  | \$0                    | R-46                                  | \$0  | \$0                                     |               | \$177              | \$177                  |
| 47         | 397.100            | Communication Equipment - Non  | \$3,439                | R-47                                  | \$0  | \$3,439                                 |               | \$81               | \$3,520                |
| 46         | 207 200            | Telephone GP<br>Communication Equipment - Telephone GP   | **                     | B 40                                  | •^   | *^                                      |               |                    |                        |
| 48         | 397.200            | ооншинской супрпепс-тевроов СР   | \$0                    | R-48                                  | \$0  | \$0                                     |               | \$371              | \$371                  |
| 49         | 398.000            | Miscellaneous Equipment - GP   | \$61,616               | R-49                                  | \$0  | \$61,616                                |               | \$2                | \$61,618               |
| <b>5</b> 0 | 399.000            | Other Tangible Plant   | \$207                  | R-50                                  | \$0  | \$207                                   |               | \$5                | \$212                  |
| 51         |                    | TOTAL GENERAL PLANT  | \$213,030              |                                       | \$0  | \$213,030                               |               | \$82,482           | \$295,512              |
|            |                    | TOTAL DEPRECIATION RESERVES  | 20 202 020             |                                       | A STATE OF THE STA |   |               |                    |                        |
| 202        |                    | MIND DEFREQUENCE NOT NO THE OWNER OF THE OWNER OWNER OF THE OWNER O | 93, [86,649]           |                                       | 3 V 3 V 5  | 33,186,649                              |               | 307,004            | <u>(35,274,155)</u>    |

| Line s         | A.<br>Account  | B                                    | C<br>Test Year 1,000 | D.<br>Test/ear                | E<br>Test Year                         | E Adjust       | <u>G</u><br>Total Company #1   | H<br>Total Company: J | [<br>insdictional Jurisdictional         | K<br>MO Final Adj                     | L<br>MO Adj  | M   |
|----------------|--|--------------------------------------|----------------------|-------------------------------|--|----------------|--------------------------------|-----------------------|--|---------------------------------------|--------------|---|
| Number         | Number   | Income Description                   | Total<br>(D+E)       | - Labor                       | Non Labor                              | Number         | Adjustments<br>(From Adl. Sch. |                       | Aliocations Adjustments (From Adj. Sch.) |                                       | Juris, Labor |   |
| S 4            |  | ODCDATUC DELCAULO                    |                      |                               |  |                |                                |                       |  |                                       |              |   |
| Rov-1<br>Rov-2 | 461,000  | OPERATING REVENUES Residential       | 60 604 604           | B 91-(-(4)                    | m - Nataras                            |                |                                |                       | 4.44.4                                   |                                       |              |   |
| Rev-2          | 461.000  | Commercial                           | \$2,264,931<br>\$0   | See Note(1)                   | See Note(1)                            | Rev-2<br>Rev-3 | See Note(1)                    | \$2,264,931<br>\$0    | -\$195,673                               | \$2,069,257                           | See Note(1)  | See Note(1)   |
| Rev-4          | 461.000  | Industrial                           | \$0                  |                               |  | Rev-4          |                                | \$0<br>\$0            | \$210,389<br>\$0                         | \$210,389<br>\$0                      |              |   |
| Rov-5          | 462,000  | Private Fire Fighting                | 02                   |                               |  | Rev-5          |                                | \$0<br>\$0            | \$0<br>\$0                               | \$0<br>\$0                            |              |   |
| Rev-6          | 463,000  | Public Fire Fighting                 | \$0                  |                               |  | Rev-6          |                                | \$0<br>\$0            | \$0<br>\$0                               | \$0<br>\$0                            |              |   |
| Rev-7          | 470,000  | Forfleted Discounts                  | \$0<br>\$0           |                               |  | Rov-7          |                                | \$0<br>\$0            | \$0<br>\$0                               | \$0<br>\$0                            |              |   |
| Rev-B          | 472,000  | Rents From Sewer Property            | \$0                  |                               |  | E-8            |                                | \$0                   | \$0<br>\$0                               | \$0                                   |              |   |
| 9              | 464,000  | Other Public Authority               | \$0                  |                               |  | E-9            |                                | \$0                   | so                                       | \$0                                   |              |   |
| 10             | 471.000  | Other Sewer Revenue - Oper, Rev.     | \$17,951             |                               |  | E-10           |                                | \$17,951              | \$1,745                                  | \$19,696                              |              |   |
|                |  | OTAL OPERATING REVENUES              |                      | Seathpolist crop reporting or | District Control of the Control of the |                |                                |                       |  |                                       |              | ASSESSMENT OF THE PARTY OF THE |
| Marie Company  | The second secon |                                      |                      |                               |  |                |                                | The total total       |  |                                       |              |   |
| 1              | 200 00-  | COLLECTION OPERATIONS EXPENSES       |                      | <b>4</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                | <u>\$0</u>           | <u>\$0</u>                    | \$0                                    | E-4            | <u>\$0</u>                     | \$0                   | \$0                                      | \$0                                   | <u> </u>     | \$0   |
| 5              |  | TOTAL COLLECTION OPERATIONS EXPENSES | \$7,495              | \$0                           | \$7,495                                |                | \$0                            | \$7,495               | \$0                                      | \$7,495                               | \$0          | \$7,495   |
| 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               | \$1,901              | \$73                          | \$1,828                                | E-9            | \$2                            | \$1,903               | \$0                                      | \$1,903                               | \$75         | \$1,828   |
| 10             |  | TOTAL COLLECTION MAINT, EXPENSES     | \$1,901              | \$73                          | \$1,828                                |                | \$2                            | \$1,903               | \$0                                      | \$1,903                               | \$75         | \$1,828   |
|                |  |                                      |                      |                               |  |                |                                |                       |  |                                       |              |   |
| 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  | \$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<br>\$0                    | -\$191                                 | E-16<br>E-17   | \$0<br>\$0                     | -\$187<br>\$173       | \$0                                      | -\$187                                | \$4          | -\$19 <del>1</del>  |
| 17<br>18       | 626,000<br>627,000   | Misc. Exp Oper - POE                 | \$173<br>\$21        | \$0<br>\$0                    | \$173                                  |                | \$0<br>\$0                     | ,                     | \$0<br>\$0                               | \$173                                 | \$0<br>\$0   | \$173   |
|                | 627.000  | Rents Oper - POE                     | \$16,914             | \$4                           | \$21<br>\$16,910                       | E-18           | \$723                          | \$21<br>\$17,637      | <u> </u>                                 | \$21<br>\$17,637                      | <u>\$0</u>   | \$21  |
| 19             |  | TOTAL PUMPING OPERATIONS EXPENSES    | \$16,914             | \$4                           | \$16,910                               |                | \$123                          | \$11,531              | \$0                                      | \$17,637                              | \$4          | \$17,633  |
| 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                   | \$D                                      | \$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 Mtco - PME                 | \$0                  | \$0<br>\$0                    | \$0                                    | E-25           | \$0                            | \$0                   | \$0                                      | \$0                                   | \$0          | \$0<br>\$32   |
| 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  | \$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<br>\$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                   | \$D                                      | \$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                                  | A.<br>Account                      | ₽                                       | <u>C</u><br>Jest Year L | Tost Year | En Year                                 | E<br>Adjust | G<br>Total Company | E<br>Total Company: Jud | dictional sturis | L        | K<br>MO/Final Add | MOVAGE I     | M<br>10 Adi - Juris |
|--|---------------------------------------|------------------------------------|---|-------------------------|-----------|---|-------------|--------------------|-------------------------|------------------|----------|-------------------|--------------|---------------------|
| TOTAL WATER PREATMENT EXP-OPER A NTCE   \$764,701   \$216,045   \$540,700   \$141,524   \$750,207   \$60   \$779,027   \$197,544   \$552,855   \$30   \$60,000   \$10                                 | and the west of private a finished by | All the best of the Control of the |   | Total                   | Cabor     | Non Labor                               | Number      | Adjustments 🔝      | Adjusted All            | ocations Adju    | tments . | Jurisdictional 🥞  | Juris, Labor | Non Labor           |
| TREAT & CISP, OPER, EDPENDE  |                                       | 652,000                            |   |                         |           |   | E-36        |                    |                         |                  |          |                   |              | \$1,638             |
| 68,000   Supervision & Engineering - TDO   | 37                                    |                                    | TOTAL WATER TREATMENT EXP - OPER & MTCE | \$764,781               | \$215,045 | \$549,736                               |             | -\$14,524          | \$750,257               |                  | \$0      | \$750,257         | \$197,564    | \$552,693           |
| 40   |                                       |                                    |   |                         |           |   | _           |                    |                         |                  |          |                   |              |                     |
| ## 682.000 TDL Line Expenses - TDO   |                                       |                                    |   |                         |           |   |             |                    |                         |                  |          |                   |              |                     |
| 42 683,000 More Expenses -TDO \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0  |                                       |                                    |   | * -                     |           |   |             |                    |                         |                  |          |                   |              |                     |
| 43 665.00 Misc. Exp. TDO   |                                       |                                    |   | <b>4,</b>               |           |   |             |                    |                         |                  | 7.7      |                   |              |                     |
| 44 968,00 Roths - TDO  |                                       |                                    |   |                         | • -       | • |             |                    | 7.                      |                  |          | *-                |              |                     |
| ## TOTAL TREAT, & DISP, OPER, EXPENSE   \$176,942   \$98,416   \$77,925   \$177,273   \$193,815   \$0   \$193,815   \$116,889   \$77,925   ## TREAT, & DISP, MAINT, EXPENSES   \$176,942   \$190,941   \$10                                     |                                       |                                    |   |                         |           |   |             |                    |                         |                  |          |                   |              |                     |
| TREAT. & DISP, MAINT, EXPENSES  47 670.000 Supervision & Engineering - TDM   |                                       | 000,000                            |   |                         |           |   | E-44        |                    |                         |                  |          |                   |              |                     |
| 47   670,000   Supervision & Engineering - TDM   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$  |                                       |                                    |   | \$176,342               | 230,416   | \$11,326                                |             | \$11,213           | \$135,015               |                  | φu       | \$193,615         | \$115,089    | \$17,926            |
| ## F71.000   Structures & Improve - TDM   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$   |                                       |                                    |   |                         |           |   |             |                    |                         |                  | _        |                   |              |                     |
| 49   672,000   Olst. Fos. Stand. Maint TDM   |                                       |                                    |   |                         |           |   |             |                    |                         |                  |          |                   |              |                     |
| 50   673.000   TO Meint TOM  |                                       |                                    |   |                         |           |   |             |                    |                         |                  |          |                   |              |                     |
| 51   674,000   576,000   577,000   |                                       |                                    |   |                         |           |   |             |                    |                         |                  |          |                   |              |                     |
| \$2 GT5,000 Sorvices MaintTDM \$78 \$78 \$0 E-52 \$-\$12 \$86 \$0 \$\$55 \$\$6 \$90 \$55 \$56 \$\$9 \$50 \$55 \$56 \$90 \$50 \$55 \$56 \$90 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$5  |                                       |                                    |   |                         |           |   |             |                    |                         |                  |          |                   |              |                     |
| \$5   \$6   \$6   \$7   \$6   \$6   \$6   \$7   \$6   \$6  |                                       |                                    |   |                         |           |   |             |                    |                         |                  |          |                   |              |                     |
| Section   Sect   |                                       |                                    |   |                         |           |   |             |                    |                         |                  |          |                   |              |                     |
| Fig.   Fig.   Misc.   Plant Maint - TDM  |                                       |                                    |   |                         |           |   |             |                    |                         |                  |          |                   |              |                     |
| CUSTOMER ACCOUNTS EXPENSE   \$63,232   \$186   \$83,046   \$2,621   \$60,611   \$10   \$50   \$50,157   \$50,454   |                                       |                                    |   |                         |           |   |             |                    |                         |                  |          |                   |              |                     |
| Section   Supervision   Engineering - CAE   Su   |                                       | 010200                             |   |                         |           |   | 55          |                    |                         | <del></del>      |          |                   |              |                     |
| Section   Supervision   Engineering - CAE   Su   | 57                                    |                                    | CUSTOMER ACCOUNTS EXPENSE               |                         |           |   |             |                    |                         |                  |          |                   |              |                     |
| Solid   Soli   |                                       | 901,000                            | Supervision & Engineering - CAE         | \$0                     | \$0       | \$0                                     | E-58        | \$0                | \$0                     |                  | \$0      | \$0               | \$0          | \$0                 |
| 61   905,000   Misc, Customer Account Exp CAE   \$22,206   \$19,020   \$5,186   E-51   \$4,219   \$19,987   \$0   \$19,987   \$14,801   \$5,186   \$29,000   \$19,987   \$14,801   \$25,186   \$10,000   \$10,  | 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            |
| Customer Service & Info ExpCAE   S0   S0   S0   S0   S0   S0   S0   S  | 60                                    | 904.000                            | Uncollectible Accounts- CAE             | \$1,479                 | \$0       | \$1,479                                 | E-60        | \$12,511           | \$13,990                |                  | \$0      | \$13,990          | \$0          | \$13,990            |
| TOTAL CUSTOMER ACCOUNTS EXPENSE \$57,484 \$24,618 \$32,866 \$8,425 \$65,909 \$0 \$65,909 \$20,532 \$45,377 \$45,000 \$65,900 \$20,532 \$45,377 \$65 \$920,000 \$4dmin. & General Salaries \$122,064 \$122,064 \$0 \$65,000 \$117,721 \$117,721 \$0 \$117,721 \$0 \$117,721 \$0 \$117,721 \$0 \$117,721 \$117,721 \$0 \$117,721 \$0 \$117,721 \$117,721 \$0 \$117,721 \$0 \$117,721 \$117,721 \$0 \$117,721 \$117,721 \$0 \$117,721 \$117,721 \$0 \$117,721 \$117,721 \$0 \$117,721 \$117,721 \$0 \$117,721 \$117,721 \$0 \$117,721 \$117,721 \$0 \$117,721 \$117,721 \$0 \$117,721 \$117,721 \$117,721 \$0 \$117,721 \$117,  |                                       | 905,000                            | Misc. Customer Account Exp CAE          |                         | \$19,020  |   |             | -\$4,219           | \$19,987                |                  |          |                   | \$14,801     | \$5,186             |
| 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 \$0 \$172,047 \$0 \$172,047 \$0 \$172,047 \$0 \$172,047 \$0 \$174,006 \$0 \$177,006 \$0 \$107,006 \$0 \$1                            |                                       | 907,000                            |   |                         |           |   | E-62        |                    |                         | ·                |          |                   |              |                     |
| 65         920,000         Admin. & General Salaries         \$122,064         \$122,064         \$122,064         \$0         E-65         \$4,343         \$117,721         \$0         \$117,721         \$117,721         \$117,721         \$0           65         921,000         Office Supplies & Expenses         \$172,047         \$0         \$172,047         \$6         \$1,041         \$171,006         \$0         \$171,006         \$0         \$171,006         \$0         \$171,006         \$0         \$171,006         \$0         \$171,006         \$0         \$171,006         \$0         \$171,006         \$0         \$171,006         \$0         \$21,375         \$0         \$0 <td< td=""><td>63</td><td></td><td>TOTAL CUSTOMER ACCOUNTS EXPENSE</td><td>\$57,484</td><td>\$24,618</td><td>\$32,866</td><td></td><td>\$8,425</td><td>\$65,909</td><td></td><td>\$0</td><td>\$65,909</td><td>\$20,532</td><td>\$45,377</td></td<>   | 63                                    |                                    | TOTAL CUSTOMER ACCOUNTS EXPENSE         | \$57,484                | \$24,618  | \$32,866                                |             | \$8,425            | \$65,909                |                  | \$0      | \$65,909          | \$20,532     | \$45,377            |
| 56   921,000   Office Supplies & Expenses   \$172,047   \$0   \$172,047   \$0   \$172,047   \$0   \$171,006   \$0  |                                       |                                    |   |                         |           |   |             |                    |                         |                  |          |                   |              |                     |
| 67 922.000 Admin. Exponses Transferred - Credit \$21,375 \$0 \$21,375 \$0 \$21,375 \$0 \$21,375 \$0 \$22,375 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0   |                                       |                                    | • |                         |           | • •                                     |             |                    |                         |                  |          |                   |              |                     |
| 68 923,100 Outside Services Employed \$443,488 \$0 \$443,488 E-68 \$320,228 \$763,716 \$0 \$763,716 \$0 \$763,716 \$0 \$763,716 \$0 \$763,716 \$0 \$923,200 Outside Services - Bolleville Lab \$1,855 \$0 \$1,855 E-69 \$1,855 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0   |                                       |                                    |   |                         |           |   |             |                    |                         |                  |          |                   |              | , ,                 |
| 69 923.200 Outside Services - Belleville Lab \$1,855 \$0 \$1,855 \$0 \$1,855 \$0 \$1,855 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0   |                                       |                                    |   |                         |           |   |             | 7.7                |                         |                  |          |                   |              |                     |
| 70 923.300 Outside Services - Call Center \$16,649 \$0 \$16,649 E-70 \$34,298 \$50,947 \$0 \$50,947 71 924.000 Property Insurance \$8,958 \$0 \$8,958 E-71 \$71,628 \$80,586 \$0 \$ |                                       |                                    |   |                         |           |   |             |                    |                         |                  |          |                   |              |                     |
| 71 924.000 Property Insurance \$8,958 \$0 \$8,958 E-71 \$71,628 \$80,586 \$0 \$80,586 \$0 \$80,588 72 925.000 Injuries & Damages \$21 \$0 \$21 E-72 \$0 \$21 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0  |                                       |                                    |   |                         |           |   |             |                    | 7.                      |                  |          | **                |              |                     |
| 72 925.000 Injuries & Damages \$ \$21 \$0 \$21 E-72 \$0 \$21 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0   |                                       |                                    |   |                         |           |   |             |                    |                         |                  |          |                   |              |                     |
| 73 926.000 Employee Pensions & Benefits \$132,308 \$0 \$132,308  |                                       |                                    |   |                         |           |   |             |                    |                         |                  |          |                   |              |                     |
| 74 927,000 Franchiso Requirements \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$  |                                       |                                    |   |                         |           |   |             |                    |                         |                  |          |                   |              |                     |
| 75 928.100 PSC Assessment \$102,119 \$0 \$102,119 E-75 \$119,129 \$221,248 \$0 \$221,                      |                                       |                                    |   |                         |           |   |             |                    |                         |                  |          |                   |              |                     |
| 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 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0  |                                       |                                    |   |                         |           | •                                       |             |                    | •                       |                  |          |                   |              |                     |
| 77 929.000 Duplicate Charges - Credit \$0 \$0 \$0 E-77 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$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 \$0 \$102,747 80 930,300 Research & Development Expenses - AGE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0  |                                       |                                    |   |                         |           |   |             |                    |                         |                  |          |                   |              |                     |
| 80 930.300 Research & Development Expenses - AGE \$0 \$0 \$0 E-80 \$0 \$0 \$0 \$0 \$0  |                                       |                                    |   | \$37                    | \$0       | \$37                                    |             | -\$121             | -\$84                   |                  | \$0      | -\$84             | \$0          |                     |
|  | 79                                    | 930,200                            |   |                         |           |   |             |                    |                         |                  |          |                   |              |                     |
| 81 931,000 Ronts - AGE \$7,591 \$0 \$7,591 E-81 \$0 \$7,591 \$0 \$7,591 \$0 \$7,591  | 80                                    | 930,300                            | Research & Development Expenses - AGE   |                         |           | \$0                                     |             |                    | • •                     |                  |          |                   |              | • •                 |
|  | 81                                    | 931,000                            | Rents - AGE                             | \$7,591                 | \$0       | \$7,591                                 | E-81        | \$0                | \$7,591                 |                  | \$0      | \$7,591           | \$0          | \$7,591             |

| 82                           | NI ZAZANIA |  |             | Labor                            | Non Labor  | Number   | Adjustments                 | Adjusted     | risdictional Jurisdictional<br>Allocations Adjustments | Jurisdictional   | Juris: Labor | MO Adp Juris:<br>Non Labor |
|------------------------------|------------|--|-------------|----------------------------------|--|--|-----------------------------|--------------|--|------------------|--------------|----------------------------|
| 82                           |            |  | (D+E)       | Hall makes of the Mary Mary Mary | MANAGEMENT STATES STATES SALES SALES SALES SALES SALES SALES SALES SALES SALES SALES SALES SALES SALES SALES S | AND DESCRIPTION OF THE PARTY OF | (From Adj. Sch.)            | (C+G)        | (From Adj. Sch.)                                       | (H x I) + J      | L+M          | = K                        |
|                              | 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                   |             |                                  |  |  |                             |              |  |                  |              |                            |
|                              | 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)               |
|                              | 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                   |
|                              | 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                   |
|                              | 408,000    | Payroll Taxes                          | \$34,971    | \$0                              | \$34,971   | E-96   | -\$13,238                   | \$21,733     | \$0  | \$21,733         | \$0          | \$21,733                   |
|                              | 408.000    | Gross Receipts Tax                     | \$0         | \$0                              | \$0  | E-97   | \$0                         | \$0          | \$0  | \$0              | \$0          | \$0                        |
|                              | 408,000    | Other Taxes & Liconsos                 | \$1,113     | \$0                              | \$1,113  | E-98   | -\$179                      | \$934        | \$0  | \$934            | \$0          | \$934                      |
|                              | 403,000    | Transportation Depr Clearing           | \$0         | \$0                              | \$0  | E-99   | \$0                         | \$0          | \$D_   | \$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                   | \$5,537,583  | \$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                           |             | •                                |  |  |                             |              |  |                  |              |                            |
|                              | 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                  |             |                                  |  |  |                             |              |  |                  |              |                            |
|                              | 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)               |
|                              | 412,000    | Amortization of Deferred ITC           | \$63        |                                  |  | E-108  | ······ •••                  | \$63         | \$0  | \$63             |              |                            |
|                              | 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                        |
| /200 <b>5</b> 115 52 224 100 |            | NET OPERATING INCOME                   | \$593 A7A   | - CO                             | ewanika sa   |  | de la companya de <b>co</b> | S1 204 373   | C 207 834  | Ca - \$1 512 208 | SD 18        | President SO               |

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<br>Number | Δ'<br>Description   | <u>B</u><br>,17,58%<br> | <u>C</u><br>7,79%<br>Return | 8:01%<br>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<br>Changes/True-Up Estimate | \$19,335                | \$19,335                    | \$19,335        |
| 12             | Gross Revenue Requirement                                       | \$1,225,452             | \$1,239,829                 | \$1,254,927     |

Accounting Schedule: 01 Sponsor: Paul R. Harrison Page: 1 of 1

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

| Line<br>Number |                                       | <u>B</u><br>centage<br>Rate ∣ | <u>C</u><br>Dollar<br>Amount |
|----------------|---------------------------------------|-------------------------------|------------------------------|
|                | Plant In Service                      |                               | \$7,646,761                  |
|                | Less Accumulated Depreciation Reserve |                               | \$1,408,850                  |
|                | Net Plant In Service                  |                               | \$6,237,911                  |
|                | ADD TO NET PLANT IN SERVICE           |                               |                              |
|                | Cash Working Capital                  |                               | \$28,837                     |
|                | Materials & Supplies                  |                               | \$0                          |
|                | Prepayments                           |                               | \$3,406                      |
|                | Pensions/OPEBs Tracker Asset          |                               | \$25,993                     |
|                | Tank Painting Tracker                 |                               | \$0                          |
|                | TOTAL ADD TO NET PLANT IN SERVICE     | •                             | \$58,236                     |
|                | SUBTRACT FROM NET PLANT               |                               |                              |
|                | 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                     |
|                | TOTAL SUBTRACT FROM NET PLANT         |                               | \$1,741,789                  |
|                | Total Rate Base                       |                               | \$4,554,358                  |

Accounting Schedule: 02 Sponsor: Paul R. Harrison

Page: 1 of 1

|          | A<br>Account#<br>(Optional) | <u>B</u> :Plant Account Description                              | <u>C</u><br>Total =<br>Plant | <u>D</u><br>Adjust<br>Number | E<br>Adjustments | E.<br>As Adjusted<br>Plant | . <u>G</u><br>Jurisdictional Jurisdictional<br>Allocations ∴Adjustments | MO Adjusted<br>Jurisdictional |
|----------|-----------------------------|--|------------------------------|------------------------------|------------------|----------------------------|---|-------------------------------|
| 1        |                             | INTANGIBLE PLANT   |                              |                              |                  |                            |   |                               |
| 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        |                             | TOTAL INTANGIBLE PLANT   | \$0                          |                              | \$0              | \$0                        | \$2,881   | \$2,881                       |
| 6        |                             | COLLECTION PLANT   | _                            | <u> </u>                     |                  |                            | }   | ]                             |
| 7        | 350,000                     | Land and Land Rights - CP  | \$0                          | P-7                          | \$0              | \$0                        | -\$108  | -\$108                        |
| 8<br>9   | 351.000                     | Structures and Improvements - CP                                 | \$1,168,803                  | P-8<br>P-9                   | \$0<br>\$0       | \$1,168,803                | \$378   | \$1,169,181                   |
| 10       | 352.100<br>352.200          | Collection Mains - Forced - CP<br>Collection Main - Gravity - CP | \$26,431<br>\$1,166,158      | P-10                         | \$0<br>\$0       | \$26,431<br>\$1,166,158    | \$16,910<br>\$0   | \$43,341                      |
| 11       | 353.000                     | Services to Customers - CP                                       | \$1,166,156                  | P-11                         | \$0<br>\$0       | \$1,100,150<br>\$56,967    | \$0   | \$1,166,158<br>\$56,967       |
| 12       | 356.000                     | Other Collection Plant - CP                                      | \$20,928                     | P-12                         | \$0              | \$20,928                   | \$0   | \$20,928                      |
| 13       | 000,000                     | TOTAL COLLECTION PLANT   | \$2,439,287                  | 7 12                         | \$0              | \$2,439,287                | \$17,180  | \$2,456,467                   |
| 14       |                             | SYSTEM PUMPING PLANT   |                              | <u>'</u>                     |                  |                            | ì   | ]                             |
| 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<br>\$0       | \$188,045                  | \$0   | \$188,045                     |
| 21       |                             | TOTAL SYSTEM PUMPING PLANT                                       | \$850,061                    |                              | , <b>3</b> 0     | \$850,061                  | \$0   | \$850,061                     |
| 22       |                             | TREATMENT & DISPOSAL PLANT                                       |                              |                              |                  |                            | 1   | 1                             |
| 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<br>27 | 373.000<br>374.000          | Plant Sewers - TDP<br>Outfall Sewer Lines - TDP                  | \$203,560                    | P-26<br>P-27                 | \$0<br>\$0       | \$203,560                  | \$0   | \$203,560                     |
| 28       | 374.000                     | TOTAL TREATMENT & DISPOSAL PLANT                                 | \$14,701<br>\$4,012,651      | P-21                         | \$0              | \$14,701<br>\$4,012,651    | \$0   | \$14,701<br>\$4,012,651       |
| 29       |                             | GENERAL PLANT  | !                            | į                            | ļ                |                            |   |                               |
| 30       | 389.000                     | Land and Land Rights - GP  | \$0                          | P-30                         | \$0              | \$0                        | so so   | \$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<br>41 | 392.400<br>393.000          | Trans Equipment - Other GP<br>Stores Equipment - GP              | \$17,35 <del>1</del><br>\$0  | P-40<br>P-41                 | -\$17,351        | \$0<br>\$0                 | \$0   | \$0                           |
| 42       | 394.000                     | Tools, Shop and Garage Equipment - GP                            | \$39,38 <del>9</del>         | P-42                         | \$0<br>\$0       | \$39,389                   | \$0<br>\$362  | \$0<br>\$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                                    | \$12,550                     | P-44                         | \$0<br>\$0       | \$0                        | \$0   | \$12,550                      |
| 45       | 397.100                     | Communication Equipment - Non                                    | \$50,810                     | P-45                         | \$0              | \$50,810                   | \$211   | \$51,021                      |
| 46       | 397.200                     | Telephone GP<br>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       |                             | TOTAL GENERAL PLANT  | \$281,333                    |                              | \$0              | \$281,333                  | \$43,368  | \$324,701                     |
| 50       |                             | TOTAL PLANTIN SERVICE  | \$7,583,332                  |                              | \$ 2 - \$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 .<br>Number | A<br>Account<br>Number | <u>目</u><br>Dapreciation Reserve Description                           | C<br>Total)<br>Reserve | <u>D</u><br>Adjust<br>Number | ≀ <u>E</u><br>Adjustments | <u>F</u><br>As Adjusted<br>Reserve | . <u>G</u><br>Jurisdictional ∴ J<br>Allocations | urisdictional<br>Adjustments | I<br>MO Adjusted<br>Jurisdictional |
|------------------|------------------------|--|------------------------|------------------------------|---------------------------|------------------------------------|---|------------------------------|------------------------------------|
| 1                |                        | INTANGIBLE PLANT   | ,                      |                              |                           |                                    |   |                              |                                    |
| 2                | 301.000                | Organization - IP  | \$0                    | R-2                          | \$0                       | \$0                                | İ   | \$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                                | L   | \$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<br>9           | 351.000<br>352.100     | Structures and improvements - CP Collection Mains - Forced - CP        | \$74,719               | R-8                          | \$0                       | \$74,719                           |   | \$4                          | \$74,723                           |
| 10               | 352.100                | Collection Main - Gravity - CP   | \$8,876<br>\$255,320   | R-9<br>R-10                  | \$0<br>\$0                | \$8,876                            |   | \$587                        | \$9,463                            |
| 11               | 353.000                | Services to Customers - CP   | \$30,992               | R-11                         | \$0                       | \$255,320<br>\$30,992              |   | \$0<br>\$0                   | \$255,320                          |
| 12               | 356.000                | Other Collection Plant - CP  | \$1,255                | R-12                         | \$0                       | \$1,255                            | i   | \$0<br>\$0                   | \$30,992<br>\$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                            | 1   | \$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<br>20         | 364.000<br>365.000     | Diesel Pumping Equipment - SPP<br>Other Pumping Equipment - SPP        | \$0<br>\$45,587        | R-19<br>R-20                 | \$0<br>\$0                | \$0                                |   | \$0<br>\$0                   | \$0                                |
| 21               | 303.000                | TOTAL SYSTEM PUMPING PLANT   | \$165,925              | K-20                         | \$0                       | \$45,587<br>\$165,925              |   | \$0<br>\$0                   | <u>\$45,587</u><br>\$165,925       |
| ~'               |                        |  | <b>\$100,020</b>       |                              | •                         | ¥100,020                           |   | 20                           | \$100,920                          |
| 22               |                        | TREATMENT & DISPOSAL PLANT   |                        |                              |                           |                                    | İ   |                              |                                    |
| 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<br>26         | 372.000<br>373.000     | Treatment & Disposal Equipment - TDP                                   | \$666,519              | R-25<br>R-26                 | \$0                       | \$666,519                          |   | \$0                          | \$666,519                          |
| 27               | 374,000                | Outfall Sewers - TDP   | \$11,664<br>\$907      | R-27                         | \$0<br>\$0                | \$11,664<br>\$907                  |   | \$0<br>\$0                   | \$11,864                           |
| 28               | 314,000                | TOTAL TREATMENT & DISPOSAL PLANT                                       | \$735,935              | 1(-21                        | \$0                       | \$735,935                          | <b> </b> -                                      | \$0<br>\$0                   | \$907<br>\$735,935                 |
| 29               |                        | GENERAL PLANT  |                        |                              |                           |                                    | Ì   |                              |                                    |
| 30               | 389.000                | Land and Land Rights - GP  | \$0                    | R-30                         | \$0                       | \$0                                | ì   | \$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                           | ļ. <b>1</b>                                     | \$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<br>37         | 391.300<br>392.100     | Other Office Equipment   | \$0                    | R-36                         | \$0                       | \$0                                | l   | \$0                          | \$0                                |
| 38               | 392.100                | Trans Equipment - Light Trucks GP<br>Trans Equipment - Heavy Trucks GP | \$0<br>\$0             | R-37<br>R-38                 | \$22,365<br>\$0           | \$22,365                           |   | \$295                        | \$22,660                           |
| 39               | 392.300                | Trans Equipment - Autos GP   | <b>\$</b> 0            | R-39                         | \$0<br>\$0                | \$0<br>\$0                         |   | \$0<br>\$771                 | \$0<br>\$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<br>Telephone GP                          | \$3,439                | R-45                         | \$0                       | \$3,439                            | İ   | \$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                           | 1   | \$39,611                     | \$133,378                          |
| 50               |                        | TOTAL DEPRECIATION RESERVE   | \$1,366,789            |                              | \$0                       | \$1,386,789                        |   | \$42,061                     | \$1,408,850                        |

| ANTES Esperator (ANTES | ligenson a covers |                                      |           |                               |             | okano Eskalas | Seventia and a residence of the con- | elessedina • Languages success | Propagation (Company)         | AND THE CONTRACTOR OF THE CONT | Designation and Designative Designation | SANCE OF THE OWNER, SEE |
|------------------------|-------------------|--------------------------------------|-----------|-------------------------------|-------------|---------------|--------------------------------------|--------------------------------|-------------------------------|--|---|-------------------------|
| Line                   | Account           |                                      | Tost Your | Test Year                     | Tosi Year   | Adjust        | G<br>Total Company T                 | otal Company Ju                | irisdictional Jurisdictional. | MO Final Adi   | MO Adj.                                 | AO Adii Juris           |
| Number                 | Number            | Income Description                   | Total *** | Labor 💯 🚈                     | Non Labor   | Number        | Adjustments                          | Odlusted                       | Mocarions Adjustments         | Inrisdictional   | hirle I abor                            | Non Labor               |
|                        | W. 6              |                                      | (D+E)     | dan en land de desirada de la |             | <b>中国共享</b>   | (From Adj. Sch.)                     | (C+G)                          | (From Adj. Sch.)              | (H x I) +J = =================================   | L+M=                                    | Kellen                  |
| Rov-1                  |                   | OPERATING REVENUES                   |           |                               |             |               |                                      |                                |                               |  |   |                         |
| 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   |   |                         |
| Rov-4                  | 461.000           | Industrial                           | \$0       |                               |             | Roy-4         |                                      | \$0                            | \$0                           | \$0  |   |                         |
| Rov-5                  | 462,000           | Private Fire Fighting                | \$0       |                               |             | Rev-5         |                                      | \$0                            | \$D                           | \$0  |   |                         |
| Rev-6                  | 463,000           | Public Fire Fighting                 | \$0       |                               |             | Rov-6         |                                      | \$0                            | \$0                           | \$0  |   |                         |
| Rev-7                  | 470,000           | Forfioted Discounts                  | \$0       |                               |             | Rev-7         |                                      | \$0                            | \$0                           | \$0  |   |                         |
| Rov-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  |   |                         |
|                        |                   | MIOTAL OPERATING REVENUES            | \$665,515 |                               |             |               |                                      | \$665,515                      | \$85,199                      | \$750,714  |   | es su com               |
| 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                | \$7,496   | \$0                           | \$7,496     | E-3           | \$0                                  | \$7,496                        | \$0                           | \$7,496  | \$0                                     | \$7,496                 |
| 4                      | 602.000           | Purchased Water - COE                | 02        | \$0                           | \$0         | E-4           | \$0                                  | \$0                            | \$0                           | \$0  | \$0                                     | \$0<br>\$7,496          |
| 5                      |                   | TOTAL COLLECTION OPERATIONS EXPENSES | \$7,496   | \$0                           | \$7,496     |               | \$0                                  | \$7,496                        | \$0                           | \$7,496  | \$0                                     | \$7,496                 |
| 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 Mice - CME         | \$0       | \$0                           | \$0         | E-8           | \$0                                  | \$0                            | \$0                           | \$0  | SO                                      | \$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                     |                   | TOTAL COLLECTION MAINT, EXPENSES     | \$1,901   | \$73                          | \$1,828     |               | \$2                                  | \$1,903                        | \$0                           | \$1,903  | \$75                                    | \$1,828                 |
| 11                     |                   | PUMPING OPERATIONS EXPENSES          |           |                               |             |               | 4                                    |                                |                               |  |   |                         |
| 12                     | 620,000           | Supervision & Engineering - POE      | \$0       | \$0                           | \$0         | E-12          | \$0                                  | SO                             | \$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                            | \$D                           | \$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                 |
| 16                     | 624.000           | Labor & Eng Oper Pump - POE          | \$8       | \$3                           | \$5         | E-16          | \$0                                  | \$8                            | \$0                           | \$8  | \$3                                     | \$5                     |
| 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                     |                   | TOTAL PUMPING OPERATIONS EXPENSES    | \$3,348   | \$3                           | \$3,345     |               | \$723                                | \$4,071                        | \$0                           | \$4,071  | \$3                                     | \$4,068                 |
| 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                     |                   | TOTAL PUMPING MAINTENANCE EXPENSES   | \$0       | \$0                           | \$0         |               | \$0                                  | \$0                            | \$0                           | \$0  | \$0                                     | \$0                     |
| 27                     |                   | WATER TREATMENT EXP - OPER & MTCE    |           |                               |             |               |                                      |                                |                               |  |   |                         |
| 28                     | 640,000           | Supervision & Engineering - Oper-WT  | \$2       | \$2                           | \$0         | E-28          | \$0                                  | \$2                            | \$0                           | \$2  | \$2                                     | \$0                     |
| 29                     | 641.000           | Chemicals - Oper-WT                  | -\$29     | \$0                           | -\$29       | E-29          | \$29                                 | \$0                            | \$0                           | \$0  | \$0                                     | \$0                     |
| 30                     | 642,000           | Labor & Exp - Oper-WT                | \$27,558  | \$25,688                      | \$1,870     | E-30          | \$2,632                              | \$30,190                       | \$0                           | \$30,190   | \$28,320                                | \$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                |
| 32                     | 643,200           | Misc Expenses - Waste Disposal       | \$43,594  | \$0                           | \$43,594    | E-32          | \$0                                  | \$43,594                       | \$0                           | \$43,594   | \$0                                     | \$43,594                |
| 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                     |
|                        |                   |                                      |           |                               |             |               |                                      |                                |                               |  |   |                         |

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| attriule 20.   | Assidian.  | Transfer and and   |                                   | Sentrepholos .                                     | Mill Tall  | "alleddings           | 215 (11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | **************************************   |  |                               |  | U.U.  |
| Marie de la Barrella de la Constantina del Constantina del Constantina de la Constan | inde California de Antonio de <mark>1840.</mark> | karantakan pilipituri (1. julian mara-bala di karang par 31 km alam munikan ilingilan 38 menung mendebahan mendeba<br>Persambahan pilipituri (1. julian mendebahan karang par 31 km alam mendebah ilingilan 38 menung mendebahan men | and the least of the agreement of | Marine Marin Congress (Decrease All Constructions) | len stille Mother de de delle de de de de de de de de de de de de de | e is make the time to |   | and the state of t | The fraction to the Control of the C | ria Li Lind. C. Chedelenicani | His principal de la Company de | handa da an an an an an an an an an an an an an |
| 36   | 652,000  | Misc, Equipment - Mtce-WT  | \$1,631                           | \$0  | \$1,631  | E-36                  | \$0                                       | \$1,631  | \$0  | \$1,631                       | \$0  | \$1,631   |
| 37   |  | TOTAL WATER TREATMENT EXP - OPER & MTCE  | \$101,283                         | \$25,690   | \$75,593   |                       | \$5,586                                   | \$106,869  | \$0  | \$106,869                     | \$28,322   | \$78,547  |
|  |  |  |                                   |  |  |                       |   |  |  |                               |  |   |
|  |  |  |                                   |  |  |                       |   |  |  |                               |  |   |
| 38   |  | TREAT, & DISP. OPER, EXPENSE   | 40                                | 40   | ••   |                       | ••  | ••   | •  | \$0                           | \$0  | ••  |
| 39   | 660,000  | Supervision & Engineering - TDO  | \$0<br>\$0                        | \$0<br>\$0   | \$0<br>\$0   | E-39<br>E-40          | \$0<br>20                                 | \$0<br>\$0   | \$0<br>\$0   | \$0<br>02                     | \$0<br>02  | \$0<br>\$0                                      |
| 40   | 661,000<br>662,000                               | Storage Facility Expense - TDO<br>TD Line Expense - TDO  | \$97.593                          | \$97.572   | \$0<br>\$21  | E-41                  | \$17.576                                  | \$115,169  | \$0  | \$115,169                     | \$115,148  | \$21  |
| 41<br>42   | 663,000  | Meter Expense - TDO  | \$57,035<br><b>0</b> 2            | \$97,972<br>\$0                                    | \$0  | E-42                  | \$17,576<br>0 <b>2</b>                    | \$115,165  | \$0<br>\$0   | \$115,169                     | \$115,146  | \$0   |
| 43   | 665,000  | Misc. Exp - TDO  | \$2.002                           | \$0  | \$2.002  | E-43                  | \$0                                       | \$2.002  | \$0  | \$2,002                       | \$0  | \$2,002   |
| 44   | 666,000  | Rents - TDO  | \$2,002                           | \$0  | \$2,002  | E-44                  | \$0                                       | \$0  | \$0  | \$0                           | \$0  | \$0   |
| 45   | 000.000  | TOTAL TREAT. & DISP. OPER. EXPENSE   | \$99,595                          | \$97,572   | \$2,023  |                       | \$17,576                                  | \$117,171  | \$0  | \$117,171                     | \$115,148  | \$2,023   |
| 45   |  |  | ****                              | <b>4</b>   | <b>V-,</b>   |                       | <b>4.1.,2.2</b>                           | *******  | **   | ******                        | <b>4.1.</b> -,   | <b>7-,</b> -                                    |
| 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  | \$D  | \$0                           | \$0  | \$0   |
| 49   | 672.000  | Dist. Res. Stand. Maint TDM  | \$0                               | \$0  | \$0  | E-49                  | \$0                                       | \$0  | \$D  | \$0                           | \$0  | \$0   |
| 50   | 673.000  | TD Maint, - TDM  | \$0                               | \$0  | \$0  | E-50                  | \$0                                       | \$0  | <b>\$</b> D  | \$0                           | <b>\$0</b>   | \$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  | <b>\$</b> 0  | \$0                           | \$0  | \$0   |
| 53   | 676.000  | Meter Maint TDM  | \$0                               | \$0  | \$0  | E-53                  | \$0                                       | \$0  | \$0  | \$0                           | <b>\$</b> D  | \$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  | \$52,849                          | \$0  | \$52,849   | E-55                  | -\$2,393                                  | \$50,456   | \$0  | \$50,456                      | \$0  | \$50,456  |
| 56   |  | TOTAL TREAT, & DISP. MAINT, EXPENSES   | \$52,849                          | \$0  | \$52,849   |                       | -\$2,393                                  | \$50,456   | \$0  | \$50,456                      | \$0  | \$50,456  |
| 57   |  | CUSTOMER ACCOUNTS EXPENSE  |                                   |  |  |                       |   |  |  |                               |  |   |
| 58   | 901,000  | Supervision & Engineering - CAE  | 20                                | \$0  | so   | E-58                  | \$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   |
| 60   | 904.000  | Uncollectible Accounts- CAE  | \$6,099                           | \$0  | \$6,099  | E-60                  | \$2,617                                   | \$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   |
| 62   | 907,000  | Customer Service & Info Exp CAE  | 02                                | \$0  | \$0  | E-62                  | \$0                                       | \$0  | <b>\$0</b>   | \$0                           | _\$0   | \$0   |
| 63   |  | TOTAL CUSTOMER ACCOUNTS EXPENSE  | \$19,706                          | \$5,792  | \$13,914   |                       | \$2,755                                   | \$22,461   | \$0  | \$22,461                      | \$5,930  | \$16,531  |
|  |  |  |                                   |  |  |                       |   |  |  |                               |  |   |
| 64   |  | ADMIN. & GENERAL EXPENSES  |                                   |  |  |                       |   |  |  |                               |  |   |
| 65   | 920.000  | Admin. & General Salaries  | <b>\$</b> 91,563                  | \$91,563   | \$0  | E-65                  | \$1,826                                   | \$93,389   | \$0  | \$93,389                      | \$93,389   | \$0   |
| 66   | 921.000  | Office Supplies & Expenses   | \$36,3 <u>22</u>                  | \$0  | \$36,322   | E-66                  | \$1,934                                   | \$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   |
| 68   | 923.100  | Outside Services Employed  | \$275,419                         | \$0  | \$275,419  | E-68                  | \$149,261                                 | \$424,680  | \$0  | \$424,680                     | \$0  | \$424,680                                       |
| 69   | 923.200  | Outside Services - Believille Lab  | \$1,712                           | \$0  | \$1,712  | E-69                  | -\$1,712                                  | \$0  | \$0  | \$0                           | \$0  | \$0   |
| 70   | 923.300  | Outside Services - Call Center   | \$15,368                          | \$0<br>\$0   | \$15,368   | E-70                  | -\$1,299                                  | \$14,069<br>\$43,448   | \$0<br>\$0   | \$14,069<br>\$43,448          | \$0<br>\$0   | \$14,069  |
| 71<br>72   | 924.000<br>925.000                               | Property Insurance<br>Injuries & Damages   | \$6,424<br>\$19                   | \$0<br>\$0   | \$6,424<br>\$19  | E-71<br>E-72          | \$37,024<br>\$0                           | \$45,446<br>\$19   | \$0<br>\$0   | \$45,446<br>\$19              | \$0<br>\$0   | \$43,448<br>\$19                                |
| 73   | 926,000  | Employee Pensions & Benefits   | \$53,941                          | \$0<br>\$0   | \$53,941   | E-72<br>E-73          | \$78,240                                  | \$132,181  | \$0<br>\$0   | \$132,181                     | \$0<br>\$0   | \$132,181                                       |
| 74   | 927.000  | Franchise Requirements   | \$03,541                          | \$0  | \$00,541   | E-74                  | \$10,240                                  | \$132,181  | \$0  | \$132,161                     | <b>\$</b> 0  | \$132,181                                       |
| 75   | 928.100  | PSC Assessment   | \$4,571                           | \$0  | \$4,571  | E-75                  | \$67.631                                  | \$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   |
| 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   | \$34                              | \$0  | \$34   | E-78                  | <b>-\$65</b>                              | -\$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   |
| 80   | 930,300  | Research & Development Expenses - AGE  | \$0                               | \$0  | \$0  | E-80                  | \$0                                       | \$0  | \$0  | \$0                           | \$0  | \$0   |
| -81  | 931.000  | Rents - AGE  | \$174                             | \$0  | \$174  | E-81                  | \$0                                       | \$174  | \$0  | \$174                         | \$0  | \$174   |
|  |  |  |                                   |  |  |                       |   |  |  |                               |  |   |

| Line<br>Number | Account<br>Number | B Income Description                   | C<br>Tost Year<br>Total | D<br>Test Year<br>Labor | E Parties<br>Test Year<br>Non Labor | E<br>Adjust<br>Number | Adjustments      | Adjusted            | Allocations Adjustments | K<br>MO Final Adj<br>Jurisdictional |                   | M<br>MO Adj: Juris<br>Non Labor |
|----------------|-------------------|--|-------------------------|-------------------------|-------------------------------------|-----------------------|------------------|---------------------|-------------------------|-------------------------------------|-------------------|---------------------------------|
|                | Page 10 Th        |  | (D+E)**                 |                         |                                     |                       | (From Adj. Sch.) | (C+G)               | (From Adj. Sch.)        | (H x 1) + J &                       | ZIZ TOMEL+M       | E Katalana                      |
| 82             | 932,000           | Maint, of General Plant - AGE          | \$878                   | <b>\$0</b>              | \$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                     | <u>\$0</u>              | \$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                                 | \$D               | \$0                             |
| 98             | 408,000           | Othor 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                        |
| 2010           |                   | TOTAL OPERATING EXPENSE                | \$1,105,103             | \$220,693               | \$594,521                           | E-101                 | \$388,723        | \$1,493,826         | \$23,723                | \$1,517,549                         | \$242,867         | ₩2# \$961,67 <b>8</b>           |
| 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                | \$D                     | \$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                             |
| F-111          | SOCIETY AND LIN   | NET OPERATING INCOME                   | \$354 F22**             | SU.                     | rine Carlainana, <b>en</b> A        | ensin en en           | Sales Sales      | 1540 - \$743 3450 M | <b>-24 795</b>          | \$768 140                           | a escension en de | eresis salative co              |

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<br>Number | A process A pr | <u>B</u><br>7.58%<br>Return | <u>C</u><br>1 7.79%<br>Return | 8101%<br>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       |
|                | Allowance for Known and Measureable  | 2450.040                    | 0450 040                      | 6450.040        |
| 11             | Changes/True-Up Estimate   | \$153,613                   | \$153,613                     | \$153,613       |
| 12             | Gross Revenue Requirement  | \$622,322                   | \$626,044                     | \$629,768       |

Accounting Schedule: 01 Sponsor: Paul R. Harrison Page: 1 of 1

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

| Ι Δ<br>Line<br>Number Rate Base Description | Bij C<br>Percentage "Dollar<br>Rate Amount |
|---|--|
| Plant In Service                            | \$3,968,518                                |
| Less Accumulated Depreciation Reserve       | \$684,497                                  |
| Net Plant In Service                        | \$3,284,021                                |
| ADD TO NET PLANT IN SERVICE                 |  |
| Cash Working Capital                        | \$0  |
| Materials & Supplies                        | \$0  |
| Prepayments                                 | \$7,096                                    |
| Pensions/OPEBs Tracker Asset                | \$0  |
| Tank Painting Tracker                       | \$0  |
| TOTAL ADD TO NET PLANT IN SERVICE           | \$7,096                                    |
| SUBTRACT FROM NET PLANT                     |  |
| 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  |
| TOTAL SUBTRACT FROM NET PLANT               | \$1,559,683                                |

Accounting Schedule: 02 Sponsor: Paul R. Harrison Page: 1 of 1

|          | Account#           | B. Plant Account Description                                 | C<br>Total<br>Plant     | D<br>Adjust  | i E<br>Adjustments | E<br>As Adjusted!       | G<br>Jurisdictional Jurisdictional<br>Allocations Adjustments | <u>I</u><br>MO Adjusted |
|----------|--------------------|--|-------------------------|--------------|--------------------|-------------------------|---|-------------------------|
| Mainpais | Optional           |  | See Hight Free          | Munipers     | Aujustilients      | esseriantes es          | Anocations  | gvunsaicuonai j         |
| 1        |                    | INTANGIBLE PLANT   |                         |              |                    |                         | 1   |                         |
| 2        | 301.000            | Organization - IP  | \$5,700                 | P-2          | \$0                | \$5,700                 | \$534   | \$6,234                 |
| 3<br>4   | 302.000            | Franchises - IP  | \$2,084                 | P-3<br>P-4   | \$0                | \$2,084                 | \$0   | \$2,084                 |
| 5        | 303.000            | Other Plant & Misc. Equipment - IP TOTAL INTANGIBLE PLANT    | \$3,328<br>\$11,112     | P-4          | \$0<br>\$0         | \$3,328<br>\$11,112     | \$983<br>\$1,517  | \$4,311<br>\$12,629     |
| 6        | ļ                  | 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            | Services to Customers - CP                                   | \$492                   | P-11         | \$0                | \$492                   | \$0   | \$492                   |
| 12<br>13 | 356.000            | Other Collection Plant - CP<br>TOTAL COLLECTION PLANT        | \$59,036<br>\$1,320,395 | P-12         | \$0<br>\$0         | \$59,036<br>\$1,320,395 | \$9,045   | \$59,036<br>\$1,329,440 |
| 14       | ļ                  | 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                     | so so   | \$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                     |
| 20       | 365.000            | Other Pumping Equipment - SPP                                | \$0                     | P-20         | \$0                | \$0                     | \$0   | \$0                     |
| 21       |                    | TOTAL SYSTEM PUMPING PLANT                                   | \$467,981               | İ            | \$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<br>27 | 373.000            | Plant Sewers - TDP<br>Outfall Sewer Lines - TDP              | \$15,290                | P-26<br>P-27 | \$0                | \$15,290                | \$0   | \$15,290                |
| 28       | 374.000            | TOTAL TREATMENT & DISPOSAL PLANT                             | \$57,334<br>\$1,890,402 | F-21         | \$0<br>\$0         | \$57,334<br>\$1,890,402 | \$0<br>\$0  | \$57,334<br>\$1,890,402 |
| 29       |                    | GENERAL PLANT  |                         |              |                    |                         | ,   |                         |
| 30       | 389.000            | Land and Land Rights - GP                                    | \$0                     | P-30         | l sol              | \$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                     | so i  | \$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<br>P-38 | \$0                | \$75,384                | \$50  | \$75,434                |
| 38<br>39 | 392.200<br>392.300 | Trans Equipment - Heavy Trucks GP Trans Equipment - Autos GP | \$0<br>\$0              | P-39         | \$0<br>\$0         | \$0<br>\$0              | \$0<br>\$341  | \$0<br>\$341            |
| 40       | 392.400            | Trans Equipment - Other GP                                   | \$16,186                | P-40         | \$0                | \$16,186                | \$341   | \$16,186                |
| 41       | 393.000            | Stores Equipment - GP  | \$0                     | P-41         | l so l             | \$0                     | so so   | \$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                                | \$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             | estil és     | \$0                | \$3,935,129             | \$13,389  | ** \$3,968 <u>,518</u>  |

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

|          | Account<br>Number  | B Depreciation Reserve Description:                                    | C<br>Total<br>Reserve | <u>D</u><br>Adjust.<br>Number | <u>E</u><br>Adjustments | E<br>As Adjusted<br>Reserve | <u>G</u><br>Jurisdictional<br>Allocations | H<br>Judsdictional<br>Adjustments | I<br>MO Adjusted<br>Jurisdictional |
|----------|--------------------|--|-----------------------|-------------------------------|-------------------------|-----------------------------|---|-----------------------------------|------------------------------------|
|          |                    | INTANGIBLE PLANT   |                       |                               |                         |                             |   |                                   |                                    |
| 1<br>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        | -                  | TOTAL INTANGIBLE PLANT   | \$0                   |                               | \$0                     | \$0                         |   | \$964                             | \$964                              |
| 6        |                    | COLLECTION PLANT   |                       |                               |                         |                             |   |                                   |                                    |
| 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<br>352,200 | Collection Mains - Forced - CP<br>Collection Main - Gravity - CP       | \$117,629             | R-9<br>R-10                   | \$0                     | \$117,629                   |   | \$308                             | \$117,937                          |
| 10<br>11 | 352.200            | Services to Customers - CP   | -\$71,649<br>\$71     | R-11                          | \$0<br>\$0              | -\$71,649<br>\$71           |   | \$0<br>\$0                        | -\$71,649<br>\$71                  |
| 12       | 356.000            | Other Collection Plant - CP  | -\$22,958             | R-12                          | \$0                     | -\$22,958                   |   | \$0                               | -\$22,958                          |
| 13       | 000.000            | TOTAL COLLECTION PLANT   | \$59,440              |                               | \$0                     | \$59,440                    |   | \$320                             | \$59,760                           |
| 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                                       | \$256,747             | R-18                          | \$0                     | \$256,747                   |   | \$0                               | \$256,747                          |
| 19<br>20 | 364.000<br>365.000 | Diesel Pumping Equipment - SPP Other Pumping Equipment - SPP           | \$0<br>\$85,660       | R-19<br>R-20                  | \$0<br>\$0              | \$0<br>\$0                  |   | \$0<br>\$0                        | \$0<br>*05.600                     |
| 21       | 303.000            | TOTAL SYSTEM PUMPING PLANT   | \$342,407             | 1.20                          | \$0                     | \$85,660<br>\$342,407       |   | \$0                               | \$85,660<br>\$342,407              |
| 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                                      | \$145,900             | R-24                          | \$0                     | \$145,900                   |   | \$0                               | \$145,900                          |
| 25       | 372.000            | Treatment & Disposal Equipment - TDP                                   | -\$8,117              | R-25                          | \$0                     | -\$8,117                    | ì   | \$0                               | -\$8,117                           |
| 26       | 373.000            | Plant Sewers - TDP   | \$18,811              | R-26                          | \$0                     | \$18,811                    |   | \$0                               | \$18,811                           |
| 27<br>28 | 374.000            | Outfall Sewer Lines - TDP TOTAL TREATMENT & DISPOSAL PLANT             | \$4,305<br>\$160,899  | R-27                          | \$0<br>\$0              | \$4,305<br>\$160,899        |   | \$0<br>\$0                        | \$4,305<br>\$160,899               |
| 29       |                    | GENERAL PLANT  | -                     | ļ                             |                         |                             |   |                                   | , ,                                |
| 30       | 389,000            | Land and Land Rights - GP  | \$0                   | R-30                          | \$0                     | \$0                         | i l                                       | \$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                         | ì   | \$20,242                          | \$20,242                           |
| 36       | 391.300            | Other Office Equipment   | \$0                   | R-36                          | \$0                     | \$0                         |   | \$0                               | \$0                                |
| 37<br>38 | 392.100<br>392.200 | Trans Equipment - Light Trucks GP<br>Trans Equipment - Heavy Trucks GP | \$38,821              | R-37<br>R-38                  | \$0<br>\$0              | \$38,821                    |   | \$156<br>\$0                      | \$38,977                           |
| 38<br>39 | 392.200            | Trans Equipment - Neavy Trucks GP                                      | \$0<br>\$0            | R-36                          | \$0<br>\$0              | \$0<br>\$0                  |   | \$406                             | \$0<br>\$406                       |
| 40       | 392,400            | Trans Equipment - Other GP   | \$23,200              | R-40                          | \$0                     | \$23,200                    |   | \$400<br>\$0                      | \$23,200                           |
| 41       | 393.000            | Stores Equipment - GP  | \$0                   | R-41                          | \$0                     | \$0                         | Ì   | \$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<br>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       | l                  | TOTAL GENERAL PLANT  | \$99,606              | <u> </u>                      | \$0                     | \$99,606                    |   | \$20,861                          | \$120,467                          |
| 50,      | 1, 14              | TOTAL DEPRECIATION RESERVE   | \$662,352             |                               | \$07                    | \$662,352                   |   | \$22,1 <u>45</u>                  | \$684.497                          |

| Line   | Accounts                                | <u>1</u> B   | C<br>Tree You    | Tost Year   | E<br>Test Year   | E &  | G<br>Total Company                   | H<br>Total Company    | urisdictional (syrisdictional) | K<br>MO Final Adi | MO/Adj.                    | M MO Adl Jude  |
|--|---|--|------------------|-------------|--|--|--------------------------------------|-----------------------|--------------------------------|-------------------|----------------------------|--|
|  | Number                                  | Income Description   | Total            | Labor       | Non Labor  | Number   | Adjustments                          | Adjusted              | Allocations Adjustments        | Jurisdictional    | Juris, Labor               | Non Labor  |
|  |   |  | (D+E) W- 18 × 18 |             | AND COLUMN AND   | Resident Coll  | (From Adj. Sch.)                     | (C+G)                 | (From Adj. Sch.)               | E. (H×I)+J        |                            | • Karamata   |
| 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<br>470,000                      | Public Fire Fighting Forfleted Discounts                   | \$0<br>\$0       |             |  | Rev-6  |                                      | \$0<br>\$0            | \$0                            | \$0               |                            |  |
| Rev-7<br>Rev-8   | 470.000                                 | Rents From Sewer Property                                  | \$0<br>\$0       |             |  | Rev-7<br>E-8   |                                      | \$0<br>\$0            | \$0                            | \$0<br>\$0        |                            |  |
| 9  | 464,000                                 | Other Public Authority                                     | \$0              |             |  | E-9  |                                      | \$0<br>\$0            | \$0<br>\$0                     | \$0<br>\$0        |                            |  |
| 10   | 471,000                                 | Other Sewer Revenue - Oper, Rev.                           | \$11,295         |             |  | E-10   |                                      | \$11,295              | \$1,621                        | \$12,916          |                            |  |
| AZIOTE MONT  |   | OTALOPERATING REVENUES                                     |                  |             | CONTRACTOR CONTRACTOR  |  | Se secondo do incres interestrativo. |                       | -\$70,003                      |                   | ni sedenio notici di di in | STATE OF THE STATE |
| A CONTRACTOR OF THE PARTY OF TH | 111111111111111111111111111111111111111 |  |                  |             | Committee of the Commit | The state of the s |                                      | Control of the second |                                |                   |                            |  |
| 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 TOTAL COLLECTION OPERATIONS EXPENSES | \$0<br>          | \$0<br>\$0  | \$0<br>\$0   | E-4  | \$0<br>                              | <u>\$0</u><br>\$0     | <u></u>                        | \$0<br>\$0        | <u> </u>                   | \$0  |
| 9  |   | TOTAL COLLECTION OPERATIONS EXPENSES                       | \$0              | <b>\$</b> 0 | Þυ   |  | \$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<br>\$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 Mtco - PME                                      | \$32             | \$0         | \$32   | E-24   | \$0                                  | \$32                  | \$0                            | \$32              | \$0                        | \$32   |
| 25   | 634,000                                 | Misc, Exp Mtco - PME                                       | \$0              | \$0         | \$0  | E-25   | \$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                        | \$24,549   |
| 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  |
|  |   |  |                  |             |  |  |                                      |                       |                                |                   |                            |  |

|                | A A                |  | <u>C</u> ,         | ρw∠ <b>D</b> syg <sup>3</sup> r and | erosa Esterado  | w En             |                      | E-H M. F.         | - Line and the Line                      | Control (4) | K. K.            | . December                | M S                        |
|----------------|--------------------|--|--------------------|-------------------------------------|-----------------|------------------|----------------------|-------------------|--|-------------|------------------|---------------------------|----------------------------|
| Line           | Account<br>Number  | Income Description   | Test Year<br>Total | Test Year<br>Labor                  |                 | Adjust<br>Number | Total Company        |                   | sdictional Jurisdict<br>ocations Adjustm |             |                  | MO Adlas Ma<br>Jude Labor | O Adj. Juris.<br>Non Labor |
|                |                    |  |                    |                                     |                 |                  | (From Adj. Sch.)     |                   |  |             |                  |                           |                            |
| 36             | 652,000            | Misc. Equipment - Mtce-WT  | \$0                | \$0                                 | so              | E-36             | ŧn.                  | \$0               |  | \$0         | \$0              | \$0                       | \$0                        |
| 37             | 652,000            | TOTAL WATER TREATMENT EXP - OPER & MTCE  | \$222,514          | \$189,355                           | \$33,159        | E-30             | -\$20,113            | \$202,401         |  | SO -        | \$202,401        | \$169,242                 | \$33,159                   |
| ٠.             |                    |  | <b>+</b>           | V.02,0                              | 7-1,100         |                  | 420,,,,              | 4202,70           |  | •••         | <b>4202,40</b> . | <b>4100,242</b>           | 400,100                    |
| 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                  | \$D               |  | \$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            | Sorvices 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               |  | <u>\$0</u>  | \$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              | <b>\$</b> 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                | <u>\$0</u>                          | \$0             | E-62             |                      | 02                | ****                                     | <u>\$0</u>  | <u>\$0</u>       | \$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                   |
| <del>6</del> 8 | 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 - Belleville 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          |  | \$D         | \$91,857         | \$0                       | \$91,857                   |
| 74             | 927,000            | Franchise Requirements   | \$0                | \$0                                 | \$0             | E-74             | \$0                  | \$0<br>5440 750   |  | \$0         | \$0<br>\$440 TED | \$0                       | \$0                        |
| 75<br>76       | 928,100            | PSC Assessment   | \$97,075           | \$0<br>\$0                          | \$97,075        | E-75             | \$15,677<br>\$16,684 | \$112,752         |  | \$0<br>60   | \$112,752        | \$0                       | \$112,752                  |
| 76             | 928,200            | Rate Case Expense  | \$18,257<br>\$0    | \$U<br>\$0                          | \$18,257<br>\$0 | E-76<br>E-77     | -\$16,684            | \$1,573           |  | \$0<br>\$0  | \$1,573          | \$0<br>\$0                | \$1,573                    |
| 77<br>78       | 929,000<br>930,100 | Duplicate Charges - Credit<br>Institutional or Goodwill Advertising Expenses   | \$u<br>\$0         | \$0<br>\$0                          | \$0<br>\$0      | E-77             | \$0<br>-\$55         | \$0<br>-\$55      |  | \$0<br>\$0  | \$0<br>-\$55     | \$0<br>\$0                | \$0<br>-\$55               |
| 78<br>79       | 930,100            | Misc. General Expenses   | \$105,333          | \$0<br>\$0                          | \$105,333       | E-78             | -\$55<br>-\$11,491   | -\$55<br>\$93,842 |  | \$ນ<br>\$0  | -555<br>\$93,842 | \$0<br>\$0                | ->>><br>\$93,842           |
| 80             | 930,200            | Rosearch & Development Expenses - AGE  | \$105,555<br>\$0   | \$0                                 | \$100,555       | E-80             | ~\$11,491<br>\$0     | \$53,642<br>\$0   |  | \$0<br>\$0  | \$50,042<br>\$0  | \$0<br>\$0                | \$93,642<br>\$0            |
| 81             | 931,000            | Rents - AGE  | \$7,402            | \$0                                 | \$7,402         | E-81             | \$0                  | \$7.402           |  | \$0         | \$7,402          | \$0<br>\$0                | \$7.402                    |
|                | 20.,000            | PARTITION AND DESCRIPTION OF THE PARTITI | 71,702             | 40                                  | 41,402          |                  | 90                   | Ψ3,+VA            |  | Ψυ          | 41,404           | 40                        | 4.1-102                    |

| Line     | Account            | ₽  | <u>C</u><br>Test Year | D.<br>Test Year | <u>E</u><br>Test Year |              |   |                  | dictional Jurisdictional             |                        |              | <u>M</u><br>MO'Adj Juris, |
|----------|--------------------|--|-----------------------|-----------------|-----------------------|--------------|---|------------------|--------------------------------------|------------------------|--------------|---------------------------|
| Number   | Number             | Income Description                                       | Total<br>(D+E)        | Labor           | Non Labor             | Number       | Adjustments<br>(From Adj. Sch.)   |                  | cations Adjustments (From Adj. Sch.) |                        | Juris, 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       | 202,000            | TOTAL ADMIN, & GENERAL EXPENSES                          | \$624,937             | \$26,345        | \$598,592             | L-01         | \$229,003   | \$853,940        | \$0                                  | \$853,940              | \$20,764     | \$833,176                 |
| 84       |                    | DEPRECIATION EXPENSE                                     |                       |                 |                       |              |   |                  |                                      |                        |              |                           |
| 85       | 403.000<br>403.000 | Depreciation Expense, Dep. Exp. CIAC Depreciation Offset | \$122,532<br>\$0      | See note (1)    | See note (1)          | E-85<br>E-86 | See note (1)  | \$122,532        | \$45,812                             | \$168,344              | See note (1) | See note (1)              |
| 86<br>87 | 403,000            | TOTAL DEPRECIATION EXPENSE                               | \$122,532             | \$0             | \$0                   | E-86         | \$0   | \$0<br>\$122,532 | -\$39,496<br>\$6,316                 | -\$39,496<br>\$128,848 | \$0          | \$0                       |
| 88       |                    | AMORTIZATION EXPENSE                                     |                       |                 |                       |              |   |                  |                                      |                        |              |                           |
| 89       | 405,000            | Amort-Other UP   | \$0                   | \$0             | so                    | 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            | Proporty 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   | 02               |                                      | \$0                    | <u>\$0</u>   | \$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                                  | <b>\$1,124,053</b>    | \$234,833       | \$766,688             | E-10(        | \$206,764   | \$1,330,817      | \$6,316                              | \$1,337, <b>133</b>    | \$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      | 400,000            | 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                       |
| E-1110   |                    | NET OPERATING INCOME                                     | \$84,253              | New South       | and seems so          |              | Market comment of the State of | -\$122,511       | -\$215,007                           | \$337,518 ·            | Alexandra SO | \$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 <u>.</u> | $oldsymbol{eta}_{i}^{oldsymbol{A}} = oldsymbol{eta}_{i}^{oldsymbol{A}} + oldsymbol{eta}_{i}^{oldsymbol{A}} + oldsymbol{eta}_{i}^{oldsymbol{A}} oldsymbol{eta}_{i}^{oldsymbol{A}} = oldsymbol{eta}_{i}^{oldsymbol{A}} oldsymbol{eta}_{i}^{oldsymbol{A}} + oldsymbol{eta}_{i}^{oldsymbol{A}} oldsymbol{eta}_{i}^{oldsymbol{A}} + oldsymbol{eta}_{i}^{oldsymbol{A}} oldsymbol{eta}_{i}^{oldsymbol{A}} = oldsymbol{eta}_{i}^{oldsymbol{A}} oldsymbol{eta}_{i}^{oldsymbol$ | <u>B</u><br>7.58% | <u>C</u><br>7.79% | 8.01%    |
|---------------|---|-------------------|-------------------|----------|
| Number        | Description   | Return            | Return            | 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  |
| 1             | Allowance for Known and Measureable   |                   |                   |          |
| 11            | Changes/True-Up Estimate  | \$105             | \$105             | \$105    |
| 12            | Gross Revenue Requirement   | \$6,324           | \$6,376           | \$6,429  |

Accounting Schedule: 01 Sponsor: Paul R. Harrison Page: 1 of 1

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

| Line: Numbers Rate Base Description   | <u>B</u> <u>C</u><br>Percentage Dollar<br>Rate Amount |
|---------------------------------------|---|
| Plant In Service                      | \$80,461  |
| Less Accumulated Depreciation Reserve | \$34,900  |
| Net Plant In Service                  | \$45,561  |
| ADD TO NET PLANT IN SERVICE           |   |
| Cash Working Capital                  | \$1,864   |
| Materials & Supplies                  | \$0   |
| Prepayments                           | \$284   |
| Pensions/OPEBs Tracker Asset          | \$550   |
| Tank Painting Tracker                 |   |
| TOTAL ADD TO NET PLANT IN SERVICE     | \$2,698   |
| SUBTRACT FROM NET PLANT               |   |
| 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             | <u> </u>  |
| TOTAL SUBTRACT FROM NET PLANT         | \$23,895  |

Accounting Schedule: 02 Sponsor: Paul R. Harrison

Page: 1 of 1

|           | <u>A</u><br>Account #<br>(Optional) | B<br>Plant Account Description                      | <u>C</u><br>Total<br>Plant | <u>D</u><br>Adjust,<br>Number | E<br>Adjustments   | E<br> As Adjusted  <br>  Plant | <u>G</u><br>Jurisdictional Jurisdictional ∙<br>Allocations Adjustments | I<br>MO Adjusted<br>Jurisdictional |
|-----------|-------------------------------------|---|----------------------------|-------------------------------|--------------------|--------------------------------|--|------------------------------------|
| 1         |                                     | INTANGIBLE PLANT                                    |                            |                               |                    | -                              |  |                                    |
| 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         |                                     | TOTAL INTANGIBLE PLANT                              | \$150                      |                               | \$0                | \$150                          | \$21   | \$171                              |
| 6         |                                     | COLLECTION PLANT                                    |                            | ļ                             |                    |                                |  |                                    |
| 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        |                                     | TOTAL COLLECTION PLANT                              | \$37,114                   |                               | \$0                | \$37,114                       | \$126  | \$37,240                           |
| 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                    | \$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        |                                     | TOTAL SYSTEM PUMPING PLANT                          | \$0                        |                               | \$0                | \$0                            | \$0  | \$0                                |
| 22        |                                     | TREATMENT & DISPOSAL PLANT                          |                            |                               |                    |                                |  | ļ                                  |
| 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        |                                     | TOTAL TREATMENT & DISPOSAL PLANT                    | \$9,300                    |                               | \$0                | \$9,300                        | \$0  | \$9,300                            |
| 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                    | \$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<br>*0                  | P-33                          | \$0                | \$0                            | \$5  | \$5                                |
| 34        | 391.100<br>391.200                  | Computer & Peripheral Equipment                     | \$0                        | P-34                          | \$0<br>\$0         | \$0                            | \$46   | \$46                               |
| 35<br>36  | 391.200                             | Computer Hardware & Software Other Office Equipment | \$0<br>\$0                 | P-35<br>P-36                  | \$0<br>\$0         | \$0                            | \$244  | \$244                              |
| 37        | 392.100                             | Trans Equipment - Light Trucks GP                   | \$0                        | P-37                          | \$0                | \$0                            | \$0  | \$0                                |
| 38        | 392.100                             | Trans Equipment - Light Tracks GP                   | \$0<br>\$0                 | P-38                          | \$0<br>\$0         | \$0<br>\$0                     | \$1  | \$1<br>\$0                         |
| 39        | 392.300                             | Trans Equipment - Autos GP                          | \$0<br>\$0                 | P-39                          | \$0<br>\$0         | \$0<br>\$0                     | \$0<br>\$5   | \$0<br>\$5                         |
| 40        | 392.400                             | Trans Equipment - Other GP                          | \$0<br>\$0                 | P-40                          | \$0                | \$0                            | \$0  | \$0                                |
| 41        | 393.000                             | Stores Equipment - GP                               | \$0<br>\$0                 | P-41                          | \$0                | \$0                            | \$0  | \$0                                |
| 42        | 394.000                             | Tools, Shop and Garage Equipment - GP               | \$0<br>\$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                       | \$0                        | P-45                          | \$0                | \$0                            | \$2  | \$2                                |
| 46        | 397.200                             | Telephone GP Communication Equipment - Telephone GP | \$0                        | P-46                          | \$0                | \$0                            | \$2  | \$2                                |
|           |                                     |   |                            |                               |                    |                                |  | 1                                  |
| 47<br>48  | 398.000<br>399.000                  | Miscellaneous Equipment - GP Other Tangible Plant   | \$0<br>\$0                 | P-47<br>P-48                  | \$0<br>\$0         | · \$0                          | \$0  | \$0<br>\$0                         |
| 48<br>49  | 333.000                             | TOTAL GENERAL PLANT                                 | \$33,433                   | r=40                          | \$0<br>\$0         | \$0<br>\$33,433                | \$0<br>\$317   | \$33,750                           |
|           |                                     | TOTAL PLANTIIN SERVICE                              |                            |                               |                    |                                | 1  |                                    |
| FESOUS ST |                                     | RIO INCICEMUM DENVICE TARE                          | 19.99(                     |                               | THE PROPERTY OF SU |                                | \$464  | \$80,461                           |

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

| Line:<br>Number | <u>A</u><br>Account<br>Number | B<br>H<br>Depreciation Reserve Description                              | I <u>C</u><br>STotal<br>Reserve | <u>D</u><br>Adjust<br>Number | <u>E</u><br>Adjustments | E<br>As Adjusted<br>Reserve | Júrisdictional<br>Júrisdictional<br>Allocations | H<br>Jurisdictional<br>Adjustments | I<br>MO Adjusted<br>Jurisdictional |
|-----------------|-------------------------------|---|---------------------------------|------------------------------|-------------------------|-----------------------------|---|------------------------------------|------------------------------------|
| 1<br>2          | 301.000                       | INTANGIBLE PLANT<br>Organization - IP                                   | •                               |                              | •                       |                             |   | 40                                 |                                    |
| 3               | 302.000                       | Franchises - IP   | \$0<br>\$0                      | R-2<br>R-3                   | \$0<br>\$0              | \$0<br>\$0                  |   | \$0<br>\$0                         | \$0<br>\$0                         |
| 4               | 303.000                       | Other Plant & Misc. Equipment - IP                                      | \$0                             | R-4                          | \$0                     | \$0                         |   | \$13                               | <b>\$13</b>                        |
| 5               |                               | TOTAL INTANGIBLE PLANT  | \$0                             |                              | \$0                     | \$0                         |   | \$13                               | \$13                               |
| 6<br>7          | 350.000                       | COLLECTION PLANT 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<br>11        | 352.200<br>353.000            | Collection Main - Gravity - CP<br>Services to Customers - CP            | \$16,791<br>\$6,749             | R-10<br>R-11                 | \$0<br>\$0              | \$16,791<br>\$6,749         |   | \$0<br>\$0                         | \$16,791<br>\$6,749                |
| 12              | 356.000                       | Other Collection Plant - CP   | \$0                             | R-12                         | \$0                     | \$0                         |   | \$0                                | \$0,749                            |
| 13              |                               | TOTAL COLLECTION PLANT  | \$23,540                        |                              | \$0                     | \$23,540                    |   | \$4                                | \$23,544                           |
| 14              | 360.000                       | SYSTEM PUMPING PLANT  |                                 |                              |                         |                             |   |                                    | <b></b>                            |
| 15<br>16        | 361.000                       | Land and Land Rights - SPP Structures and Improvements - SPP            | \$0<br>\$0                      | R-15<br>R-16                 | \$0<br>\$0              | \$0<br>\$0                  |   | \$0<br>\$0                         | \$0<br>\$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<br>21        | 365.000                       | Other Pumping Equipment - SPP<br>TOTAL SYSTEM PUMPING PLANT             | \$0<br>\$0                      | R-20                         | \$0<br>\$0              | \$0<br>\$0                  |   | \$0<br>\$0                         | \$0<br>\$0                         |
|                 |                               | TOTAL STSTEM POMPHING PLANT   | <b>3</b> 0                      | l ,                          | Şυ                      | şu şu                       |   | , au                               | <b>\$</b> 0                        |
| 22              |                               | TREATMENT & DISPOSAL PLANT  |                                 |                              |                         |                             |   |                                    |                                    |
| 23              | 370.000                       | Land and Land Rights - TDP  | \$2,543                         | R-23                         | \$0                     | \$2,543                     |   | \$0                                | \$2,543                            |
| 24<br>25        | 371.000<br>372.000            | Structures and Improvements - TDP Treatment & Disposal Equipment - TDP  | \$0<br>\$0                      | R-24<br>R-25                 | \$0<br>\$0              | \$0<br>\$0                  |   | \$0<br>\$0                         | \$0<br>\$0                         |
| 26              | 373.000                       | Plant Sewers - TDP  | \$0                             | R-26                         | \$0                     | \$0                         |   | \$0                                | \$0<br>\$0                         |
| 27              | 374.000                       | Outfall Sewer Lines - TDP   | \$8,510                         | R-27                         | \$0                     | \$8,510                     |   | \$0                                | \$8,510                            |
| 28              |                               | TOTAL TREATMENT & DISPOSAL PLANT  | \$11,053                        |                              | \$0                     | \$11,053                    |   | \$0                                | \$11,053                           |
| 29              |                               | GENERAL PLANT   |                                 |                              |                         |                             |   | ļ                                  |                                    |
| 30              | 389.000                       | Land and Land Rights - GP   | \$0                             | R-30                         | \$0                     | \$0                         |   | \$0                                | \$0                                |
| 31<br>32        | 390.000<br>390.900            | Structures and Improvements - GP<br>Structures & Improvements-Leasehold | \$0<br>\$0                      | R-31<br>R-32                 | \$0<br>\$0              | \$0<br>\$0                  |   | \$1<br>-\$6                        | \$1<br>-\$6                        |
| 33              | 391.000                       | Office Furniture and Equipment - GP                                     | \$0                             | R-33                         | \$0                     | \$0                         |   | \$3                                | <b>\$</b> 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<br>37        | 391.300<br>392.100            | Other Office Equipment<br>Trans Equipment - Light Trucks GP             | \$0<br>\$0                      | R-36<br>R-37                 | \$0<br>\$0              | \$0<br>\$0                  |   | \$0                                | \$0                                |
| 37              | 392.100                       | Trans Equipment - Light Trucks GP                                       | \$0<br>\$0                      | R-37                         | \$0<br>\$0              | \$0<br>\$0                  |   | \$2<br>\$0                         | \$2<br>\$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<br>43        | 394.000<br>395.000            | Tools, Shop and Garage Equipment - GP<br>Laboratory Equipment - GP      | \$0<br>\$0                      | R-42<br>R-43                 | \$0<br>\$0              | \$0<br>\$0                  |   | \$1<br>\$0                         | \$1<br>\$0                         |
| . 44            | 396.000                       | Power Operated Equipment - GP   | \$0                             | R-44                         | \$0                     | \$0<br>\$0                  |   | \$1                                | \$1                                |
| 45              | 397.100                       | Communication Equipment - Non   | \$0                             | R-45                         | \$0                     | \$0                         |   | \$0                                | \$0                                |
| 46              | 397.200                       | Telephone GP<br>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              |                               | TOTAL GENERAL PLANT   | \$0                             |                              | \$0                     | \$0                         |   | \$290                              | \$290                              |
| 1,50            |                               | TOTAL DEPRECIATION RESERVE  | \$34,593                        |                              | d)— <u>(</u>            | \$34,593                    |   | /\$307                             | \$34.900                           |

|                          | Account                     |  |  | D Company  | ros Balena   | Se E                        | Charles Grant Control  | The Transfer of T |  | Sec. 1992   | tient kinderen   | M.C.   |
|--------------------------|-----------------------------|--|--|--|--|-----------------------------|--|-------------------|--|-------------|--|--|
| Number                   |                             |  | LOSE TOST  | later  | lest lear  | Adjust                      | * Local Company Lic  |                   | tional Jurisdictional A<br>tions Adjustments J | U Final Adj | MU ACL   | U Adjaudite  |
|                          |                             | Income Description:  | nue s  |  | Name and Park St   | TE SOUR VET                 | (From Adl Sch.)  | in an in the      | (From Ad) Sch V                                | IL'THE I    | State of the state | K  |
| Tricke in the second     | ego-al-forestration in all- |  | The state of the s | All and collection of the property of the collection of the collec | AND THE PROPERTY OF THE PROPER | CO. T. COLORS T. TOP - CALL |  |                   |  |             | President and Company of the Company | 7. 1 ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) (   |
| Rev-1                    |                             | OPERATING REVENUES   |  |  |  |                             |  |                   |  |             |  |  |
| Rov-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  |  |  | Rov-3                       |  | \$0               | \$0  | \$0         |  |  |
| Rov-4                    | 461,000                     | Industrial   | \$0  |  |  | Rev-4                       |  | \$0               | \$0  | \$0         |  |  |
| Rev-5                    | 462.000                     | Private Fire Fighting  | \$0  |  |  | Rev-5                       |  | \$0               | \$0  | \$0         |  |  |
| Rov-6                    | 463,000                     | Public Fire Fighting   | \$0  |  |  | Rev-6                       |  | \$0               | \$0  | \$0         |  |  |
| Rov-7                    | 470,000                     | Forfieted Discounts  | \$0<br>\$0   |  |  | Rev-7                       |  | \$0               | \$0  | \$0         |  |  |
| Rov-8<br>9               | 472,000<br>464,000          | Rents From Sewer Property Other Public Authority   | \$0<br>\$0   |  |  | E-8<br>E-9                  |  | \$0<br>\$0        | \$0<br>\$0                                     | \$0<br>\$0  |  |  |
| 10                       | 471,000                     | Other Sower Revenue - Oper, Rev.   | \$0  |  |  | E-10                        |  | \$0               | \$0  | \$0<br>\$0  |  |  |
| LANCE FEMALE             |                             | TOTAL OPERATING REVENUES   |  | APELLAND WITH SET LAND OF  | Control special references   |                             | Talebut was was not a self-train   |                   |  |             | Contraction Contraction  | erals in the state of the state |
| Haracaca, R. S. Haracaca | March Section 1995          |  |  | The state of the s | AND DESCRIPTION OF THE PARTY OF | Harris A. S. Branch Control | Conclusion of the Concession o |                   |  |             |  | CALLED TO STATE OF THE STATE OF |
| 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  | <b>-\$1</b> | \$0  | -\$1   |
| 4                        | 602,000                     | Purchased Water - COE  | \$0  | \$0  | \$0  | E-4                         | \$0  | \$0               | \$0  | \$0         | \$0  | \$0  |
| 5                        |                             | TOTAL COLLECTION OPERATIONS EXPENSES   | -\$1   | \$0  | -\$1   |                             | \$0  | -\$1              | \$0  | -\$1        | \$0  | -\$1   |
| _                        |                             | 00.1 -0-0.144bit -vor.io-0   |  |  |  |                             |  |                   |  |             |  |  |
| 6                        | 640.000                     | COLLECTION MAINT. EXPENSES   | \$0  | \$0  |  |                             | \$0  | \$0               | en.  | \$0         | ***  | **   |
| 1                        | 610,000<br>612,000          | Supervision & Engineering - CME Collect & Impound Mtce - CME   | \$0<br>\$0   | \$0<br>\$0   | \$0<br>\$0   | E-7<br>E-8                  | \$0<br>\$0   | \$0<br>\$0        | \$0<br>\$0                                     | \$0<br>\$0  | \$0<br>\$0   | \$0<br>\$0   |
| 9                        | 617,000                     | Misc. Plant Mtce - CME   | \$0<br>\$0   | \$0<br>\$0   | \$0<br>\$0   | E-9                         | \$0<br>\$0   | \$0               | \$0<br>\$0                                     | \$0<br>\$0  | \$0<br>\$0   | \$0  |
| 10                       | 917.000                     | TOTAL COLLECTION MAINT, EXPENSES   | \$0<br>\$0   | \$0  | \$0  | E-3                         | <del></del>  | \$0<br>\$0        | <u></u>  | \$0<br>\$0  | \$0<br>\$0   | \$0  |
| 10                       |                             | TOTAL GOLLLOTTON MAINT, EXI LIGES  | 40   |  | Ψ  |                             | 44   | 40                | 40   | 40          | 40   | 40   |
| 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  | \$D  |
| 15                       | 623,000                     | Purchased Fuel/Power For Pump - POE  | \$0  | \$0  | \$0  | E-15                        | \$0  | \$0               | \$D  | \$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  | 02   | 02   | E-18                        | \$0  | \$0               | \$0  | \$0         | \$0  | \$0  |
| 19                       |                             | TOTAL PUMPING OPERATIONS EXPENSES  | \$1  | \$1  | \$0  |                             | \$0  | \$1               | \$0  | \$1         | \$1  | \$0  |
|                          |                             | OURSELO MANAGERIA ENTRE CONTROLO DE CONTRO |  |  |  |                             |  |                   |  |             |  |  |
| 20                       | 500 000                     | PUMPING MAINTENANCE EXPENSES   | **   | **   | ••   | ~ ~                         | ėn.  | en                | **   |             | \$0  | **   |
| 21                       | 630.000                     | Supervision & Engineering - PME  | \$0  | \$0<br>\$0   | \$0  | E-21<br>E-22                | \$0<br>\$0   | \$0<br>\$0        | \$0<br>\$0                                     | \$0<br>\$0  | \$0<br>\$0   | \$0<br>\$0   |
| 22                       | 631.000                     | Structures & Improve Mtce - PME  | ` \$0<br>\$0   | \$0<br>\$0   | \$0<br>\$0   | E-22<br>E-23                | \$0<br>\$0   | \$0<br>\$0        | \$0<br>\$0                                     | \$0<br>\$0  | \$0<br>\$0   | \$0<br>\$0   |
| 23                       | 632,000                     | Power Prod Equip Mtce - PME  | \$0<br>\$0   | \$0<br>\$0   | \$0<br>\$0   | E-24                        | \$0<br>\$0   | \$0<br>\$0        | \$0  | \$0<br>\$0  | \$0<br>\$0   | \$0<br>\$0   |
| 24                       | 633.000<br>634.000          | Pump Equip Mtce - PME<br>Misc. Exp Mtce - PME  | \$0<br>\$0   | \$0<br>\$0   |  | E-25                        | \$0  | \$0<br>\$0        | \$0<br>\$0                                     | \$0         | \$0  | \$0<br>\$0   |
| 25<br>26                 | 634,000                     | TOTAL PUMPING MAINTENANCE EXPENSES   | <u>\$0</u> -   | \$0  | \$0<br>\$0   | E-23                        | <u>\$0</u>   | \$0               | <u></u>  | SD -        |  | \$0  |
| 20                       |                             | TOTAL POINTING MAINTENANCE EXTENSES  | 40   | 40   | ***  |                             | 40   | 40                | 45   | 4-5         | **   | 44   |
| 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                        | \$D  | \$0               | \$0  | \$0         | \$0  | \$0  |
| 35                       | 651.000                     | Structures & Improvements - Mtce-WT  | \$0  | \$0  | \$0  | E-35                        | \$0  | \$0               | \$0  | \$0         | \$0  | \$0  |
|                          |                             |  |  |  |  |                             |  |                   |  |             |  |  |

|          | Account | B Comment                                      | C<br>Test Year | D<br>Tost Year |           |      | Total Company: To | otal Company, Juri | sdictional - Jurisdictional           |                |            | M<br>MOAdj. Juris: |
|----------|---------|--|----------------|----------------|-----------|------|-------------------|--------------------|---------------------------------------|----------------|------------|--------------------|
| Number   | Number  | Income Description                             | Total<br>(D+E) | Labor          | Non Labor |      |                   |                    | ocations Adjustments (From Adj. Sch.) |                |            | Non Labor<br>K     |
| 36       | 652,000 | Misc, Equipment - Mtce-WT                      | \$4            | \$0            | \$4       | E-36 | \$0               |                    | \$0                                   | \$4            | \$0        |                    |
| 36<br>37 | 63Z000  | TOTAL WATER TREATMENT EXP - OPER & MTCE        | \$47,035       | \$0            | \$47,035  | E-20 |                   | \$47,038           | \$0                                   | \$47,038       | \$0<br>\$0 | \$47,038           |
| 3,       |         | TOTAL WATER TREATMENT EAR OFFICE OF MITTOE     | 441,000        | 40             | 447,000   |      | φ.                | 441,000            | 40                                    | <b>941,000</b> | 30         | 341,000            |
| 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       | 675.00D | 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       | \$D                |
| 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       | <u> </u>       | \$10,197  | E-55 | -\$199            | \$9,998            | <u> </u>                              | \$9,998        | <u>\$0</u> | \$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                                   | \$D            | \$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                |
| 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 Safaries                      | \$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            | \$D                                   | \$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 & Damagos                             | \$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<br>\$0     | \$0       | E-74 | \$0               | \$0                | \$0                                   | \$0            | \$0        | \$0                |
| 75       | 928,100 | PSC Assessment                                 | \$473          |                | \$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              | \$D                                   | \$140          | \$0        | \$140              |
| 80       | 930.300 | Research & Development Expenses - AGE          | \$0            | \$0            | \$0       | E-80 | \$0               | \$0                | \$0                                   | \$0<br>\$4.5   | \$0        | \$0<br>\$15        |
| 81       | 931.000 | Rents - AGE                                    | \$15           | \$0            | \$15      | E-81 | \$0               | \$15               | \$0                                   | \$15           | \$0        | \$15               |

|          | Account<br>Number  | B Income Description                                     | C C Test Year Total (D+E) | D<br>Test year<br>Labor                   | Test Year<br>Non Labor   | Number       | Adjustments        | otal Company, Jurisd<br>Adjusted Alloc | ctional Jurisdictional : M<br>ations : Adjustments Ju<br>(From Adj. Sch.) | risdictional         | Juris: Labor             | M<br>MO Adj: Juris<br>Non Labor  |
|----------|--------------------|--|---------------------------|---|--------------------------|--------------|--------------------|--|---|----------------------|--------------------------|--|
| 82       | 932,000            | Maint, of General Plant - AGE                            | \$72                      | \$0                                       | \$72                     | E-82         | \$0                | \$72                                   |   | \$72                 |                          | المثلم المراجع المراجع المراجع المراجع المراجع المراجع المراجع المراجع المراجع المراجع المراجع المراجع المراجع |
| 83       | 932.000            | TOTAL ADMIN, & GENERAL EXPENSES                          | \$16,243                  | \$4,156                                   | \$12,087                 | E+82         | \$7,866            | \$24,109                               | \$0<br>\$0  | \$24,109             | \$0<br>\$3,568           | \$72<br>\$20,541   |
| 84       |                    | DEPRECIATION EXPENSE                                     |                           |   |                          |              |                    |  |   |                      |                          |  |
| 85<br>86 | 403,000<br>403,000 | Depreciation Expense, Dep. Exp. CIAC Depreciation Offset | \$1,341<br>\$0            | See note (1)                              | See note (1)             | E-85<br>E-86 | See note (1)       | \$1,341<br>\$0                         | -\$538<br>-\$245  | \$803<br>-\$245      | See note (1)             | See note (1)   |
| 87       | 400.000            | TOTAL DEPRECIATION EXPENSE                               | \$1,341                   | \$0                                       | \$0                      | 2~0          | \$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                   | <u>\$0</u>                                | \$1,812                  | E-91         | \$0                | \$1,812                                | <u>\$0</u>  | \$1,812              |                          | \$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   | \$D                  | \$0                      | \$0  |
| 98       | 408,000            | Other Taxes & Licenses                                   | \$86                      | \$0                                       | \$86                     | É-98         | -\$1               | \$85                                   | \$0   | \$85                 | \$0                      | \$85   |
| 99       | 403,000            | Transportation Depr Clearing                             | \$0                       | \$0                                       | \$0                      | E-99         | \$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                                   | 2/55/14- <b>\$72,597</b> | E-101        | \$7,358            | \$86,176                               | <b>\$790</b>  | als \$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        | ***                | 90                                     | \$0   | \$0                  |                          |  |
| 110      |                    | TOTAL DEFERRED INCOME TAXES                              | \$2,686                   | \$0                                       | \$0                      |              | \$0                | \$2,686                                | -\$1,522  | \$1,1 <del>6</del> 4 | \$0                      | \$0  |
| 111      |                    | NET OPERATING INCOME                                     | \$6,902                   | N. 18 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | ##S/####\$\$0∰           | (0)          | Control Control So | -\$14,260                              | \$9,887   | -\$4,373             | Show Walker <b>50</b> is | \$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<br>Number | Description   | <u>B</u><br>₹7,58%<br><u>⊬</u> Return | <u>C</u><br>7(79%<br>Return | 1. <u>D</u><br>-8;01%<br>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  |                                       | ! <b>.</b>                  |                                 |
| 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<br>Changes/True-Up Estimate | \$801                                 | \$801                       | \$801                           |
| 12             | <br>  | \$568,597                             | \$573,296                   | \$577,996                       |

Accounting Schedule: 01 Sponsor: Paul R. Harrison Page: 1 of 1

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

| Line<br>Number | ιΔ΄<br>Rate Base Description          | B <u>C</u> Percentage Dollar Rate Amount |
|----------------|---------------------------------------|--|
|                | Plant In Service                      | \$4,566,857                              |
|                | Less Accumulated Depreciation Reserve | \$1,145,886                              |
|                | Net Plant In Service                  | \$3,420,971                              |
|                | ADD TO NET PLANT IN SERVICE           |  |
|                | Cash Working Capital                  | \$0                                      |
|                | Materials & Supplies                  | \$0                                      |
|                | Prepayments                           | \$1,987                                  |
|                | Pensions/OPEBs Tracker Asset          | \$0                                      |
|                | Regulatory Deferrals                  | \$0                                      |
|                | Tank Painting Tracker                 | \$0                                      |
|                | TOTAL ADD TO NET PLANT IN SERVICE     | \$1,987                                  |
|                | SUBTRACT FROM NET PLANT               |  |
|                | 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                                      |
|                | TOTAL SUBTRACT FROM NET PLANT         | \$1,237,146                              |

Accounting Schedule: 02 Sponsor: Paul R. Harrison

Page: 1 of 1

| Line<br>Number | <u>A</u><br>Account #<br>(Optional) | B 7  | <u>C</u><br>Total<br>Plant | <u>D</u><br>Adjust.<br>Number | <u>E</u><br>Adjustments | E<br>As Adjusted<br>Plant | <b>G</b><br>Jurisdictional<br>Allocations√ | Jurisdictional &    | MO Adjusted  Jurisdictional |
|----------------|-------------------------------------|--|----------------------------|-------------------------------|-------------------------|---------------------------|--|---------------------|-----------------------------|
| 1              |                                     | INTANGIBLE PLANT   |                            | Ţ- <b>-</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              |                                     | TOTAL INTANGIBLE PLANT   | \$0                        |                               | \$0                     | \$0                       |  | \$1,580             | \$1,580                     |
| 6              |                                     | COLLECTION PLANT   |                            | ļ                             |                         |                           |  |                     |                             |
| 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<br>352,200                  | Collection Mains - Forced - CP   | \$749,612                  | P-9<br>P-10                   | \$0<br>\$0              | \$749,612                 |  | \$9,274             | \$758,886                   |
| 10 (           | 353.000                             | Collection Main - Gravity - CP<br>Services to Customers - CP           | \$2,357,871<br>\$0         | P-10                          | \$0                     | \$2,357,871<br>\$0        |  | \$0<br>\$0          | \$2,357,871<br>\$0          |
| 12             | 356.000                             | Other Collection Plant - CP  | \$0                        | P-12                          | \$0                     | \$0                       | ]  | \$0<br>\$0          | \$0<br>\$0                  |
| 13             | 000.000                             | TOTAL COLLECTION PLANT   | \$3,302,058                |                               | \$0                     | \$3,302,058               |  | \$9,423             | \$3,311,481                 |
| 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 Weils - SSP  | \$0                        | P-17                          | \$0                     | \$0                       | İ i  | \$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<br>21       | 365.000                             | Other Pumping Equipment - SPP<br>TOTAL SYSTEM PUMPING PLANT            | \$0<br>\$776,334           | P-20                          | \$0<br>\$0              | \$0<br>\$776,334          |  | \$0<br>\$0          | \$0<br>\$776,334            |
|                |                                     |  | <b>V110,00</b>             | ļ<br>ļ                        | 4.0                     | <b>4770,004</b>           |  |                     | <b>V</b> 110,004            |
| 22             |                                     | TREATMENT & DISPOSAL PLANT   |                            |                               |                         |                           |  | !                   |                             |
| 23             | 370.000                             | Land and Land Rights - TDP   | \$0                        | P-23                          | \$0                     | \$0                       |  | \$0                 | \$0                         |
| 24<br>25       | 371.000<br>372.000                  | Structures and Improvements - TDP Treatment & Disposal Equipment - TDP | \$0<br>\$0                 | P-24<br>P-25                  | \$0<br>\$0              | \$0<br>\$0                |  | \$0<br>\$0          | \$0<br>\$0                  |
| 26             | 373.000                             | Plant Sewers - TDP   | \$358,625                  | P-26                          | \$0                     | \$358,625                 |  | \$0<br>\$0          | \$358,625                   |
| 27             | 374.000                             | Outfall Sewer Lines - TDP  | \$64,126                   | P-27                          | \$0                     | \$64,126                  |  | \$0                 | \$64,126                    |
| 28             |                                     | TOTAL TREATMENT & DISPOSAL PLANT                                       | \$422,751                  |                               | \$0                     | \$422,751                 |  | \$0                 | \$422,751                   |
| 29             |                                     | GENERAL PLANT  |                            |                               |                         |                           |  | 1                   |                             |
| 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                       | i i  | \$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<br>*^               | \$3,000                   |  | \$406               | \$3,406                     |
| 34<br>35       | 391.100<br>391.200                  | Computer & Peripheral Equipment<br>Computer Hardware & Software        | \$0<br>\$0                 | P-34<br>P-35                  | \$0<br>\$0              | \$0<br>\$0                |  | \$3,492<br>\$18,296 | \$3,492<br>\$18,296         |
| 36             | 391.300                             | Other Office Equipment   | \$0<br>\$0                 | P-36                          | \$0                     | \$0<br>\$0                |  | \$10,290            | \$10,290<br>\$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                       | Ì  | \$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 Power Operated Equipment - GP                | \$0                        | P-43                          | \$0<br>\$0              | , \$0                     |  | \$0                 | \$0                         |
| 44<br>45       |                                     | Communication Equipment - Non  | \$0<br>\$0                 | P-44<br>P-45                  | \$0<br>\$0              | \$0<br>\$0                |  | \$0<br>\$116        | \$0<br>\$116                |
| ĺ              |                                     | Telephone GP   |                            |                               |                         |                           | -  |                     |                             |
| 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             |                                     | TOTAL GENERAL PLANT  | \$30,925                   |                               | \$0                     | \$30,925                  | ]  | \$23,786            | \$54,711                    |
| 50             |                                     | TOTAL PLANT IN SERVICE   | \$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

| KLine<br>Number | Account<br>Number  | B <u>i</u><br>!!Depreciation Reserve Description                        | <u>O</u><br>Total<br>Reserve | <u>D</u><br>Adjust<br>Number | <u>E</u><br>Adjustments | E.<br>As Adjusted<br>Reserve | IG H<br>Jurisdictional Jurisdictional<br>Allocations Adjustments |                       |
|-----------------|--------------------|---|------------------------------|------------------------------|-------------------------|------------------------------|--|-----------------------|
| 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<br>352.100 | Structures and Improvements - CP  | \$80,171                     | R-8                          | \$0                     | \$80,171                     | \$0  | \$80,171              |
| 10              | 352.100            | Collection Mains - Forced - CP<br>Collection Main - Gravity - CP        | \$247,601<br>\$370,230       | R-9<br>R-10                  | \$0<br>\$0              | \$247,601<br>\$370,230       | \$332<br>\$0   | \$247,933             |
| 11              | 353.000            | Services to Customers - CP  | \$370,230                    | R-11                         | \$0                     | \$370,230                    | \$0  | \$370,230<br>\$0      |
| 12              | 356.000            | Other Collection Plant - CP   | \$ŏ                          | 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<br>20        | 364.000<br>365.000 | Diesel Pumping Equipment - SPP  | \$0                          | R-19                         | \$0                     | \$0                          | \$0  | \$0                   |
| 21              | 202,000            | Other Pumping Equipment - SPP<br>TOTAL SYSTEM PUMPING PLANT             | \$249,402                    | R-20                         | \$0<br>\$0              | \$0<br>\$249,402             | \$0<br>\$0   | \$249,402             |
| 21              |                    | TOTAL STOTEM FORFING FLANT  | \$245,402                    |                              | şo                      | \$249,402                    | **   | \$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  | ,                     |
| 25              | 372.000            | Treatment & Disposal Equipment - TDP                                    | \$0                          | R-25                         | \$0                     | \$0                          | \$0  | \$0                   |
| 26<br>27        | 373.000<br>374.000 | Plant Sewers - TDP Outfall Sewer Lines - TDP                            | \$142,047                    | R-26                         | \$0                     | \$142,047                    | \$0  | \$142,047             |
| 28              | 3/4.000            | TOTAL TREATMENT & DISPOSAL PLANT  | \$13,707<br>\$155,754        | R-27                         | \$0<br>\$0              | \$13,707<br>\$155,754        | \$0<br>\$0   | \$13,707<br>\$155,754 |
|                 |                    |   | <b>, ,</b> 100,101           |                              | ¥°                      | <b>\$100,104</b>             | 1  | -                     |
| 29              |                    | GENERAL PLANT   |                              |                              |                         | į                            | Į.   |                       |
| 30              | 389.000            | Land and Land Rights - GP   | \$0                          | R-30                         | \$0                     | \$0                          | \$0  | \$0                   |
| 31              | 390.000<br>390.900 | Structures and Improvements - GP  | \$0                          | R-31                         | \$0                     | \$0                          | \$38   |                       |
| 32<br>33        | 391.000            | Structures & Improvements-Leasehold Office Furniture and Equipment - GP | \$0<br>\$2,462               | R-32<br>R-33                 | \$0<br>\$0              | \$0<br>\$2,462               | •\$475<br>\$262  |                       |
| 34              | 391.100            | Computer & Peripheral Equipment   | \$0                          | R-34                         | \$0                     | \$2,402                      | \$0  | \$2,124               |
| 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  |                       |
| 38              | 392.200            | Trans Equipment - Heavy Trucks GP                                       | \$0                          | R-38                         | \$0                     | \$0                          | \$0  | 1                     |
| 39              | 392.300            | Trans Equipment - Autos GP  | \$0                          | R-39                         | \$0                     | \$0                          | \$423  |                       |
| 40              | 392.400            | Trans Equipment - Other GP  | \$0                          | R-40                         | \$0                     | \$0                          | \$0  |                       |
| 41<br>42        | 393.000<br>394.000 | Stores Equipment - GP   | \$14,709                     | R-41<br>R-42                 | \$0<br>\$0              | \$14,709                     | \$0  |                       |
| 42<br>43        | 395.000            | Tools, Shop and Garage Equipment - GP Laboratory Equipment - GP         | \$2,486<br>\$0               | R-42                         | \$0<br>\$0              | \$2,486<br>\$0               | \$57<br>\$0  | \$2,543<br>\$0        |
| 44              | 396.000            | Power Operated Equipment - GP   | \$0<br>\$0                   | R-44                         | \$0<br>\$0              | \$0<br>\$0                   | \$62<br>\$62   |                       |
| 45              | 397.100            | Communication Equipment - Non   | \$0                          | R-45                         | \$0                     | \$0                          | \$8  |                       |
|                 |                    | Telephone GP  | ·                            |                              | · i                     | ·                            |  |                       |
| 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  | 1 '                   |
| 48              | 399.000            | Other Tangible Plant  | \$0                          | R-48                         | \$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   | \$1,145,888           |

| POWER NAME OF THE PARTY OF THE |             |   |            |             | 244.746 = 4(335.4653.4157)        | record, Evaluation |                       | Section - property and the second |                          |                | NAMES OF TAXABLE PARTY OF TAXABLE PARTY. | Service of Participants |
|---|-------------|---|------------|-------------|-----------------------------------|--------------------|-----------------------|-----------------------------------|--------------------------|----------------|--|-------------------------|
| Line  | Account     |   | Test Year  | Test Year   | Test Year                         | Adjust             | G<br>Total Company Ti | H<br>otal Company Juris           | dictional Jurisdictional |                | MOAdL                                    | MO Adi. Juris           |
| Number  |             | Income Description                                      | Total      | Labor - D   | Non Labor                         | Number             | Adjustments           | Adjusted Allo                     | Cations Adjustments      | Incidictional  | lines Cabor                              | A PART TO SERVICE       |
|   | SWIENDS VEN |   | (D+E)      |             |                                   |                    | (From Adj. Sch.)      | (C+G)                             | (From Adj. Sch.)         | 11 (H x I) + J | L+M                                      | K                       |
| Rev-1   |             | OPERATING REVENUES                                      |            |             |                                   |                    |                       |                                   |                          |                |  |                         |
| Rov-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       | • •                                      | , ,                     |
| Rov-4   | 461.000     | Industrial  | \$0        |             |                                   | Rev-4              |                       | \$0                               | \$0                      | \$0            |  |                         |
| Rev-5   | 462,000     | Private Fire Fighting                                   | \$0        |             |                                   | Rov-5              |                       | \$0                               | \$0                      | \$0            |  |                         |
| Rov-6   | 463,000     | Public Fire Fighting                                    | \$0        |             |                                   | Rev-6              |                       | \$0                               | \$0                      | \$0            |  |                         |
| Rev-7   | 470,000     | Forfleted 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                      | \$6            |  |                         |
| 10  | 471,000     | Other Sewer Revenue - Oper. Rev.                        | \$6,656    |             | antinom element Pages Person Sour | E-10               |                       | \$6,656                           | \$124                    | \$6,780        |  |                         |
| Sept Freeze   |             | TOTAL OPERATING REVENUES                                | \$302517   |             |                                   |                    |                       | \$302,517                         | <b>-57</b> 591           | \$294,926      |  |                         |
| 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                      | \$D            | \$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                     | \$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                               | <u> </u>                 | \$0            | \$0                                      | \$0                     |
| 19  |             | TOTAL PUMPING OPERATIONS EXPENSES                       | \$0        | \$0         | \$0                               |                    | \$0                   | \$0                               | \$0                      | \$0            | \$0                                      | \$0                     |
| 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                   | ŠO                                | \$0                      | \$0            | \$0                                      | \$0                     |
| 25  | 634,000     | Misc. Exp Mtco - PME                                    | \$0        | \$0         | \$0                               | E-25               | \$0                   | \$0                               | \$0                      | \$0            | \$0                                      | SO                      |
| 26  |             | TOTAL PUMPING MAINTENANCE EXPENSES                      | \$0        | \$0         | \$0                               |                    | \$0                   | \$0                               | \$0                      | \$0            | \$0                                      | \$0                     |
| 22  |             | WATER TREATMENT EXP - OPER & MTCE                       |            |             |                                   |                    |                       |                                   |                          |                |  |                         |
| 27  | 640,000     |   | \$0        | \$0         | \$0                               | E-28               | \$0                   | \$0                               | \$0                      | \$0            | \$0                                      | \$0                     |
| 28<br>29  | 641.000     | Supervision & Engineering - Oper-WT Chemicals - Oper-WT | \$393,946  | \$0<br>\$0  | \$393,946                         | E-29               | \$0<br>\$0            | \$393,946                         | \$0<br>\$0               | \$393,946      | \$0                                      | \$393,946               |
| 30  | 642,000     | Labor & Exp - Oper-WT                                   | \$0<br>\$0 | \$0<br>\$0  | \$0.50,540                        | E-30               | \$0                   | \$0                               | \$0                      | \$0            | \$0                                      | \$0                     |
| 31  | 643,100     | Miscellaneous Expenses - WTE                            | \$0        | \$0         | ŝo                                | E-31               | \$0                   | \$0                               | \$0                      | \$0            | \$0                                      | \$0                     |
| 32  | 643,100     | 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                     |
|   |             |   | *-         | • •         | ,                                 |                    | •                     |                                   | ·                        |                |  |                         |

| Ling     | A                  | <u>.В</u> . Д <sub>р.</sub> , н. г.                         | C<br>Toekygan   | D<br>Test Year | Tost Year       | Adjust       | G<br>Total Company | H. L. Company Jurisdictional | Jurisdictional . C l | K<br>IO Final Adi | L L        | M OAdL Juris    |
|----------|--------------------|---|-----------------|----------------|-----------------|--------------|--------------------|------------------------------|----------------------|-------------------|------------|-----------------|
| Number   | Number             | Income Description  | Total           | Labor          | Non Labor       | Number       | Adjustments        | Adjusted Allocations (C+G)   | Adjustments          | risdictional      | ins Labor  | Non Tabor       |
| 36       | 652.000            | Misc, Equipment - Mtce-WT                                   | \$3             | \$0            | \$3             | E-36         | \$0                | <u>\$3</u>                   | \$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<br>\$0     | \$0<br>\$0      | E-44         | \$0<br>            | \$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             | <b>\$0</b>     | \$0             | E-51         | \$0                | \$0                          | \$0                  | <b>\$</b> 0       | \$0        | \$0             |
| 52<br>53 | 675.000<br>676.000 | Services Maint TDM<br>Meter Maint TDM                       | \$0<br>\$0      | \$0<br>\$0     | \$0<br>\$0      | E-52<br>E-53 | \$0<br>\$0         | \$0<br>\$0                   | \$0<br>\$D           | \$0<br>\$D        | \$0<br>60  | \$0             |
| 53<br>54 | 677.000            | Hydrant Maint TDM   | \$0<br>\$0      | \$0<br>\$0     | \$0<br>\$0      | E-54         | \$0<br>\$0         | \$0<br>\$0                   | \$0<br>\$0           | \$0<br>\$0        | \$0<br>\$0 | \$0<br>\$0      |
| 55       | 678,000            | Misc. Plant Maint TDM                                       | \$0<br>\$0      | \$0<br>\$0     | \$0             | E-55         | \$0<br>\$0         | \$0<br>\$0                   | \$0<br>\$0           | \$0<br>\$0        | \$0<br>\$0 | \$0<br>\$0      |
| 56       | 070,000            | TOTAL TREAT, & DISP. MAINT, EXPENSES                        | \$0             | \$0            | \$0             | E-33         | \$0                | \$0                          | \$0                  | \$0               | \$D        | \$0             |
| 57       |                    | CUSTOMER ACCOUNTS EXPENSE                                   |                 |                |                 |              | •                  | •                            |                      |                   |            |                 |
| 58       | 901,000            | Supervision & Engineering - CAE                             | \$0             | \$0            | \$0             | E-58         | \$0                | \$0                          | \$0                  | \$0               | so         | \$0             |
| 59       | 903,000            | Cust, Rec & Collection - CAE                                | \$0             | \$0            | \$0             | E-59         | ŝö                 | \$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                | <u>\$0</u>                   | \$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. & Gonoral Salarios                                   | \$0<br>****     | <b>\$</b> 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                      | \$D                  | \$1,790           | \$0        | \$1,790         |
| 67       | 922.000            | Admin, Expenses Transferred - Credit                        | \$0             | \$0            | \$0             | E-67         | \$0                | \$0                          | \$0                  | \$0               | \$0        | \$0             |
| 68<br>69 | 923.100<br>923.200 | Outside Services Employed Outside Services - Belleville Lab | \$36,426<br>\$0 | \$0<br>\$0     | \$36,426<br>\$0 | E-68<br>E-69 | \$0<br>\$0         | \$36,426<br>\$0              | \$0<br>\$0           | \$36,426<br>\$0   | \$0<br>\$0 | \$36,426<br>\$0 |
| 70       | 923,300            | Outside Services - Call Center                              | \$0             | \$0<br>\$0     | \$0<br>\$0      | E-70         | \$8,513            | \$8,513                      | \$0<br>\$0           | \$8,513           | \$D        | \$8,513         |
| 71       | 924,000            | Property Insurance  | \$1,754         | \$0<br>\$0     | \$1,754         | E-71         | \$1,754            | \$0,510                      | \$0                  | \$0,515           | \$0<br>\$0 | \$0,515         |
| 72       | 925.000            | Injuries & Damages  | \$0             | \$0            | \$0             | E-72         | \$0                | \$0                          | \$D                  | \$0               | \$0<br>\$0 | \$0             |
| 73       | 926,000            | Employee Pensions & Benefits                                | \$0             | \$0            | \$0             | E-73         | \$0                | \$0                          | \$0                  | \$0               | \$0        | \$0             |
| 74       | 927.000            | Franchise Regulrements                                      | \$0             | \$0            | so              | 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                        | <b>\$</b> 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             | Ë-81         | \$0                | \$0                          | \$0                  | \$0               | \$0        | \$0             |
|          |                    |   |                 |                |                 |              |                    |                              |                      |                   |            |                 |

| SO           | \$0          | \$90,288               | \$90,288             | \$0              | \$0          |                   | \$0             | \$0   | *                | TO THE SECTION WOODING TAXABLE  |         | į        |
|--------------|--------------|------------------------|----------------------|------------------|--------------|-------------------|-----------------|---|------------------|---|---------|----------|
|              |              | 90                     | 03                   | \$0              |              | E-109             |                 |   |                  | TOTAL DESERBED INCOME TAYER   |         | 3 3      |
|              |              | \$6                    | \$6                  | \$6              |              | 108<br>Final      |                 |   | 3 %              | Deferred Income Tayor - Prior Years   | 411 000 | 100      |
| See note (1) | See noto (1) | \$90,288               | \$90,288             | \$0              | See note (1) | E-107             | See note (1)    | See note (1)  | 88               | DEFERRED INCOME TAXES  Deferred Income Taxes - Def. Inc. Tax.  Amortization of Deferred Tro | 410,000 | i 10 16  |
| \$0          | \$0          | \$0                    | -\$10                | \$10             | \$0          |                   | \$0             | ¥   | <b>0</b> 1.4     |   |         | į        |
| See note (1) | See note (1) | ş                      | \$10                 | \$10             | See note (1) | E-104             | See note (1)    | Soo note (1)  | \$10             | INCOME TAXES Current Income Taxes TOTAL INCOME TAXES  | 409,000 | i i i    |
| \$6          | \$0          | -\$311,889             | \$12,358             | -\$324,247       | \$0          | E-102             | \$0             | Ş   | -\$316,193       | NET INCOME BEFORE TAXES   |         | 102      |
| \$469,685    | \$0.0        | \$606,815              | \$19,949             | \$626,764        | 38,054 Visi  |                   | \$461,631 E-101 | - 105 Co. 100 | \$618,710        | TOTAL OPERATING EXPENSE   |         | 101      |
| \$0          | \$0          | S                      | \$0                  | Ş                | \$0          |                   | so<br>so        | \$0   | ŞO               | OTAL OTHER OFERATING EXPENSES   |         | 100      |
| 8 6          | 8 8          | ខ                      | 8                    | S                | \$0          | E-99              | \$0             | 90  | \$0              | Transportation Depr Clearing  | 403,000 | 99       |
| 3 8          | <b>s</b> &   | 8 6                    | 8 8                  | S S              | 8            | т.<br>98:         | \$0             | \$  | şo               | Other Taxes & Licenses  | 408,000 | 8        |
| \$           | 8            | 3 43                   | 3 8                  | 3 %              | 2 6          | F.97              | S 50            | 8 1   | 80 1             | Gross Receipts Tax  | 408,000 | 97       |
| \$0          | \$0          | 8                      | 8                    | 8 8              | 8            | 10 P              | 3 53            | S &   | S &              | Payroll Taxes   | 408,000 | 8 8      |
| 8            | \$           | S                      | \$0                  | \$0              | *            | T SA              | . E             | 3 2   | 3 6              | Property Taylor   | 408 nno | 9        |
|              |              |                        |                      | 1                | ł            | 1                 | 3               | 3   | 3                | OTHER OPERATING EXPENSES  Amortization of Not Cost of Romayal                               | 403.900 | 93<br>44 |
| \$0          | 90           | \$                     | \$0                  | \$0              | \$0          |                   | \$0             | \$  | şo               | IOTAL AMORTIZATION EXPENSE  |         | 76       |
| 8 8          | s            | 8                      | S                    | \$0              | \$0          | E-91              | \$0             | 50  |                  | Amon-risperty Losses  | 407,000 | 3 =      |
| 2 2          | 8            | S                      | <b>&amp;</b>         | \$0              | \$6          | ₩.90              | \$0             | \$0   | \$0              | Amort-mangible Fin  | 405,000 | 2 8      |
| ŝ            | ŝ            | 8                      | \$6                  | ş                | \$           | m-89              | \$              | \$0   | \$0              | Amort-Other UP  | 405,000 | 3 33     |
|              |              |                        |                      |                  |              |                   |                 |   |                  | AMORTIZATION EXPENSE  |         | 88       |
| \$0          | \$0          | \$137,130              | -\$19,949            | \$157,079        | \$0          |                   | \$0             | \$0   | \$157,079        | TOTAL DEPRECIATION EXPENSE  |         | 87       |
| See note (1) | See note (1) | \$159,117<br>-\$24 987 | \$2,038<br>-\$21,987 | \$157,079<br>\$0 | See note (1) | 88 98<br>10 10 10 | See note (1)    | See note (1)  | \$157,079<br>\$0 | CIAC Depreciation Offset  | 403,000 | 8 8      |
|              |              |                        |                      |                  |              |                   |                 |   |                  | DEPRECIATION EXPENSE  |         | 2 2      |
| \$75,736     | 0\$          | \$75,736               | \$0                  | \$75,736         | \$8,054      |                   | \$67,682        | \$0   | \$67,682         | 101AC ADMIN, & GENERAL GAPENSES   |         | ş        |
| ŝ            | 80           | S                      | \$                   | \$0              | 90           | E-82              | \$0             | \$0   | \$0              | Maint of General Plant - AGE  | 932,000 | 3 8      |