Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: WR-2011-0131 Date Prepared: February 6, 2012

> FILED March 9, 2012 Data Center Missouri Public Service Commission



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DEPARTMENT

REVISED

STAFF ACCOUNTING SCHEDULES

MISSOURI-AMERICAN WATER COMPANY Total Company

CASE NO. WR-2011-0131

Jefferson City, Missouri

February 2012

 $\frac{S+aFF}{Date 2-21-12} Reporter JL$ File No <u>WR-2011-0337</u>

Missouri-American Water Company Case No. WR-2011-0337 Total Company Revised 2-6-2012 Test Year Ending 12-31-2010 Sewer Water Revenue Requirement

Line	Δ	<u>B</u> 7.37%	<u>C</u> 7.58%	<u>D</u> 7,80%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$792,703,611	\$792,703,611	\$792,703,611
2	Rate of Return	7.37%	7.58%	7.80%
3	Net Operating Income Requirement	\$58,401,572	\$60,102,786	\$61,807,101
4	Net Income Available	\$51,769,209	\$51,769,209	\$51,769,209
5	Additional Net Income Required	\$6,632,363	\$8,333,577	\$10,037,892
6	Income Tax Requirement			
7	Required Current Income Tax	\$9,128,076	\$10,169,071	\$11,256,942
8	Current Income Tax Available	\$7,282,749	\$7,282,749	\$7,282,749
9	Additional Current Tax Required	\$1,845,327	\$2,886,322	\$3,974,193
10	Revenue Requirement	\$8,477,690	\$11,219,899	\$14,012,085
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$11,238,839	\$11,231,704	\$11,433,526
12	Gross Revenue Requirement	\$19,716,529	\$22,451,603	\$25,445,611

Missouri-American Water Company Case No. WR-2011-0337 Total Company Revised 2-6-2012 Test Year Ending 12-31-2010 SEWER WATER RATE BASE SCHEDULE

Line Number	A Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$1,543,453,871
2	Less Accumulated Depreciation Reserve		\$378,543,653
3	Net Plant In Service		\$1,164,910,218
4	TOTAL ADD TO NET PLANT IN SERVICE		\$16,653,355
5	TOTAL SUBTRACT FROM NET PLANT		\$388,859,962
6	 Total Rate Base	II	\$792,703,611

Missouri-American Water Company Case No. WR-2011-0337 Total Company Revised 2-6-2012 Test Year Ending 12-31-2010 Sewer Water Income Statement

Line	<u>A</u>	<u>B</u> Total Test	<u>C</u> Test Year	D Test Year		E Total Company	<u>G</u> Jurisdictional	H MO Final Adj	<u>l</u> MO Juris.	J MO Juris.
Number	Category Description	Year	Labor	Non Labor	Adjustments	Adjusted	Adjustments	Jurisdictional	Labor	Non Labor
1	TOTAL OPERATING REVENUES	\$225,144,714	See Note (1)	See Note (1)	See Note (1)	\$225,144,714	\$12,806,247	\$237,950,960	See Note (1)	See Note (1)
2	TOTAL COLLECTION OPERATIONS	\$7,495	\$0	\$7,495	\$0	\$7,495	\$0	\$7,495	\$0	\$7,495
3	TOTAL COLLECTION MAINT. EXPENSES	\$1,901	\$73	\$1,828	\$203	\$2,104	\$0	\$2,104	\$276	\$1,828
4	TOTAL PUMPING OPERATIONS EXPENSES	\$16,914	\$4	\$16,910	\$723	\$17,637	\$0	\$17,637	\$4	\$17,633
5	TOTAL PUMPING MAINTENANCE EXPENSES	\$32	\$0	\$32	\$0	\$32	\$0	\$32	\$0	\$32
6	TOTAL TREAT. & DISP. OPER. EXPENSE	\$176,342	\$98,416	\$77,926	\$16,105	\$192,447	\$0	\$192,447	\$114,521	\$77,926
7	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$63,232	\$186	\$63,046	-\$2,630	\$60,602	\$0	\$60,602	\$148	\$60,454
8	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$8,143,998	\$3,136,112	\$5,007,886	-\$20,108	\$8,123,890	\$0	\$8,123,890	\$2,952,836	\$5,171,054
9	TOTAL ADMIN. & GENERAL EXPENSES	\$67,334,312	\$6,341,071	\$60,993,241	-\$2,793,237	\$64,541,075	\$0	\$64,541,075	\$6,163,876	\$58,377,199
10	TOTAL DEPRECIATION EXPENSE	\$22,269,526	See Note (1)	See Note (1)	See Note (1)	\$22,269,526	\$5,943,312	\$28,212,838	See Note (1)	See Note (1)
11	TOTAL OTHER OPERATING EXPENSE	\$20,387,944	\$0	\$20,387,944	\$361,494	\$20,749,438	-\$4,307.644	\$16,441,794	\$40	\$16,441,754
12	TOTAL WATER TREATMENT EXP - OPER & MTC	\$764,781	\$215,045	\$549,736	-\$307,764	\$457,017	\$0	\$457,017	\$201,768	\$255,249
13	TOTAL AMORTIZATION EXPENSE	\$500,278	\$0	\$500,278	\$0	\$500,278	\$0	\$500,278	\$0	\$500,278
14	TOTAL SOURCE OF SUPPLY EXPENSES	\$2,553,083	\$308,125	\$2,244,958	\$161,874	\$2,714,957	\$0	\$2,714,957	\$268,843	\$2,446,114
15	TOTAL PUMPING EXPENSES	\$10,961,225	\$2,762,944	\$8,198,281	\$1,303,023	\$12,264,248	\$0	\$12,264,248	\$2,603,655	\$9,660,593
16	TOTAL WATER TREATMENT EXPENSES	\$16,170,447	\$3,239,116	\$12,931,331	\$859,372	\$17,029,819	\$0	\$17,029,819	\$3,083,581	\$13,946,238
17 、	TOTAL TRANSMISSION & DIST. EXPENSES	\$17,899,847	\$10,983,943	\$6,915,904	\$251,175	\$18,151,022	\$0	\$18,151,022	\$10,355,196	\$7,795,826
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	\$167,251,357	\$27,085,035	\$117,896,796	-\$169,770	\$167,081,587	\$1,635,668	\$168,717,255	\$25,744,744	\$114,759,673
21	NET INCOME BEFORE TAXES	\$57,893,357	\$0	\$0	\$0	\$58,063,127	\$11,170,579	\$69,233,705	\$0	\$0
22	TOTAL INCOME TAXES	-\$12,895,464	See Note (1)	See Note (1)	See Note (1)	-\$12,895,464	\$20,178,213	\$7,282,749	See Note (1)	See Note (1)
23	TOTAL DEFERRED INCOME TAXES	\$26,721,889	See Note (1)	See Note (1)	See Note (1)	\$26,721,889	-\$16,540,142	\$10,181,747	See Note (1)	See Note (1)
24		\$44,066,932	\$0	\$0	\$0	\$44,236,702	\$7,532,508	\$51,769,209	<u>\$0</u>	\$0

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

Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: WR-2011-0337 Date Prepared: February 6, 2012



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DEPARTMENT

Revised

STAFF ACCOUNTING SCHEDULES

MISSOURI-AMERICAN WATER COMPANY Total Water

CASE NO. WR-2011-0337

Jefferson City, Missouri

February 2012

Missouri-American Water Company Case No. WR-2011-0337 Total Water Revised 2-12-2012 Test Year Ending 12-31-2010 Water - Revenue Requirement

Line Number	A	<u>B</u> 7.37% Return	<u>C</u> 7.58% Return	<u>D</u> 7.80% Return
INUINEI	Description		Retuin	Kelum
1	Net Orig Cost Rate Base	\$784,130,275	\$784,130,275	\$784,130,275
2	Rate of Return	7.37%	7.58%	7.80%
3	Net Operating Income Requirement	\$57,769,975	\$59,452,756	\$61,138,637
4	Net Income Available	\$52,991,107	\$52,991,107	\$52,991,107
5	Additional Net Income Required	\$4,778,868	\$6,461,649	\$8,147,530
6	Income Tax Requirement			
7	Required Current Income Tax	\$9,037,802	\$10,074,458	\$11,157,562
8	Current Income Tax Available	\$7,282,749	\$7,282,749	\$7,282,749
9	Additional Current Tax Required	\$1,755,053	\$2,791,709	\$3,874,813
10	Revenue Requirement	\$6,533,921	\$9,253,358	\$12,022,343
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$11,069,080	\$11,061,945	\$11,263,767
12	Gross Revenue Requirement	\$17,603,001	\$20,315,303	\$23,286,110

Missouri-American Water Company Case No. WR-2011-0337 Total Water Revised 2-12-2012 Test Year Ending 12-31-2010 WATER - RATE BASE SCHEDULE

Line Number	A Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
	Plant In Service		\$1,527,191,274
	Less Accumulated Depreciation Reserve		\$375,286,878
	Net Plant In Service		\$1,151,904,396
	ADD TO NET PLANT IN SERVICE		
	Cash Working Capital		\$7,429,126
	Materials & Supplies		\$4,239,205
	Prepayments		\$1,406,443
	Pensions/OPEBs Tracker Asset		\$2,494,970
	Tank Painting Tracker		\$968,123
	Regulatory Deferrals		\$0
	TOTAL ADD TO NET PLANT IN SERVICE		\$16,537,867
	SUBTRACT FROM NET PLANT		
	Federal Tax Offset		-\$512,047
	State Tax Offset		-\$38,322
	City Tax Offset		\$0
	Interest Expense Offset		\$2,379,274
	Customer Advances		\$65,313,760
	Contributions in Aid of Construction		\$179,624,626
	Deferred Income Taxes		\$137,521,154
	Accumulated Deferred ITC (3%)		\$23,543
	Accrued Pension Liability		\$0 \$0
	Customer Deposits	-	\$0
	TOTAL SUBTRACT FROM NET PLANT		\$384,311,988
	Total Rate Base		\$784,130,275

Missouri-American Water Company Case No. WR-2011-0337 Total Water Revised 2-12-2012 Test Year Ending 12-31-2010 Water - Plant In Service

	_								
	<u> </u>	В	<u>_</u> <u>c</u>	<u>D</u>	E	E	G	H	
	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
TRUTHON	(Optional)		1 36114		Rejustitiento	1 44115		Plajuonnonno	
1		INTANGIBLE PLANT							
2	301.000	Organization	\$54,268	P-2	\$0	\$54,268		\$189,051	\$243,319
3	302.000	Franchises and Consents	\$43,697	P-3	\$0	\$43,697		\$0	\$43,697 \$1,519,607
4 5	303.000	Miscellaneous Intangible Plant TOTAL INTANGIBLE PLANT	\$1,175,331 \$1,273,296	P-4	<u>\$0</u> \$0	\$1,175,331 \$1,273,296		\$344,276 \$533,327	\$1,806,623
5		TOTAL INTANGIBLE PEANT	\$1,275,200	l	֥	φιμεισμού		\$000,0E1	\$1,000,010
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$1,725,974	P-7	\$0	\$1,725,974		\$0	\$1,725,974
8	311.000	Structures and Improvements - SSP	\$14,446,621	P-8	\$0	\$14,446,621		\$0	\$14,446,621
9 10	312.000 313.000	Collecting & Impounding Reservoirs Lake, River and Other intakes	\$112,682 \$1,000,956	P-9 P-10	\$0 \$0	\$112,682 \$1,000,956		\$0 \$0	\$112,682 \$1,000,956
11	314.000	Wells and Springs	\$7,525,855	P-11	\$0 \$0	\$7,525,855		\$0	\$7,525,855
12	315.000	Infiltration Galleries and Tunnels	\$0	P-12	\$0	\$0		\$0	\$0
13	316.000	Supply Mains	\$20,856,438	P-13	\$0	\$20,856,438		\$0	\$20,856,438
14	317.000	Other Water Source Plant	\$0	P-14	\$0	\$0		\$0	\$0
15		TOTAL SOURCE OF SUPPLY PLANT	\$45,668,526		\$0	\$45,668,526		\$0	\$45,668,526
16		PUMPING PLANT							
17	320.000	Land and Land Rights - PP	\$367,016	P-17	\$0	\$367,016		\$0	\$367,016
18	321.000	Structures and Improvements - PP	\$19,494.721	P-18	\$0	\$19,494,721		\$0	\$19,494,721
19	322.000	Boiler Plant Equipment	\$348	P-19	\$0	\$348		\$0	\$348
20	323.000	Other Power Production Equipment	\$3,592,729	P-20	\$0	\$3,592,729		\$0	\$3,592,729
21 22	324.000 325.000	Steam Pumping Equipment	\$14,631 \$55,748,658	P-21 P-22	\$0 \$0	\$14,631 \$55,748,658		\$0 \$0	\$14,631 \$55,748,658
22	326.000	Electric Pumping Equipment Diesel Pumping Equipment	\$2,454,740	P-22 P-23	\$0 \$0	\$2,454,740		\$0	\$2,454,740
24	327.000	Hydraulic Pumping Equipment	\$280,361	P-24	\$0	\$280,361		so	\$280,361
25	328.000	Other Pumping Equipment	\$1,181,978	P-25	\$0	\$1,181,978		\$0	\$1,181,978
26		TOTAL PUMPING PLANT	\$83,135,182		\$0	\$83,135,182		\$0	\$83,135,182
47									
27 28	330.000	WATER TREATMENT PLANT Land and Land Rights - WTP	\$2,296,779	P-28	\$0	\$2,296,779		\$0	\$2,296,779
29	331.000	Structures and Improvements - WTP	\$95,603,502	P-29	\$0	\$95,603,502		\$64,798	\$95,668,300
30	332.000	Water Treatment Equipment	\$114,248,002	P-30	\$0	\$114,248,002		\$0	\$114,248,002
31	333.000	Miscellaneous Water Treat, Other	\$0	P-31	\$0	\$0		\$0	\$0
32		TOTAL WATER TREATMENT PLANT	\$212,148,283		\$0	\$212,148,283		\$64,798	\$212,213,081
33		TRANSMISSION & DIST. PLANT							
33	340.000	Land and Land Rights - TDP	\$4,823,989	P-34	\$0	\$4,823,989		-\$19,951	\$4,804,038
35	341.000	Structures and Improvements - TDP	\$10,865,975	P-35	\$0	\$10,865,975		\$5,009	\$10,870,984
36	342.000	Distribution Reservoirs and Standpipes	\$28,541,450	P-36	\$0	\$28,541,450		\$8,071	\$28,549,521
37	343.000	TD Mains Not Classified	\$34,677,716	P-37	\$0	\$34,677,716		\$0	\$34,677,716
38	343.100	TD Mains 4 & Less	\$8,906,116	P-38	\$0 \$0	\$8,906,116		\$0 \$0	\$8,906,116 \$2,599,879
39 40	343.100 343.100	TD Mains AC 4 (STL) TD Mains Galve 1 (STL)	\$2,599,879 \$46,914	P-39 P-40	\$0 \$0	\$2,599,879 \$46,914		\$0 \$0	\$46,914
41	343.100	TD Mains DI 4in (STL)	\$1,833,058	P-41	\$0 \$0	\$1,833,058		\$0	\$1,833,058
42	343.200	TD Mains 6 to 8"	\$62,137,527	P-42	\$0	\$62,137,527		\$424,407	\$62,561,934
43	343.200	TD Mains 6 to 10in (TN)	\$7,251	P-43	\$0	\$7,251		\$3,337	\$10,588
44	343.200	TD Mains CI <10 1900-28 (STL)	\$2,727,073	P-44	\$0 \$0	\$2,727,073		\$0	\$2,727,073
45 46	343.200 343.200	TD Mains CI <10 1929-56 (STL) TD Mains CI <10 1957-93 (STL)	\$15,045,547 \$51,063,847	P-45 P-46	\$0 \$0	\$15,045,547 \$51,063,847	1	\$0 \$0	\$15,045,547 \$51,063,847
47	343.200	TD Mains DI 6-8 (STL)	\$315,863,408	P-47	\$0	\$315,863,408		\$1,136,316	\$316,999,724
48	343.200	TD Mains PL 6-8in (STL)	\$46,293,588	P-48	\$0	\$46,293,588		\$0	\$46,293,588
49	343.300	TD Mains 10 to 16"	\$69,826,833	P-49	\$0	\$69,826,833		\$1,370,013	\$71,196,846
50	343.300	TD Mains 18 & Grtr	\$26,541,457	P-50	\$0	\$26,541,457		\$84,695	\$26,626,152
51	343.300	TD Mains CI 12 (STL)	\$13,254,931	P-51	\$0 \$0	\$13,254,931		\$0 \$0	\$13,254,931 \$19,358,675
52 53	343.300 343.300	TD Mains Ci 16 (STL) TD Mains Di 12 (STL)	\$19,358,675 \$84,374,099	P-52 P-53	\$0 \$0	\$19,358,675 \$84,374,099		\$0 \$0	\$84,374,099
54	343.300	TD Mains DI 16 &>(STL)	\$130,888,761	P-54	\$0	\$130,888,761		\$0	\$130,888,761
55	343.300	TD Mains LJ 20 (STL)	\$4,439,006	P-55	\$0	\$4,439,006		\$0	\$4,439,006
56	343.300	TD Mains PL 12in (STL)	\$2,362,946	P-56	\$0	\$2,362,946	1	\$0	\$2,362,946
57	343.300	TD Main DI 10in (STL)	\$76,551	P-57	\$0	\$76,551		\$0 \$0	\$76,551 \$594,956
58 59	344.000 345.000	Fire Mains Services	\$594,956 \$32,311,348	P-58 P-59	\$0 \$0	\$594,956 \$32,311,348		\$0 \$0	\$32,311,348
60	346.000	Meters	\$66,229,141	P-60	\$0	\$66,229,141		\$0	\$66,229,141
61	347.000	Meter Instaliations	\$27,296,770	P-61	\$0	\$27,296,770		\$0	\$27,296,770
62	348.000	Hydrants	\$60,712,436	P-62	\$0	\$60,712,436]	\$91,596	\$60,804,032

Missouri-American Water Company Case No. WR-2011-0337 Total Water Revised 2-12-2012 Test Year Ending 12-31-2010 Water - Plant In Service

	A	B	C	D	E	F	G	Н	1
Line	Account #		Total	Adjust.	1996 - 7 96 - 99	As Adjusted		Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	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							
66	389.000	Land and Land Rights - GP	\$390,161	P-66	\$0	\$390,161		\$0	\$390,161
67	390.000	Structures and Improvements - GP	\$12,862,657	P-67	\$0	\$12,862,657		\$220,440	\$13,083,097
68	390.900	Structures & Improve-Leasehold	\$346,313	P-68	\$0	\$346,313		\$0	\$346,313
69	391.000	Office Furniture and Equipment	\$1,720,962	P-69	\$0	\$1,720,962		\$136,527	\$1,857,489
70	391.100	Computer & Peripheral Equipment	\$0	P-70	\$0	\$0		\$1,174,064	\$1,174,064
71	391.200	Computer Hardware & Software	\$7,257,708	P-71	\$0	\$7,257,708		\$6,150,215	\$13,407,923
72	391.300	Other Office Equipment	\$729,577	P-72	\$0	\$729,577	1	\$0	\$729,577
73	392.100	Transportation Equipment-Light Trucks	\$1,002,446	P-73	\$0	\$1,002,446		\$17,425	\$1,019,871
74	392.200	Transportation Equipment-Heavy Truck	\$4,301,099	P-74	\$0	\$4,301,099		\$0	\$4,301,099
75	392.300	Transportation Equipment-Autos	\$1,076,252	P-75	\$0	\$1,076,252		\$119,606	\$1,195,858
76	392.400	Transportation Equipment-Other	\$734,359	P-76	\$0	\$734,359		\$0	\$734,359
77	393.000	Stores Equipment	\$458,738	P-77	\$0	\$458,738		\$0	\$458,738
78	394.000	Tools, Shop and Garage Equipment	\$8,703,107	P-78	\$0	\$8,703,107		\$66,666	\$8,769,773
79	395.000	Laboratory Equipment	\$2,159,147	P-79	\$0	\$2,159,147	1 1	\$0	\$2,159,147
80	396.000	Power Operated Equipment	\$1,661,713	P-80	\$0	\$1,661,713		\$0	\$1,661,713
81	397.100	Communication Equipment-Non Telephone	\$3,132,125	P-81	\$0	\$3,132,125		\$38,878	\$3,171,003
82	397.200	Communication Equipment-Telephone	\$114,284	P-82	\$0	\$114,284		\$61,266	\$175,550
83	398.000	Miscellaneous Equipment	\$1,975,164	P-83	\$0	\$1,975,164		\$10,552	\$1,985,716
84	399.000	Other Tangible Equipment	\$909,774	P-84	\$0	\$909,774		\$0	\$909,774
85		TOTAL GENERAL PLANT	\$49,535,586		\$0	\$49,535,586		\$7,995,639	\$57,531,225
86		I TOTAL PLANT IN SERVICE	\$1,515,494,017		\$0	\$1,515,494,017	I l	\$11,697,257	\$1,527,191,274

Missouri-American Water Company Case No. WR-2011-0337 Total Water Revised 2-12-2012 Test Year Ending 12-31-2010 Water- Accumulated Depreclation Reserve

	A	<u> </u>	<u> </u>	D	E	E	G	Н	I
Line Number	Account	Depreciation Reserve Description	Total Reserve	Adjust. Number	 Adjustment <u>s</u>	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
					Nojustinento	<u>Indourio</u>	Allocusiono		<u>ouriourorior</u>
1 2	301.000	INTANGIBLE PLANT Organization	-\$17,071	R-2	\$0	-\$17,071		\$0	-\$17,071
3	301.000	Franchises and Consents	\$0	R-2	\$0	-\$17,071		\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$306,822	R-4	\$0	\$306,822		\$337,843	\$644,665
Б		TOTAL INTANGIBLE PLANT	\$289,751		\$0	\$289,751		\$337,843	\$627,594
6		SOURCE OF SUPPLY PLANT							
7 8	310.000	Land and Land Rights - SSP Structures and Improvements - SSP	\$0	R-7 R-8	\$0 \$0	\$0 \$4,265,058		\$0 \$0	\$0 \$4,265,058
9	311.000 312.000	Collecting & Impounding Reservoirs	\$4,265,058 \$88,372	R-9	\$0 \$0	\$4,265,066		\$0	\$88,372
10	313.000	Lake, River and Other Intakes	-\$524,568	R-10	\$0	-\$524,568		\$0	-\$524,568
11	314.000	Wells and Springs	\$1,473,199	R-11	\$0	\$1,473,199		\$0	\$1,473,199
12	315.000	Infiltration Galleries and Tunnels	\$0	R-12	\$0	\$0		\$0	\$0
13	316.000	Supply Mains	\$5,787,310	R-13	\$0 \$0	\$5,787,310		\$0	\$5,787,310
14 15	317.000	Other Water Source Plant TOTAL SOURCE OF SUPPLY PLANT	\$11,089,371	R-14	<u>\$0</u> \$0	<u>\$0</u> \$11,089,371		\$0 \$0	<u>\$0</u> \$11,089,371
16		L PUMPING PLANT		1					
17	320.000	Land and Land Rights - PP	\$0	R-17	\$0	\$0		\$0	\$0
18	321.000	Structures and Improvements - PP	\$5,158,351	R-18	\$0	\$5,158,351		\$0	\$5,158,351
19	322.000	Boiler Plant Equipment	\$87	R-19	\$0	\$87		\$0	\$87
20 21	323.000 324.000	Other Power Production Equipment Steam Pumping Equipment	\$267,008	R-20 R-21	\$0 \$0	\$267,008 \$125		\$0 \$0	\$267,008 \$125
21	325.000	Electric Pumping Equipment	\$125 \$20,944,036	R-22	\$0 \$0	\$20,944,036		\$0 \$0	\$20,944,036
23	326.000	Diesel Pumping Equipment	\$1,487,153	R-23	\$0	\$1,487,153		\$0	\$1,487,153
24	327.000	Hydraulic Pumping Equipment	-\$14,429	R-24	\$0	-\$14,429		\$0	-\$14,429
25	328.000	Other Pumping Equipment	\$207,566	R-25	<u>\$0</u>	\$207,566		\$0	\$207,566
26		TOTAL PUMPING PLANT	\$28,049,897		\$0	\$28,049,897		\$0	\$28,049,897
27		WATER TREATMENT PLANT				• -			
28	330.000	Land and Land Rights - WTP	\$0	R-28	\$0 \$0	\$0		\$0	\$0
29 30	331.000 332.000	Structures and Improvements - WTP Water Treatment Equipment	\$29,819,237 \$39,048,645	R-29 R-30	\$0 \$0	\$29,819,237 \$39,048,645		\$3,103 \$0	\$29,822,340 \$39,048,645
31	333.000	Miscellaneous Water Treat, Other	\$0	R-31	\$0	\$0		\$0	\$0
32		TOTAL WATER TREATMENT PLANT	\$68,867,882		\$0	\$68,867,882		\$3,103	\$68,870,985
33		TRANSMISSION & DIST, PLANT							
34	340.000	Land and Land Rights - TDP	-\$741,455	R-34	\$0	-\$741,455		\$0	-\$741,455
35 36	341.000 342.000	Structures and Improvements - TDP Distribution Reservoirs and Standpipes	\$4,028,364 \$11,075,236	R-35 R-36	\$0 \$0	\$4,028,364 \$11,075,236		\$481 -\$15,636	\$4,028,845 \$11,059,600
37	343.000	TD Mains Not Classified	\$20,667,747	R-37	\$0	\$20,667,747		-\$10,030	\$20,667,747
38	343.100	TD Mains 4 & Less	\$273,263	R-38	\$0	\$273,263		\$1	\$273,264
39	343.100	TD Mains AC 4 (STL)	\$784,628	R-39	\$0	\$784,628		\$0	\$784,628
40	343.100	TD Mains Galve 1 (STL)	\$84,947	R-40	\$0	\$84,947		\$0	\$84,947
41	343.100	TD Mains DI 4in (STL)	\$44,012	R-41	\$0	\$44,012		\$0	\$44,012
42 43	343.200 343.200	TD Mains 6 to 8" TD Mains 6 to 10in (TN)	\$4,527,984 \$284,773	R-42 R-43	\$0 \$0	\$4,527,984 \$284,773		\$16,111 \$409	\$4,544,095 \$285,182
44	343.200	TD Mains CI <10 1900-28 (STL)	\$1,412,111	R-44	\$0 \$0	\$1,412,111		\$405	\$1,412,111
45	343.200	TD Mains CI <10 1929-56 (STL)	\$11,619,281	R-45	\$0	\$11,619,281		\$0	\$11,619,281
46	343.200	TD Mains CI <10 1957-93 (STL)	\$32,215,554	R-46	\$0	\$32,215,554		\$0	\$32,215,554
47	343.200	TD Mains DI 6-8 (STL)	\$47,414,608	R-47	\$0	\$47,414,608		\$43,137	\$47,457,745
48	343.200	TD Mains PL 6-8in (STL)	\$1,252,236	R-48 R-49	\$0 \$0	\$1,252,236		\$127 \$20,545	\$1,252,363 \$5,076,569
49 50	343.300 343.300	TD Mains 10 to 16" TD Mains 18 & Grtr	\$5,056,024 \$1,627,872	R-49 R-50	\$0 \$0	\$5,056,024 \$1,627,872		\$20,545 \$0	\$1,627,872
51	343.300	TD Mains Cl 12 (STL)	\$5,821,185	R-51	\$0	\$5,821,185		\$0	\$5,821,185
52	343.300	TD Mains CI 16 (STL)	\$10,144,834	R-52	\$0	\$10,144,834		\$0	\$10,144,834
53	343.300	TD Mains DI 12 (STL)	\$12,980,143	R-53	\$0	\$12,980,143		\$0	\$12,980,143
54	343.300	TD Mains DI 16 &>(STL)	\$21,007,560	R-54	\$0 \$0	\$21,007,560		\$0 ¢0	\$21,007,560
55 56	343.300 343.300	TD Mains LJ 20 (STL) TD Mains PL 12in (STL)	\$1,780,794 \$111,428	R-55 R-56	\$0 \$0	\$1,780,794 \$111,428		\$0 \$0	\$1,780,794 \$111,428
56 57	343.300	TD Main S PE 12in (STL) TD Main DI 10in (STL)	\$363	R-50	\$0 \$0	\$111,420		\$0 \$0	\$111,420
58	344.000	Fire Mains	\$97,823	R-58	\$0	\$97,823		\$0	\$97,823
59	345.000	Services	\$7,045,202	R-59	\$0	\$7,045,202		\$0	\$7,045,202
60	346.000	Meters	\$11,083,378	R-60	\$0	\$11,083,378		-\$359	\$11,083,019
61 62	347.000 348.000	Meter Installations Hydrants	\$9,946,271 \$17,495,433	R-61 R-62	\$0 \$0	\$9,946,271 \$17,495,433		\$3 \$399	\$9,946,274 \$17,495,832
63		Other Transmission & Distribution Plant	\$17,498,433	R-63	\$0 \$0	\$17,495,433		\$355	
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Missouri-American Water Company Case No. WR-2011-0337 Total Water Revised 2-12-2012 Test Year Ending 12-31-2010 Water- Accumulated Depreciation Reserve

1	Α,	B	<u>_</u>	<u>, p</u> .	E	<u>F</u>	G	<u>.</u>	
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
64		TOTAL TRANSMISSION & DIST. PLANT	\$239,147,799		\$0	\$239,147,799		\$65,218	\$239,213,017
65		GENERAL PLANT							
66	389.000	Land and Land Rights - GP	\$123,190	R-66	\$0	\$123,190		\$0	\$123,190
67	390.000	Structures and Improvements - GP	\$2,126,870	R-67	\$0	\$2,126,870		\$69,293	\$2,196,163
68	390.900	Structures & Improve-Leasehold	\$453,187	R-68	\$0	\$453,187		-\$417	\$452,770
69	391.000	Office Furniture and Equipment	\$1,229,383	R-69	\$0	\$1,229,383		\$81,067	\$1,310,450
70	391.100	Computer & Peripheral Equipment	\$0	R-70	\$0	\$0		-\$1,395	-\$1,395
71	391.200	Computer Hardware & Software	\$3,562,761	R-71	\$0	\$3,562,761		\$5,403,938	\$8,966,699
72	391.300	Other Office Equipment	\$205,522	R-72	\$0	\$205,522		-\$9	\$205,513
73	392.100	Transportation Equipment-Light Trucks	\$434,875	R-73	\$0	\$434,875		\$56,807	\$491,682
74	392.200	Transportation Equipment-Heavy Truck	\$3,952,584	R-74	\$0	\$3,952,584		\$0	\$3,952,584
75	392.300	Transportation Equipment-Autos	\$625,832	R-75	\$0	\$625,832		\$120,763	\$746,595
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	1	\$0	-\$238,714
78	394.000	Tools, Shop and Garage Equipment	\$4,207,128	R-78	\$0	\$4,207,128		\$15,901	\$4,223,029
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		\$8	\$1,299,904
81	397.100	Communication Equipment-Non Telephone	\$1,060,759	R-81	\$0	\$1,060,759		\$19,218	\$1,079,977
82	397.200	Communication Equipment-Telephone	\$116,123	R-82	\$0	\$116,123		\$23,188	\$139,311
83	398.000	Miscellaneous Equipment	\$584,312	R-83	\$0	\$584,312		\$5,498	\$589,810
84	399.000	Other Tangible Equipment	\$407,242	R-84	\$0	\$407,242		\$0	\$407,242
85		TOTAL GENERAL PLANT	\$21,642,154		\$0	\$21,642,154		\$5,793,860	\$27,436,014
86		TOTAL DEPRECIATION RESERVE	\$369,086,854		\$0	\$369,086,854		\$6,200,024	\$375,286,878

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Line	Account	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Adjustments		risdictional Jurisdictional Ilocations Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Number	NutilDer	income description	(D+E)	Labor	NGIT Labor	NUITON	(From Adj. Sch.)	(C+G)	(From Adj. Sch.)	(H x I) + J	L + M	
Rev-1		OPERATING REVENUES										
Rev-2	461.000	Residential	\$140,601,742	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$140,601,742	\$7,804,123	\$148,405,865	See Note(1)	See Note(1)
Rev-3	461.000	Commercial	\$40,469,985	000 1000(1)	0001000(1)	Rev-3		\$40,469,985	\$3,124,785	\$43,594,770	000 1000(1)	000 11000(1)
Rev-4	461.000	Industrial	\$12,812,486			Rev-4		\$12,812,486	-\$400,569	\$12,411,917		
Rev-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			Rev-8		\$0	\$5,090	\$5,090		
Rev-9	470.000	Forfeited Discounts	\$12,180			Rev-9		\$12,180	\$0	\$12,180		
Rev-10	472.000	Rents from Water Property	\$591,623			Rev-10		\$591,623	\$0	\$591,623		
Rev-11	464.000	Other Public Auth.	\$4,411,877			Rev-11		\$4,411,877	\$227,057	\$4,638,934		
Rev-12	466.000	Sales for Resale	\$9,398,807			Rev-12		\$9,398,807	\$271,609	\$9,670,416		
Rev-13	471.000	Other Water Revenue - Oper. Rev.	\$2,336,093			Rev-13	na seconda da companya da c	\$2,336,093	\$688,131	\$3,024,224		
		TOTAL OPERATING REVENUES	\$222,861,832		en de la company de la company	وجود مرد المرد ا		\$222,861,832	\$12,789,786	\$235,651,618		
1		SOURCE OF SUPPLY EXPENSES										
2	600.000	Operation Supervision & Engineering	\$3,141	\$3,141	\$0	E-2	-\$87	\$3,054	\$0	\$3,054	\$3,054	\$0
3	601.000	Operation Labor & Expenses	\$340,850	\$199,162	\$141,688	E-3	-\$5,438	\$335,412	\$0	\$335,412	\$193,724	\$141,688
4	602.000	Purchased Water	\$569,928	\$100,102	\$569,928	E-4	\$60,223	\$630,151	\$0	\$630,151	\$0	\$630,151
5	603.000	Miscellaneous Expenses	\$961,117	so	\$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	-\$168	\$2,233	\$0	\$2,233	\$2,085	\$148
12	615.000	Maint. of Infiltration Galleries & Tunnels	\$0	\$0	\$0	E-12	\$0	\$0	\$0	\$0	\$0	\$0
13	616.000	Maint. of Supply Mains	\$0	\$0	\$0	E-13	\$0	\$0	\$0	\$0	\$0	\$0
14	617.000	Maint, Of Misc, Water Source Plant	\$675,456	\$103,569	\$571,887	E-14	-\$33,589	\$641,867	\$0	\$641,867	\$69,980	\$571,887
15		TOTAL SOURCE OF SUPPLY EXPENSES	\$2,553,083	\$308,125	\$2,244,958		\$161,874	\$2,714,957	\$0	\$2,714,957	\$268,843	\$2,446,114
16		PUMPING EXPENSES										
17	620.000	Operation Supervision & Engineering - PE	\$59,352	\$59,352	\$0	E-17	-\$1,103	\$58,249	\$0	\$58,249	\$58,249	\$0
18	621.000	Fuel for Power Production	\$12,247	\$2,796	\$9,451	E-18	\$2,384	\$14,631	\$0	\$14,631	\$2,796	\$11,835
19	622.000	Power Production Labor & Expenses	\$1,720	\$1,720	\$0	E-19	-\$27	\$1,693	\$0	\$1,693	\$1,693	\$0
20	623.000	Fuel or Power Purchased for Pumping	\$8,126,463	\$0	\$8,126,463	E-20	\$1,459,928	\$9,586,391	\$0	\$9,586,391	\$0	\$9,586,391
21	624.000	Pumping Labor and Expenses	\$2,075,921	\$2,075,278	\$643	E-21	-\$120,984	\$1,954,937	\$0	\$1,954,937	\$1,954,294	\$643
22	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-22	\$0	\$0	\$0	\$0	\$0	\$0
23	626.000	Miscellaneous Expense	\$33,164	\$0	\$33,164	E-23	-\$578	\$32,586	\$0	\$32,586	-\$578	\$33,164
24	627.000	Rents - PE	\$824	\$0	\$824	E-24	\$0	\$824	\$0	\$824	\$0	\$824
25	630.000	Maint. Supervision & Engineering - PE	\$63,356	\$63,356	\$0	E-25	-\$1,381	\$61,975	\$0	\$61,975	\$61,975	\$0
26	631.000	Maint. of Structures & Improvements - PE	\$463,261	\$463,261	\$0	E-26	-\$29,183	\$434,078	\$0	\$434,078	\$434,078	\$0
27	632.000	Maint. of Power Production Equipment	\$3,302	\$3,302	\$0	E-27	-\$209	\$3,093	\$0	\$3,093	\$3,093	\$0
28 29	633,000	Maint. of Pumping Equipment TOTAL PUMPING EXPENSES	<u>\$121,615</u> \$10,961,225	<u>\$93,879</u> \$2,762,944	<u>\$27,736</u> \$8,198,281	E-28	<u>-\$5,824</u> \$1,303,023	<u>\$115,791</u> \$12,264,248	<u>\$0</u> \$0	\$115,791 \$12,264,248	<u>\$88,055</u> \$2,603,655	\$9,660,593
			,	*			.,	*	•••		+, ·······	
30 31	640.000	WATER TREATMENT EXPENSES Operation. Supervision & Engineer WTE	\$213,867	\$213,867	\$0	E-31	-\$7,717	\$206,150	\$0	\$206,150	\$206,150	\$0
31	641.000	Chemicals - WTE	\$9.824.084	\$213,867 \$0	\$9,824,084	E-31 E-32	\$935,879	\$10,759,963	\$0 \$0	\$10,759,963	\$206,150 \$0	\$0 \$10,759,963
33	642.000	Operation Labor & Expenses - WTE	\$1,882,934	\$1,572,176	\$3,024,004 \$310,758	E-32 E-33	-\$67,456	\$1,815,478	\$0 \$0	\$1,815,478	\$1,504,720	\$310,759,963
33	643,100	Miscellanous Expenses - WTE	\$598,695	\$1,572,170	\$598,695	E-34	\$78,484	\$677,179	\$0 \$0	\$677,179	-\$544	\$677,723
**			eees,000	ΨŪ	<i>vvvvvvvvvvvvv</i>	~~~~	41 41-4044	4017110	44	wor1,115	~~ ~~	worr, 120

Missouri-American Water Company Case No. WR-2011-0337 Total Water Revised 2-12-2012 Test Year Ending 12-31-2010 Water - Income Statement Detail

Line	Account	B	<u>C</u> Test Year	D Test Year	E Test Year	<u>E</u> Adjust	<u>G</u> Total Company	H Total Company	Jurisdictional Jurisdictional	K MO Final Adi	L MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adi, Sch.)		Allocations Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris, Labor	Non Labor
antosenter factori	and a second second second		U.C			CARDIN ALIMANIA	(FIVIII Act. Set.)	(676)	(From Aoj. Scit)	II AU TO		
35	643.200	Misc Expenses - Waste Disposal	\$1,092,132	\$0	\$1,092,132	E-35	\$0	\$1,092,132	\$0	\$1,092,132	\$0	\$1,092,132
36	644.000	Rents - WTE	\$7,115	\$0	\$7,115	E-36	\$0	\$7,115	\$0	\$7,115	\$0	\$7,115
37	650.000	Maint, Supervision & Engineering - WTE	\$1,444,800	\$1,444,365	\$435	E-37	-\$79,268	\$1,365,532	\$0	\$1,365,532	\$1,365,097	\$435
38	651.000	Maint. of Structures & Improvements - WTE	\$229	\$229	\$0	E-38	-\$14	\$215	\$0	\$215	\$215	\$0
39 40	652.000	Maint. of Water Treatment Equipment TOTAL WATER TREATMENT EXPENSES	<u>\$1,106,591</u> \$16,170,447	<u>\$8,479</u> \$3,239,116	\$1,098,112 \$12,931,331	E-39	<u>-\$536</u> \$859,372	\$1,106,055 \$17,029,819	<u>\$0</u> \$0	\$1,106,055 \$17,029,819	<u>\$7,943</u> \$3,083,581	\$1,098,112 \$13,946,238
41 42	660,000	TRANSMISSION & DIST. EXPENSES	\$979.312	\$979,312	\$0	E-42	-\$59.439	\$919,873	\$0	\$919,873	\$919.873	\$0
42	661.000	Operation Supervision & Engineering - TDE Storage Facilities Expenses TDE	\$20,272	\$20,252	\$20	E-42 E-43	-\$59,459 -\$1,278	\$18,994	50 \$0	\$18,994	\$18,974	\$20
43	662,000	Transmission & Distribution Lines Expenses	\$3,205,913	\$1,856,008	\$1,349,905	E-44	-\$1,278	\$3,121,674	\$0 \$0	\$3,121,674	\$1,771,769	\$1,349,905
44 45	663,000	Meter Expenses - TDE	\$850,797	\$1,850,008	\$1,349,905	E-44 E-45	-\$37,904	\$3,121,674 \$812,893	\$0 \$0	\$3,121,674 \$812,893	\$810.665	\$1,349,905 \$2,228
45 46	664.000	Customer Installations Expenses - TDE	\$482,521	\$481,464	\$2,228 \$1.057	E-45 E-46	-\$26,220	\$456,301	\$0 \$0	\$456,301	\$455.244	\$2,228 \$1,057
40	665.000	Miscellaneous Expenses - TDE	\$462,521	\$1,012,985	\$570,721	E-40 E-47	-\$257,867	\$1,525,839	50 S0	\$1,525,839	\$937,457	\$588,382
47	666.000	Rents - TDE	\$1,565,706	\$1,012,565	\$7,559	E-47 E-48	-əər,əor \$0	\$1,525,639	50 50	\$1,525,639	\$ 5 37,457 \$0	\$008,082 \$7.559
40	670.000	Maint, Supervision and Engineering - TDE	\$89,569	\$89,569	\$1,555 \$0	E-49	-\$2,854	\$86,715	\$0 \$0	\$86,715	\$86,715	ېر. \$0
50	671.000	Maint, of Structures & Improvements - TDE	\$23,349	\$23,349	\$0 \$0	E-50	-\$2,202	\$21,147	\$0	\$21,147	\$21,147	\$0 \$0
51	672.000	Maint, of Dist, Reservoirs & Standpipes - TDE	\$41,117	\$41,117	\$0 \$0	E-51	-\$2,597	\$38,520	\$0 \$0	\$38,520	\$38,520	\$0 \$0
52	673.000	Maint, of Transmission & Distribution Mains	\$1,690,563	\$434,601	\$1,255,962	E-52	-\$17,532	\$1,673,031	\$0	\$1,673,031	\$417,069	\$1,255,962
53	674.000	Maint of Fire Mains - TDE	\$64	\$64	\$1,200,502	E-52	-\$17,552 -\$4	\$1,070,001	ŝõ	\$1,070,001	\$60	\$1,255,352
54	675.000	Maint of Services - TDE	\$297,100	\$297,100	\$0	E-54	-\$17,517	\$279,583	\$0 \$0	\$279,583	\$279,583	\$0
55	676.000	Maint, of Meters - TDE	\$457,380	\$445,362	\$12,018	E-55	-\$25,474	\$431,906	\$0	\$431,906	\$419,888	\$12,018
56	677,000	Maint, of Hydrants - TDE	\$382,109	\$182,327	\$199,782	E-56	-\$8,778	\$373,331	\$0	\$373.331	\$173,549	\$199,782
57	678.000	Maint. of Miscellaneous Plant - TDE	\$7,788,516	\$4,271,864	\$3,516,652	E-57	\$595,080	\$8,383,596	\$0	\$8,383,596	\$4,004,683	\$4,378,913
58		TOTAL TRANSMISSION & DIST. EXPENSES	\$17,899,847	\$10,983,943	\$6,915,904		\$251,175	\$18,151,022	\$0	\$18,151,022	\$10,355,196	\$7,795,826
59		CUSTOMER ACCOUNTS EXPENSE										
60	901.000	Supervision - CAE	\$61,589	\$61,589	\$0	E-60	-\$2.370	\$59,219	\$0	\$59,219	\$59,219	\$0
61	902.000	Meter Reading Expenses - CAE	\$2,038,446	\$2,018,138	\$20,308	E-61	-\$118,841	\$1,919,605	\$0	\$1,919,605	\$1,899,297	\$20,308
62	903,000	Customer Records & Collection Expenses	\$3,495,635	\$958,624	\$2,537,011	E-62	-\$68,726	\$3,426,909	\$0	\$3,426,909	\$889,898	\$2,537,011
63	904.000	Uncollectible Amounts - CAE	\$2,291,711	\$0	\$2,291,711	E-63	\$150,521	\$2,442,232	\$0	\$2,442,232	\$0	\$2,442,232
64	905.000	Misc. Customer Accounts Expense - CAE	\$199,133	\$73,143	\$125,990	E-64	\$11,762	\$210,895	\$0	\$210,895	\$84,769	\$126,126
65		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$8,086,514	\$3,111,494	\$4,975,020		-\$27,654	\$8,058,860	\$0	\$8,058,860	\$2,933,183	\$5,125,677
66		CUSTOMER SERVICE EXPENSES										
67	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-67	\$0	\$0	\$0	\$0	\$0	\$0
68		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
69		SALES PROMOTION EXPENSES										
70	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-70	\$0	\$0	\$0	\$0	<u>\$0</u> \$0	\$0
71		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	<u>\$0</u> \$0		\$0	<u>\$0</u> \$0	<u> </u>	\$0	\$0	\$0
72		ADMIN. & GENERAL EXPENSES										
73	920.000	Admin. & General Salaries	\$6,218,839	\$6,218,839	\$0	E-73	-\$167,883	\$6,050,956	\$0	\$6,050,956	\$6,050,956	\$0
74	921.000	Office Supplies & Expenses	\$2,783,986	\$0	\$2,783,986	E-74	-\$13,011	\$2,770,975	\$0	\$2,770,975	\$4,501	\$2,775,476
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	\$0	\$24,424,528	\$0	\$24,424,528
77	923.200	Outside Services - Belleville Lab	\$711,638	\$0	\$711,638	E-77	-\$464,805	\$246,833	\$0	\$246,833	\$0	\$246,833
78	923.300	Outside Services - Call Center	\$6,386,386	\$0	\$6,386,386	E-78	-\$136,623	\$6,249,763	\$0	\$6,249,763	\$0	\$6,249,763
79	924.000	Property Insurance	\$3,401,093	\$0	\$3,401,093	E-79	\$763,369	\$4,164,462	\$0	\$4,164,462	\$0	\$4,164,462
80	925.000	Injuries & Damages	\$15,311	\$0	\$15,311	E-80	\$0	\$15,311	\$0	\$15,311	\$0	\$15,311

Missouri-American Water Company Case No. WR-2011-0337 Total Water Revised 2-12-2012 Test Year Ending 12-31-2010 Water - Income Statement Detail

Number			Test Year	Test Year	Test Year	Adjust	Total Company	Total Company	Jurisdictional Jurisdictional	MO Final Adj	MO Adj.	MO Adj, Juris,
Summer and Address of the	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations Adjustments	Jurisdictional	Juris, Labor	Non Labor
	estation and the		(D+E)	10 AND 1997 100 ARE USED		na ana ana ang ang ang ang ang ang ang a	(From Adj. Sch.)	<u>(C+G)</u>	(From Ad]. Sch.)	(H x l) + J	ate of the strength Litter	<u> </u>
81	926.000	Employee Pensions & Benefits	\$13,926,608	\$0	\$13,926,608	E-81	\$582,110	\$14,508,718	\$0	\$14,508,718	-\$167	\$14,508,885
82	927.000	Franchise Requirements	\$0	\$0	\$0	E-82	\$0	\$0	\$0	\$0	\$0	\$0
83	928.100	PSC Assessment	\$1,575,803	\$0	\$1,575,803	E-83	-\$309,720	\$1,266,083	\$0	\$1,266,083	\$0	\$1,266,083
84	928.200	Rate Case Expense	\$830,547	\$0	\$830,547	E-84	-\$644,076	\$186,471	\$0	\$186,471	\$0	\$186,471
85	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-85	\$0	\$0	\$0	\$0	\$0	\$0
86	930.100	Institutional or Goodwill Advertising Expenses	\$64,729	\$0	\$64,729	E-86	-\$20,820	\$43,909	\$0	\$43,909	\$0	\$43,909
87	930.200	Misc. General Expenses	\$2,651,794	\$0	\$2,651,794	E-87	-\$561,401	\$2,090,393	\$0	\$2,090,393	\$0	\$2,090,393
88	930.300	Research & Development Expenses - AGE	\$0	\$0	\$0	E-88	\$0	\$0	\$0	\$0	\$0	\$0
89	931.000	Rents - AGE	\$309,857	\$0	\$309,857	E-89	\$0	\$309,857	\$0	\$309,857	\$0	\$309,857
90	932.000	Maint, of General Plant - AGE	\$390,178	\$168	\$390,010	E-90	-\$11	\$390,167	\$0	\$390,167	\$157	\$390,010
91		TOTAL ADMIN. & GENERAL EXPENSES	\$66,126,289	\$6,219,007	\$59,907,282		-\$3,373,120	\$62,753,169	\$0	\$62,753,169	\$6,046,445	\$56,706,724
92		DEPRECIATION EXPENSE										
93	403.000	Depreciation Expense, Dep. Exp.	\$21,698,685	See note (1)	See note (1)	E-93	See note (1)	\$21,698,685	\$9.075.381	\$30,774,066	See note (1)	See note (1)
94	403,000	CIAC Depreciation Offset	\$0			E-94	(.)		-\$3,140,768	-\$3,140,768	000	•••••(.)
95		TOTAL DEPRECIATION EXPENSE	\$21,698,685	\$0	\$0		\$0	\$21,698,685	\$5,934,613	\$27,633,298	\$0	\$0
96		AMORTIZATION EXPENSE										
97	405.000	Amort-Other UP	\$115,461	\$0	\$115.461	E-97	\$0	\$115,461	\$0	\$115,461	\$0	\$115,461
98	406.000	Amort-Intangible Fin	\$210,962	\$0 \$0	\$210,962	E-98	\$0	\$210,962	\$0	\$210,962	\$0	\$210,962
99	407.000	Amort-Property Losses	\$158,892	\$0	\$158,892	E-99	\$0	\$158,892	\$0	\$158,892	\$0	\$158,892
100		TOTAL AMORTIZATION EXPENSE	\$485,315	\$0	\$485,315	E-35	\$0	\$485,315	\$0	\$485,315	\$0	\$485,315
101		OTHER OPERATING EXPENSES										
	403.900		C 4 000 0 4 C	co	£4 000 045	= 400	**	AL 000 015	A1 000 045			
102		Amortization of Net Cost of Removal	\$4,308,245	\$0	\$4,308,245	E-102	\$0	\$4,308,245	-\$4,308,245	\$0	\$0	\$0
103	408.000	Property Taxes	\$13,481,343	\$0	\$13,481,343	E-103	\$624,681	\$14,106,024	\$0	\$14,106,024	\$0	\$14,106,024
104 105	408.000 408.000	Payroll Taxes Gross Receipts Tax	\$2,106,988 \$0	\$0 \$0	\$2,106,988	E-104	-\$257,205	\$1,849,783	\$0	\$1,849,783	\$40	\$1,849,743
105	408.000	Other Taxes & Licenses		\$0 \$0	\$0	E-105	\$0	\$0	\$0	\$0	\$0	\$0
105	403.000	Transportation Depr Clearing	\$446,692 \$0		\$446,692	E-106 E-107	-\$32,625	\$414,067	\$0	\$414,067	\$0	\$414,067
107	405.000	TOTAL OTHER OPERATING EXPENSES	\$20,343,268	<u>\$0</u> \$0	\$0 \$20,343,268	E-107	\$334,851	\$20,678,119	\$0	\$0	<u>\$0</u> \$40	\$0
100		TOTAL OTHER OPERATING EXPENSES	\$20,343,266	\$U	\$20,343,268		\$334,851	\$20,676,119	-\$4,308,245	\$16,369,874	\$40	\$16,369,834
109		TOTAL OPERATING EXPENSE	\$164,324,673	\$26,624,629	\$116,001,359	E-109	-\$490,479	\$163,834,194	\$1,626,368	\$165,460,562	\$25,290,943	\$112,536,321
110		NET INCOME BEFORE TAXES	\$58,537,159	\$0	\$0	E-110	\$0	\$59,027,638	\$11,163,418	\$70,191,056	\$0	\$0
111		INCOME TAXES										
112	409.000	Current Income Taxes	-\$12,872,062	See note (1)	See note (1)	E-112	See note (1)	-\$12.872.062	\$20,154,811	\$7,282,749	See note (1)	See note (1)
113		TOTAL INCOME TAXES	-\$12,872,062	\$0	\$0		\$0	-\$12,872,062	\$20,154,811	\$7,282,749	\$0	\$0
114		DEFERRED INCOME TAXES										
115	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$26,884,034	See note (1)	See note (1)	E-115	See note (1)	\$26,884,034	-\$16,836,357	\$10,047,677	See note (1)	See note (1)
116	412.000	Amortization of Deferred ITC	-\$135,219	000 note (1)		E-116	000 1000 (1)	-\$135,219	\$4,742	-\$130,477	366 1066 (1)	See note (1)
117	411.000	Deferred Income Taxes - Prior Years	-0100,210			E-117		-\$100,210	50	-\$130,417		
118		TOTAL DEFERRED INCOME TAXES	\$26,748,815	\$0	\$0		\$0	\$26,748,815	-\$16,831,615	\$9,917,200	\$0	\$0
and an inclusion of the second second second												
119		NET OPERATING INCOME	\$44,660,406	6. (%) (%) (%) (%) (%) (%) (%) (%) (%) (%)	<u>\$0</u>	02007.04170.00	5 <u>0</u>	\$45.150.885	\$7.840.222	\$52,991,107	50	\$0

Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: WR-2011-0337 Date Prepared: February 6, 2012



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DEPARTMENT

Revised

STAFF ACCOUNTING SCHEDULES

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

CASE NO. WR-2011-0337

Jefferson City, Missouri

February 2012

Missouri-American Water Company Case No. WR-2011-0337 Water District 1 Revised 2-6-2012 Test Year Ending 12-31-2010 Water - Revenue Requirement

Line		<u>B</u> 7.37%	<u>C</u> 7.58%	<u>D</u> 7.80%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$591,295,243	\$591,295,243	\$591,295,243
2	Rate of Return	7.37%	7.58%	7.80%
3	Net Operating Income Requirement	\$43,560,721	\$44,832,005	\$46,103,290
4	Net income Available	\$41,889,691	\$41,889,691	\$41,889,691
5	Additional Net Income Required	\$1,671,030	\$2,942,314	\$4,213,599
6	Income Tax Requirement			
7	Required Current Income Tax	\$5,275,223	\$6,065,248	\$6,901,402
8	Current Income Tax Available	\$4,594,547	\$4,594,547	\$4,594,547
9	Additional Current Tax Required	\$680,676	\$1,470,701	\$2,306,855
10	Revenue Requirement	\$2,351,706	\$4,413,015	\$6,520,454
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$9,826,245	\$9,826,245	\$10,020,932
12	Gross Revenue Requirement	\$12,177,951	\$14,239,260	\$16,541,386

Missouri-American Water Company Case No. WR-2011-0337 Water District 1 Revised 2-6-2012 Test Year Ending 12-31-2010 WATER - RATE BASE SCHEDULE

Line Number	A Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
	Plant in Service		\$1,193,322,102
	Less Accumulated Depreciation Reserve		\$312,846,849
	Net Plant In Service		\$880,475,253
	ADD TO NET PLANT IN SERVICE		
	Cash Working Capital		\$7,731,494
	Materials & Supplies		\$3,563,165
	Prepayments		\$1,184,761
	Pensions/OPEBs Tracker Asset		\$2,141,796
	Tank Painting Tracker		\$716,032
	TOTAL ADD TO NET PLANT IN SERVICE	-	\$15,337,248
	SUBTRACT FROM NET PLANT		
	Federal Tax Offset		-\$446,716
	State Tax Offset		-\$45,389
	City Tax Offset		\$0
	Interest Expense Offset		\$1,446,812
	Customer Advances		\$53,207,887
	Contributions in Aid of Construction		\$142,748,286
	Deferred Income Taxes		\$107,606,378
	Accumulated Deferred ITC (3%)		\$0
	Accrued Pension Liability	_	\$0
	TOTAL SUBTRACT FROM NET PLANT	_	\$304,517,258
	Total Rate Base		\$591,295,243

Missouri-American Water Company Case No. WR-2011-0337 Water District 1 Revised 2-6-2012 Test Year Ending 12-31-2010 Water - Plant in Service

	A	B	<u><u> </u></u>	D	<u> </u>	<u> </u>	G H	1
	Account #		Total	Adjust.		As Adjusted	Jurisdictional Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	<u>Number</u>	Adjustments	Plant	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	303.000	Miscellaneous Intangible Plant	\$704,898	P-4	<u>\$0</u> \$0	\$704,898	\$263,153	\$968,051 \$1,154,996
5		TOTAL INTANGIBLE PLANT	\$748,868		\$U	\$748,868	\$406,128	\$1,154,995
6		SOURCE OF SUPPLY PLANT						
7	310.000	Land and Land Rights - SSP	\$122,184	P-7	\$0	\$122,184	\$0	\$122,184
8	311.000	Structures and Improvements - SSP	\$6,424,103	P-8	\$0	\$6,424,103	\$0	\$6,424,103
9 10	312.000 313.000	Collecting & Impounding Reservoirs Lake, River and Other Intakes	\$183 \$399,172	P-9 P-10	\$0 \$0	\$183 \$399,172	\$0 \$0	\$183 \$399,172
10	314.000	Wells and Springs	\$1,962,694	P-11	\$0	\$1,962,694	so so	\$1,962,694
12	315.000	Inflitration Galleries and Tunnels	\$0	P-12	\$0	\$0	\$0	\$0
13	316.000	Supply Mains	\$6,857,490	P-13	\$0	\$6,857,490	\$0	\$6,857,490
14	317.000	Other Water Source Plant	\$0	P-14	\$0	<u>\$0</u>	\$0	\$0
15		TOTAL SOURCE OF SUPPLY PLANT	\$15,765,826		\$0	\$15,765,826	\$0	\$15,765,826
16		PUMPING PLANT						
17	320.000	Land and Land Rights - PP	\$345,534	P-17	\$0	\$345,534	\$0	\$345,534
18	321.000	Structures and Improvements - PP	\$11,524,945	P-18	\$0	\$11,524,945	\$0	\$11,524,945
19	322.000	Boller Plant Equipment	\$0	P-19	\$0	\$0	\$0	\$0
20	323.000	Other Power Production Equipment	\$1,966,323	P-20	\$0	\$1,966,323	\$0	\$1,966,323
21	324.000 325.000	Steam Pumping Equipment	\$0 \$39,933,101	P-21 P-22	\$0 \$0	\$0 \$39,933,101	\$0 \$0	\$0 \$39,933,101
22 23	326.000	Electric Pumping Equipment Diesel Pumping Equipment	\$1,907,649	P-23	\$0	\$1,907,649	\$0	\$1,907,649
24	327.000	Hydraulic Pumping Equipment	\$87,097	P-24	\$0	\$87,097	sõ	\$87,097
25	328.000	Other Pumping Equipment	\$797,421	P-25	\$0	\$797,421	\$0	\$797,421
26		TOTAL PUMPING PLANT	\$56,562,070		\$0	\$56,562,070	\$0	\$56,562,070
27		WATER TREATMENT PLANT						
28	330.000	Land and Land Rights - WTP	\$1,956,300	P-28	\$0	\$1,956,300	\$0	\$1,956,300
29	331.000	Structures and Improvements - WTP	\$60,164,319	P-29	\$0	\$60,164,319	\$49,530	\$60,213,849
30	332.000	Water Treatment Equipment	\$68,599,814	P-30	\$0	\$68,599,814	\$0	\$68,599,814
31	333.000	Miscellaneous Water Treat, Other	\$0	P-31	\$0	\$0	\$0	\$0
32		TOTAL WATER TREATMENT PLANT	\$130,720,433		\$0	\$130,720,433	\$49,530	\$130,769,963
33		TRANSMISSION & DIST. PLANT						
34	340.000	Land and Land Rights - TDP	\$4,489,588	P-34	\$0	\$4,489,588	-\$15,250	\$4,474,338
35	341.000	Structures and Improvements - TDP	\$6,416,658	P-35	\$0	\$6,416,658	\$3,828	\$6,420,486
36	342.000	Distribution Reservoirs and Standpipes	\$15,672,909	P-36	\$0	\$15,672,909	\$6,169	\$15,679,078
37	343.000	TD Mains Not Classified	\$25,843,335	P-37 P-38	\$0 \$0	\$25,843,335 \$1,391,289	\$0 \$0	\$25,843,335 \$1,391,289
38 39	343.100 343.100	TD Mains 4 & Less TD Mains AC 4 (STL)	\$1,391,289 \$2,599,879	P-39	\$0	\$2,599,879	\$0	\$2,599,879
40	343.100	TD Mains Galve 1 (STL)	\$46,914	P-40	\$0	\$46,914	so so	\$46,914
41	343.100	TD Mains DI 4in (STL)	\$1,833,058	P-41	\$0	\$1,833,058	\$0	\$1,833,058
42	343.200	TD Mains 6 to 8"	\$18,129,709	P-42	\$0	\$18,129,709	\$59,198	\$18,188,907
43	343.200	TD Mains 6 to 10in (TN)	\$7,251	P-43	\$0	\$7,251	\$0	\$7,251
44	343.200	TD Mains CI <10 1900-28 (STL)	\$2,727,073	P-44	\$0 \$0	\$2,727,073	\$0 \$0	\$2,727,073
45 46	343.200 343.200	TD Mains Cl <10 1929-56 (STL) TD Mains Cl <10 1957-93 (STL)	\$15,045,547 \$51,063,847	P-45 P-46	\$0 \$0	\$15,045,547 \$51,063,847	\$0	\$51,063,847
40 47	343.200	TD Mains DI 6-8 (STL)	\$315,863,408	P-40	\$0	\$315,863,408	\$1,136,316	\$316,999,724
48	343.200	TD Mains PL 6-8in (STL)	\$46,293,588	P-48	\$0	\$46,293,588	\$0	\$46,293,588
49	343.300	TD Mains 10 to 16"	\$25,334,754	P-49	\$0	\$25,334,754	\$1,047,191	\$26,381,945
50	343.300	TD Mains 18 & Grtr	\$15,163,973	P-50	\$0	\$15,163,973	\$64,738	\$15,228,711
51	343.300	TD Mains CI 12 (STL)	\$13,254,931	P-51	\$0	\$13,254,931	\$0	\$13,254,931
52 53	343.300 343.300	TD Mains Cl 16 (STL) TD Mains Dl 12 (STL)	\$19,358,675 \$84,374,099	P-52 P-53	\$0 \$0	\$19,358,675 \$84,374,099	\$0 \$0	\$19,358,675 \$84,374,099
53 54	343.300	TD Mains DI 12 (STL)	\$130,888,761	P-53 P-54	\$0	\$130,888,761	\$0	\$130,888,761
55	343.300	TD Mains LJ 20 (STL)	\$4,439,006	P-55	\$0	\$4,439,006	\$0	\$4,439,006
56	343.300	TD Mains PL 12in (STL)	\$2,362,946	P-56	\$0	\$2,362,946	\$0	\$2,362,946
57	343.300	TD Main DI 10in (STL)	\$76,551	P-57	\$0	\$76,551	\$0	\$76,551
58	344.000	Fire Mains	\$374,058	P-58	\$0	\$374,058	\$0	\$374,058
59	345.000	Services	\$10,732,992	P-59 P-60	\$0 \$0	\$10,732,992 \$58,197,477	\$0 \$0	\$10,732,992 \$58,197,477
60 61	346.000 347.000	Meters Meter Installations	\$58,197,477 \$17,913,628	P-60 P-61	\$0	\$17,913,628	\$0	\$17,913,628
62	348.000	Hydrants	\$53,629,609	P-62	\$0		1 I I I	
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Missouri-American Water Company Case No. WR-2011-0337 Water District 1 Revised 2-6-2012 Test Year Ending 12-31-2010 Water - Plant In Service

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Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations Adjustments	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						
66	389.000	Land and Land Rights - GP	\$10,379	P-66	\$0	\$10,379	\$0	\$10,379
67	390.000	Structures and Improvements - GP	\$8,595,155	P-67	\$0	\$8,595,155	\$168,497	\$8,763,652
68	390.900	Structures & Improve-Leasehold	\$346,313	P-68	\$0	\$346,313	\$0	\$346,313
69	391.000	Office Furniture and Equipment	\$1,394,388	P-69	\$0	\$1,394,388	\$104,356	\$1,498,744
70	391.100	Computer & Peripheral Equipment	\$0	P-70	\$0	\$0	\$897,413	\$897,413
71	391.200	Computer Hardware & Software	\$6,623,641	P-71	\$0	\$6,623,641	\$4,702,536	\$11,326,177
72	391.300	Other Office Equipment	\$228,229	P-72	\$0	\$228,229	\$0	\$228,229
73	392.100	Transportation Equipment-Light Trucks	\$622,923	P-73	\$0	\$622,923	\$13,318	\$636,241
74	392.200	Transportation Equipment-Heavy Truck	\$4,291,518	P-74	\$0	\$4,291,518	\$0	\$4,291,518
75	392.300	Transportation Equipment-Autos	\$967,514	P-75	\$0	\$967,514	\$91,424	\$1,058,938
76	392.400	Transportation Equipment-Other	\$639,531	P-76	\$0	\$639,531	\$0	\$639,531
77	393.000	Stores Equipment	\$238,386	P-77	\$0	\$238,386	\$0	\$238,386
78	394.000	Tools, Shop and Garage Equipment	\$5,806,161	P-78	\$0	\$5,806,161	\$50,958	\$5,857,119
79	395.000	Laboratory Equipment	\$1,525,574	P-79	\$0	\$1,525,574	\$0	\$1,525,574
80	396.000	Power Operated Equipment	\$1,160,830	P-80	\$0	\$1,160,830	\$0	\$1,160,830
81	397.100	Communication Equipment-Non Telephone	\$2,408,988	P-81	\$0	\$2,408,988	\$29,717	\$2,438,705
82	397.200	Communication Equipment-Telephone	\$84,345	P-82	\$0	\$84,345	\$46,874	\$131,219
83	398.000	Miscellaneous Equipment	\$1,223,086	P-83	\$0	\$1,223,086	\$8,025	\$1,231,111
84	399.000	Other Tangible Equipment	\$879,685	P-84	\$0	\$879,685	\$0	\$879,685
85		TOTAL GENERAL PLANT	\$37,046,646	-	\$0	\$37,046,646	\$6,113,118	\$43,159,764
86	l	 TOTAL PLANT IN SERVICE	\$1,184,381,123		<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 Revised 2-6-2012 Test Year Ending 12-31-2010 Water- Accumulated Depreciation Reserve

	A	<u></u>	<u>C</u>	D	<u> </u>	E	<u> </u>	<u> </u>
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Jurisdictional Allocations Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT			:			
2	301.000	Organization	-\$25,007	R-2	\$0	-\$25,007	\$0	-\$25,007
3 4	302.000 303.000	Franchises and Consents Miscellaneous Intangible Plant	\$0 \$306,822	R-3 R-4	· \$0 \$0	\$0 \$306,822	\$0 \$258,236	\$0 \$565,058
5	303.000	TOTAL INTANGIBLE PLANT	\$281,815	11-4	\$0	\$281,815	\$258,236	\$540,051
6		SOURCE OF SUPPLY PLANT						
7 8	310.000 311.000	Land and Land Rights - SSP Structures and Improvements - SSP	\$0 \$3,347,225	R-7 R-8	\$0 \$0	\$0 \$3,347,225	\$0 \$0	\$0 \$3,347,225
9	312.000	Collecting & Impounding Reservoirs	\$3,541,225	R-9	\$0	\$149	\$0	\$149
10	313.000	Lake, River and Other Intakes	\$77,193	R-10	\$0	\$77,193	\$0	\$77,193
11	314.000	Wells and Springs	\$446,606	R-11	\$0	\$446,606	\$0	\$446,606
12 13	315.000 316.000	Infiltration Galleries and Tunnels Supply Mains	\$0 \$3,642,955	R-12 R-13	\$0 \$0	\$0 \$3,642,955	\$0 \$0	\$0 \$3,642,955
14	317.000	Other Water Source Plant	\$3,042,333	R-14	\$0	\$0,042,000	\$0	\$0,042,000
15		TOTAL SOURCE OF SUPPLY PLANT	\$7,514,128		\$0	\$7,514,128	\$0	\$7,514,128
16 17	220.000	PUMPING PLANT	¢0.	D 47	¢0.	60		¢0
17 18	320.000 321.000	Land and Land Rights - PP Structures and Improvements - PP	\$0 \$4,256,884	R-17 R-18	\$0 \$0	\$0 \$4,256,884	\$0 \$0	\$0 \$4,256,884
19	322.000	Boiler Plant Equipment	\$0	R-19	\$0	\$0	\$0	\$0
20	323.000	Other Power Production Equipment	\$167,556	R-20	\$0	\$167,556	\$0	\$167,556
21	324.000	Steam Pumping Equipment	\$0	R-21	\$0	\$0	\$0 \$0	\$0
22 23	325.000 326.000	Electric Pumping Equipment Diesel Pumping Equipment	\$17,904,903 \$1,416,024	R-22 R-23	\$0 \$0	\$17,904,903 \$1,416,024	\$0	\$17,904,903 \$1,416,024
24	327.000	Hydraulic Pumping Equipment	-\$25,432	R-24	\$0	-\$25,432	\$0	-\$25,432
25	328.000	Other Pumping Equipment	\$72,724	R-25	<u>\$0</u>	\$72,724	\$0	\$72,724
26		TOTAL PUMPING PLANT	\$23,792,659		\$0	\$23,792,659	\$0	\$23,792,659
27 28	330.000	WATER TREATMENT PLANT Land and Land Rights - WTP	\$0	R-28	\$0	\$0	\$0	\$0
29	331.000	Structures and Improvements - WTP	\$24,173,393	R-29	\$0	\$24,173,393	\$2,372	\$24,175,765
30	332.000	Water Treatment Equipment	\$28,284,006	R-30	\$0	\$28,284,006	\$0	\$28,284,006
31 32	333.000	Miscellaneous Water Treat, Other TOTAL WATER TREATMENT PLANT	\$0 \$52,457,399	R-31	<u>\$0</u> \$0	\$0 \$52,457,399	\$0	\$52,459,771
33		TRANSMISSION & DIST. PLANT						
34	340.000	Land and Land Rights - TDP	\$186	R-34	\$0	\$186	\$0	\$186
35	341.000	Structures and Improvements - TDP	\$3,617,920	R-35	\$0	\$3,617,920	\$369	\$3,618,289
36 37	342.000 343.000	Distribution Reservoirs and Standpipes TD Mains Not Classified	\$7,831,554 \$9,363,484	R-36 R-37	\$0 \$0	\$7,831,554 \$9,363,484	-\$11,948 \$0	\$7,819,606 \$9,363,484
38	343.100	TD Mains 4 & Less	\$35,573	R-38	\$0	\$35,573	\$1	\$35,574
39	343.100	TD Mains AC 4 (STL)	\$784,628	R-39	\$0	\$784,628	\$0	\$784,628
40	343.100	TD Mains Galve 1 (STL)	\$84,947	R-40	\$0	\$84,947	\$0	\$84,947
41 42	343.100 343.200	TD Mains DI 4In (STL) TD Mains 6 to 8"	\$44,012 \$1,345,475	R-41 R-42	\$0 \$0	\$44,012 \$1,345,475	\$0 \$2,247	\$44,012 \$1,347,722
43	343.200	TD Mains 6 to 10in (TN)	\$284,773	R-43	\$0	\$284,773	\$409	\$285,182
44	343.200	TD Mains CI <10 1900-28 (STL)	\$1,412,111	R-44	\$0	\$1,412,111	\$0	\$1,412,111
45	343.200	TD Mains CI <10 1929-56 (STL)	\$11,619,281	R-45	\$0	\$11,619,281	\$0	\$11,619,281
46 47	343.200 343.200	TÐ Mains CI <10 1957-93 (STL) TÐ Mains DI 6-8 (STL)	\$32,215,554 \$47,414,608	R-46 R-47	\$0 \$0	\$32,215,554 \$47,414,608	\$0 \$43,137	\$32,215,554 \$47,457,745
48	343.200	TD Mains PL 6-8in (STL)	\$1,252,236	R-48	\$0	\$1,252,236	\$0	\$1,252,236
49	343.300	TD Mains 10 to 16"	\$1,832,614	R-49	\$0	\$1,832,614	\$15,837	\$1,848,451
50	343.300	TD Mains 18 & Grtr	\$788,565	R-50	\$0	\$788,565	\$0	\$788,565
51 52	343.300 343.300	TD Mains CI 12 (STL) TD Mains CI 16 (STL)	\$5,821,185 \$10,144,834	R-51 R-52	\$0 \$0	\$5,821,185 \$10,144,834	\$0 \$0	\$5,821,185 \$10,144,834
53	343.300	TD Mains Di 12 (STL)	\$12,980,143	R-52	\$0 \$0	\$12,980,143	\$0	\$12,980,143
54	343.300	TD Mains DI 16 &>(STL)	\$21,007,560	R-54	\$0	\$21,007,560	\$0	\$21,007,560
55	343.300	TD Mains LJ 20 (STL)	\$1,780,794	R-55	\$0	\$1,780,794	\$0	\$1,780,794
56 57	343.300 343.300	TD Mains PL 12in (STL)	\$111,428	R-56	\$0 \$0	\$111,428 \$363	\$0	\$111,428 \$363
57 58	343.300	TD Main DI 10in (STL) Fire Mains	\$363 \$56,046	R-57 R-58	\$0 \$0	\$363 \$56,046	\$0 \$0	\$56,046
59	345.000	Services	\$2,205,158	R-59	\$0	\$2,205,158	\$0	\$2,205,158
60	346.000	Meters	\$9,699,842	R-60	\$0	\$9,699,842	-\$275	\$9,699,567
61 62	347.000	Meter Installations	\$7,407,094	R-61	\$0 \$0	\$7,407,094 \$45,473,594	\$3	\$7,407,097
								\$15,473,899 \$2,238
62 63	348.000 349.000	Hydrants Other Transmission & Distribution Plant	\$15,473,594 \$2,238	R-62 R-63	\$0 \$0	\$15,473,594 \$2,238	\$305 \$0	

Missouri-American Water Company Case No. WR-2011-0337 Water District 1 Revised 2-6-2012 Test Year Ending 12-31-2010 Water- Accumulated Depreciation Reserve

	A	B	<u>C</u>	D	Ę	<u> </u>	G	H	ļ
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
64		TOTAL TRANSMISSION & DIST. PLANT	\$206,617,800		\$0	\$206,617,800		\$50,085	\$206,667,885
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		\$104,766	\$1,220,555
68	390.900	Structures & Improve-Leasehold	\$453,187	R-68	\$0	\$453,187	1	-\$61	\$453,126
69	391.000	Office Furniture and Equipment	\$762,407	R-69	\$0	\$762,407	f	\$62,012	\$824,419
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		\$4,077,174	\$7,426,775
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		\$43,421	\$320,873
74	392.200	Transportation Equipment-Heavy Truck	\$3,989,901	R-74	\$0	\$3,989,901		\$0	\$3,989,901
75	392.300	Transportation Equipment-Autos	\$478,249	R-75	\$0	\$478,249		\$92,308	\$570,557
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		\$12,154	\$3,413,372
79	395.000	Laboratory Equipment	\$996,856	R-79	\$0	\$996,856		\$0	\$996,856
80	396.000	Power Operated Equipment	\$945,845	R-80	\$0	\$945,845		\$0	\$945,845
81	397.100	Communication Equipment-Non Telephone	\$913,941	R-81	\$0	\$913,941		\$14,689	\$928,630
82	397.200	Communication Equipment-Telephone	\$60,309	R-82	\$0	\$60,309		\$17,723	\$78,032
83	398.000	Miscellaneous Equipment	\$336,016	R-83	\$0	\$336,016		\$4,202	\$340,218
84	399.000	Other Tangible Equipment	\$395,132	R-84	<u>\$0</u>	\$395,132		\$0	\$395,132
85		TOTAL GENERAL PLANT	\$17,443,967		\$0	\$17,443,967		\$4,428,388	\$21,872,355
86	J	TOTAL DEPRECIATION RESERVE	\$308,107,768		<u>\$0</u>	\$308,107,768	1	\$4,739,081	\$312,846,849

Link Account Ten Year Ten Year Adjust Adjust Color (Longing)	12.052555551247455560	A	B	Ç	D	E	user is E teach	G	in the second	an an ann an	K	energian and a second second	
Number Number Description Teal Line Year Laber Number Rescard Adjustment Anderson Adjustment Anderson Line Use Line Version Privation Line Version Privation Line Version Privation Line Version Privation	Line									Jurisdictional Jurisdictional		MO Adi.	MO Adi. Juris
Privit OPERATING REVENUES TELSSE 011 See Non(1) See Non(1) See Non(1) State Non(1)	Number	Number	Income Description	Total									Non Labor
Ban-2 441.00 Residential \$115.006,071 See Note(1) See				(D+E)			<u></u>	(From Adj. Sch.)	(C+G)	(From Adj. Sch.)	(H x l) + J	L+ M	<u>=K</u>
Bard 440.00 Commonscial 331.35.229 Example Bard Addition Figure 3 Status 20 Example Status 20	Rev-1		OPERATING REVENUES										
Bar-4 451.00 Industrial \$7,01,760 Fac-4 \$7,00 \$7,00 \$7,00	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)
Bar-6 442.00 Private Tire Protection \$2,16,288 Private \$2,16,288 Private \$3,93,84 \$2,26,287 \$30 \$3,93,847 \$30 \$30,93,847 Rav-7 44,00 Contracted Industrial 80 Rav-7 81 30 80 80 Rav-7 44,00 Contracted Industrial 80 Rav-7 81 30 80 80 Rav-6 45,000 Contracted Industrial 80 Rav-7 81 30 80 80 Rav-16 45,000 Contracted Industrial 824,629 Rav-10 \$554,239 30 \$544,239 30 \$544,239 30 \$544,130,546,170 \$10,100,100,100,100,100,100,100,100,100,	Rev-3						Rev-3						
Bayes 443.000 Public Fire Protection 58,983,847 Rev-5 58,993,847 So 58,993,847 Rev-7 481,000 Contracted Industrial 50 Rev-8 51,20 55,000 55,000 Rev-16 425,000 Detain form Mater Property 554,023 55,40,29 55,40,29 Rev-11 45,000 Detain form Mater Property 55,45,23 Rev-11 52,47,007 52,780,612 Rev-12 45,000 Detain form Mater Property 51,25,24 Rev-13 52,47,007 52,780,612 Rev-13 47,100 Obste for Fossile 53,45,242 Rev-13 52,47,740 12,77,740 1 SOURCE OF SUPPLY EXPENSES 13,45,27,242 Rev-13 52,45,07 50 <td< td=""><td>Rev-4</td><td></td><td></td><td></td><td></td><td></td><td>Rev-4</td><td></td><td>\$7,011,760</td><td>\$232,513</td><td>\$7,244,273</td><td></td><td></td></td<>	Rev-4						Rev-4		\$7,011,760	\$232,513	\$7,244,273		
Bar-7 461.00 Contracted industrial Image: Solution of the solution o							Rev-5						
Ban-d 401.00 Capitol Complex 50 Prev-d 30 55.000 55.000 Rev-0 472.000 Portele Discurs 512,180 Rev-10 \$544,299 30 \$544,299 Rev-11 446.00 Ditror Public Auth. 52,010,115 \$177,070 \$27,80,012 \$170,070 \$27,80,012 Rev-11 44.00 Ditror Public Auth. 52,010,115 \$177,570 \$178,272,723 \$139,272,724<							Rev-6						
Rev-6 470.000 Ferinder Discounts 512.180 Rev-6 512.180 Rev-6 512.180 Rev-6 Rev-10 454.000 Cline Public Auth. 52.010.105 Rev-10 554.629 S0 554.629 Rev-11 424.000 Cline Public Auth. 52.010.105 Rev-10 52.480.015 \$170.577 52.780.612 Rev-13 473.000 Der Visite Revnes - Oper, Rev. 31.882.727 \$577.400 \$180.603.177 \$170.275.172 14 SOURCE OF SUPLY EXPENSES 50 50 50 50 \$50 \$170.275.172 14 SOURCE OF SUPLY EXPENSES 50 50 50 \$50											* -		
Per-10 472.000 Rest from Water Property SS4.229 Per-10 SS4.229 SD SS4.229 Rev-12 448.000 Other Public Auth. S2.010.105 Rev-12 S3.015.249 Rev-12 S3.015.249 S2.010.105 S1.02.22 S3.015.249 S1.02.22 S3.015.21 S1.02.22 S3.015.21 S1.02.22 S3.010 S1.02.22 S3.01 S3.02 <													
Ban-11 464.000 Other Public Auth. \$2,780,015 Ban-12 466.000 Stars for Resale S2,780,012 Ren-13 471,000 Other Value Reseale S3,752,249 Ren-13 S3,152,249 S3,772,400				• • • • •									
Rev.12 466.00 Ski stor Result													
Bev-13 41.000 Other Water Revenue - Open. Rev. 51.682.724 Fax-13 51.682.724 Fax-13 51.682.724 583.076 51.772.740 1 SOURCE OF SUPPLY EXPENSES 51.752.722 59.77.440 518.053.172 59.77.440 518.053.172 1 SOURCE OF SUPPLY EXPENSES 50 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>													
14 TOTAL OPERATING FRUMUES \$17,27,470 \$19,077,400 \$19,077,400 \$19,077,400 \$19,077,400 \$19,077,400 \$19,077,400 \$19,077,400 \$19,077,400 \$19,077,400 \$19,077,400 \$19,077,400 \$19,077,400 \$19,077,400 \$19,077,400 \$19,077,400 \$10,075 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>													
SOURCE OF SUPPLY EXPENSES 50		471.000					Rev-13	Concernant 4 (2) (1)					
2 600.000 Operation Supervision & Engineering 50 \$0 50 <t< td=""><td>14</td><td></td><td>TOTAL OPERATING REVENUES</td><td>\$176,275,772</td><td></td><td></td><td></td><td></td><td>\$176,275,772</td><td>\$9,777,400</td><td>\$186,053,172</td><td></td><td></td></t<>	14		TOTAL OPERATING REVENUES	\$176,275,772					\$176,275,772	\$9,777,400	\$186,053,172		
3 601.000 Operation Labor & Expenses \$205,917 \$14,467 \$11,240 E-3 -85,116 \$200,001 \$0 \$200,001 \$0 \$200,001 \$11,240 E-3 -85,116 \$200,001 \$11,240 \$11,240 \$11,240 \$11,240 \$11,240 \$11,240 \$11,240 \$11,240 \$11,240 \$11,240 \$11,240 \$11,240 \$11,240 \$11,240 \$11,255 \$0 \$11,255 \$0 \$11,255 \$0 \$10,255 \$0 \$10,255 \$0 \$10 \$10,255 \$0 \$10 \$10 \$10,255 \$10,255 \$10 \$10 \$10,000 \$10 \$10 \$10,000 \$10	1		SOURCE OF SUPPLY EXPENSES										
3 601.000 Operation Labor & Expenses \$205,917 \$194,677 \$11,240 E-3 -\$4,5116 \$200,801 \$18,861 \$11,240 4 602.000 Purchased Water \$301,025 \$40 \$320,255 \$0 \$301,225 \$0 \$301,225 \$0 \$30	2	600.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-2	\$0	\$0	\$0	\$0	\$0	\$0
6 603.000 Miscellaneous Expenses \$466,387 50 \$465,387 E.5 \$85,522 \$652,209 \$0 \$522,309 \$0 \$522,309 \$0 \$522,309 \$0 \$522,309 \$0 \$0 \$522,309 \$0 \$522,309 \$0 <td>3</td> <td>601.000</td> <td>Operation Labor & Expenses</td> <td>\$205,917</td> <td>\$194,677</td> <td>\$11,240</td> <td>E-3</td> <td>-\$5,116</td> <td>\$200,801</td> <td>\$0</td> <td>\$200,801</td> <td>\$189,561</td> <td>\$11,240</td>	3	601.000	Operation Labor & Expenses	\$205,917	\$194,677	\$11,240	E-3	-\$5,116	\$200,801	\$0	\$200,801	\$189,561	\$11,240
6 604,000 Rents - SSE S0 50<	4	602.000	Purchased Water	\$301,025	\$0	\$301,025	E-4	\$9,230	\$310,255	\$0	\$310,255	\$0	\$310,255
7 610.000 Maint. Supervision & Engineering 50 5	5	603.000	Miscellaneous Expenses	\$466,357	\$0	\$466,357	E-5	\$85,952	\$552,309	\$0	\$552,309	\$0	\$552,309
s 611.000 Maint of Structures & Improvements 50 <t< td=""><td>6</td><td>604.000</td><td>Rents - SSE</td><td>\$0</td><td>\$0</td><td>\$0</td><td>E-6</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td></t<>	6	604.000	Rents - SSE	\$0	\$0	\$0	E-6	\$0	\$0	\$0	\$0	\$0	\$0
9 612.000 Maint of Collect. 8 impound, Reservoirs \$0	7	610.000	Maint, Supervision & Engineering	\$0	\$0	\$0	E-7	\$0	\$0	\$0	\$0	\$0	\$0
10 613.000 Maint of Lako, River and Other Intakes \$0	8	611.000		\$0	\$0	\$0	E-8	\$0	\$0	\$0	\$0	\$0	\$0
11 614.000 Maint. of Wileis & Springs \$143 \$0 \$10 \$10 \$10 \$10 \$10 \$11,319 \$0 \$1,32,445 \$0 \$10,604 \$0 \$10,604 \$10,604 \$10,604 \$10,604 \$10,604 \$10,604 \$10,604 \$10,604 \$10,604 \$10,604 \$10,604 \$10,604 \$10,604 \$10,604 \$10,604 <td< td=""><td></td><td>612.000</td><td>Maint. of Collect. & Impound, Reservoirs</td><td>**</td><td></td><td>\$0</td><td>E-9</td><td></td><td>\$0</td><td></td><td>\$0</td><td>\$0</td><td>\$0</td></td<>		612.000	Maint. of Collect. & Impound, Reservoirs	**		\$0	E-9		\$0		\$0	\$0	\$0
12 615.000 Maint, of Supply Mains 50 51,33,35,51 51,35,161 51,151,51 51,151,51,51 51,151,51,51 51,151,51,51 51,151,51,51 51,151,51,51						\$0	E-10		\$0		\$0	\$0	\$0
13 616.000 Maint, of Mise, Water Source Plant 50 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>\$148</td><td></td><td></td><td>\$148</td><td></td><td>\$148</td><td>\$0</td><td>\$148</td></t<>						\$148			\$148		\$148	\$0	\$148
14 617.000 Maint Of Misc. Water Source Plant \$513.219 \$59.644 \$523.675 E-14 -\$32.445 \$580.873 \$0 \$580.873 \$57.198 \$523.67 15 TOTAL SOURCE OF SUPPLY EXPENSES \$1,586,766 \$284,321 \$1,302,445 \$57,620 \$1,644,386 \$0 \$1,644,386 \$24,759 \$1,307,64 \$1,887,762 \$1,644,386 \$24,759 \$1,307,64 \$1,887,762 \$1,644,386 \$24,759 \$1,307,64 \$1,887,762 \$1,644,386 \$24,759 \$1,307,64 \$1,887,762 \$1,644,386 \$24,759 \$1,307,64 \$1,887,762 \$1,644,386 \$24,759 \$1,307,64 \$1,887,762 \$1,644,386 \$24,759 \$1,307,64 \$1,857,620 \$1,644,386 \$24,6739 \$1,307,64 \$1,857,620 \$1,644,386 \$24,6739 \$1,307,64 \$1,857,620 \$1,644,386 \$24,6739 \$1,307,64 \$1,857,620 \$1,644,386 \$24,6739 \$1,307,64 \$1,857,620 \$1,644,386 \$24,6739 \$1,307,64 \$1,857,620 \$1,307,64 \$1,857,620 \$1,307,64 \$1,857,650 \$1,857,650 \$1,857,650 \$1,857,650 \$1,857,650 \$1,857,650 \$1,857,650 \$1,857,6											+ -		\$0
15 TOTAL SOURCE OF SUPPLY EXPENSES \$1,586,766 \$224,321 \$1,302,445 \$57,620 \$1,644,386 \$0 \$1,644,386 \$246,759 \$1,397,620 16 PUMPING EXPENSES 0 Operation Supervision & Engineering - PE \$11,319 \$0 E-17 \$715 \$10,604 \$0 \$00 </td <td></td> <td></td> <td></td> <td>•</td> <td></td> <td></td> <td></td> <td>• •</td> <td></td> <td></td> <td></td> <td></td> <td>\$0</td>				•				• •					\$0
16 PUMPING EXPENSES Number N		617.000					E-14						\$523,675
17 620.000 Operation Supervision & Engineering - PE \$11,319 \$11,319 \$0 E-17 -\$7715 \$10,604 \$10,614	15		TOTAL SOURCE OF SUPPLY EXPENSES	\$1,586,766	\$284,321	\$1,302,445		\$57,620	\$1,644,386	\$0	\$1,644,386	\$246,759	\$1,397,627
18 621.000 Fuel for Power Production \$668 \$0 \$668 E-18 \$139 \$807 \$0 \$807 \$0 \$807 19 622.000 Power Production Labor & Expenses \$474 \$474 \$0 E-19 \$227 \$448 \$483,616 <td>16</td> <td></td> <td>PUMPING EXPENSES</td> <td></td>	16		PUMPING EXPENSES										
19 622.000 Power Production Labor & Expenses \$474 \$474 \$00 E-19 \$277 \$447 \$0 \$447 \$447 \$0 20 623.000 Fuel or Power Purchased for Pumping \$7,093,249 \$0 \$7,093,249 E-20 \$1,261,263 \$8,354,513 \$0 \$8,354,513 \$0 \$8,354,513 \$0 \$8,354,513 \$0 \$8,354,513 \$0 \$8,354,513 \$0 \$8,354,513 \$0 \$8,354,513 \$0 \$8,354,513 \$0 \$8,354,513 \$0 \$8,354,513 \$0 \$8,354,513 \$0 \$1,20,553 \$0 \$1,20,553 \$0 \$1,20,553 \$0 \$0 \$1,20,553 \$0	17	620.000	Operation Supervision & Engineering - PE	\$11,319	\$11,319	\$0	E-17	-\$715	\$10,604	\$0	\$10,604	\$10,604	\$0
20 623.000 Fuel or Power Purchased for Pumping \$7,093,249 \$0 \$7,093,249 \$2.0 \$1,261,269 \$8,354,518 \$0 \$1,120,558 \$1,120,558 \$1,120,558 \$1,120,558 \$1,120,558 \$1,20,558 \$1,20,558 \$1,20,558 \$1,20,558 \$1,20,558 \$1,20,558 \$1,20,558 \$1,20,558 \$2 \$0 \$0 \$0 \$0 \$2 \$0 \$0 \$0 \$0 \$2 \$0 \$0 \$0 \$0 \$2 \$2 \$0 \$0 \$0 \$1,4793 \$1,4793 \$1,4793 \$1,4793 \$1,4793 \$1,4793 \$1,4793 \$1,4793 \$1,4793 </td <td>18</td> <td>621.000</td> <td>Fuel for Power Production</td> <td>\$668</td> <td>\$0</td> <td>\$668</td> <td>E-18</td> <td>\$139</td> <td>\$807</td> <td>\$0</td> <td>\$807</td> <td>\$0</td> <td>\$807</td>	18	621.000	Fuel for Power Production	\$668	\$0	\$668	E-18	\$139	\$807	\$0	\$807	\$0	\$807
21 624.000 Pumping Labor and Expenses \$1,195,161 \$1,195,161 \$0 E-21 -\$74,603 \$1,120,558 \$0 \$0 \$0 22 625.000 Expenses Transferred - Cr. \$0 <t< td=""><td></td><td>622.000</td><td></td><td>\$474</td><td>\$474</td><td>\$0</td><td>E-19</td><td>-\$27</td><td>\$447</td><td></td><td>\$447</td><td>\$447</td><td>\$0</td></t<>		622.000		\$474	\$474	\$0	E-19	-\$27	\$447		\$447	\$447	\$0
22 625.000 Exponses Transferred - Cr. \$0 <td></td> <td></td> <td></td> <td></td> <td>\$0</td> <td>\$7,093,249</td> <td></td> <td>\$1,261,269</td> <td></td> <td></td> <td>\$8,354,518</td> <td>\$0</td> <td>\$8,354,518</td>					\$0	\$7,093,249		\$1,261,269			\$8,354,518	\$0	\$8,354,518
23 626.000 Miscellaneous Expense \$9,346 \$0 \$9,346 E-23 -\$530 \$8,816 \$0 \$8,816 -\$530 \$9,346 24 627.000 Rents - PE \$0 <td></td> <td></td> <td></td> <td></td> <td>\$1,195,161</td> <td>\$0</td> <td>E-21</td> <td>-\$74,603</td> <td>\$1,120,558</td> <td></td> <td>\$1,120,558</td> <td>\$1,120,558</td> <td>\$0</td>					\$1,195,161	\$0	E-21	-\$74,603	\$1,120,558		\$1,120,558	\$1,120,558	\$0
24 627.000 Rents - PE \$0 </td <td></td> <td></td> <td></td> <td>••</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$0</td>				••									\$0
25 630.000 Maint. Supervision & Engineering - PE \$15,790 \$10,793 \$14,793 \$0 \$14,793					+ -				\$8,816				\$9,346
26 631.000 Maint. of Structures & Improvements - PE \$463,261 \$463,261 \$0 E-26 -\$29,183 \$434,078 \$0 \$434,078 \$1 27 632.000 Maint. of Power Production Equipment \$3,302 \$3,302 \$3,302 \$0 E-27 -\$209 \$3,093 \$0 \$3,093 \$3 \$3 \$0 \$3,093 \$3 \$3 \$3 \$3 \$0 \$3,093 \$3 \$3 \$3 \$3 \$3 \$3 \$434,078 \$434,078 \$434,078 \$434,078 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$433,002 \$3,302 \$3,302 \$3				• •							• •		\$0
27 632.000 Maint. of Power Production Equipment \$3,302 \$3,302 \$0 E-27 \$209 \$3,093 \$0 \$3,093 \$3 \$3,093 \$0 28 633.000 Maint. of Pumping Equipment \$35,246 \$34,200 \$1,046 E-28 \$2,209 \$33,037 \$0 \$33,037 \$31,991 \$1,046 29 TOTAL PUMPING EXPENSES \$8,827,816 \$1,723,507 \$7,104,309 \$1,152,935 \$9,980,751 \$0 \$9,980,751 \$1,615,034 \$8,365,71 30 WATER TREATMENT EXPENSES \$145,578 \$145,578 \$0 E-31 -\$6,936 \$138,642 \$0 \$138,642 \$138,642 \$138,642 \$138,642 \$0 \$9,359,414 \$0 \$9,359,414 \$0 \$9,359,414 \$0 \$9,359,414 \$0 \$9,359,414 \$0 \$9,359,414 \$0 \$9,359,414 \$0 \$9,359,414 \$0 \$9,359,414 \$0 \$9,359,414 \$0 \$9,359,414 \$0 \$9,359,414 \$0 \$9,359,414 \$0 \$9,359,414 \$0 \$9,359,414 \$0 \$9,359,414 \$0 \$9,359,414 \$0 <td></td> <td>\$0</td>													\$0
28 633.000 Maint. of Pumping Equipment \$35,246 \$34,200 \$1,046 E-28 -\$2,209 \$33,037 \$0 \$33,037 \$1,047 29 TOTAL PUMPING EXPENSES \$8,827,816 \$1,723,507 \$7,104,309 \$1,152,935 \$9,980,751 \$0 \$9,980,751 \$1,615,034 \$8,365,71 30 WATER TREATMENT EXPENSES \$145,578 \$145,578 \$0 E-31 \$6,936 \$138,642 \$0 \$138,642 \$138,642 \$138,642 \$138,642 \$33,337 31 640.000 Operation. Supervision & Engineer WTE \$145,578 \$145,578 \$0 E-31 \$6,936 \$138,642 \$0 \$138,642 \$33,337,437 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 \$0 \$9,359,414 \$0 \$9,359,414 \$0 \$9,359,378 33 642.000 Operation Labor & Expenses - WTE \$1,651,504 \$1,457,332 \$194,172 E-33 -\$74,954 \$1,576,550 \$0 \$1,382,378 \$194,172 <td></td> <td>\$0</td>													\$0
29 TOTAL PUMPING EXPENSES \$8,827,816 \$1,723,507 \$7,104,309 \$1,152,935 \$9,980,751 \$0 \$9,980,751 \$1,615,034 \$8,365,71 30 WATER TREATMENT EXPENSES 31 640.000 Operation. Supervision & Engineer WTE \$145,578 \$10 \$3,443,147 \$0 \$8,443,147 \$0 \$8,443,147 \$0 \$8,443,147 \$0 \$9,359,414,172 \$1,45,73,32 \$194,172 \$-33 -\$74,954 \$1,576,550 \$1,382,378 \$194,172													\$0
30 WATER TREATMENT EXPENSES 31 640.000 Operation. Supervision & Engineer WTE \$145,578 \$0 E-31 \$6,936 \$138,642 \$138,		633.000					E-28			\$0			\$1,046
31 640.000 Operation. Supervision & Engineer WTE \$145,578 \$145,578 \$0 E-31 -\$6,936 \$138,642 \$0 \$138,642 \$1 32 641.000 Chemicals - WTE \$8,443,147 \$0 \$8,443,147 E-32 \$916,267 \$9,359,414 \$0 \$9,359,414 \$0 \$9,359,41 33 642.000 Operation Labor & Expenses - WTE \$1,651,504 \$1,457,332 \$194,172 E-33 -\$74,954 \$1,576,550 \$0 \$1,576,550 \$1,382,378 \$194,17	29		IVIAL POWMING EXPENSES	\$8,827,816	\$1,723,507	\$7,104,309		\$1,152,935	\$9,980,751	\$0	\$9,980,751	\$1,615,034	\$8,365,717
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 \$0 \$9,359,41 33 642.000 Operation Labor & Expenses - WTE \$1,651,504 \$1,457,332 \$194,172 E-33 -\$74,954 \$1,576,550 \$0 \$1,576,550 \$1,382,378 \$194,17			WATER TREATMENT EXPENSES										
33 642.000 Operation Labor & Expenses - WTE \$1,651,504 \$1,457,332 \$194,172 E-33 -\$74,954 \$1,576,550 \$0 \$1,576,550 \$1,382,378 \$194,17		640.000	Operation. Supervision & Engineer WTE	\$145,578	\$145,578	\$0	E-31	-\$6,936	\$138,642	\$0	\$138,642	\$138,642	\$0
			Chemicals - WTE		\$0	\$8,443,147	E-32	\$916,267	\$9,359,414		\$9,359,414	\$0	\$9,359,414
34 643.100 Miscellanous Expenses - WTE \$37,942 \$0 \$37,942 E-34 -\$473 \$37,469 \$0 \$37,469 -\$544 \$38,01													\$194,172
	34	643.100	Miscellanous Expenses - WTE	\$37,942	\$0	\$37,942	E-34	-\$473	\$37,469	\$0	\$37,469	-\$544	\$38,013

Missouri-American Water Company Case No. WR-2011-0337 Water District 1 Revised 2-6-2012 Test Year Ending 12-31-2010 Water - Income Statement Detail

Line	Account	B	<u>C</u> Test Year	D Test Year	<u>E</u> Test Year	E Adjust		H Total Company		<u>K</u> MO Final Adj		<u>M</u> MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations Adjustments (From Adj. Sch.)	Jurisdictional (H x l) + J	Juris, Labor L + M	Non Labor = K
35	643.200	Misc Expenses - Waste Disposal	\$252.544	\$0	\$252,544	E-35	\$0	\$252,544	\$0	\$252,544	\$0	\$252,544
36	644.000	Rents - WTE	\$7,084	\$0	\$7,084	E-36	\$0	\$7,084	\$0	\$7,084	\$0	\$7,084
37	650.000	Maint, Supervision & Engineering - WTE	\$1,393,030	\$1,393,030	\$0	E-37	-\$84,739	\$1,308,291	\$0	\$1,308,291	\$1,308,291	\$0
38	651.000	Maint. of Structures & Improvements - WTE	\$229	\$229	\$0	E-38	-\$14	\$215	\$0	\$215	\$215	\$0
39	652.000	Maint, of Water Treatment Equipment	\$940,257	\$8,479	\$931,778	E-39	-\$536	\$939,721	\$0	\$939,721	\$7,943	\$931,778
40		TOTAL WATER TREATMENT EXPENSES	\$12,871,315	\$3,004,648	\$9,866,667		\$748,615	\$13,619,930	\$0	\$13,619,930	\$2,836,925	\$10,783,005
41		TRANSMISSION & DIST. EXPENSES										
42	660.000	Operation Supervision & Engineering - TDE	\$945,398	\$945,398	\$0	E-42	-\$59,074	\$886,324	\$0	\$886,324	\$886,324	\$0
43	661.000	Storage Facilities Expenses TDE	\$20,272	\$20,252	\$20	E-43	-\$1,278	\$18,994	\$0	\$18,994	\$18,974	\$20
44	662.000	Transmission & Distribution Lines Expenses	\$2,614,740	\$1,292,118	\$1,322,622	E-44	-\$65,676	\$2,549,064	\$0	\$2,549,064	\$1,226,442	\$1,322,622
45	663.000	Meter Expenses - TDE	\$481,774	\$481,774	\$0	E-45	-\$27,635	\$454,139	\$0	\$454,139	\$454,139	\$0
46	664.000	Customer Installations Expenses - TDE	\$400,038	\$398,981	\$1,057	E-46	-\$24,956	\$375,082	\$0	\$375,082	\$374,025	\$1,057
47	665.000	Miscellaneous Expenses - TDE	\$1,226,729	\$877,995	\$348,734	E-47	-\$54,099	\$1,172,630	\$0	\$1,172,630	\$823,896	\$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	-\$2,649	\$69,177	\$0	\$69,177	\$69,177	\$0
50	671.000	Maint. of Structures & Improvements - TDE	\$23,349	\$23,349	\$0	E-50	-\$2,202	\$21,147	\$0	\$21,147	\$21,147	\$0
51	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$41,117	\$41,117	\$0	E-51	-\$2,597	\$38,520	\$0	\$38,520	\$38,520	\$0
52	673.000	Maint. of Transmission & Distribution Mains	\$1,285,924	\$61,272	\$1,224,652	E-52	-\$1,556	\$1,284,368	\$0	\$1,284,368	\$59,716	\$1,224,652
53	674.000	Maint. of Fire Mains - TDE	\$64	\$64	\$0	E-53	-\$4	\$60	\$0	\$60	\$60	\$0
54	675.000	Maint of Services - TDE	\$275,393	\$275,393	\$0	E-54	-\$16,390	\$259,003	\$0	\$259,003	\$259,003	\$0
55	676.000	Maint. of Meters - TDE	\$400,711	\$400,711	\$0	E-55	-\$24,924	\$375,787	\$0 \$0	\$375,787	\$375,787	\$0
56	677.000	Maint. of Hydrants - TDE	\$301,689	\$101,907	\$199,782	E-56	-\$6,200	\$295,489	50 50	\$295,489	\$95,707	\$199,782
57 58	678.000	Maint, of Miscellaneous Plant - TDE TOTAL TRANSMISSION & DIST, EXPENSES	\$7,005,662	<u>\$4,103,558</u> \$9,095,715	\$2,902,104 \$6,004,788	E-57	<u>\$291,372</u> \$2,132	\$7,297,034 \$15,102,635	<u>\$0</u>	<u>\$7,297,034</u> \$15,102,635	<u>\$3,849,555</u> \$8,552,472	\$3,447,479 \$6,550,163
58		TOTAL TRANSMISSION & DIST. EXPENSES	\$15,100,503	\$9,095,715	\$0,004,700		\$ <i>4</i> ,132	\$15,102,035	30	\$15,102,635	\$0,002,41Z	\$0,550,165
59 60	901.000	CUSTOMER ACCOUNTS EXPENSE Supervision - CAE	\$33,498	\$33,498	\$0	E-60	-\$2,081	\$31,417	\$0	\$31,417	\$31,417	\$0
61	902.000	Meter Reading Expenses - CAE	\$33,498 \$1,535,901	\$1,535,695	\$206	E-60	-\$95,024	\$1,440,877	50 50	\$1,440,877	\$1,440,671	\$206
62	903.000	Customer Records & Collection Expenses	\$3,030,431	\$858,293	\$2,172,138	E-62	-\$51,176	\$2,979,255	\$0 \$0	\$2.979.255	\$807,117	\$2,172,138
63	904.000	Uncollectible Amounts - CAE	\$1,506,041	\$050,255	\$1,506,041	E-63	\$461,995	\$1,968,036	so	\$1,968,036	\$007,117	\$1,968,036
64	905.000	Misc. Customer Accounts Expense - CAE	\$88.264	\$6,304	\$81,960	E-63 E-64	\$401,395	\$93,466	\$0	\$93,466	\$11,506	\$81,960
65	505.000	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$6,194,135	\$2,433,790	\$3,760,345	L-04	\$318,916	\$6,513,051	\$ <u>0</u> -	\$6,513,051	\$2,290,711	\$4,222,340
66		CUSTOMER SERVICE EXPENSES										
67	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-67	\$0	\$0	\$0	\$0	\$0	\$0
68		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0	<u>\$0</u> \$0	\$0	\$0	\$0
69		SALES PROMOTION EXPENSES										
70	910,000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-70	\$0	<u>\$0</u>	\$0	\$0	\$0	\$0
71		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0	<u>\$0</u> \$0	\$0	\$0	\$0
72		ADMIN. & GENERAL EXPENSES										
73	920.000	Admin, & General Salaries	\$5,159,490	\$5,159,490	\$0	E-73	-\$143,973	\$5,015,517	\$0	\$5,015,517	\$5,015,517	\$0
74	921.000	Office Supplies & Expenses	\$2,197,256	\$0	\$2,197,256	E-74	-\$32,271	\$2,164,985	\$0	\$2,164,985	-\$4,280	\$2,169,265
75	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-75	\$0	\$0	\$0	\$0	\$0	\$0
76	923,100	Outside Services Employed	\$22,525,072	\$0	\$22,525,072	E-76	-\$2,775,772	\$19,749,300	\$0	\$19,749,300	\$0	\$19,749,300
77	923.200	Outside Services - Belleville Lab	\$602,331	\$0	\$602,331	E-77	-\$468,129	\$134,202	\$0	\$134,202	\$0	\$134,202
78	923.300	Outside Services - Call Center	\$5,405,440	\$0	\$5,405,440	E-78	-\$273,113	\$5,132,327	\$0	\$5,132,327	\$0	\$5,132,327
79	924.000	Property Insurance	\$2,875,142	\$0	\$2,875,142	E-79	\$437,776	\$3,312,918	\$0	\$3,312,918	\$0	\$3,312,918
80	925.000	Injuries & Damages	\$14,943	\$0	\$14,943	E-80	\$0	\$14,943	\$0	\$14,943	\$0	\$14,943

Missouri-American Water Company Case No. WR-2011-0337 Water District 1 Revised 2-6-2012 Test Year Ending 12-31-2010 Water - Income Statement Detail

Line	Account	B	⊊ Test Year	D Test Year	E Test Year	<u>E</u> Adjust	G.	H Total Company	Jurisdictional Jurisdictional	K MO Final Adi	<u>ل</u> MO Adj.	MO Adj. Juris.
	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations Adjustments	Jurisdictional	Juris, Labor	Non Labor
			(D+E)	- Californi		State (2)	(From Adj. Sch.)	(C+G)	(From Adj. Sch.)	(H x l) + J		1=K
					040 070 F.40	E 64	A 500 300		**		¢467	
81	926.000	Employee Pensions & Benefits	\$12,073,542	\$0 \$0	\$12,073,542	E-81	-\$588,609	\$11,484,933 \$0	\$0 \$0	\$11,484,933	-\$167 \$0	\$11,485,100
82 83	927.000 928.100	Franchise Requirements PSC Assessment	\$0	\$0 \$0	\$0	E-82 E-83	\$0 -\$252,357	\$999.606	\$0 \$0	\$0 \$999.606	50 50	\$0 \$999.606
84	928.200	Rate Case Expense	\$1,251,963 \$691,951	\$0 \$0	\$1,251,963 \$691,951	E-84	-\$252,357	\$151,024		\$151,024	\$0	\$151.024
64 85	929.000	Duplicate Charges - Credit	3031,951 \$0	\$0 \$0	\$0	E-85	-\$540,927 \$0	\$151,024	\$0 \$0	\$151,024	\$0 \$0	\$151,024
86	930.100	Institutional or Goodwill Advertising Expenses	\$43,524	\$0 \$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 \$0	\$1,895,431	E-87	-\$491,779	\$1,403,652	\$0	\$1,403,652	\$0	\$1,403,652
88	930.200	Research & Development Expenses - AGE	\$1,695,451 \$0	\$0 \$0	\$1,095,451 \$0	E-88	*3431,775	\$1,400,002	\$0	\$1,403,652	\$0	\$1,403,652
89	931.000	Research & Development Expenses - AGE Rents - AGE	\$212,370	\$0 \$0	\$212,370	E-89	\$0 \$0	\$212,370	\$0 \$0	\$212,370	\$0	\$212,370
89 90	932.000	Maint, of General Plant - AGE	\$324,674	\$168	\$324,506	E-05	-\$11	\$324,663	\$0 \$0	\$324,663	\$157	\$324,506
90 91	552.000	TOTAL ADMIN, & GENERAL EXPENSES	\$55,273,129	\$5,159,658	\$50,113,471	C-90	-\$5,143,493	\$50,129,636	<u></u>	\$50,129,636	\$5,011,227	\$45,118,409
91		IOTAL ADMIN, & GENERAL EXPENSES	\$55,275,125	\$5,159,050	\$50,115,471		-55, 145,495	\$50,129,030	30	\$30,129,030	\$ 5,011,221	\$45,116,409
92		DEPRECIATION EXPENSE										
93	403.000	Depreciation Expense, Dep. Exp.	\$16,414,754	See note (1)	See note (1)	E-93	See note (1)	\$16,414,754	\$7,020,905	\$23,435,659	See note (1)	See note (1)
94	403.000	CIAC Depreciation Offset	\$0			E-94		\$0	-\$2,508,268	-\$2,508,268		
95		TOTAL DEPRECIATION EXPENSE	\$16,414,754	\$0	\$0		\$0	\$16,414,754	\$4,512,637	\$20,927,391	\$0	\$0
96		AMORTIZATION EXPENSE										
97	405.000	Amort-Other UP	\$97,697	\$0	\$97,697	E-97	\$0	\$97,697	\$0	\$97,697	\$0	\$97,697
98	405.000	Amort-Intangible Fin	\$206,813	\$0	\$206,813	E-98	\$0 \$0	\$206,813	\$0	\$206,813	\$0	\$206,813
99	407.000	Amort-Property Losses	\$200,010	\$0	\$200,813	E-99	\$0	\$200,010	\$0	\$200,013 \$0	\$0	\$0
100	407.000	TOTAL AMORTIZATION EXPENSE	\$304,510	\$0	\$304,510	C-34	\$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	-\$255,492	\$1,470,642	\$0	\$1,470,642	\$0	\$1,470,642
105	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-105	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0
106	408.000	Other Taxes & Licenses	\$361,172	\$0	\$361,172	E-106	-\$25,012	\$336,160	•••	\$336,160		\$336,160
107	403.000	Transportation Depr Clearing	\$0	<u>\$0</u> \$0	\$0	E-107	<u>\$0</u>	\$15,462,838	<u>\$0</u>	\$0 \$12,341,722	<u>\$0</u> \$0	\$12,341,722
108		TOTAL OTHER OPERATING EXPENSES	\$15,214,450	\$U	\$15,214,450		\$248,388	\$15,462,838	-\$3,121,116	\$12,341,722	\$0	\$12,341,722
109		TOTAL OPERATING EXPENSE	\$131,787,378	\$21,701,639	\$93,670,985	E-109	-\$2,614,887	\$129,172,491	\$1,391,521	\$130,564,012	\$20,553,128	\$89,083,493
110		NET INCOME BEFORE TAXES	\$44,488,394	\$0	\$0	E-110	\$0	\$47,103,281	\$8,385,879	\$55,489,160	\$0	\$0
444		INCOME TAXES										
111 112	409.000		-\$10,377,361	Consists (4)	Con moto (*)	E 440	See note (1)	-\$10,377,361	e44 074 000	\$4,594,547	See note (1)	Can make 141
	409.000	Current Income Taxes		See note (1)	See note (1)	E-112			\$14,971,908		See note (1) \$0	See note (1) \$0
1 1 3		TOTAL INCOME TAXES	-\$10,377,361	\$0	\$0		\$0	-\$10,377,361	\$14,971,908	\$4,594,547	50	\$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	<u>\$0</u>			E-117		\$0	\$0_	<u>\$0</u>		******
118		TOTAL DEFERRED INCOME TAXES	\$21,535,094	\$0	\$0		\$0	\$21,535,094	-\$12,530,172	\$9,004,922	\$0	\$0
119	x 2000 000 000 000 000 000 000 000 000 0	NET OPERATING INCOME	\$33,330,661	\$0	50	NARONAL CONTRACTOR	50	\$35,945,548	\$5,944,143	\$41.889.691	SO	\$0

Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: WR-2011-0337 Date Prepared: February 6, 2012



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DEPARTMENT

Revised

STAFF ACCOUNTING SCHEDULES

MISSOURI-AMERICAN WATER COMPANY Water District 2 Includes Brunswick, Platte County Water and St. Joseph

CASE NO. WR-2011-0337

Jefferson City, Missouri

February 2012

Missouri-American Water Company Case No. WR-2011-0337 Water District 2 Revised 2-6-2012 Test Year Ending 12-31-2010 Water - Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.37% Return	<u>C</u> 7.58% Return	<u>D</u> 7.80% Return
1	Net Orig Cost Rate Base	\$106,505,485	\$106,505,485	\$106,505,485
2	Rate of Return	7.37%	7.58%	7.80%
3	Net Operating Income Requirement	\$7,849,358	\$8,075,245	\$8,304,232
4	Net Income Available	\$5,613,257	\$5,613,257	\$5,613,257
5	Additional Net Income Required	\$2,236,101	\$2,461,988	\$2,690,975
6	Income Tax Requirement			
7	Required Current Income Tax	\$851,491	\$986,795	\$1,123,956
8	Current Income Tax Available	\$12,991	\$12,991	\$12,991
9	Additional Current Tax Required	\$838,500	\$973,804	\$1,110,965
10	Revenue Requirement	\$3,074,601	\$3,435,792	\$3,801,940
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$483,683	\$476,548	\$483,683
12	Gross Revenue Requirement	\$3,558,284	\$3,912,340	\$4,285,623

Missouri-American Water Company Case No. WR-2011-0337 Water District 2 Revised 2-6-2012 Test Year Ending 12-31-2010 WATER - RATE BASE SCHEDULE

Line Number	A Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
	Plant In Service		\$172,611,328
	Less Accumulated Depreciation Reserve		\$35,493,976
	Net Plant in Service		\$137,117,352
	ADD TO NET PLANT IN SERVICE		
	Cash Working Capital		-\$308,848
	Materials & Supplies		\$227,186
	Prepayments		\$117,509
	Pensions/OPEBs Tracker Asset		\$140,862
	Tank Painting Tracker		\$155,252
	TOTAL ADD TO NET PLANT IN SERVICE	_	\$331,961
	SUBTRACT FROM NET PLANT		
	Federal Tax Offset		-\$11,544
	State Tax Offset		\$2,477
	City Tax Offset		\$0
	Interest Expense Offset		\$532,116
	Customer Advances		\$5,434,213
	Contributions in Aid of Construction		\$9,127,808
	Deferred Income Taxes		\$15,842,071
	Accumulated Deferred ITC (3%)		\$16,687
	Accrued Pension Liability	_	\$0
	TOTAL SUBTRACT FROM NET PLANT		\$30,943,828
	Total Rate Base		\$106,505,485

Missouri-American Water Company Case No. WR-2011-0337 Water District 2 Revised 2-6-2012 Test Year Ending 12-31-2010 Water - Plant In Service

Line Accounts Part Accounts Accounts Accounts Accounts Accounts Accounts Part Accounts		Δ	<u> </u>	<u>c</u>	D	E	E	G	Н	
June NTANGIBLE PLANT 50 P-3 60 51 522,268 533,58 56 56 56 56 56 56 56 56 57 56 50 55,128 56 56 56 56 56 56 56 56 56 56 56 56 56 56 56 56 <th< th=""><th></th><th>Account #</th><th></th><th>Total</th><th>Adjust.</th><th></th><th>As Adjusted</th><th>Jurisdictional</th><th>Jurisdictional</th><th></th></th<>		Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Number	(Optional)	Plant Account Description	Plant	<u>Number</u>	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
3 302.000 Frainciste and Consenta \$1,105 P-3 50 \$1,016 \$0 \$1,016 4 303.000 Constantights Plant S27,271 P-4 50 \$377,271 \$40,851			INTANGIBLE PLANT							
4 930.00 Mitselineous intenging Plant 537,271 P-4 50 537,278 537,288 5448,782 6 SOURCE OF SUPPLY PLANT S37,388 F-4 50 537,287 50 537,287 50 537,287 50 537,287 50 542,473,130 50 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>										
6 TOTAL INTANGLE FLANT \$37,855 60 \$378,855 60 \$378,855 \$40,83,130 6 300,000 Lond and Land Ripht - S3P \$1,423,140 \$0 \$1,423,140 \$0 \$1,423,140 \$0 \$1,423,140 \$0 \$1,423,140 \$0 \$1,423,140 \$0 \$1,423,140 \$0 \$1,423,140 \$0 \$1,423,140 \$0 \$1,423,140 \$0 \$1,423,140 \$0 \$1,423,140 \$0 \$1,423,140 \$0 \$1,423,140 \$0 \$1,423,140 \$0 \$1,323,140 \$0										
7 310,00 Land and Land Fights - SSP \$1,428,140 S0 \$1,428,140 S0 \$1,428,140 8 312,00 Collecting & Improvements - SSP \$1,10,81 P-8 \$0 \$1,233 \$0 \$0 \$1,333 1 312,00 Collecting & Improvements - SSP \$1,10,81 P-8 \$0 \$1,233 \$0 \$0 \$1,333 1 312,00 Collecting & Improvements - SSP \$5,11,305 \$1,33 \$1,306 \$0 \$1,333 \$1,306 \$1,333 \$1,306 \$1,333 \$1,306		000.000								
7 310,00 Land and Land Fights - SSP \$1,428,140 S0 \$1,428,140 S0 \$1,428,140 8 312,00 Collecting & Improvements - SSP \$1,10,81 P-8 \$0 \$1,233 \$0 \$0 \$1,333 1 312,00 Collecting & Improvements - SSP \$1,10,81 P-8 \$0 \$1,233 \$0 \$0 \$1,333 1 312,00 Collecting & Improvements - SSP \$5,11,305 \$1,33 \$1,306 \$0 \$1,333 \$1,306 \$1,333 \$1,306 \$1,333 \$1,306	¢		SOURCE OF SUPPLY DI ANT		1					
8 311,000 Structures and Improvements -SP 52,113,051 FeB 50 52,113,051 50 50 50 10 313,000 Lake, River and Other intaken 58,328 Fe1 50 53,328 50 50 50 11 314,000 Mella and Syning 58,1330 Fe1 50 53,133 Fe1 50 53,2708,688 59 53,708,688 59 53,708,688 59 53,708,688 59 53,708,688 59 53,708,688 59 53,708,688 59 53,708,688 59 53,708,688 59 53,708,688 59 53,708,688 59 53,708,688 59 53,708,685 50 54,719,047 50 54,719,047 50 54,719,047 50 54,719,047 50 54,719,047 50 54,719,047 5		310.000		\$1,428,140	P-7	\$0	\$1,428,140	× .	\$0	\$1,428,140
10 313_000 Lake, River and Other inaktes 58,352 P-10 S0 S6,322 S0 S6,323 11 316,000 Wells and Synnigs S511,343 P-12 S0 S5 S5 S6 S611,343 S6 13 316,000 Suppit Mainer S9,660,008 P-14 S0 S5,860,008 S6		311.000	Structures and Improvements - SSP		P-8	\$0			\$0	
11 314.00 Vetti and Springs Soft 3.31 P-11 S0 Soft 3.32 P-13 S0 Soft 3.35 S0	-			1 **						
12 315.000 Initiation calorites and tunnels 50 P-12 50 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>										
13 316.000 Supply Mains 59,650,008 P-13 50 59,650,008 50										
16 TOTAL SOURCE OF SUPPLY PLANT \$13,705,868 50 \$13,705,868 50 \$13,705,868 16 Description Statutures and improvements - PP \$4,719,047 S0 \$58,921 S0 \$50 \$50 \$51,705,868 S0 \$51,686 \$50 \$51,686 \$50 \$51,686 \$50 \$51,686 \$50 \$51,686 \$50 \$51,616,897 \$50 \$51,686,897 \$50 \$51,686,897 \$50 \$51,616,897 \$50 \$51,616,897 \$50 \$51,616,897 \$50 \$51,616,897 \$50 \$51,616,897 \$50 \$51,616,897 \$50 \$51,616,816,897 \$50 \$51,616,816,897 \$50 </td <td></td> <td></td> <td></td> <td></td> <td>P-13</td> <td>\$0</td> <td></td> <td></td> <td>\$0</td> <td>\$9,650,008</td>					P-13	\$0			\$0	\$9,650,008
16 PUMPING PLANT 58,921 P-17 50 58,921 50 53,921 18 321,000 Binuctures and Improvements - PP 53,921 P-16 50 54,716,947 50 54,716,947 50 54,716,947 50 54,716,947 50 54,716,947 50 54,716,947 50 54,716,947 50 54,716,947 50 54,716,947 50 54,716,947 50 54,716,947 50 54,716,947 50 54,963 50 50 50 50 50 50 50 54,963 50 50 54,963 50 54,963 50 54,963 50 54,963 50 51,714 50 51,910 52,82,766 57,713 51,910 52,53,766 57,713 52,404,476 50 51,910 52,54,947,476 50 51,910 52,54,947,476 50 51,910 52,54,947,476 51,910 52,54,947,476 51,910 52,54,947,476 51,910,471,43 52,54,947,476 51,910,471,43 52,54,947,476 <		317.000			P-14					
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21 324.000 Steam Pumping Equipment 50 P-21 50			Other Power Production Equipment						\$0	
23 236.000 Diesel Pumping Equipment \$40,803 P-23 \$0 \$408,903 \$0 \$408,903 24 320.000 Unter Pumping Equipment \$13,144 P-24 \$0 \$13,120,416 \$10 \$10,40,40,406 \$10,44,40,406 \$10,44,40,406 \$10,44,40,406 \$10,44,40,406 \$10,44,40,406 \$10,44,40,406 \$10,44,40,406 \$10,						\$0			\$0	\$0
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25 328.000 Other Pumping Equipment TOTAL PUMPING PLANT \$13,120,416 P-25 50 \$127,114 \$0 \$127,114 26 330.000 Land and Land Rights - WTP \$13,120,416 P-28 \$0 \$13,120,416 \$0 \$13,120,416 \$0 \$13,120,416 \$0 \$13,120,416 \$0 \$13,120,416 \$0 \$13,120,416 \$0 \$13,120,416 \$0 \$13,120,416 \$0 \$13,120,416 \$0 \$13,120,416 \$0 \$13,00,416,416 \$0 \$13,00,416,416,416,416,416,416,416,416,416,416			Diesel Pumping Equipment							
26 TOTAL PUMPING PLANT \$13,120,415 \$0 \$13,120,415 27 WATER TREATMENT PLANT \$13,120,415 \$0 \$13,120,415 28 330,000 Land and Land Rights - WTP \$13,900 \$25,399,766 \$25,399,766 \$25,399,766 \$25,399,766 \$25,084,926 \$0 \$0 \$26,084,926 \$0 \$0 \$26,084,926 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			Other Pumping Equipment							
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29 331.000 Structures and Improvements - WTP \$25,393,766 \$26,393,766 \$27,313 \$25,04,426 \$20		330.000		\$1,900	P-28	\$0	\$1,900		\$0	\$1.900
31 33.000 Miscellaneous Water Treat, Other 50 P-31 S0 50 \$50 32 TOTAL WATER TREATMENT PLANT \$50,486,592 \$0 \$50,486,592 \$7,713 \$50,494,306 33 TRANSMISSION & DIST, PLANT \$137,086 P-34 \$0 \$137,086 -\$2,375 \$134,711 34 340,000 Land and Land Rights - TOP \$137,086 P-34 \$0 \$716,383 \$5586 \$716,583 36 342,000 Distribution Reservoirs and Standpipes \$5,682,563 P-38 \$0 \$51,826,853 \$586 \$716,583 38 343,100 TD Mains At Less \$1,952,663 P-38 \$0 \$1,952,663 \$0 \$5,780,832 \$50 \$5,780,832 \$60 \$5,780,832 \$60 \$5,780,832 \$60 \$5,780,832 \$60 \$5,780,832 \$60 \$5,780,832 \$60 \$5,780,832 \$60 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 </td <td></td> <td></td> <td></td> <td></td> <td>P-29</td> <td></td> <td></td> <td></td> <td></td> <td>\$25,407,479</td>					P-29					\$25,407,479
32 TOTAL WATER TREATMENT PLANT \$50,486,592 \$0 \$50,486,592 \$7,713 \$50,484,305 33 TRANSMISSION & DIST. PLANT Land and Land Rights - TDP \$137,086 P-34 \$0 \$137,086 -\$2,375 \$134,711 34 340.000 Strutures and Improvements - TDP \$143,086 \$716,383 \$596 \$716,959 36 342.000 Distribution Reservoirs and Standpipes \$5,682,653 \$33 \$50 \$5,682,653 \$378,0832 \$0 \$3,780,832 \$0 \$3,780,832 \$0 \$3,780,832 \$0 \$3,780,832 \$0 \$3,780,832 \$0 \$1,952,663 \$0 \$3,780,832 \$0 \$1,952,663 \$0 \$3 \$0 \$1,952,663 \$0 \$0 \$0 \$3 \$0 \$1,952,663 \$0 \$3 \$0 \$1,952,663 \$0 \$0 \$3 \$0 \$1,952,663 \$0 \$0 \$3 \$0 \$1,952,663 \$0 \$0 \$3 \$0 \$1,952,663 \$0 \$0 \$3 \$0 \$3 </td <td></td>										
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44 343.200 TD Mains Cl <10 1900-28 (STL)			TD Mains 6 to 8"							
45 343.200 TD Mains Cl <10 1929-56 (STL)										
46 343.200 TD Mains Cl <10 1957-93 (STL)										
47 343.200 TD Mains DI 6-8 (STL) \$0 P-47 \$0 \$0 \$0 \$0 48 343.200 TD Mains PL 6-8in (STL) \$0 \$0 P-48 \$0 \$0 \$0 \$0 49 343.300 TD Mains 10 to 18" \$24,546,374 P-49 \$0 \$24,546,374 \$163,080 \$24,709,454 50 343.300 TD Mains Cl 12 (STL) \$10,444,679 P-50 \$0 \$10,444,679 \$10,454,761 51 343.300 TD Mains Cl 12 (STL) \$0 P-51 \$0 \$0 \$0 \$0 \$0 52 343.300 TD Mains Dl 16 (STL) \$0 P-53 \$0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>										
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 \$10,454,761 51 343.300 TD Mains Cl 12 (STL) \$0 P-51 \$0 \$10,444,679 \$0 \$0 52 343.300 TD Mains Cl 16 (STL) \$0 P-52 \$0			TD Mains DI 6-8 (STL)				\$0			
50 343.300 TD Mains 18 & Grtr \$10,444,679 P-50 \$0 \$10,444,679 \$10,454,761 51 343.300 TD Mains Cl 12 (STL) \$0 P-51 \$0 \$0 \$0 \$0 \$0 52 343.300 TD Mains Cl 16 (STL) \$0 P-52 \$0 <td></td>										
51 343.300 TD Mains Cl 12 (STL) \$0 P-51 \$0 \$0 \$0 \$0 52 343.300 TD Mains Cl 16 (STL) \$0 P-52 \$0 \$0 \$0 \$0 53 343.300 TD Mains Dl 12 (STL) \$0 P-53 \$0 \$0 \$0 \$0 54 343.300 TD Mains Dl 16 &>(STL) \$0 P-53 \$0 \$0 \$0 \$0 55 343.300 TD Mains Dl 16 &>(STL) \$0 P-54 \$0 \$0 \$0 \$0 \$0 56 343.300 TD Mains L 20 (STL) \$0 P-55 \$0 \$0 \$0 \$0 \$0 56 343.300 TD Mains PL 12in (STL) \$0 P-56 \$0 \$0 \$0 \$0 57 343.300 TD Main Dl 10in (STL) \$0 P-57 \$0 \$0 \$0 \$0 58 344.000 Fire Mains \$97,002 P-58 \$0 \$97,002 \$0 \$0 \$97,002 59 345.000 Serriceas \$7,604,360 P-59						\$0				
52 343.300 TD Mains Cl 16 (STL) \$0 P-52 \$0 \$0 \$0 \$0 53 343.300 TD Mains Dl 12 (STL) \$0 P-53 \$0 \$0 \$0 \$0 54 343.300 TD Mains Dl 16 &>(STL) \$0 P-54 \$0 \$0 \$0 \$0 55 343.300 TD Mains Dl 16 &>(STL) \$0 P-55 \$0 \$0 \$0 \$0 56 343.300 TD Mains L 20 (STL) \$0 P-56 \$0 \$0 \$0 \$0 56 343.300 TD Mains PL 12in (STL) \$0 P-56 \$0 \$0 \$0 \$0 56 343.300 TD Main PL 12in (STL) \$0 P-56 \$0 \$0 \$0 \$0 57 343.300 TD Main Dl 10in (STL) \$0 P-57 \$0 \$0 \$0 \$0 58 344.000 Fire Mains \$97,002 P-58 \$0 \$97,002 \$0 \$0 \$97,002 59 345.000 Services \$7,604,360 P-59 \$0 \$7					E					
54 343,300 TD Mains DI 16 &>(STL) \$0 P-54 \$0 \$0 \$0 \$0 55 343,300 TD Mains LJ 20 (STL) \$0 P-55 \$0 \$0 \$0 \$0 56 343,300 TD Mains PL 12in (STL) \$0 P-56 \$0 \$0 \$0 \$0 57 343,300 TD Main PL 12in (STL) \$0 P-56 \$0 \$0 \$0 \$0 57 343,300 TD Main DI 10in (STL) \$0 P-57 \$0 \$0 \$0 \$0 58 344,000 Fire Mains \$97,002 P-58 \$0 \$97,002 \$0 \$97,002 59 345,000 Services \$7,604,360 P-59 \$0 \$7,604,360 \$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 \$0 \$5,687,769 \$0 \$5,687,769 \$0 \$5,687,769 \$0 \$5,687,769 \$0 \$5,687,769 \$0 \$5,687,7	52	343.300	TD Mains CI 16 (STL)			\$0				
55 343.300 TD Mains LJ 20 (STL) \$0 P-55 \$0 \$0 \$0 \$0 56 343.300 TD Mains PL 12in (STL) \$0										
56 343.300 TD Mains PL 12in (STL) \$0 P-56 \$0										
57 343.300 TD Main DI 10in (STL) \$0 P-57 \$0 \$0 \$0 58 344.000 Fire Mains \$97,002 P-58 \$0 \$97,002 \$0 \$0 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 61 347.000 Meter Installations \$4,684,363 P-61 \$0 \$4,684,363 \$0 \$4,684,363										
59 345.000 Services \$7,604,360 \$0 \$7,604,360 \$0 \$7,604,360 60 346.000 Meters \$5,687,769 \$-60 \$0 \$5,687,769 \$0 \$5,687,769 \$0 \$5,687,769 \$0 \$5,687,769 \$0 \$5,687,769 \$0 \$5,687,769 \$0 \$5,687,769 \$0 \$5,687,769 \$0 \$5,687,769 \$0 \$5,687,769 \$0 \$5,687,769 \$0 \$5,687,769 \$0 \$5,687,769 \$0 \$4,684,363 \$0					P-57	\$0	\$0		\$0	\$0
60 346.000 Meters \$5,687,769 P-60 \$0 \$5,687,769 \$0 \$5,687,769 61 347.000 Meter Installations \$4,684,363 P-61 \$0 \$4,684,363 \$0 \$4,684,363										
61 347.000 Meter Installations \$4,684,363 P-61 \$0 \$4,684,363 \$0 \$4,684,363										
					1				\$10,903	

Missouri-American Water Company Case No. WR-2011-0337 Water District 2 Revised 2-6-2012 Test Year Ending 12-31-2010 Water - Plant In Service

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

Missouri-American Water Company Case No. WR-2011-0337 Water District 2 Revised 2-6-2012 Test Year Ending 12-31-2010 Water- Accumulated Depreciation Reserve

	<u> </u>	<u></u>	<u>c</u>	D	E	F	G	H	
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Juris	dictional stments	MO Adjusted Jurisdictional
1					Adjavantente			<u>ounonio</u>	
1 2	301.000	INTANGIBLE PLANT Organization	\$0	R-2	\$0	\$0		\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	so	\$0		\$0 \$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$0	\$0		\$40,215	\$40,215
5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$40,215	\$40,215
6		SOURCE OF SUPPLY PLANT							
7 8	310.000 311.000	Land and Land Rights - SSP Structures and Improvements - SSP	\$0 \$326,231	R-7 R-8	\$0 \$0	\$0 \$326,231		\$0 \$0	\$0 \$326,231
9	312.000	Collecting & Impounding Reservoirs	\$326,231	R-9	\$0	\$320,231		\$0 \$0	\$328,231
10	313.000	Lake, River and Other Intakes	-\$679,158	R-10	\$0	-\$679.158		\$0	-\$679,158
11	314.000	Wells and Springs	\$137,059	R-11	\$0	\$137,059		\$0	\$137,059
12	315.000	Infiltration Galleries and Tunnels	\$0	R-12	\$0	\$0		\$0	\$0
13	316.000	Supply Mains	\$1,607,142	R-13	\$0	\$1,607,142		\$0	\$1,607,142
14 15	317.000	Other Water Source Plant TOTAL SOURCE OF SUPPLY PLANT	\$0 \$1,391,274	R-14	\$0 \$0	\$0 \$1,391,274		<u>\$0</u> \$0	\$0 \$1,391,274
16		PUMPING PLANT							
17	320.000	Land and Land Rights - PP	\$0	R-17	\$0	\$0		\$0	\$0
18	321.000	Structures and Improvements - PP	\$527,727	R-18	\$0	\$527,727		\$0	\$527,727
19	322.000	Boiler Plant Equipment	\$0	R-19	\$0	\$0		\$0	\$0
20	323.000	Other Power Production Equipment	\$8,025	R-20	\$0	\$8,025		\$0	\$8,025
21 22	324.000 325.000	Steam Pumping Equipment Electric Pumping Equipment	\$0 \$1,463,046	R-21 R-22	\$0 \$0	\$0 \$1,463,046		\$0 \$0	\$0 \$1,463,046
22	326.000	Diesel Pumping Equipment	\$30,611	R-22 R-23	\$0	\$1,483,048		\$0 \$0	\$30,611
24	327.000	Hydraulic Pumping Equipment	\$6,043	R-24	\$0	\$6,043		\$0	\$6,043
25	328.000	Other Pumping Equipment	\$5,253	R-25	\$0	\$5,253		\$0	\$5,253
26		TOTAL PUMPING PLANT	\$2,040,705		\$0	\$2,040,705		\$0	\$2,040,705
27		WATER TREATMENT PLANT							
28	330.000	Land and Land Rights - WTP	\$0	R-28	\$0 \$0	\$0 \$4,937,948		\$0 6270	\$0 \$4,938,318
29 30	331.000 332.000	Structures and Improvements - WTP Water Treatment Equipment	\$4,937,948 \$7,716,838	R-29 R-30	\$0 \$0	\$7,716,838		\$370 \$0	\$7,716,838
31	333.000	Miscellaneous Water Treat, Other	\$0	R-31	\$0	\$0		\$0	\$0
32		TOTAL WATER TREATMENT PLANT	\$12,654,786		\$0	\$12,654,786		\$370	\$12,655,156
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	-\$741,641	R-34	\$0	-\$741,641		\$0	-\$741,641
35 36	341.000 342.000	Structures and Improvements - TDP Distribution Reservoirs and Standpipes	\$122,192 \$1,482,478	R-35 R-36	\$0 \$0	\$122,192 \$1,482,478		\$57 -\$1,862	\$122,249 \$1,480,616
37	343.000	TD Mains Not Classified	\$5,877,002	R-36	\$0	\$5,877,002		-\$1,002 \$0	\$5,877,002
38	343.100	TD Mains 4 & Less	-\$4,603	R-38	\$0	-\$4,603		\$0	-\$4,603
39	343.100	TD Mains AC 4 (STL)	\$0	R-39	\$0	\$0		\$0	\$0
40	343.100	TD Mains Galve 1 (STL)	\$0	R-40	\$0	\$0		\$0	\$0
41	343.100	TD Mains DI 4in (STL)	\$0	R-41	\$0	\$0		\$0	\$0
42 43	343.200 343.200	TD Mains 6 to 8" TD Mains 6 to 10in (TN)	\$1,233,266 \$0	R-42 R-43	\$0 \$0	\$1,233,266 \$0		\$6,941 \$0	\$1,240,207 \$0
44	343.200	TD Mains Cl <10 1900-28 (STL)	\$0 \$0	R-44	\$0	\$0		\$0 \$0	\$0
45	343.200	TD Mains CI <10 1929-56 (STL)	\$0	R-45	\$0	\$0		\$0	\$0
46	343.200	TD Mains CI <10 1957-93 (STL)	\$0	R-46	\$0	\$0		\$0	\$0
47	343.200	TD Mains DI 6-8 (STL)	\$0	R-47	\$0	\$0		\$0 \$497	\$0
48 49	343.200 343.300	TD Mains PL 6-8in (STL) TD Mains 10 to 16"	\$0 \$1,837,209	R-48 R-49	\$0 \$0	\$0 \$1,837,209		\$127 \$2,230	\$127 \$1,839,439
49 50	343.300	TD Mains 10 to 16	\$740,430	R-49 R-50	\$0	\$740,430		\$2,230 \$0	\$740,430
51	343.300	TD Mains Ci 12 (STL)	\$0	R-51	\$0	\$0		\$0	\$0
52	343.300	TD Mains CI 16 (STL)	\$0	R-52	\$0	\$0		\$0	\$0
53	343.300	TD Mains DI 12 (STL)	\$0	R-53	\$0	\$0		\$0	\$0
54	343.300 343.300	TD Mains Di 16 &>(STL)	\$0 \$0	R-54	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
55 56	343.300	TD Mains LJ 20 (STL) TD Mains PL 12in (STL)	\$0 \$0	R-55 R-56	\$0 \$0	\$0 \$0		\$0 \$0	\$0
57	343.300	TD Main DI 10in (STL)	\$0	R-57	\$0	\$0		\$0	\$0
58	344.000	Fire Mains	\$20,017	R-58	\$0	\$20,017		\$0	\$20,017
59	345.000	Services	\$1,307,340	R-59	\$0	\$1,307,340		\$0	\$1,307,340
60 64	346.000	Meters	\$1,391,638	R-60	\$0	\$1,391,638		-\$43	\$1,391,595
61 62	347.000 348.000	Meter Installations Hydrants	\$1,308,972 \$1,506,972	R-61 R-62	\$0 \$0	\$1,308,972 \$1,506,972		\$0 \$48	\$1,308,972 \$1,507,020
63		Other Transmission & Distribution Plant	\$3,082		\$0 \$0			\$ 0	\$3,082
00	343.000	Fourier managinasion or Distribution Fidit	\$3,002	W-03	J \$0	1 93,002	I I	φU	\$3,00

Missouri-American Water Company Case No. WR-2011-0337 Water District 2 Revised 2-6-2012 Test Year Ending 12-31-2010 Water- Accumulated Depreciation Reserve

	Δ	<u>B</u>	Q	D	E	Ę	G	H	1
Line	Account Number	Description Description	Total	Adjust.	A	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
64		TOTAL TRANSMISSION & DIST. PLANT	\$16,084,354		\$0	\$16,084,354		\$7,498	\$16,091,852
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		-\$17,758	\$732,088
68	390.900	Structures & Improve-Leasehold	\$0	R-68	\$0	\$0		-\$341	-\$341
69	391.000	Office Furniture and Equipment	\$441,905	R-69	\$0	\$441,905		\$9,657	\$451,562
70	391.100	Computer & Peripheral Equipment	\$0	R-70	\$0	\$0		-\$1,395	-\$1,395
71	391.200	Computer Hardware & Software	\$112,484	R-71	\$0	\$112,484		\$671,051	\$783,535
72	391.300	Other Office Equipment	\$100,894	R-72	\$0	\$100,894		-\$9	\$100,885
73	392.100	Transportation Equipment-Light Trucks	-\$53,573	R-73	\$0	-\$53,573		\$6,762	-\$46,811
74	392.200	Transportation Equipment-Heavy Truck	-\$43,338	R-74	\$0	-\$43,338		\$0	-\$43,338
75	392.300	Transportation Equipment-Autos	\$48,701	R-75	\$0	\$48,701		\$14,376	\$63,077
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		\$1,893	\$376,293
79	395.000	Laboratory Equipment	\$148,311	R-79	\$0	\$148,311		\$0	\$148,311
80	396.000	Power Operated Equipment	\$94,618	R-80	\$0	\$94,618		\$0	\$94,618
81	397.100	Communication Equipment-Non Telephone	\$73,179	R-81	\$0	\$73,179		\$2,288	\$75,467
82	397.200	Communication Equipment-Telephone	\$18,499	R-82	\$0	\$18,499		\$2,760	\$21,259
83	398.000	Miscellaneous Equipment	\$199,941	R-83	\$0	\$199,941		\$655	\$200,596
84	399.000	Other Tangible Equipment	\$8,685	R-84	\$0	\$8,685		\$0	\$8,685
85		TOTAL GENERAL PLANT	\$2,584,835	1	\$0	\$2,684,835		\$689,939	\$3,274,774
86		TOTAL DEPRECIATION RESERVE	\$34,755,954		<u>\$0</u>	\$34,755,954		\$738,022	\$35,493,976

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Line	Account	e e e e e e e e e e e e e e e e e e e	<u>C</u> Test Year	D Test Year	<u>E</u> Test Year	<u>E</u> Adjust	<u>G</u> Total Company	H Total Company Juriso	Lictional Jurisdictional	K MO Final Adi	L MO Adj.	MO Adi, Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments		ations Adjustments	Jurisdictional	Juris, Labor	Non Labor
	Service document		(D+E)	e water de laren	e na odversterenst		(From Adj. Sch.)	(C+G)	(From Adj. Sch.)	(H x I) + J	L+N	= K
Rev-1	461.000	OPERATING REVENUES Residential	\$13,197,298	See Note(1)	Cas Mate/d)	Rev-2	See Note(1)	\$13,197,298	\$814,513	\$14,011,811	See Note(1)	See Note(1)
Rev-2	461.000	Commercial	\$4,771,553	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$4,771,553	\$258,809	\$5,030,362	See Note(1)	See Note(1)
Rev-3 Rev-4	461,000	Industrial	\$3,377,940			Rev-4		\$3,377,940	-\$827,221	\$2,550,719		
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	\$907,335	\$907,335		
Rev-8	461.000	Capitol Complex	\$0			Rev-8		\$0	\$0	\$0		
Rev-9	470,000	Forfeited Discounts	ŝõ			Rev-9		\$0	ŝõ	\$0		
Rev-10	472.000	Rents from Water Property	\$43,306			Rev-10		\$43,306	\$0	\$43,306		
Rev-11	464.000	Other Public Auth.	\$811,305			Rev 11		\$811.305	\$24,820	\$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			Rev-13		\$300.019	\$260,009	\$560,028		
14		TOTAL OPERATING REVENUES	\$25,107,571					\$25,107,571	\$1,512,559	\$26,620,130		
1		SOURCE OF SUPPLY EXPENSES										
2	600.000	Operation Supervision & Engineering	\$3,141	\$3,141	\$0	E-2	-\$87	\$3,054	\$0	\$3,054	\$3,054	\$0
3	601.000	Operation Labor & Expenses	\$73,482	\$157	\$73,325	E-3	-\$4	\$73,478	\$0	\$73,478	\$153	\$73,325
4	602.000	Purchased Water	\$248,706	\$0	\$248,706	E-4	\$50,993	\$299,699	\$0	\$299,699	\$0	\$299,699
5	603.000	Miscellaneous Expenses	\$294	\$0	\$294	E-5	\$3,650	\$3,944	\$0	\$3,944	\$0	\$3,944
6	604.000	Rents - SSE	\$100	\$0	\$100	E-6	\$0	\$100	\$0	\$100	\$0	\$100
7	610.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-7	\$0	\$0	\$0	\$0	\$0	\$0
8	611.000	Maint. of Structures & Improvements	\$90	\$0	\$90	E-8	\$0	\$90	\$0 \$0	\$90	\$0 \$0	\$90
9	612.000	Maint. of Collect. & Impound. Reservoirs	\$0	\$0	\$0	E-9	\$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 12	614.000	Maint, of Wells & Springs Maint, of Infiltration Galleries & Tunnels	\$0 \$0	\$0 \$0	\$0 \$0	E-11 E-12	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	615.000		\$U \$0	ֆՍ \$0	50 \$0	E-12 E-13	\$0 \$0	\$0 \$0	50 50	\$0 \$0	\$0 \$0	\$0 \$0
13 14	616.000 617.000	Maint, of Supply Mains	\$38,788	\$1,685	\$37,103	E-13 E-14	-\$529	\$38,259	\$0 \$0	\$38,259	\$1,156	\$37,103
14	617.000	Maint, Of Misc, Water Source Plant TOTAL SOURCE OF SUPPLY EXPENSES	\$364,601	\$1,665	\$359,618	C- 14	\$54,023	\$418,624	<u>\$0</u> \$0	\$418.624	\$4,363	\$414,261
15		TOTAL SOURCE OF SUFFET EXPENSES	\$304,001	\$4,303	4993,010		\$ 3 4,023	\$410,024	ŞU	4410,024	44,000	J4 14,20 1
16		PUMPING EXPENSES										
17	620.000	Operation Supervision & Engineering - PE	\$48,033	\$48,033	\$0	E-17	-\$388	\$47,645	\$0	\$47,645	\$47,645	\$0
18	621.000	Fuel for Power Production	\$8,783	\$0	\$8,783	E-18	\$1,902	\$10,685	\$0	\$10,685	\$0	\$10,685
19	622.000	Power Production Labor & Expenses	\$1,246	\$1,246	\$0	E-19	\$0	\$1,246	\$0	\$1,246	\$1,246	\$0
20	623.000	Fuel or Power Purchased for Pumping	\$733,418	\$0	\$733,418	E-20	\$161,916	\$895,334	\$0	\$895,334	\$0	\$895,334
21	624.000	Pumping Labor and Expenses	\$519,041	\$518,469	\$572	E-21	-\$28,195	\$490,846	\$0	\$490,846	\$490,274	\$572
22	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-22	\$0	\$0	\$0	\$0	\$0	\$0
23	626.000	Miscellaneous Expense	\$11,905	\$0	\$11,905	E-23	\$0	\$11,905	\$0	\$11,905	\$0	\$11,905
24	627.000	Rents - PE	\$23	\$0	\$23	E-24	\$0	\$23	\$0	\$23	\$0	\$23
25	630.000	Maint. Supervision & Engineering - PE	\$47,566	\$47,566	\$0	E-25	-\$384	\$47,182	\$0	\$47,182	\$47,182	\$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	50		\$0	\$0
28	633.000	Maint. of Pumping Equipment	\$22,454	\$20,267	\$2,187	E-28		\$20,857	<u>\$0</u>	\$20,857	\$18,670	\$2,187
29		TOTAL PUMPING EXPENSES	\$1,392,469	\$635,581	\$756,888		\$133,254	\$1,525,723	\$0	\$1,525,723	\$605,017	\$920,706
30		WATER TREATMENT EXPENSES										
31	640,000	Operation. Supervision & Engineer WTE	\$68,055	\$68,055	\$0	E-31	-\$781	\$67,274	\$0	\$67,274	\$67,274	\$0
32	641.000	Chemicals - WTE	\$816,202	\$0	\$816,202	E-32	\$48,362	\$864,564	\$0	\$864,564	\$0	\$864,564
33	642.000	Operation Labor & Expenses - WTE	\$72,712	\$0	\$72,712	E-33	\$0	\$72,712	\$0	\$72,712	\$0	\$72,712
34	643,100	Miscellanous Expenses - WTE	\$178,502	\$0	\$178,502	E-34	\$38,157	\$216,659	\$0	\$216,659	\$0	\$216,659
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Missouri-American Water Company Case No. WR-2011-0337 Water District 2 Revised 2-6-2012 Test Year Ending 12-31-2010 Water - Income Statement Detail

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Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Adjustments	Total Company Jurisdictio Adjusted Allocation		MO Final Adj Jurisdictional	MO Adj. Juris, Labor	MO Adj. Juris. Non Labor
Number	Wumber	Dicome Description	(D+E)	Laco	Non cabor	NUMDER	(From Adj. Sch.)	(C+G)	(From Adj. Sch.)	When the second se	L+N	(c) (ALEAS / Achieved Complete Superior Complete Superior Super
35	643,200	Misc Expenses - Waste Disposal	\$818,839	\$0	\$818,839	E-35	\$0	\$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	-\$446	\$11,882	\$0	\$11,882	\$11,882	\$0
38	651.000	Maint, of Structures & Improvements - WTE	\$0	\$0	\$0	E-38	\$0	\$0	\$0	\$0	\$0	\$0
39 40	652.000	Maint, of Water Treatment Equipment TOTAL WATER TREATMENT EXPENSES	<u>\$96,708</u> \$2,063,346	<u>\$0</u> \$80,383	<u>\$96,708</u> \$1,982,963	E-39	<u>\$0</u> \$85,292	<u>\$96,708</u> \$2,148,638	<u>\$0</u> \$0	\$96,708 \$2,148,638	<u>\$0</u> \$79,156	<u>\$96,708</u> \$2,069,482
41		TRANSMISSION & DIST. EXPENSES										
42	660.000	Operation Supervision & Engineering - TDE	\$18,089	\$18,089	\$0	E-42	-\$208	\$17,881	\$0	\$17,881	\$17,881	\$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	-\$4,136	\$323,828	\$0	\$323,828	\$317,344	\$6,484
45	663.000	Meter Expenses - TDE	\$118,015	\$117,531	\$484	E-45	-\$944	\$117,071	\$0	\$117,071	\$116,587	\$484
46	664.000	Customer Installations Expenses - TDE	\$71,787	\$71,787	\$0	E-46	-\$578	\$71,209	\$0	\$71,209	\$71,209	\$0
47	665.000	Miscellaneous Expenses - TDE	\$220,447	\$95,452	\$124,995	E-47	-\$7,747	\$212,700	\$0	\$212,700	\$73,800	\$138,900
48	666.000	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	-\$205	\$17,538	\$0	\$17,538	\$17,538	\$0
50	671.000	Maint. of Structures & Improvements - TDE	\$0	\$0	\$0	E-50	\$0	\$0	\$0	\$0	\$0	\$0
51	672.000	Maint of Dist. Reservoirs & Standpipes - TDE	\$0	\$0	\$0	E-51	\$0	\$0	\$0	\$0	\$0	\$0
52	673.000	Maint. of Transmission & Distribution Mains	\$139,562	\$108,252	\$31,310	E-52	-\$3,703	\$135,859	\$0	\$135,859	\$104,549	\$31,310
53	674.000	Maint. of Fire Mains - TDE	\$0	\$0	\$0	E-53	\$0	\$0	\$0	\$0	\$0	\$0
54	675.000	Maint. of Services - TDE	\$3,891	\$3,891	\$0	E-54	-\$31	\$3,860	\$0	\$3,860	\$3,860	\$0
55	676.000	Maint. of Meters - TDE	\$30,623	\$30,623	\$0	E-55	-\$247	\$30,376	\$0	\$30,376	\$30,376	\$0
56	677.000	Maint, of Hydrants - TDE	\$36,007	\$36,007	\$0	E-56	-\$291	\$35,716	\$0	\$35,716	\$35,716	\$0
57 58	678.000	Maint. of Miscellaneous Plant - TDE TOTAL TRANSMISSION & DIST. EXPENSES	<u>\$526,260</u> \$1,512,130	\$151,740 \$972,595	\$374,520 \$539,535	E-57	<u>\$165,840</u> \$147,750	<u>\$692,100</u> \$1,659,880	<u>\$0</u> \$0\$0	\$692,100 \$1,659,880	\$136,920 \$925,780	<u>\$555,180</u> \$734,100
			\$1,312,130	\$312,333	2002,000		\$147,750	\$1,033,000	ψŪ	\$1,033,000	3323,700	\$7 34,100
59		CUSTOMER ACCOUNTS EXPENSE										
60	901.000		\$28,091	\$28,091	\$0	E-60	-\$289	\$27,802	\$0	\$27,802	\$27,802	\$0
61	902.000	Meter Reading Expenses - CAE	\$307,266	\$287,506	\$19,760	E-61	-\$13,196	\$294,070	\$0	\$294,070	\$274,310	\$19,760
62	903.000	Customer Records & Collection Expenses	\$287,762	\$96,334	\$191,428	E-62	-\$17,252	\$270,510	\$0	\$270,510	\$79,082	\$191,428
63 64	904.000 905.000	Uncollectible Amounts - CAE	\$380,297 \$39,331	\$0	\$380,297	E-63	-\$160,624	\$219,673	\$0	\$219,673	\$0	\$219,673
64 65	903.000	Misc. Customer Accounts Expense - CAE TOTAL CUSTOMER ACCOUNTS EXPENSE	\$1,042,747	\$13,402 \$425,333	<u>\$25,929</u> \$617,414	E-64	<u>-\$117</u> -\$191,478	<u>\$39,214</u> \$851,269	<u>\$0</u> \$0	\$39,214 \$851,269	\$13,285 \$394,479	<u>\$25,929</u> \$456,790
66		CUSTOMER SERVICE EXPENSES										
67	907,000		\$0	\$0	\$0_	E-67	\$0	\$0	\$0	\$0	\$0	\$0
68	2011200	TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0	2-01	\$0	\$0	\$0	\$0	<u>\$0</u> \$0	\$0
69		SALES PROMOTION EXPENSES										
70	910.000	Sales Promotion Expenses - SPE	\$0	\$0	<u>\$0</u> \$0	E-70	\$0	<u>\$0</u> \$0		<u>\$0</u>	\$0	\$0
71		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0	\$0 \$0	\$0	\$0	\$0
72		ADMIN. & GENERAL EXPENSES										
73	920.000		\$432,286	\$432,286	\$0	E-73	-\$11,683	\$420,603	\$0	\$420,603	\$420,603	\$0
74	921.000	Office Supplies & Expenses	\$284,977	\$0	\$284,977	E-74	\$13,490	\$298,467	\$0	\$298,467	-\$86	\$298,553
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	\$535,935	E-78	\$62,085	\$598,020	\$0 \$0	\$598,020	\$0	\$598,020
79 80	924.000 925.000	Property Insurance Injuries & Damages	\$283,581 \$215	\$0 \$0	\$283,581 \$215	E-79 E-80	\$156,810 \$0	\$440,391 \$215	\$0 \$0	\$440,391 \$215	\$0 \$0	\$440,391 \$215
60	923.000	injunes a Daniages	əz 15	φ 0	\$215	E-00	\$U	\$213	20	\$Z15	2Ú	9215

Missouri-American Water Company Case No. WR-2011-0337 Water District 2 Revised 2-6-2012 Test Year Ending 12-31-2010 Water - Income Statement Detail

	<u> </u>	B	C.	D T - W	E	<u>E</u>	G	<u>H</u>	Landara La dara	<u>K</u>		MO heli heria
Line	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Adjustments	Adjusted	Jurisdictional Jurisdictional Allocations Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris, Labor	MO Adj. Juris. Non Labor
Nomber	NUTIVE		(D+E)		NON LADOI		(From Adj. Sch.)	(C+G)	(From Adj. Sch.)	(H x I) + J		A=K
81	926.000	Employee Pensions & Benefits	\$968,059	\$0	\$968,059	E-81	\$586,964	\$1,555,023	\$0	\$1,555,023	\$0	\$1,555,023
82	927.000	Franchise Requirements	\$0	\$0	\$0	E-82	\$0	\$0	\$0	\$0	\$0	\$0
83	928.100	PSC Assessment	\$176,283	\$0	\$176,283	E-83	-\$33,260	\$143,023	\$0 \$0	\$143,023	\$0 \$0	\$143,023
84	928.200	Rate Case Expense	\$68,936	\$0 \$0	\$68,936	E-84 E-85	-\$50,625	\$18,311 \$0	\$0 \$0	\$18,311 \$0	\$0 \$0	\$18,311 \$0
85	929.000 930.100	Duplicate Charges - Credit	\$0	\$0 \$0	\$0 \$14,239	E-83	\$0 -\$1,564	\$0 \$12,675	\$0 \$0	\$0 \$12,675	\$0 \$0	\$0 \$12,675
86 87		Institutional or Goodwill Advertising Expenses	\$14,239 \$380,247	\$0 \$0	\$380,247	E-87	-\$44,411	\$335,836	\$0 \$0	\$335,836	\$0 \$0	\$335,836
	930.200 930.300	Misc. General Expenses Research & Development Expenses - AGE	\$380,247 \$û	\$0 \$0	\$380,247 \$8	E-8/	-\$44,411 \$0	\$335,836 \$0	\$0 \$0	3333,636 \$0	\$0 \$0	3333,636 \$0
88 89	930,300	Research & Development Expenses - AGE Rents - AGE	\$54,103	\$0 \$0	\$0 \$54,103	E-89	\$0 \$0	\$0 \$54,103	\$0 \$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	332.000	TOTAL ADMIN. & GENERAL EXPENSES	\$5,703,834	\$432,286	\$5,271,548	6-50	\$772,705	\$6,476,539	\$0	\$6,476,539	\$420,517	\$6,056,022
•••				•••••			•••••	••,	••	<i></i>	• • • • • • • •	•••••
92		DEPRECIATION EXPENSE										
93	403.000	Depreciation Expense, Dep. Exp.	\$2,798,272	See note (1)	See note (1)	E-93	See note (1)	\$2,798,272	\$953,166	\$3,751,438	See note (1)	See note (1)
94	403.000	CIAC Depreciation Offset	\$0	•		E-94		\$0	\$187,883	-\$187,883		·
95		TOTAL DEPRECIATION EXPENSE	\$2,798,272	\$0	\$0		\$0	\$2,798,272	\$765,283	\$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	50	\$2,267	\$0	\$2,267
99	407.000	Amort-Property Losses	\$158,892	\$0	\$158,892	E-99	\$0	\$158,892	\$0	\$158,892	\$0	\$158,892
100		TOTAL AMORTIZATION EXPENSE	\$170,845	\$0	\$170,845		\$0	\$170,845	\$0	\$170,845	\$0	\$170,845
101		OTHER OPERATING EXPENSES										
101	403,900	Amortization of Net Cost of Removal	\$616.674	\$0	\$616,674	E-102	\$0	\$616,674	-\$616.674	\$0	\$0	\$0
102	403.900	Property Taxes	\$2,158,916	\$0	\$2,158,916	E-102 E-103	\$53,383	\$2.212.299	-\$610,014	\$2,212,299	\$0	\$2,212,299
104	408.000	Payroll Taxes	\$198,328	\$0	\$198,328	E-104	-\$5,348	\$192,980	\$0	\$192,980	\$40	\$192,940
105	408.000	Gross Receipts Tax	\$0	\$0	\$150,020	E-105	\$0	\$0	\$0	\$0	\$0	\$0
105	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	\$00,750	\$0	\$00,100	E-107	\$0	\$0.,000	\$0	\$0	\$0	\$0
108	400.000	TOTAL OTHER OPERATING EXPENSES	\$3,029,704	\$0	\$3,029,704	C-101	\$44,138	\$3,073,842	-\$616,674	\$2,457,168	\$40	\$2,457,128
	UP ATUS CONTRACTOR											
109		TOTAL OPERATING EXPENSE	\$18,077,948	\$2,551,161	\$12,728,515	E-109	\$1,045,684	\$19,123,632	\$148,609	\$19,272,241	\$2,429,352	\$13,279,334
110		NET INCOME BEFORE TAXES	\$7,029,623	\$0	\$0	E-110	\$0	\$5,983,939	\$1,363,950	\$7,347,889	\$0	\$0
111	<i></i>	INCOME TAXES	A. A. I	<u>ن</u> ه ب	• • • • •					******		.
112	409.000	Current Income Taxes	-\$1,284,580	See note (1)	See note (1)	E-112	See note (1)	\$1,284,580	\$1,297,571	\$12,991	See note (1)	See note (1)
113		TOTAL INCOME TAXES	-\$1,284,580	\$0	\$0		\$0	-\$1,284,580	\$1,297,571	\$12,991	\$0	\$0
114		DEFERRED INCOME TAXES										
115	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$2,715,586	See note (1)	See note (1)	E-115	See note (1)	\$2,715,586	-\$991,086	\$1,724,500	See note (1)	See note (1)
116	412.000	Amortization of Deferred ITC	-\$2,859	•••		E-116		-\$2,859	\$0	-\$2,859		
117	411.000	Deferred Income Taxes - Prior Years	\$0			E-117		\$0	\$0	\$0	·	
118		TOTAL DEFERRED INCOME TAXES	\$2,712,727	\$0	\$0		\$0	\$2,712,727	-\$991,086	\$1,721,641	\$0	\$0
	Na kata kata kata kata kata kata kata ka	NET OPERATING NOONE	\$5,601,476		\$0		<u></u>	\$4,555,792	\$1,057,465	\$5,613,257	\$0	\$0
119	STORE STORE	NET OPERATING INCOME	20,001,4/5	\$0				34,333,/92	<u></u>	39,013,25/	and a second	SQ.

Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: WR-2011-0337 Date Prepared: February 6, 2012



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DEPARTMENT

Revised

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

February 2012

Missouri-American Water Company Case No. WR-2011-0337 Water District 3 Revised 2-6-2012 Test Year Ending 12-31-2010 Water - Revenue Requirement

Line Number	A Description	<u>B</u> 7.37% Return	<u>C</u> 7.58% Return	<u>D</u> 7.80% Return
1	Net Orig Cost Rate Base	\$106,505,485	\$106,505,485	\$106,505,485
2	Rate of Return	7.37%	7.58%	7.80%
3	Net Operating Income Requirement	\$7,849,358	\$8,075,245	\$8,304,232
4	Net Income Available	\$5,613,257	\$5,613,257	\$5,613,257
5	Additional Net Income Required	\$2,236,101	\$2,461,988	\$2,690,975
6	Income Tax Requirement			
7	Required Current Income Tax	\$851,491	\$986,795	\$1,123,956
8	Current Income Tax Available	\$12,991	\$12,991	\$12,991
9	Additional Current Tax Required	\$838,500	\$973,804	\$1,110,965
10	Revenue Requirement	\$3,074,601	\$3,435,792	\$3,801,940
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$483,683	\$476,548	\$483,683
12	Gross Revenue Requirement	\$3,558,284	\$3,912,340	\$4,285,623

Missouri-American Water Company Case No. WR-2011-0337 Water District 3 Revised 2-6-2012 Test Year Ending 12-31-2010 WATER - RATE BASE SCHEDULE

A Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
Plant In Service		\$172,611,328
Less Accumulated Depreciation Reserve		\$35,493,976
Net Plant In Service		\$137,117,352
ADD TO NET PLANT IN SERVICE		
Cash Working Capital		-\$308,848
Materials & Supplies		\$227,186
Prepayments		\$117,509
Pensions/OPEBs Tracker Asset		\$140,862
Tank Painting Tracker		\$155,252
TOTAL ADD TO NET PLANT IN SERVICE	—	\$331,961
SUBTRACT FROM NET PLANT		
Federal Tax Offset		-\$11,544
State Tax Offset		\$2,477
City Tax Offset		\$0
Interest Expense Offset		\$532,116
Customer Advances		\$5,434,213
Contributions in Aid of Construction		\$9,127,808
Deferred Income Taxes		\$15,842,071
Accumulated Deferred ITC (3%)		\$16,687
Accrued Pension Liability		\$0
TOTAL SUBTRACT FROM NET PLANT		\$30,943,828

Missouri-American Water Company Case No. WR-2011-0337 Water District 3 Revised 2-6-2012 Test Year Ending 12-31-2010 Water - Plant in Service

S Action Action and	A	B	<u>2</u>	D	E	<u> </u>	G	Н	1
	Account #		Total	Adjust.	n de la service de la compe	As Adjusted	Jurisdictional Ju	urisdictional	MO Adjusted Jurisdictional
โงกาทกอะ	(Optional)	Plant Account Description	Plant	<u>Number</u>	Adjustments	Plant	Allocations A	djustments	Junsaictional
1 2	204.000		t0	P-2	ŝo	*^		600.000	\$22,266
23	301.000 302.000	Organization Franchises and Consents	\$0 \$1,105	P-2	\$0 \$0	\$0 \$1,105		\$22,266 \$0	\$1,105
4	303.000	Miscellaneous Intangible Plant	\$378,781	P-4	\$0	\$378,781		\$40,981	\$419,762
5		TOTAL INTANGIBLE PLANT	\$379,886		\$0	\$379,886		\$63,247	\$443,133
6		SOURCE OF SUPPLY PLANT							
7 8	310.000	Land and Land Rights - SSP Structures and Improvements - SSP	\$1,428,140 \$2,113,051	P-7 P-8	\$0 \$0	\$1,428,140 \$2,113,051		\$0 \$0	\$1,428,140 \$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 12	314.000 315.000	Wells and Springs Infiltration Galleries and Tunnels	\$511,343 \$0	P-11 P-12	\$0 \$0	\$511,343 \$0		\$0 \$0	\$511,343 \$0
13	316.000	Supply Mains	\$9,650,008	P 13	\$0 \$0	\$9,650,008		\$0 \$0	\$9,650,008
14	317.000	Other Water Source Plant	\$0	P-14	\$0	\$0		\$0	\$0
15		TOTAL SOURCE OF SUPPLY PLANT	\$13,708,868		\$0	\$13,708,868		\$0	\$13,708,868
16		PUMPING PLANT			\$ 0	***		••	¢0.004
17 18	320.000 321.000	Land and Land Rights - PP Structures and improvements - PP	\$8,921 \$4,719,047	P-17 P-18	\$0 \$0	\$8,921 \$4,719,047		\$0 \$0	\$8,921 \$4,719,047
19	322.000	Boller Plant Equipment	\$0	P-19	\$0	\$0		\$0	\$0
20	323.000	Other Power Production Equipment	\$166,897	P-20	\$0	\$166,897		\$0	\$166,897
21 22	324.000 325.000	Steam Pumping Equipment Electric Pumping Equipment	\$0 \$7,607,985	P-21 P-22	\$0 \$0	\$0 \$7,607,985		\$0 \$0	\$0 \$7,607,985
23	326.000	Diesel Pumping Equipment	\$408,903	P-22	\$0 \$0	\$408,903		\$0 \$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	<u>\$0</u> \$0	\$127,114	۱ L	\$0	\$127,114
26		TOTAL PUMPING PLANT	\$13,120,415		\$U	\$13,120,415		\$0	\$13,120,415
27		WATER TREATMENT PLANT							
28	330.000	Land and Land Rights - WTP	\$1,900	P-28	\$0 \$0	\$1,900		\$0 67 742	\$1,900
29 30	331.000 332.000	Structures and Improvements - WTP Water Treatment Equipment	\$25,399,766 \$25,084,926	P-29 P-30	\$0 \$0	\$25,399,766 \$25,084,926		\$7,713 \$0	\$25,407,479 \$25,084,926
31	333.000	Miscellaneous Water Treat, Other	\$0	P-31	\$0	\$0		\$0	\$0
32		TOTAL WATER TREATMENT PLANT	\$50,486,592		\$0	\$50,486,592		\$7,713	\$50,494,305
33		TRANSMISSION & DIST. PLANT							A / A / B / /
34 35	340.000 341.000	Land and Land Rights - TDP Structures and Improvements - TDP	\$137,086 \$716,363	P-34 P-35	\$0 \$0	\$137,086 \$716,363	[]	-\$2,375 \$596	\$134,711 \$716,959
36	342.000	Distribution Reservoirs and Standpipes	\$5,682,553	P-36	\$0	\$5,682,553	1	\$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 39	343.100 343.100	TD Mains 4 & Less	\$1,952,563	P-38 P-39	\$0 \$0	\$1,952,563		\$0 \$0	\$1,952,563 \$0
39 40	343.100	TD Mains AC 4 (STL) TD Mains Galve 1 (STL)	\$0 \$0	P-39 P-40	\$0 \$0	\$0 \$0		\$0 \$0	\$0
41	343.100	TD Mains DI 4in (STL)	\$0	P-41	\$0	\$0		\$0	\$0
42	343.200	TD Mains 6 to 8"	\$16,661,402	P-42	\$0 \$0	\$16,661,402		\$182,841	\$16,844,243
43 44	343.200 343.200	TD Mains 6 to 10in (TN) TD Mains Ci <10 1900-28 (STL)	\$0 \$0	P-43 P-44	\$0 \$0	\$0 \$0		\$3,337 \$0	\$3,337 \$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 48	343.200 343.200	TD Mains DI 6-8 (STL) TD Mains PL 6-8in (STL)	\$0 \$0	P-47 P-48	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$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		\$0 \$0	\$0 \$0
52 53	343.300 343.300	TD Mains CI 16 (STL) TD Mains DI 12 (STL)	\$0 \$0	P-52 P-53	\$0 \$0	\$0 \$0		ֆՍ \$0	\$0 \$0
54	343.300	TD Mains DI 16 &>(STL)	\$0	P-54	\$0	\$0		\$0	\$0
55	343.300	TD Mains LJ 20 (STL)	\$0	P-55	\$0	\$0		\$0	\$0
56 57	343.300 343.300	TD Mains PL 12in (STL) TD Main DI 10in (STL)	\$0 \$0	P-56 P-57	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
58	344.000	Fire Mains	\$97,002	P-58	\$0 \$0	\$97,002		\$0 \$0	\$97,002
59	345.000	Services	\$7,604,360	P-59	\$0	\$7,604,360		\$0	\$7,604,360
60 61	346.000 347.000	Meters Meter Installations	\$5,687,769	P-60 P-61	\$0 \$0	\$5,687,769 \$4,684,363		\$0 \$0	\$5,687,769 \$4,684,363
62		Hydrants	\$4,684,363 \$4,780,560		\$0 \$0	\$4,780,560		ەن \$10,903	\$4,084,383 \$4,791,463
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Missouri-American Water Company Case No. WR-2011-0337 Water District 3 Revised 2-6-2012 Test Year Ending 12-31-2010 Water - Plant In Service

	<u>Δ</u>	<u>B</u>	<u>2</u>	D	<u> </u>	E	<u>с</u> Н	l
	Account #		Total	Adjust.			Jurisdictional Jurisdictional	MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations Adjustments	Jurisdictional
63	349.000	Other Transmission & Distribution Plant	\$19,657	P-63	\$0	\$19,657	\$0	\$19,657
64		TOTAL TRANSMISSION & DIST. PLANT	\$86,795,563		\$0	\$86,795,563	\$369,425	\$87,164,988
65		GENERAL PLANT						
66	389.000	Land and Land Rights - GP	\$8,254	P-66	\$0	\$8,254	\$0	\$8,254
67	390.000	Structures and Improvements - GP	\$2,625,312	P-67	\$0	\$2,625,312	\$26,240	\$2,651,552
68	390.900	Structures & Improve-Leasehold	\$0	P-68	\$0	\$0	\$0	\$0
69	391.000	Office Furniture and Equipment	\$238,075	P-69	\$0	\$238,075	\$16,251	\$254,326
70	391.100	Computer & Peripheral Equipment	\$0	P-70	\$0	\$0	\$139,755	\$139,755
71	391.200	Computer Hardware & Software	\$357,661	P-71	\$0	\$357,661	\$732,331	\$1,089,992
72	391.300	Other Office Equipment	\$495,648	P-72	\$0	\$495,648	\$0	\$495,648
73	392.100	Transportation Equipment-Light Trucks	\$141,407	P-73	\$0	\$141,407	\$2,074	\$143,481
74	392.200	Transportation Equipment-Heavy Truck	\$0	P-74	\$0	\$0	\$0	\$0
75	392.300	Transportation Equipment-Autos	\$48,295	P-75	\$0	\$48,295	\$14,237	\$62,532
76	392.400	Transportation Equipment-Other	\$37,668	P-76	\$0	\$37,668	\$0	\$37,668
77	393.000	Stores Equipment	\$192,210	P-77	\$0	\$192,210	\$0	\$192,210
78	394.000	Tools, Shop and Garage Equipment	\$997,505	P-78	\$0	\$997,505	\$7,935	\$1,005,440
79	395.000	Laboratory Equipment	\$465,396	P-79	\$0	\$465,396	\$0	\$465,396
80	396.000	Power Operated Equipment	\$166,207	P-80	\$0	\$166,207	\$0	\$166,207
81		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		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	ł	TOTAL GENERAL PLANT	\$6,727,619		\$0	\$6,727,619	\$952,000	\$7,679,619
86	J	 TOTAL PLANT IN SERVICE	\$171,218,943	I.	\$0	\$171,218,943	\$1,392,385	\$172,611,328

Missouri-American Water Company Case No. WR-2011-0337 Water District 3 Revised 2-6-2012 Test Year Ending 12-31-2010 Water- Accumulated Depreciation Reserve

Line August Au			-					c u	
1 01.00 INTANOBLE PLANT Organization 50 R-2 50	Line	<u>A</u> Account		<u>C</u> Total	<u>D</u> Adjust.	E	<u>E</u> As Adjusted		MO Adjusted
2 301.00 Organization 50 Fit 50	Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments		Allocations Adjustments	
2 301.00 Organization 50 Fit 50									
3 322,000 Franchises and Contents 80 R-3 80 90 90 90 90 6 303,000 CURRED For Park Explanation 80 R-4 80 80 50,0215 50,215 <td< td=""><td></td><td>301 000</td><td></td><td>\$0</td><td>R.2</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td></td<>		301 000		\$0	R .2	\$0	\$0	\$0	\$0
4 93.00 Miscelaneous intangible Plant 50 R-4 50 50 50,215 840,			•						
5 TOTAL INTAGENELE PLANT 50 50 \$40,215 \$40,215 6 SURGE GF SUPPLY PLANT 50 80 50 \$50					-			-	
7 310.000 Land and Land Rights -SSP 50 7 50 50 50 50 50 8 312.000 Collecting & Important Integer (111) State (111) State (111) <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>									
7 310.000 Land and Land Rights -SSP 50 7 50 50 50 50 50 8 312.000 Collecting & Important Integer (111) State (111) State (111) <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>l l</td></t<>									l l
8 311.00 Structures and Improvements - SSP 3326,31 R-8 S0 S232,31 S0 S326,331 10 313.00 Loke, River and Other Intakes 3679,168 R-10 S0 829 S0 S0 S0 S0 S0 S157,50 S1 S1 S0				••					
9 312.00 Collecting & Impounding Reservoirs 50 79 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 55 517.050 513.050 51 517.050 51 517.050 51 517.050 51 517.050 51 517.050 51 517.050 51 517.050 50<									
10 313.000 Lake, River and Coher Induces 5879.618 R-10 50 8879.618 50 5137.658 50 13 316.000 Indiffaction Galeries and Tunnels 5,607,42 R-12 50									
11 314.00 Wolfs and Springs 5137.063 R-11 50 8137.069 50 5137.069 50 5137.069 50 5137.069 50 51407.142 50 51407.142 50 51407.142 50 51407.142 50 51407.142 50 51407.142 50 51407.142 50 50 51407.142 50 50 51407.142 50 50 51407.142 50 50 51407.142 50 50 50 51407.142 50									
13 316.00 Supply Mains \$1,00,142 R-13 \$0 \$1,51,742 \$0 \$1,00,142 \$1,00 \$1,00,142 \$1,00 \$1,00,142 \$1,00 \$1,00,142 \$1,00,142 \$1,00,142 \$1,00,142 \$1,00,142 \$1,00,142 \$1,00,142 \$1,00,142 \$1,00,142 \$1,00,142 \$1,00,142 \$1,00,142								\$0	
14 317.00 Other Water Source Plant 5.0 R-14 5.0<	12	315.000	Infiltration Galleries and Tunnels						1
16 TOTAL SOURCE OF SUPPLY PLANT \$1,391,274 50 \$1,391,274 50 \$1,391,274 16 20,000 Land and Land Rights - PP \$5,772 78,100 \$5,527,727 \$50 \$527,727 \$50 \$527,727 \$50 \$522,727 \$50 \$527,727 \$50 \$527,727 \$50 \$527,727 \$50 \$52,040,705 \$50 \$52,040,705 \$50 \$52,040,705 \$50 \$52,040,705 \$50 \$52,040,705 \$50 \$52,040,705 \$50 \$52,040,705 \$50 \$52,040,705									
16 20.000 Land and Land Rights - PP 50 R-17 80 50 50 17 320.000 Bitrettress and Improvements - PP 527,727 80 552,727 50 50 50 18 321.000 Bitrettress and Improvements - PP 527,727 80 526,727 50 52,040,705 50 52,040,705 50 52,040,705 50 52,040,705 50 52,040,705 50 52,040,705 50 52,040,705 50 52,040,705 50 52,040,705 50 52,040,705 50 52,0		317.000			R-14				
17 320.000 Indi and Land Rights - PP 50 R-17 50 50 50 18 321.000 Structures and Improvements - PP 507.72 R-18 50 507.727 50 50 19 322.000 Bolier Plant Equipment 5.027 80 56.02 50 50 21 324.000 Steam Pumping Equipment 51,463.046 82 30,461.046 50 50 21 326.000 Dieder Punting Equipment 51,463.046 82.243 53,0611 30 50 50.05 22 326.000 Dieder Punting Equipment 51,463.046 82.043 50 52.040.765 23 326.000 Dirate Punting Equipment 52,407.05 50 52.040.765 50 24 300 Dirate Punting Equipment 52,407.05 50 52.040.765 50 25 707AL PUMPING PLANT 52,407.05 50 52.040.765 50 52.040.765 28 30.000 Structures and Improvements - WTP 54.957.948 R-28 50 5.0 50 50 31.000 Structures and Improvements - WTP 54.957.948 R-28 50 51.262.776.048 50 51.22.266.766	15		TOTAL SOURCE OF SUPPLY PLANT	\$1,391,274		\$U	\$1,391,274	\$0	\$1,391,274
17 320.000 Indi and Land Rights - PP 50 R-17 50 50 50 18 321.000 Structures and Improvements - PP 507.72 R-18 50 507.727 50 50 19 322.000 Bolier Plant Equipment 5.027 80 56.02 50 50 21 324.000 Steam Pumping Equipment 51,463.046 82 30,461.046 50 50 21 326.000 Dieder Punting Equipment 51,463.046 82.243 53,0611 30 50 50.05 22 326.000 Dieder Punting Equipment 51,463.046 82.043 50 52.040.765 23 326.000 Dirate Punting Equipment 52,407.05 50 52.040.765 50 24 300 Dirate Punting Equipment 52,407.05 50 52.040.765 50 25 707AL PUMPING PLANT 52,407.05 50 52.040.765 50 52.040.765 28 30.000 Structures and Improvements - WTP 54.957.948 R-28 50 5.0 50 50 31.000 Structures and Improvements - WTP 54.957.948 R-28 50 51.262.776.048 50 51.22.266.766	16		PUMPING PLANT						
16 321.000 Structures and Improvements - PP \$22,727 R-16 \$0 \$		320.000		\$0	R-17	\$0	\$0	\$0	\$0
20 323.000 Citter Power Production Equipment \$3,025 R-20 \$50 \$50 \$50 1 324.000 Sitean Pumping Equipment \$1,463,046 R-22 \$50 \$50 \$50 22 326.000 Electric Pumping Equipment \$5,043 R-24 \$50 \$50,051 \$50,051 23 326.000 Citter Power Production Equipment \$5,043 R-24 \$50 \$52,043 \$50,051 23 0 Citter Power Production Equipment \$5,043 \$2,040,705 \$50 \$52,040,705		321.000			R-18	\$0		\$0	\$527,727
21 324,000 Steam Pumping Equipment 50 R-21 50 50 50 22 326,000 Elect/or pumping Equipment 51,463,046 R-22 50 \$1,463,046 23 326,000 Diesel Pumping Equipment \$50,651 R-23 \$0 \$5,633 26 TOTAL PUMPING Equipment \$52,623 R-25 \$0 \$52,640,705 \$0 \$2,640,705 27 WATER TREATMENT PLANT \$2,040,706 \$0 \$2,400,705 \$0 \$52,400,705 \$0 \$50 \$2,400,705 28 330,000 Structures and Improvements - WTP \$4,037,716,838 R-30 \$0 \$51,2400,705 \$0 \$54,333,746 \$377 \$54,337,946 \$377 \$54,337,946 \$377 \$54,337,946 \$377 \$54,337,946 \$377 \$51,482,476 \$30 \$51,240,756 \$30 \$51,24,057,168 \$30 \$51,24,057,168 \$377 \$51,24,957,168 \$377 \$51,24,957,168 \$377 \$51,24,957,168 \$377 \$51,24,957,168 \$377 \$51,24,957,168									
22 325.000 Electric Pumping Equipment \$1,463,046 8-22 \$0 \$1,463,046 \$0 \$1,463,046 23 326,000 Diesel Pumping Equipment \$5,041 R-23 \$50 \$53,0611 \$23 \$50,0611 \$23 \$50 \$50,611 \$50,611 \$50,611 \$50 \$50,611 \$50 \$50,611 \$50,611 \$50,611 \$50 \$50,611 \$50,611 \$50,611 \$50 \$50,611 \$50 \$50,611 \$50,611 \$50 \$50 \$50,610 \$50,611 \$50,611 \$50 \$50 \$50 \$52,040,705 \$50									1
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24 327.000 Hydraulic Pumping Equipment 150,043 52,043 50 55,043 50 55,043 26 328.000 Other Pumping Equipment 52,253 8.2 50 52,263 8.2 50 52,263 80 52,264,705 50 52,040,705 50 52,040,705 50 52,040,705 50 52,040,705 50 52,040,705 50 52,040,705 50 52,040,705 50 52,040,705 50 52,040,705 50 52,040,705 50 52,040,705 50 52,040,705 50 52,040,705 50 52,040,705 50 52,040,705 50 51,716,838 50 57,716,838 50 57,716,838 50 57,716,838 50 51,265,4766 50 51,265,4766 50 51,265,4766 50 51,265,4766 50 51,265,4766 50 51,265,4766 50 51,265,4766 50 51,265,4766 50 51,265,4766 50 51,265,4766 50 51,265,4766 50 51,265,4766								50 \$0	
26 328.00 Other Pumping Equipment 55.253 50 55.253 50 55.253 26 WATER TREATMENT PLANT \$2,040,705 \$0 \$2,040,705 \$0 \$2,040,705 27 330.00 Land and Land Rights - WTP \$0 R-28 \$0			Hydraulic Pumping Equipment						
26 TOTAL PUMPING PLANT \$2,040,705 \$0 \$2,040,705 \$0 \$2,040,705 \$0 \$2,040,705 \$0 \$2,040,705 \$0 \$2,040,705 \$0 \$2,040,705 \$0 \$2,040,705 \$0 \$2,040,705 \$0 \$2,040,705 \$0 \$0 \$2,040,705 \$0 \$2,040,705 \$0 \$0 \$2,040,705 \$0 \$2,040,705 \$0 \$77,16,38 \$0 \$77,16,38 \$0 \$77,16,38 \$0 \$71,64,38 \$0 \$71,64,38 \$0 \$71,64,34 \$0 \$71,64,34 \$0 \$71,64,34 \$0 \$71,64,34 \$0 \$71,64,35 \$1,00 \$1,00 \$1,000			Other Pumping Equipment						
28 330.000 Land and Land Rights - WTP \$0 R-28 \$0 \$0 \$0 \$0 29 331.000 Water Treatment Equipment \$7,716,33 R-30 \$0 \$7,716,33 \$0 \$7,716,33 \$0 \$7,716,33 \$0 \$7,716,33 \$0 \$0 \$7,716,33 \$0 \$12,654,766 \$0 \$12,654,766 \$0 \$12,654,766 \$0 \$12,654,766 \$0 \$12,654,766 \$0 \$12,654,766 \$0 \$12,654,766 \$0 \$12,654,766 \$0 \$12,654,766 \$0 \$12,654,766 \$0 \$0 \$5,771,641 \$0 \$0 \$5,877,002 \$0 \$5,877,002 \$0 \$5,877,002 \$0 \$5,877,002 \$0 \$5,877,002 \$0 \$5,877,002 \$0 \$5,877,002 \$0 \$5,877,002 \$0 <td< td=""><td></td><td></td><td></td><td></td><td></td><td>\$0</td><td></td><td></td><td>\$2,040,705</td></td<>						\$0			\$2,040,705
28 330.000 Land and Land Rights - WTP \$0 R-28 \$0 \$0 \$0 \$0 29 331.000 Water Treatment Equipment \$7,716,33 R-30 \$0 \$7,716,33 \$0 \$7,716,33 \$0 \$7,716,33 \$0 \$7,716,33 \$0 \$0 \$7,716,33 \$0 \$12,654,766 \$0 \$12,654,766 \$0 \$12,654,766 \$0 \$12,654,766 \$0 \$12,654,766 \$0 \$12,654,766 \$0 \$12,654,766 \$0 \$12,654,766 \$0 \$12,654,766 \$0 \$12,654,766 \$0 \$0 \$5,771,641 \$0 \$0 \$5,877,002 \$0 \$5,877,002 \$0 \$5,877,002 \$0 \$5,877,002 \$0 \$5,877,002 \$0 \$5,877,002 \$0 \$5,877,002 \$0 \$5,877,002 \$0 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>									
29 331.000 Structures and Improvements - WTP \$4,937,948 R-29 \$0 \$4,937,948 \$370 \$4,933,948 30 332.000 Mater Treathant Equipment \$7,716,338 \$0 \$7,716,838 \$0 \$7,716,838 \$0 \$50 \$50 \$12,854,786 \$0 \$0 \$50 \$12,854,786 \$0 \$0 \$512,654,786 \$0 <				**	D 00	**	**		
30 332.000 Water Treatment Equipment \$7,716,838 R-30 \$0 \$7,716,838 \$0 \$7,716,838 \$0 \$1,716,838 \$0 \$1,716,838 \$0 \$1,716,838 \$0 \$1,716,838 \$0 \$1,2654,786 \$0 \$12,654,786 \$0 \$12,654,786 \$0 \$12,654,786 \$0 \$12,654,786 \$0 \$12,654,786 \$0 \$12,654,786 \$0 \$12,654,786 \$0 \$12,654,786 \$0 \$12,654,786 \$0 \$12,654,786 \$0 \$12,654,786 \$0 \$12,654,786 \$0 \$12,654,786 \$0 \$12,654,786 \$0 \$12,654,786 \$0 \$12,656,780 \$10 \$12,656,186 \$0 \$12,656,186 \$0 \$12,656,186 \$0 \$12,656,186 \$0 \$12,656,186 \$0 \$0 \$12,265,186 \$0 \$12,656,186 \$0 \$0 \$12,242,478 \$12,2492,478 \$12,2492,478 \$12,2492,478 \$12,840,416 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0									
31 33.000 Miscellaneous Water Treat, Other 50 R-31 50 50 \$12,654,766 32 TGAL WATER TREATMENT PLANT \$12,654,766 \$12,654,766 \$12,654,766 \$370 \$12,665,166 33 TRANSMISSION & DIST, PLANT \$12,654,766 \$12,654,766 \$10 \$12,654,766 \$10 34 340,000 Land and Land Rights - TDP \$122,192 R-35 \$0 \$12,212,192 \$5741,641 \$50 \$5741,641 \$51 36 340,000 Land and Land Rights - TDP \$12,2192 \$357 \$0 \$5,677,002 \$30 \$56,877,002 \$30 \$56,877,002 \$30 \$56,877,002 \$30 \$50 \$4,603 \$0 \$40,016 \$4,403 \$40,016 \$4,403 \$40,016 \$4,403 \$40,016 \$4,403 \$40 \$40 \$50 \$5,47,002 \$30 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$									
32 TOTAL WATER TREATMENT PLANT \$12,654,766 \$0 \$12,654,766 \$0 \$12,654,766 \$0 \$12,654,766 \$12,656,166 33 TRANSMISSION & DIST, PLANT Land and Land Rights - TDP \$741,641 R-34 \$0 -\$7741,641 \$0 \$122,192 \$567 \$122,249 36 342.000 Distribution Reservoirs and Standpipes \$1,482,478 R-35 \$0 \$1,482,478 -\$741,641 \$0 \$5741,641 \$0 \$122,249 \$67 \$122,249 36 342.000 Distribution Reservoirs and Standpipes \$1,482,478 R-35 \$0 \$1,482,478 -\$4,603 \$0 \$5,677,002 \$0 \$5,677,002 \$0 \$5,677,002 \$0 \$5,677,002 \$0 \$0 \$5,00 \$1,230,266 \$4,033 \$0 \$5,00 \$0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>									
34 340 000 Land and Land Rights - TDP \$741,641 8.34 \$0 -\$741,641 \$0 -\$741,641 35 341,000 Structures and Improvements - TDP \$122,192 R-35 \$0 \$122,192 \$57 \$572,249 36 342,000 Distribution Reservoirs and Standpipes \$1,492,478 R-36 \$0 \$1,422,478 -\$4,603 \$0 \$5,677,002 \$0 \$5,677,002 \$0 \$5,677,002 \$0 \$5,677,002 \$0 \$5,677,002 \$0 \$5,677,002 \$0 \$5,677,002 \$0 \$5,03 \$0 \$5,03 \$0 \$5,677,002 \$0 \$0 \$5,03 \$0	32		TOTAL WATER TREATMENT PLANT	\$12,654,786		\$0	\$12,654,786	\$370	\$12,655,156
34 340 000 Land and Land Rights - TDP \$741,641 8.34 \$0 -\$741,641 \$0 -\$741,641 35 341,000 Structures and Improvements - TDP \$122,192 R-35 \$0 \$122,192 \$57 \$572,249 36 342,000 Distribution Reservoirs and Standpipes \$1,492,478 R-36 \$0 \$1,422,478 -\$4,603 \$0 \$5,677,002 \$0 \$5,677,002 \$0 \$5,677,002 \$0 \$5,677,002 \$0 \$5,677,002 \$0 \$5,677,002 \$0 \$5,677,002 \$0 \$5,03 \$0 \$5,03 \$0 \$5,677,002 \$0 \$0 \$5,03 \$0									
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36 342.000 Distribution Reservoirs and Standpipes \$1,482,478 R-36 \$0 \$1,482,478 -\$1,862 \$1,400,616 37 343,000 TD Mains Not Classified \$6,677,002 \$5,677,002 \$0 \$5,677,002 38 343,100 TD Mains AC 4 (STL) \$4,603 R-38 \$0 \$4,603 \$0 \$0 \$4,603 39 343,100 TD Mains AC 4 (STL) \$0 R-40 \$0 \$0 \$0 \$0 40 343,100 TD Mains Galve 1 (STL) \$0 R-41 \$0 \$0 \$0 \$0 41 343,200 TD Mains 6 to 6" \$1,232,266 \$4,23 \$6,941 \$1,240,207 42 343,200 TD Mains C (<10 1900-28 (STL)									
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38 343.100 TD Mains 4& Less -\$4,603 R-38 \$0 -\$4,603 S0 \$0 \$0 \$0 39 343.100 TD Mains AC 4 (STL) \$0 R-39 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 41 343.100 TD Mains DI 4ln (STL) \$0 R-40 \$0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
40 343.100 TD Mains Gaive 1 (STL) \$0 R-40 \$0 \$0 \$0 \$0 41 343.100 TD Mains G to 8" \$1,233,266 \$0 \$0 \$0 42 343.200 TD Mains 6 to 10in (TN) \$0 R-42 \$0 \$1,233,266 \$6,941 \$1,240,207 43 343.200 TD Mains 6 to 10in (TN) \$0 R-43 \$0 \$0 \$0 \$0 44 343.200 TD Mains CI <10 1900-28 (STL)						\$0		\$0	-\$4,603
41 343.100 TD Mains DI 4in (STL) \$0 R-41 \$0 \$0 \$0 42 343.200 TD Mains 6 to 8" \$1,233,266 R-42 \$0 \$1,233,266 \$6,941 \$1,2407 43 343.200 TD Mains 6 to 10in (TN) \$0 R-43 \$0 \$0 \$0 \$0 44 343.200 TD Mains Cl <10 1900-28 (STL)	39		TD Mains AC 4 (STL)						
42 343.200 TD Mains 6 to 8" \$1,233,266 R-42 \$0 \$1,233,266 \$6,941 \$1,240,207 43 343.200 TD Mains 6 to 101 (TN) \$0 R-43 \$0 \$0 \$0 44 343.200 TD Mains CI <10 1900-28 (STL)				•					
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44 343.200 TD Mains CI <10 1900-28 (STL)									
45 343.200 TD Mains CI <10 1929-56 (STL)									
46 343.200 TD Mains Cl <10 1957-93 (STL)									
48 343.200 TD Mains PL 6-8in (STL) \$0 R-48 \$0 \$0 \$127 \$127 49 343.300 TD Mains 10 to 16" \$1,837,209 R-49 \$0 \$1,837,209 \$2,230 \$1,839,439 50 343.300 TD Mains 18 & Grtr \$740,430 R-50 \$0 \$740,430 \$0 \$740,430 51 343.300 TD Mains Ci 12 (STL) \$0 R-51 \$0 <						\$0			\$0
49 343.300 TD Mains 10 to 16" \$1,837,209 R-49 \$0 \$1,837,209 \$2,230 \$1,839,439 50 343.300 TD Mains 18 & Grtr \$740,430 R-50 \$0 \$740,430 \$0 \$740,430 51 343.300 TD Mains Ci 12 (STL) \$0 R-51 \$0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
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52 343.300 TD Mains Ci 16 (STL) \$0 R-52 \$0 \$0 \$0 \$0 53 343.300 TD Mains Di 12 (STL) \$0 R-53 \$0 \$0 \$0 \$0 54 343.300 TD Mains Di 16 & (STL) \$0 R-53 \$0 \$0 \$0 \$0 54 343.300 TD Mains Di 16 & (STL) \$0 R-54 \$0 \$0 \$0 \$0 55 343.300 TD Mains LJ 20 (STL) \$0 R-55 \$0 \$0 \$0 \$0 \$0 56 343.300 TD Mains PL 12in (STL) \$0 R-56 \$0								, , , , , , , , , , , , , , , , , , ,	
53 343.300 TD Mains DI 12 (STL) \$0 R-53 \$0 \$0 \$0 \$0 54 343.300 TD Mains DI 16 &>(STL) \$0 R-54 \$0 \$0 \$0 \$0 55 343.300 TD Mains DI 16 &>(STL) \$0 R-55 \$0 \$0 \$0 \$0 56 343.300 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 10ln (STL) \$0 R-57 \$0 \$0 \$0 \$0 57 343.000 Fire Mains \$20,017 \$0 \$20,017 \$0 \$20,017 \$0 \$20,017 58 344.000 Fire Mains \$1,307,340 R-59 \$0 \$1,307,340 \$0 \$1,307,340 \$0 \$1,307,340 \$0 \$1,307,340 \$0 \$1,307,340 \$0 \$1,307,340 \$0 \$1,307,340 \$0 \$1,307,340 \$0 \$1,307,340 \$0 \$1,307,340 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
54 343.300 TD Mains DI 16 &>(STL) \$0 R-54 \$0 \$1,307,340 \$0 \$1,307,340 \$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 \$1,007,340 \$0 \$1,307,340 \$0 \$1,307,340 \$0 \$1,307,340 \$0 \$1,307,340 \$0 \$1,307,340 \$0 \$1,307,340 \$0 \$1,308,972 \$0 \$1,308,972 \$0 \$1,308,972			TD Mains DI 16 &>(STL)	\$0				\$0	
57 343.300 TD Main DI 10ln (STL) \$0 R-57 \$0 \$20,017 \$0 \$20,017 \$0 \$20,017 \$0 \$20,017 \$0 \$20,017 \$0 \$20,017 \$0 \$20,017 \$0 \$20,017 \$0 \$20,017 \$0 \$1,307,340 \$0 \$1,307,340 \$0 \$1,307,340 \$0 \$1,307,340 \$0 \$1,307,340 \$0 \$1,307,340 \$0 \$1,307,340 \$0 \$1,307,340 \$0 \$1,307,340 \$0 \$1,307,340 \$0 \$1,307,340 \$0 \$1,301,638 \$1,301,638 \$1,301,638 \$1,308,972 \$0 \$1,308,972 \$0 \$1,308,972 \$0 \$1,308,972 \$0 \$1,308,972 \$48 \$1,507,020 62 348,000 Hydrants \$1,506,972		343.300	TD Mains LJ 20 (STL)	\$0		\$0	\$0	\$0	
58344.000Fire Mains\$20,017R-58\$0\$20,017\$0\$20,01759345.000Services\$1,307,340R-59\$0\$1,307,340\$0\$1,307,34060346.000Meters\$1,391,638R-60\$0\$1,391,638-\$43\$1,391,59561347.000Meter Installations\$1,308,972R-61\$0\$1,308,972\$0\$1,308,97262348.000Hydrants\$1,506,972R-62\$0\$1,606,972\$48\$1,507,020									
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62 348.000 Hydrants \$1,506,972 R-62 \$0 \$1,606,972 \$48 \$1,507,020									
63 349.000 Other Transmission & Distribution Plant \$3,082 R-63 \$0 \$3,082 \$0 \$0 \$3,082			1			\$0	\$1,606,972	\$48	\$1,507,020
	63	349.000	Other Transmission & Distribution Plant	\$3,082	R-63	\$0	\$3,082	\$0	\$3,082

Missouri-American Water Company Case No. WR-2011-0337 Water District 3 Revised 2-6-2012 Test Year Ending 12-31-2010 Water- Accumulated Depreciation Reserve

Line	<u>A</u> Account	B	<u>C</u> Total	D	E	<u>E</u> An Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	I MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Allocations	Adjustments	Jurisdictional
64		TOTAL TRANSMISSION & DIST. PLANT	\$16,084,354		\$0	\$16,084,354		\$7,498	\$16,091,852
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		-\$17,758	\$732,088
68	390.900	Structures & Improve-Leasehold	\$0	R-68	\$0	\$0		-\$341	-\$341
69	391.000	Office Furniture and Equipment	\$441,905	R-69	\$0	\$441,905		\$9,657	\$451,562
70	391.100	Computer & Peripheral Equipment	\$0	R-70	\$0	\$0		-\$1,395	-\$1,395
71	391.200	Computer Hardware & Software	\$112,484	R-71	\$0	\$112,484		\$671,051	\$783,535
72	391.300	Other Office Equipment	\$100,894	R-72	\$0	\$100,894		-\$9	\$100,885
73	392.100	Transportation Equipment-Light Trucks	-\$53,573	R-73	\$0	-\$53,573		\$6,762	-\$46,811
74	392.200	Transportation Equipment-Heavy Truck	-\$43,338	R-74	\$0	-\$43,338		\$0	-\$43,338
75	392.300	Transportation Equipment-Autos	\$48,701	R-75	\$0	\$48,701		\$14,376	\$63,077
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		\$1,893	\$376,293
79	395.000	Laboratory Equipment	\$148,311	R-79	\$0	\$148,311		\$0	\$148,311
80	396.000	Power Operated Equipment	\$94,618	R-80	\$0	\$94,618		\$0	\$94,618
81	397.100	Communication Equipment-Non Telephone	\$73,179	R-81	\$0	\$73,179		\$2,288	\$75,467
82	397.200	Communication Equipment-Telephone	\$18,499	R-82	\$0	\$18,499		\$2,760	\$21,259
83	398.000	Miscellaneous Equipment	\$199,941	R-83	\$0	\$199,941		\$655	\$200,596
84	399.000	Other Tangible Equipment	\$8,685	R-84	\$0	\$8,685		\$0	\$8,685
85		TOTAL GENERAL PLANT	\$2,584,835		\$0	\$2,584,835		\$689,939	\$3,274,774
86		TOTAL DEPREGIATION RESERVE	\$34,755,954		<u>\$0</u>	\$34,755,954		\$738,022	\$35,493,976

Missouri-American Water Company Case No. WR-2011-0337 Water District 3 Revised 2-6-2012 Test Year Ending 12-31-2010 Water - Income Statement Detail

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Line Number	Account	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Adjustments	Total Company Jurisdie Adjusted Alloca		MO Final Adj Jurisdictional	MO Adj. Juris, Labor	MO Adj. Juris. Non Labor
NUMber	NUMDer	income Description	(D+E)	Labor		Number	(From Adj. Sch.)	(C+G)	(From Adj. Sch.)	(H x I) + J	L+M	the second second second second second
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	\$5,030,362		
Rev-4	461.000	Industrial	\$3,377,940			Rev-4		\$3,377,940	-\$827,221	\$2,550,719		
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	\$907,335	\$907,335		
Rev-8	461.000	Capitol Complex	\$0			Rev-8		\$0	\$0	\$0		
Rev-9	470.000	Forfeited Discounts	\$0			Rev-9		\$0	\$0	\$0		
Rev-10	472.000	Rents from Water Property	\$43,306			Rev-10		\$43,306	\$0	\$43,306		
Rev-11	464.000	Other Public Auth.	\$811,305			Rev-11		\$811,305	\$24,820	\$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			Rev-13	154	\$300,019	\$260,009	\$560,028		
14	aanaa a coloo faaaaa	TOTAL OPERATING REVENUES	\$25,107,571			an the second		\$25,107,571	\$1,512,559	\$26,620,130		
1		SOURCE OF SUPPLY EXPENSES										
2	600.000	Operation Supervision & Engineering	\$3,141	\$3,141	\$0	E-2	-\$87	\$3,054	\$0	\$3,054	\$3,054	\$0
3	601.000	Operation Labor & Expenses	\$73,482	\$157	\$73,325	E-3	-\$4	\$73,478	\$0	\$73,478	\$153	\$73,325
4	602,000	Purchased Water	\$248,706	\$0	\$248,706	E-4	\$50,993	\$299,699	\$0	\$299,699	\$0	\$299,699
5	603.000	Miscellaneous Expenses	\$294	\$0	\$294	E-5	\$3,650	\$3,944	\$0	\$3,944	\$0	\$3,944
6	604.000	Rents - SSE	\$100	\$0	\$100	E-6	\$0	\$100	\$0	\$100	\$0	\$100
7	610.000	Maint, Supervision & Engineering	\$0	\$0	\$0	E-7	\$0	\$0	\$0	\$0	\$0	\$0
8	611.000	Maint, of Structures & Improvements	\$90	\$0	\$90	E-8	\$0	\$90	\$0	\$90	\$0	\$90
9	612.000	Maint, of Collect. & Impound. Reservoirs	\$0	\$0	\$0	E-9	\$0	\$0	\$0	\$0	\$0	\$0
10	613.000	Maint, of Lake, River and Other Intakes	\$0	\$0	\$0	E-10	\$0	\$0	\$0	\$0	\$0	\$0
11	614.000	Maint, of Wells & Springs	\$0	\$0	\$0	E-11	\$0	\$0	\$0	\$0	\$0	\$0
12	615.000	Maint. of Infiltration Galleries & Tunnels	\$0	\$0	\$0	E-12	\$0	\$0	\$0	\$0	\$0	\$0
13	616.000	Maint, of Supply Mains	\$0	\$0	\$0	E-13	\$0	\$0	\$0	\$0	\$0	\$0
14	617.000	Maint. Of Misc. Water Source Plant	\$38,788	\$1,685	\$37,103	E-14	-\$529	\$38,259	\$0	\$38,259	\$1,156	\$37,103
15		TOTAL SOURCE OF SUPPLY EXPENSES	\$364,601	\$4,983	\$359,618		\$54,023	\$418,624	\$0	\$418,624	\$4,363	\$414,261
16		PUMPING EXPENSES										
17	620.000	Operation Supervision & Engineering - PE	\$48,033	\$48,033	\$0	E-17	-\$388	\$47,645	\$0	\$47,645	\$47,645	\$0
18	621.000	Fuel for Power Production	\$8,783	\$0	\$8,783	E-18	\$1,902	\$10,685	\$0	\$10,685	\$0	\$10,685
19	622.000	Power Production Labor & Expenses	\$1,246	\$1,246	\$0	E-19	\$0	\$1,246	\$0	\$1,246	\$1,246	\$0
20	623.000	Fuel or Power Purchased for Pumping	\$733,418	\$0	\$733,418	E-20	\$161,916	\$895,334	\$0	\$895,334	\$0	\$895,334
21	624.000	Pumping Labor and Expenses	\$519,041	\$518,469	\$572	E-21	-\$28,195	\$490,846	\$0	\$490,846	\$490,274	\$572
22	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-22	\$0	\$0	\$0	\$0	\$0	\$0
23	626.000	Miscellaneous Expense	\$11,905	\$0	\$11,905	E-23	\$0	\$11,905	\$0	\$11,905	\$0	\$11,905
24	627.000	Rents - PE	\$23	\$0	\$23	E-24	\$0	\$23	\$0	\$23	\$0	\$23
25	630.000	Maint, Supervision & Engineering - PE	\$47,566	\$47,566	\$0	E-25	-\$384	\$47,182	\$0	\$47,182	\$47,182	\$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		\$20,857	\$0	\$20,857	\$18,670	\$2,187
29		TOTAL PUMPING EXPENSES	\$1,392,469	\$635,581	\$756,888		\$133,254	\$1,525,723	\$0	\$1,525,723	\$605,017	\$920,706
30		WATER TREATMENT EXPENSES										
	640.000	Operation. Supervision & Engineer WTE	\$68,055	\$68,055	\$0	E-31	-\$781	\$67,274	\$0	\$67,274	\$67,274	\$0
31	040.000											
32	641.000	Chemicals - WTE	\$816,202	\$0	\$816,202	E-32	\$48,362	\$864,564	\$0	\$864,564	\$0	\$864,564
			\$816,202 \$72,712 \$178,502	\$0 \$0 \$0	\$816,202 \$72,712 \$178,502	E-32 E-33 E-34	\$48,362 \$0 \$38,157	\$864,564 \$72,712 \$216,659	\$0 \$0 \$0	\$864,564 \$72,712 \$216,659	\$0 \$0 \$0	\$864,564 \$72,712 \$216,659

Missouri-American Water Company Case No, WR-2011-0337 Water District 3 Revised 2-6-2012 Test Year Ending 12-31-2010 Water - Income Statement Detail

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Line	Account	B	C Test Year	D Test Year	E Test Year	E Adjust	<u>G</u> Total Company	H ! Total Company Jurisdict	ional Jurisdictional	K MQ Final Adi	L MO Adi.	M MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number		Adjusted Allocati (C+G)		Jurisdictional (H x I) + J	Juris, Labor L+M	Non Labor
35	643.200	Misc Expenses - Waste Disposal	\$818.839	\$0	\$818.839	E-35	\$0	\$818,839	\$0	\$818.839	\$0	\$818,839
36	644.000	Rents - WTE	\$010,009	ŝõ	\$0,005	E-36	\$0	\$010,000	\$0	\$0,005	ŝõ	\$010,005
37	650.000	Maint, Supervision & Engineering - WTE	\$12,328	\$12,328	\$0	E-37	-\$446	\$11.882	\$0	\$11.882	\$11,882	\$0
38	651,000	Maint, of Structures & Improvements - WTE	\$0	\$0	ŝõ	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	\$0	\$96,708
40		TOTAL WATER TREATMENT EXPENSES	\$2,063,346	\$80,383	\$1,982,963	4-00	\$85,292	\$2,148,638	\$0	\$2,148,638	\$79,156	\$2,069,482
41		TRANSMISSION & DIST. EXPENSES										
42	660.000	Operation Supervision & Engineering - TDE	\$18,089	\$18,089	\$0	E-42	-\$208	\$17,881	\$0	\$17,881	\$17,881	\$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	-\$4,136	\$323,828	\$0	\$323,828	\$317,344	\$6,484
45	663.000	Meter Expenses - TDE	\$118,015	\$117,531	\$484	E-45	-\$944	\$117,071	\$0	\$117,071	\$116,587	\$484
46	664.000	Customer Installations Expenses - TDE	\$71,787	\$71,787	\$0	E-46	-\$578	\$71,209	\$0	\$71,209	\$71,209	\$0
47	665.000	Miscellaneous Expenses - TDE	\$220,447	\$95,452	\$124,995	E-47	-\$7,747	\$212,700	\$0	\$212,700	\$73,800	\$138,900
48	666.000	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	~\$205	\$17,538	\$0	\$17,538	\$17,538	\$0
50	671.000	Maint. of Structures & Improvements - TDE	\$0	\$0	\$0	E-50	\$0	\$0	\$0	\$0	\$0	\$0
51	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$0	\$0	\$0	Ë-51	\$0	\$0	\$0	\$0	\$0	\$0
52	673.000	Maint. of Transmission & Distribution Mains	\$139,562	\$108,252	\$31,310	E-52	-\$3,703	\$135,859	\$0	\$135,859	\$104,549	\$31,310
53	674.000	Maint. of Fire Mains - TDE	\$0	\$0	\$0	E-53	\$0	\$0	\$0	\$0	\$0	\$0
54	675.000	Maint. of Services - TDE	\$3,891	\$3,891	\$0	E-54	-\$31	\$3,860	\$0	\$3,860	\$3,860	\$0
55	676.000	Maint, of Meters - TDE	\$30,623	\$30,623	S 0	E-55	-\$247	\$30,376	\$0	\$30,376	\$30,376	\$0
56	677.000	Maint. of Hydrants - TDE	\$36,007	\$36,007	\$0	E-56	-\$291	\$35,716	\$0	\$35,716	\$35,716	\$0
57	678.000	Maint. of Miscellaneous Plant - TDE	\$526,260	\$151,740	\$374,520	E-57	\$165,840	\$692,100	\$0	\$692,100	\$136,920	\$555,180
58		TOTAL TRANSMISSION & DIST. EXPENSES	\$1,512,130	\$972,595	\$539,535		\$147,750	\$1,659,880	\$0	\$1,659,880	\$925,780	\$734,100
59 60	901.000	CUSTOMER ACCOUNTS EXPENSE Supervision - CAE	\$28,091	\$28,091	\$0	E-60	-\$289	\$27,802	\$0	\$27.802	\$27,802	\$0
60 61	902.000	Meter Reading Expenses - CAE	\$307,266	\$287,506	\$19,760	E-60 E-61	-\$285	\$294,070	\$0 \$0	\$294,070	\$274,310	\$19,760
62	902.000	Customer Records & Collection Expenses	\$287,762	\$287,508	\$191,428	E-62	-\$13,196	\$270,510	\$0 \$0	\$270.510	\$79.082	\$191,428
63	904.000	Uncollectible Amounts - CAE	\$380,297	\$90,504	\$380,297	E-62	-\$160,624	\$219,673	\$0	\$219,673	\$7 3,002	\$219,673
64	905.000	Misc. Customer Accounts Expense - CAE	\$39,331	\$13,402	\$25,929	E-64	-\$117	\$39,214	\$0	\$39.214	\$13,285	\$25,929
65	303.000	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$1,042,747	\$425,333	\$617,414	L-04	-\$191,478	\$851,269	\$0	\$851,269	\$394,479	\$456,790
66		CUSTOMER SERVICE EXPENSES										
67	907,000		\$0	\$0	\$0	E-67	\$0	\$0	\$0	\$0	<u>\$0</u> \$0	\$0
68		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
69		SALES PROMOTION EXPENSES										
70	910.000		\$0	<u>\$0</u> \$0	<u>\$0</u> \$0	E-70	<u>\$0</u>	<u>\$0</u> \$0	<u>\$0</u> \$0	\$0	<u>\$0</u> \$0	\$0
71		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
72		ADMIN. & GENERAL EXPENSES	A 100 000	A 400 000	**		A 44 AAA	\$420.603	\$0	\$100 ccc	\$420,603	~~
73	920.000		\$432,286	\$432,286	\$0	E-73	-\$11,683		\$0 \$0	\$420,603		\$0
74	921.000	Office Supplies & Expenses	\$284,977	\$0	\$284,977	E-74	\$13,490	\$298,467	\$0 \$0	\$298,467	-\$86	\$298,553
75	922.000	Admin, Expenses Transferred - Credit	\$0	\$0 \$0	\$0	E-75	\$0	\$0	\$0 \$0	\$0 \$2,501,493	\$0 \$0	\$0 \$2,501,493
76 77	923.100	Outside Services Employed	\$2,411,597	\$0 \$0	\$2,411,597	E-76 E-77	\$89,896 \$5,003	\$2,501,493 \$64,722	\$U \$0	\$2,501,493 \$64,722	\$0 \$0	
	923.200 923.300	Outside Services - Belleville Lab	\$59,719	\$0 \$0	\$59,719		• • • • • • • •		\$U \$0	\$64,722 \$598,020	\$0 \$0	\$64,722
78		Outside Services - Call Center	\$535,935	\$U \$0	\$535,935	E-78 E-79	\$62,085	\$598,020	\$U \$0	\$598,020 \$440,391	\$0 \$0	\$598,020 \$440,391
79 80	924.000 925.000	Property Insurance	\$283,581 \$215	\$U \$0	\$283,581 \$215	E-79 E-80	\$156,810 \$0	\$440,391 \$215	\$0 \$0	\$440,391 \$215	\$0 \$0	\$440,391 \$215
0U	929.000	Injuries & Damages	\$ 415	ΦŪ	\$Z15	<u>c</u> -o∪	\$U	92 I J	5 0	9213	20	94.10

Missouri-American Water Company Case No. WR-2011-0337 Water District 3 Revised 2-6-2012 Test Year Ending 12-31-2010 Water - Income Statement Detail

Line	Account	<u>B</u>	<u>Ç</u> Test Year	D Test Year	<u>E</u> Test Year	E Adjust	G Total Company	H Total Company Jurisdi	stienal kurindistional	K MO Final Adi	L MO Adi.	M MO Adi, Juris
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted Alloca		Jurisdictional	Juris. Labor	Non Labor
	69		(D+E)				(From Adj. Sch.)	(C+G)	(From Adj. Sch.)	(H x l) + J	White Subal freeds of south at starts	1=K
81	926,000	Employee Pensions & Benefits	\$968,059	\$0	\$968,059	E-81	\$586,964	\$1,555,023	\$0	\$1,555,023	\$0	\$1,555,023
82	927.000	Franchise Requirements	\$0	\$0	\$0	E-82	\$0	\$0	\$0	\$0	\$0	\$0
83	928.100	PSC Assessment	\$176,283	\$0	\$176,283	E-83	-\$33,260	\$143,023	\$0	\$143,023	\$0	\$143,023
84	928.200	Rate Case Expense	\$68,936	\$0	\$68,936	E-84	-\$50,625	\$18,311	\$0	\$18,311	\$0	\$18,311
85	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-85	\$0	\$0	\$0	\$0	\$0	\$0
86	930.100	Institutional or Goodwill Advertising Expenses	\$14,239	\$0	\$14,239	E-86	-\$1,564	\$12,675	\$0	\$12,675	\$0	\$12,67
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	<u>\$0</u>	\$33,657
91		TOTAL ADMIN. & GENERAL EXPENSES	\$5,703,834	\$432,286	\$5,271,548		\$772,705	\$6,476,539	\$0	\$6,476,539	\$420,517	\$6,056,022
92		DEPRECIATION EXPENSE										
93	403.000	Depreciation Expense, Dep. Exp.	\$2,798,272	See note (1)	See note (1)	E-93	See note (1)	\$2,798,272	\$953,166	\$3,751,438	See note (1)	See note (1)
94	403.000	CIAC Depreciation Offset	<u>\$0</u>			E-94		\$0	-\$187,883	-\$187,883		
95		TOTAL DEPRECIATION EXPENSE	\$2,798,272	\$0	\$0		\$0	\$2,798,272	\$765,283	\$3,563,555	\$0	\$0
96		AMORTIZATION EXPENSE										
97	405,000	Amort-Other UP	\$9,686	\$0	\$9,686	E-97	\$0	\$9,686	\$0	\$9,686	\$0	\$9,686
98	406.000	Amort-Intangible Fin	\$2,267	\$0	\$2,267	E-98	\$0	\$2,267	\$0	\$2,267	\$0	\$2,267
99	407.000	Amort-Property Losses	\$158,892	\$0	\$158,892	E-99	<u>\$0</u>	\$158,892	<u>\$0</u>	\$158,892	\$0	\$158,892
100		TOTAL AMORTIZATION EXPENSE	\$170,845	\$0	\$170,845		\$0	\$170,845	\$0	\$170,845	\$0	\$170,845
101		OTHER OPERATING EXPENSES										
102	403.900	Amortization of Net Cost of Removal	\$616,674	\$0	\$616,674	E-102	\$0	\$616,674	-\$616,674	\$0	\$0	\$0
103	408.000	Property Taxes	\$2,158,916	\$0	\$2,158,916	E-103	\$53,383	\$2,212,299	\$0	\$2,212,299	\$0	\$2,212,299
104	408.000	Payroll Taxes	\$198,328	\$0	\$198,328	E-104	-\$5,348	\$192,980	\$0	\$192,980	\$40	\$192,940
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	<u>\$0</u>	\$0	\$0	E-107	<u> </u>	\$0	<u>\$0</u>	\$0	\$0	\$(
108		TOTAL OTHER OPERATING EXPENSES	\$3,029,704	\$0	\$3,029,704		\$44,138	\$3,073,842	-\$616,674	\$2,457,168	\$40	\$2,457,128
	olaniko ilikuuta	TOTAL OPERATING EXPENSE	\$18,077,948	\$2,551,161	\$12,728,515	E-109	\$1,045,684	\$19,123,632	\$148,609	\$19,272,241	\$2,429,352	\$13,279,334
110		NET INCOME BEFORE TAXES	\$7,029,623	\$0	\$0	E-110	\$0	\$5,983,939	\$1,363,950	\$7,347,889	\$0	\$0
111		INCOME TAXES										
112	409.000	Current Income Taxes	-\$1,284,580	See note (1)	See note (1)	E-112	See note (1)	-\$1,284,580	\$1,297,571	\$12,991	See note (1)	See note (1
113		TOTAL INCOME TAXES	-\$1,284,580	\$0	\$0		\$0	-\$1,284,580	\$1,297,571	\$12,991	\$0	\$(
114		DEFERRED INCOME TAXES										
115	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$2,715,586	See note (1)	See note (1)	E-115	See note (1)	\$2,715,586	-\$991,086	\$1,724,500	See note (1)	See note (1
116	412.000	Amortization of Deferred ITC	-\$2,859	. ,	· ·	E-116		-\$2,859	\$0	-\$2,859	.,	
117	411.000	Deferred Income Taxes - Prior Years	\$0			E-117		\$0	\$0	\$0		
118		TOTAL DEFERRED INCOME TAXES	\$2,712,727	\$0	\$0		\$0	\$2,712,727	-\$991,086	\$1,721,641	\$0	\$0
119		NET OPERATING INCOME	\$5.601,476	50	50		50	\$4.555.792	\$1.057.465	\$5,613,257	50	S.

Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: WR-2011-0337 Date Prepared: February 6, 2012



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DEPARTMENT

Revised

STAFF ACCOUNTING SCHEDULES

MISSOURI-AMERICAN WATER COMPANY Total Sewer

CASE NO. WR-2011-0337

Jefferson City, Missouri

February 2012

Missouri-American Water Company Case No. WR-2011-0337 Total Sewer Revised 2-6-2012 Test Year Ending 12-31-2010 Sewer - Revenue Requirement

Line		<u>B</u> 7.37%	<u>C</u> 7,58%	<u>D</u> 7.80%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$8,573,336	\$8,573,336	\$8,573,336
2	Rate of Return	7.37%	7.58%	7.80%
3	Net Operating Income Requirement	\$631,597	\$650,030	\$668,464
4	Net Income Available	-\$1,221,898	-\$1,221,898	-\$1,221,898
5	Additional Net Income Required	\$1,853,495	\$1,871,928	\$1,890,362
6	Income Tax Requirement			
7	Required Current Income Tax	\$90,274	\$94,613	\$99,380
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$90,274	\$94,613	\$99,380
10	Revenue Requirement	\$1,943,769	\$1,966,541	\$1,989,742
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$169,759	\$169,759	\$169,759
12	Gross Revenue Requirement	\$2,113,528	\$2,136,300	\$2,159,501

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Missouri-American Water Company Case No. WR-2011-0337 Total Sewer Revised 2-6-2012 Test Year Ending 12-31-2010 SEWER - RATE BASE SCHEDULE

Line Number	A Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
	Plant In Service		\$16,262,597
	Less Accumulated Depreciation Reserve		\$3,256,775
	Net Plant In Service		\$13,005,822
	ADD TO NET PLANT IN SERVICE Cash Working Capital Materials & Supplies Prepayments Pensions/OPEBs Tracker Asset Tank Painting Tracker Regulatory Deferrals TOTAL ADD TO NET PLANT IN SERVICE		\$76,172 \$0 \$12,773 \$26,543 \$0 \$0 \$115,488
	SUBTRACT FROM NET PLANT Federal Tax Offset State Tax Offset City Tax Offset Interest Expense Offset Customer Advances Contributions in Aid of Construction Deferred Income Taxes Accumulated Deferred ITC (3%) Accrued Pension Liability Customer Deposits TOTAL SUBTRACT FROM NET PLANT		\$2,298 \$877 \$0 \$26,188 \$4,033 \$3,818,438 \$696,140 \$0 \$0 \$0 \$0 \$4,547,974
	Total Rate Base		\$8,573,336

Missouri-American Water Company Case No. WR-2011-0337 Total Sewer Revised 2-6-2012 Test Year Ending 12-31-2010 Sewer - Plant In Service

110-	A	B	<u>C</u> Total	D	E	E As Adjusted	<u>G</u> <u>H</u> Inviadiational Inviadiational	I MO Adjusted
	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	AS Adjusted Plant	Jurisdictional Jurisdictional Allocations Adjustments	Jurisdictional
1		INTANGIBLE PLANT				A		A7 044
2	301.000	Organization - IP	\$5,700	P-2	\$0	\$5,700	\$2,111	\$7,811
3		Franchises - IP	\$2,234	P-3	\$0	\$2,234	\$0	1
4 5	303.000	Other Plant & Misc. Equipment - IP	<u>\$3,328</u> \$11,262	P-4	<u>\$0</u> \$0	<u>\$3,328</u> \$11,262	\$3,888	\$7,216
		ļ	••••	ł		•••• ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
6		COLLECTION PLANT				**		
7		Land and Land Rights - CP	\$0	P-7	\$0	\$0	-\$225	
8	351.000	Structures and Improvements - CP	\$1,652,906	P-8 P-9	\$0 \$0	\$1,652,906	\$790	
9		Collection Mains - Forced - CP Collection Main - Gravity - CP	\$1,426,747		\$0 \$0	\$1,426,747	\$35,209	
10			\$3,873,827	P-10 P-11	\$0 \$0	\$3,873,827	\$0	
11	353.000	Services to Customers - CP	\$65,410	P-12	\$0	\$65,410 \$79,964	\$0 \$0	
12 13	356.000	Other Collection Plant - CP	\$79,964 \$7,098,854	F-12	\$0	\$7,098,854	\$35,774	
			•••••••					
14		SYSTEM PUMPING PLANT	**	D 45		¢0.		
15	360.000	Land and Land Rights - SPP	\$0	P-15	\$0	\$0	\$0	
16	361.000	Structures and Improvements - SPP	\$16,296	P-16	\$0	\$16,296	\$0	
17		Receiving Wells - SSP	\$0	P-17	\$0 \$0	\$0	\$0	
18	363.000	Electric Pumping Equipment - SPP	\$1,890,035	P-18		\$1,890,035		
19	364.000	Diesel Pumping Equipment - SPP	\$0	P-19	\$0	\$0 \$100.045	\$0	
20 21	365.000	Other Pumping Equipment - SPP TOTAL SYSTEM PUMPING PLANT	\$188,045	P-20	<u>\$0</u> \$0	<u>\$188,045</u> \$2,094,376	\$0 \$0	
21		TOTAL STSTEM FOMPING PLANT	\$2,094,376		P O 1	\$2,094,576		\$2,004,010
22		TREATMENT & DISPOSAL PLANT						
23	370.000	Land and Land Rights - TDP	\$53,325	P-23	\$0	\$53,325	\$0	
24	371.000	Structures and Improvements - TDP	\$1,552,858	P-24	\$0	\$1,552,858	\$0	
25	372.000	Treatment & Disposal Equipment - TDP	\$4,015,285	P-25	\$0	\$4,015,285	\$0	
26	373.000	Plant Sewers - TDP	\$577,475	P-26	\$0	\$577,475	\$0	
27 28	374.000	Outfail Sewer Lines - TDP TOTAL TREATMENT & DISPOSAL PLANT	<u>\$136,161</u> \$6,335,104	P-27	\$0 \$0	<u>\$136,161</u> \$6,335,104	\$0 \$0	
20			<i>40,000,104</i>			\$0,000,104		+0,000,001
29		GENERAL PLANT	*** ***			**** ***		¢00.400
30	389.000	Land and Land Rights - GP	\$33,433	P-30	\$0	\$33,433	\$0	
31	390.000	Structures and Improvements - GP	\$62,488	P-31	\$0	\$62,488	\$2,490	
32	390.900	Structures & Improvements-Leasehold	\$0	P-32	\$0	\$0	\$0	
33	391.000	Office Furniture and Equipment - GP	\$16,762	P-33	\$0	\$16,762	\$1,541	
34		Computer & Peripheral Equipment	\$1,767	P-34	-\$1,767	\$0 \$5 co7	\$13,256	\$13,256
35	391.200	Computer Hardware & Software	\$3,930	P-35	\$1,767	\$5,697		
36		Computer Hardware & Software	\$0 \$0	P-36	\$0 \$0	\$0 \$0	\$18,296	
37	391.300	Other Office Equipment	-	P-37 P-38	\$17,351	\$0 \$92,735	\$0 \$197	
38	392.100	Trans Equipment - Light Trucks GP	\$75,384 \$0	P-30 P-39	\$17,351	\$92,735 \$0	\$157	
39 40	392.200	Trans Equipment - Heavy Trucks GP	\$0 \$0	P-39 P-40	\$0	\$0 \$0	\$1,350	E
40 41	392.300 392.400	Trans Equipment - Autos GP Trans Equipment - Other GP	\$33,537	P-40	-\$17,351	\$16,186	\$1,350	
41	393.000	Stores Equipment - GP	\$22,400	P-42	\$0	\$22,400	\$0	
42	393.000	Tools, Shop and Garage Equipment - GP	\$112,668	P-42	\$0	\$112,668	\$753	
				P-44	\$0		\$100	
44 45		Laboratory Equipment - GP Power Operated Equipment - GP	\$44,349 \$0	P-45	so l	\$44,349 \$0	\$0	
45 46		Communication Equipment - Non	\$50,810	P-46	\$0	\$50,810	\$440	
47	1	Telephone GP Communication Equipment - Telephone GP	\$0	P-47	\$0	\$0	\$713	
41								
48		Miscellaneous Equipment - GP	\$127,936	P-48	\$0	\$127,936	\$93	
49 50	399.000	Other Tangible Plant TOTAL GENERAL PLANT	<u>\$5,466</u> \$590,930	P-49	<u>\$0</u> \$0	<u>\$5,466</u> \$590,930	\$0 \$90,298	
				1	1 1		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1 ,,

Missouri-American Water Company Case No. WR-2011-0337 Total Sewer Revised 2-6-2012 Test Year Ending 12-31-2010 Sewer - Accumulated Depreciation Reserve

Line	<u>A</u> Account		<u>C</u> Total	<u>D</u> Adjust.	E	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	j MO Adjusted
Number	<u>Number</u>	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	<u>Jurisdictional</u>
1	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		so	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$0	R-4	\$0	\$0		\$3,815	\$3,815
5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$3,815	\$3,815
6		COLLECTION PLANT		Ĭ					
7	350.000	Land and Land Rights - CP	\$0	R-7	\$0	\$0		\$1	\$1
8	351.000	Structures and Improvements - CP	\$191,237	R-8	\$0	\$191,237		\$10	\$191,247
9	352.100	Collection Mains - Forced - CP	\$374,106	R-9	\$0	\$374,106		\$0	\$374,106
10	352.200	Collection Main - Gravity - CP	\$570,692	R-10	\$0	\$570,692		\$884	\$571,576
11	353.000	Services to Customers - CP	\$37,812	R-11	\$0	\$37,812		\$0	\$37,812
12	356.000	Other Collection Plant - CP	-\$21,703	R-12	<u>\$0</u>	-\$21,703		\$0	-\$21,703
13		TOTAL COLLECTION PLANT	\$1,152,144		\$0	\$1,152,144		\$895	\$1,153,039
14		SYSTEM PUMPING PLANT							
15	360.000	Land and Land Rights - SPP	\$0	R-15	\$0	\$0		\$0	\$0
16	361.000	Structures and Improvements - SPP	\$1,071	R-16	\$0	\$1,071		\$0	\$1,071
17	362.000	Receiving Wells - SSP	\$0	R-17	\$0	\$0		\$0	\$0
18	363.000	Electric Pumping Equipment - SPP	\$625,416	R-18	\$0	\$625,416		\$0	\$625,416
19	364.000	Diesel Pumping Equipment - SPP	\$0	R-19	\$0	\$0 6424 247		\$0	\$0
20 21	365.000	Other Pumping Equipment - SPP TOTAL SYSTEM PUMPING PLANT	\$131,247	R-20	<u>\$0</u> \$0	<u>\$131,247</u> \$757,734		<u>\$0</u> \$0	\$131,247 \$757,734
21		TOTAL STSTEM FOMPING PLANT	\$757,734		φu	\$101,134		- Qê	φ τ 07,134
22		TREATMENT & DISPOSAL PLANT	AG # 40			AA B IA			±0 = 40
23	370.000	Land and Land Rights - TDP	\$2,543	R-23	\$0	\$2,543		\$0	\$2,543
24 25	371.000 372.000	Structures and Improvements - TOP	\$202,745	R-24 R-25	\$0 \$0	\$202,745		\$0	\$202,745
26	373.000	Treatment & Disposal Equipment - TDP Plant Sewers - TDP	\$658,402	R-25 R-26	\$0	\$658,402 \$172,522		\$0	\$658,402 \$172,522
20	374.000	Outfall Sewer Lines - TDP	\$172,522 \$27,429	R-20	\$0	\$27,429		\$0 \$0	\$27,429
28	014.000	TOTAL TREATMENT & DISPOSAL PLANT	\$1,063,641	11-27	\$0 \$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	390.000	Structures and Improvements - GP	\$12,147	R-31	\$0	\$12,147		-\$1,646	\$10,501
32	390.900	Structures & Improvements-Leasehold	\$0	R-32	\$0	\$0		-\$51	-\$51
33	391.000	Office Furniture and Equipment - GP	\$3,150	R-33	\$12,442	\$15,592		\$917	\$16,509
34	391.100	Computer & Peripheral Equipment	\$14,478	R-34	\$13,073	\$1,405		-\$3,325	-\$1,920
35	391.200	Computer Hardware & Software	\$0	R-35	\$0	\$0		\$15,271	\$15,271
36	391.200	Computer Hardware & Software	\$0	R-36	\$631	\$631		\$34,897	\$35,528
37	391.200	Computer Hardware & Software	\$0	R-37	\$0	\$0		\$16,722	\$16,722
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		\$640	\$61,826
40	392.200	Trans Equipment - Heavy Trucks GP	\$0	R-40	\$0	\$0		\$0	\$0
41	392.300	Trans Equipment - Autos GP	\$0	R-41	\$0	\$0		\$1,363	\$1,363
42	392.400	Trans Equipment - Other GP	\$45,565	R-42	-\$22,365	\$23,200		\$0	\$23,200
43	393.000	Stores Equipment - GP	\$14,709	R-43	\$0	\$14,709		\$0	\$14,709
44	394.000	Tools, Shop and Garage Equipment - GP	\$15,143	R-44	\$0	\$15,143		\$181	\$15,324
45	395.000	Laboratory Equipment - GP	\$3,755	R-45	\$0	\$3,755		\$0	\$3,765
46	396.000	Power Operated Equipment - GP	\$0	R-46	\$0	\$0 \$2,420		\$2	\$2
47	397.100	Communication Equipment - Non Telephone GP	\$3,439	R-47	\$0	\$3,439		\$217	\$3,656
48	397.200	Communication Equipment - Telephone GP	\$0	R-48	\$0	\$0		\$262	\$262
49	398.000	Miscellaneous Equipment - GP	\$61,616	R-49	\$0	\$61,616		\$61	\$61,677
50	399.000	Other Tangible Plant	\$207	R-50	\$0	\$207		\$5	\$212
51		TOTAL GENERAL PLANT	\$213,030		\$0	\$213,030		\$65,516	\$278,546

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Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Adjustments	Total Company Jurisdictiona Adjusted Allocations		MO Final Adj Jurisdictional	MO Adj. Juris, Labor	MO Adj. Juris. Non Labor
			(D+E)		and an an artist	Maniferration.	(From Adj. Sch.)	(C+G)	(From Adj. Sch.)	(H x I) + J		1=K
Rev-1		OPERATING REVENUES										
Rev-2	461.000	Residential	\$2,264,931	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$2,264,931	-\$195,673	\$2,069,257	See Note(1)	See Note(1)
Rev-3	461.000	Commercial	\$0			Rev-3		\$0	\$210,389	\$210,389		
Rev-4	461.000	Industrial	\$0			Rev-4		\$0	\$0	\$0		
Rev-5	462.000	Private Fire Fighting	\$0			Rev-5		\$0	\$0 \$0	\$0 \$0		
Rev-6 Rev-7	463.000 470.000	Public Fire Fighting Forfieted Discounts	\$0 \$0			Rev-6 Rev-7		\$0 \$0	\$0 \$0	\$0 \$0		
Rev-8	472.000	Rents From Sewer Property	\$0 \$0			E-8		\$0 \$0	\$0 \$0	\$0 \$0		
9	464.000	Other Public Authority	\$0 \$0			E-9		ŝo	\$0	\$0		
10	471.000	Other Sewer Revenue - Oper. Rev.	\$17.951			E-10		\$17.951	\$1,745	\$19,696		
<u>ii </u>		TOTAL OPERATING REVENUES	\$2,282,882					\$2,282,882	\$16,461	\$2,299,342	<u> </u>	
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	\$7,495	\$0	\$7,495	E-3	\$0	\$7,495	\$0	\$7,495	\$0	\$7,495
4	602.000	Purchased Water - COE	\$0	\$0	\$0	E-4	\$0	\$0	\$0_	\$0	\$0	\$0
5		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	\$203	\$2,104	<u>\$0</u>	\$2,104	\$276	\$1,828
10		TOTAL COLLECTION MAINT. EXPENSES	\$1,901	\$73	\$1,828		\$203	\$2,104	\$0	\$2,104	\$276	\$1,828
1 1		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	\$0	E-14	\$0	\$0	\$0	\$0	\$0 \$0	\$0
15	623.000 624.000	Purchased Fuel/Power For Pump - POE	\$16,907	\$0 \$4	\$16,907	E-15	\$723	\$17,630 -\$187	\$0 \$0	\$17,630		\$17,630
16 17	626.000	Labor & Eng Oper Pump - POE Misc, Exp Oper - POE	-\$187 \$173	\$4 \$0	-\$191 \$173	E-16 E-17	\$0 \$0	\$173	\$0 \$0	-\$187 \$173	\$4 \$0	-\$191
18	627.000	Rents Oper - POE	\$173	\$0 \$0	\$173	E-17 E-18	\$0 \$0	\$173	\$0	\$173	\$0 \$0	\$173 \$21
19	021.000	TOTAL PUMPING OPERATIONS EXPENSES	\$16,914	<u>\$0</u>	\$16,910	E-10	\$723	\$17,637	\$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	\$0	\$0	\$0	\$0
23	632.000	Power Prod Equip Mtce - PME	\$0	\$0	\$0	E-23	\$0	\$0	\$0	\$0	\$0	\$0
24	633.000	Pump Equip Mtce - PME	\$32	\$0	\$32	E-24	\$0	\$32	\$0	\$32	\$0	\$32
25	634,000	Misc. Exp Mtce - PME	\$0	\$0	\$0	E-25	\$0	\$0	\$0	\$0	\$0	\$0
26		TOTAL PUMPING MAINTENANCE EXPENSES	\$32	\$0	\$32		\$0	\$32	\$0	\$32	\$0	\$32
27		WATER TREATMENT EXP - OPER & MTCE										
28	640.000	Supervision & Engineering - Oper-WT	\$2	\$2	\$0	E-28	\$0	\$2	\$0	\$2	\$2	\$0
29	641.000	Chemicals - Oper-WT	\$402,538	\$0	\$402,538	E-29	-\$297,412	\$105,126	\$0	\$105,126	\$0	\$105,126
30	642.000	Labor & Exp - Oper-WT	\$42,531	\$40,661	\$1,870	E-30	\$996	\$43,527	\$0	\$43,527	\$41,657	\$1,870
31	643.100	Miscellaneous Expenses - WTE	\$28,416	\$0	\$28,416	E-31	\$2,925	\$31,341	\$0	\$31,341	\$0	\$31,341
32	643.200	Misc Expenses - Waste Disposal	\$115,274	\$0	\$115,274	E-32	\$0	\$115,274	\$0	\$115,274	\$0	\$115,274
33	644,000	Rents - Oper-WT	\$0	\$0	\$0	E-33	\$0	\$0	\$0	\$0	\$0	\$0
34	650.000	Supervision & Engineering - Mtce-WT	\$174,382	\$174,382	\$0	E-34	-\$14,273	\$160,109	\$0 \$0	\$160,109	\$160,109	\$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 Revised 2-6-2012 Test Year Ending 12-31-2010 Sewer - Income Statement Detail

Line	Account	<u>B</u> .	Ç Test Year	D Test Year	E Test Year	E Adjust	<u>G</u> Total Comoany	H Total Company Jurisd		K MO Final Adi	MO Adj.	M MO.Adj. Juris,
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)		ations Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris, Labor L+M	Non Labor
36	652.000	Misc. Equipment - Mtce-WT	\$1,638	\$0	\$1,638	E-36	\$0	\$1,638	\$0	\$1,638	\$0	\$1,638
37		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$764,781	\$215,045	\$549,736		-\$307,764	\$457,017	\$0	\$457,017	\$201,768	\$255,249
38		TREAT. & DISP. OPER. EXPENSE										
39	660.000	Supervision & Engineering - TDO	\$0	\$0	\$0	E-39	\$0	\$0	\$0	\$0	\$0	\$0
40	661.000	Storage Facility Expense - TDO	\$1	\$0	\$1	E-40	\$0	\$1	\$0	\$1	\$0	\$1
41	662.000	TD Line Expense - TDO	\$98,092	\$98,021	\$71	E-41	\$16,345	\$114,437	\$0	\$114,437	\$114,366	\$71
42	663.000	Meter Expense - TDO	\$0	\$0	\$0	E-42	\$0	\$0	\$0	\$0	\$0	\$0
43	665,000	Misc. Exp - TDO	\$78,202	\$395	\$77,807	E-43	-\$240	\$77,962	\$0	\$77,962	\$155	\$77,807
44	666.000	Rents - TDO	\$47	<u>\$0</u>	\$47	E-44	\$0	\$47	<u>\$0</u> \$0	\$47	<u>\$0</u>	\$47
45		TOTAL TREAT. & DISP. OPER. EXPENSE	\$176,342	\$98,416	\$77,926		\$16,105	\$192,447	\$0	\$192,447	\$114,521	\$77,926
46		TREAT, & DISP, MAINT, EXPENSES										
47	670.000	Supervision & Engineering - TDM	\$0	\$0	\$0	E-47	\$0	\$0	\$0	\$0	\$0	\$0
48	671.000	Structures & Improve - TDM	\$0	\$0	\$0	E-48	\$0	\$0	\$0	\$0	\$0	\$0
49	672.000	Dist. Res. Stand, Maint TDM	\$0	\$0	\$0	E-49	\$0	\$0	\$0	\$0	\$0	\$0
50	673.000	TD Maint TDM	\$0	\$0	\$0	E-50	\$0	\$0	\$0	\$0	\$0	\$0
51	674.000	Fire Maint, Exp TDM	\$0	\$0	\$0	E-51	\$0	\$0	\$0	\$0	\$0	\$0
52	675.000	Services Maint - TDM	\$78	\$78	\$0	E-52	-\$15	\$63	\$0	\$63	\$63	\$0
53	676.000	Meter Maint TDM	\$66	\$66	\$0	E-53	-\$14	\$52	\$0	\$52	\$52	\$0
54	677.000	Hydrant Maint TDM	\$42	\$42	\$0	E-54	-\$9	\$33	\$0	\$33	\$33	\$0
55	678.000	Misc. Plant Maint TDM	\$63,046	<u>\$0</u>	\$63,046	E-55	-\$2,592	\$60,454	<u>\$0</u>	\$60,454	\$0	\$60,454
56		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$63,232	\$186	\$63,046		-\$2,630	\$60,602	\$0	\$60,602	\$148	\$60,454
57		CUSTOMER ACCOUNTS EXPENSE										
58	901.000	Supervision & Engineering - CAE	\$0	\$0	\$0	E-58	\$0	\$0	\$0	\$0	\$0	\$0
59	903.000	Cust. Rec & Collection - CAE	\$31,799	\$5,598	\$26,201	E-59	\$3	\$31,802	\$0	\$31,802	\$5,601	\$26,201
60	904.000	Uncollectible Accounts- CAE	\$1,479	\$0	\$1,479	E-60	\$12,511	\$13,990	\$0	\$13,990	\$0	\$13,990
61	905.000	Misc. Customer Account Exp CAE	\$24,206	\$19,020	\$5,186	E-61	-\$4,968	\$19,238	\$0	\$19,238	\$14,052	\$5,186
62	907.000	Customer Service & Info Exp CAE	<u>\$0</u>	<u>\$0</u>	\$0	E-62	\$0	\$0	<u>\$0</u>	\$0_	\$0	\$0
63		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$57,484	\$24,618	\$32,866		\$7,546	\$65,030	\$0	\$65,030	\$19,653	\$45,377
64		ADMIN. & GENERAL EXPENSES										
65	920.000	Admin. & General Salaries	\$122,064	\$122,064	\$0	E-65	-\$4,633	\$117,431	\$0	\$117,431	\$117,431	\$0
66	921.000	Office Supplies & Expenses	\$172,047	\$0	\$172,047	E-66	-\$1,041	\$171,006	\$0	\$171,006	\$0	\$171,006
67	922.000	Admin. Expenses Transferred - Credit	\$21,375	\$0	\$21,375	E-67	\$0	\$21,375	\$0	\$21,375	\$0	\$21,375
68	923.100	Outside Services Employed	\$443,488	\$0	\$443,488	E-68	\$320,228	\$763,716	\$0 \$0	\$763,716	\$0 \$0	\$763,716
69	923.200	Outside Services - Belleville Lab	\$1,855	\$0 \$0	\$1,855	E-69	-\$1,855	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$50,947
70 71	923.300 924.000	Outside Services - Call Center Property Insurance	\$16,649 \$8,958	\$0 \$0	\$16,649 \$8,958	E-70 E-71	\$34,298 \$71,628	\$50,947 \$80,586	\$0 \$0	\$50,947 \$80,586	\$0 \$0	\$80,586
71 72	924.000	Property insurance Injuries & Damages	ֆ 8,958 \$21	\$0 \$0	\$8,958 \$21	E-71 E-72	\$/1,628 \$0	\$21	\$0 \$0	\$80,586 \$21	\$0	\$21
72 73	925.000	Employee Pensions & Benefits	\$132,308	\$0 \$0	\$132,308	E-72 E-73	\$0 \$102,117	\$234,425	\$0 \$0	\$234,425	\$0 \$0	\$234,425
73 74	926.000	Franchise Requirements	\$152,308	\$0 \$0	\$132,308	E-73 E-74	\$102,117	\$204,425 \$0	\$0 \$0	\$234,423 \$0	\$0 \$0	\$234,425
74	928.100	PSC Assessment	\$102,119	\$0	\$102,119	E-74 E-75	\$119,129	\$221,248	\$0 \$0	\$221,248	\$0 \$0	\$221,248
76	928.200	Rate Case Expense	\$49,201	\$0	\$49,201	E-76	-\$45,730	\$3,471	\$0	\$3,471	\$0 \$0	\$3,471
77	929,000	Duplicate Charges - Credit	\$43,201	\$0	\$0	E-77	-\$45,750	\$0,411	\$0	\$0	ŝõ	\$0,411
78	930.100	Institutional or Goodwill Advertising Expenses	\$37	\$0	\$37	E-78	-\$121	-\$84	\$0 \$0	-\$84	\$0	-\$84
79	930,200	Misc. General Expenses	\$116.884	\$0	\$116.884	E-79	-\$14,137	\$102,747	\$0	\$102.747	\$0	\$102.747
80	930.300	Research & Development Expenses - AGE	\$0	\$0	\$0	E-80	\$0	\$0	\$0	\$0	\$0	\$0
81	931.000	Rents - AGE	\$7,591	\$0	\$7,591	E-81	\$0	\$7,591	\$0	\$7,591	\$0	\$7,591

Missouri-American Water Company Case No. WR-2011-0337 Total Sewer Revised 2-6-2012 Test Year Ending 12-31-2010 Sewer - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	E Adjust. Number	<u>G</u> Total Company Adjustments (From Adj. Sch.)	<u>H</u> Total Company Adjusted (C+G)	Jurisdictional Jurisdictional Allocations Adjustments (From Adj. Sch.)	<u>K</u> MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + N	<u>M</u> MO Adj. Juris. Non Labor I = K
82 83	932.000	Maint. of General Plant - AGE TOTAL ADMIN. & GENERAL EXPENSES	\$13,426 \$1,208,023	\$0 \$122,064	<u>\$13,426</u> \$1,085,959	E-82	<u>\$0</u> \$579,883	\$13,426 \$1,787,906		<u>\$13,426</u> \$1,787,906	\$0 \$117,431	<u>\$13,426</u> \$1,670,475
84		DEPRECIATION EXPENSE										
85	403.000	Depreciation Expense, Dep. Exp.	\$570,841	See note (1)	See note (1)	E-85	See note (1)	\$570,841	\$95,798	\$666,639	See note (1)	See note (1)
86 87	403.000	CIAC Depreciation Offset TOTAL DEPRECIATION EXPENSE	<u>\$0</u> \$570,841	\$0	<u></u> \$0	E-86	\$0	<u>\$0</u> \$570,841	<u>-\$87,099</u> \$8,699	<u>-\$87,099</u> \$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		\$12,850	\$0	\$12,850
91	407.000	Amort-Property Losses	\$1,812	\$0	\$1,812	E-91	<u>\$0</u>	\$1,812		\$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		\$0	\$0	\$0
95	408.000	Property Taxes	\$9,193	\$0	\$9,193	E-95	\$40,002	\$49,195		\$49,195	\$0	\$49,195
96	408.000	Payroll Taxes	\$34,971	\$0	\$34,971	E-96	-\$13,180	\$21,791		\$21,791	\$0	\$21,791
97	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-97	\$0	\$0		\$0	\$0	\$0
98	408.000	Other Taxes & Licenses	\$1,113	\$0	\$1,113	E-98	-\$179	\$934		\$934	\$0	\$934
99	403.000	Transportation Depr Cleaning	\$0	\$0	\$0	E-99	\$0	\$0		\$0	\$0	\$0
100		TOTAL OTHER OPERATING EXPENSES	\$44,676	\$0	\$44,676		\$26,643	\$71,319	\$601	\$71,920	\$0	\$71,920
101		TOTAL OPERATING EXPENSE	\$2,926,684	\$460,406	\$1,895,437	E-101	\$320,709	\$3,247,393	\$9,300	\$3,256,693	\$453,801	\$2,223,352
102		NET INCOME BEFORE TAXES	-\$643,802	\$0	\$0	E-102	\$0	-\$964,511	\$7,161	-\$957,351	\$0	\$0
103		INCOME TAXES										
104	409.000	Current Income Taxes	-\$23,402	See note (1)	See note (1)	E-104	See note (1)	-\$23,402	\$23,402	\$0	See note (1)	See note (1)
105		TOTAL INCOME TAXES	-\$23,402	\$0	\$0		\$0	-\$23,402		\$0	\$0	\$0
106		DEFERRED INCOME TAXES										
107	410.000	Deferred Income Taxes - Def. Inc. Tax.	-\$26,989	See note (1)	See note (1)	E-107	See note (1)	-\$26,989	\$291,593	\$264,604	See note (1)	See note (1)
108	412.000	Amortization of Deferred ITC	\$63	.,	• • •	E-108	•••	\$63	-\$120	-\$57		.,
109	411.000	Deferred Income Taxes - Prior Years	\$0			E-109		\$0		<u>\$0</u>		
110		TOTAL DEFERRED INCOME TAXES	-\$26,926	\$0	\$0		\$0	-\$26,926	\$291,473	\$264,547	\$0	\$0
111		NET OPERATING INCOME	-\$593.474	\$0	\$0		\$0	-\$914.183	-\$307.714	-\$1.221.898	\$0	<u> </u>

Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: WR-2011-0337 Date Prepared: February 6, 2012



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DEPARTMENT

Revised

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

February 2012

Missouri-American Water Company Case No. WR-2011-0337 Sewer District 1 Revised 2-6-2012 Test Year Ending 12-31-2010 Sewer - Revenue Requirement

Line Number	A Description	<u>B</u> 7.37% Return	<u>C</u> 7.58% Return	<u>D</u> 7.80% Return
1	Net Orig Cost Rate Base	\$4,623,013	\$4,623,013	\$4,623,013
2	Rate of Return	7.37%	7.58%	7.80%
3	Net Operating Income Requirement	\$340,577	\$350,516	\$360,457
4	Net Income Available	-\$768,742	-\$768,742	-\$768,742
5	Additional Net Income Required	\$1,109,319	\$1,119,258	\$1,129,199
6	Income Tax Requirement			
7	Required Current Income Tax	\$90,274	\$94,613	\$99,380
8	Current Income Tax Available	\$0	<u>\$0</u>	\$0
9	Additional Current Tax Required	\$90,274	\$94,613	\$99,380
10	Revenue Requirement	\$1,199,593	\$1,213,871	\$1,228,579
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$18,879	\$18,879	\$18,879
12	Gross Revenue Requirement	\$1,218,472	\$1,232,750	\$1,247,458

Missouri-American Water Company Case No. WR-2011-0337 Sewer District 1 Revised 2-6-2012 Test Year Ending 12-31-2010 SEWER - RATE BASE SCHEDULE

Line Number	A Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
	Plant In Service		\$7,646,761
	Less Accumulated Depreciation Reserve		\$1,400,410
	Net Plant In Service		\$6,246,351
	ADD TO NET PLANT IN SERVICE		
	Cash Working Capital		\$74,319
	Materials & Supplies		\$0
	Prepayments		\$3,406
	Pensions/OPEBs Tracker Asset		\$25,993
	Tank Painting Tracker		\$0
	TOTAL ADD TO NET PLANT IN SERVICE		\$103,718
	SUBTRACT FROM NET PLANT		
	Federal Tax Offset		\$2,298
	State Tax Offset		\$877
	City Tax Offset		\$0
	Interest Expense Offset		\$26,062
	Customer Advances		\$4,033
	Contributions in Aid of Construction		\$1,004,913
	Deferred Income Taxes		\$688,873
	Accumulated Deferred ITC (3%)		\$0
	Accrued Pension Liability	_	\$0
	TOTAL SUBTRACT FROM NET PLANT		\$1,727,056
	Total Rate Base		\$4,623,013

Missouri-American Water Company Case No. WR-2011-0337 Sewer District 1 Revised 2-6-2012 Test Year Ending 12-31-2010 Sewer - Plant In Service

Line	<u>A</u> Account#	Barran	<u>C</u> Total	<u>D</u> Adjust.	E	E As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	I MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	P-2	\$0	\$0		\$1,014	\$1,014
3	302.000	Franchises - IP	\$0 \$0	P-3	\$0 \$0	\$0		\$1,014	\$1,014
4	303.000	Other Plant & Misc. Equipment - IP	\$0 \$0	P-4	\$0	\$0		\$1,867	\$1,867
5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$2,881	\$2,881
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	P-7	\$0	\$0		-\$108	-\$108
8	351.000	Structures and Improvements - CP	\$1,168,803	P-8	\$0	\$1,168,803		\$378	\$1,169,181
9	352.100	Collection Mains - Forced - CP	\$26,431	P-9	\$0	\$26,431		\$16,910	\$43,341
10	352.200	Collection Main - Gravity - CP	\$1,166,158	P-10	\$0	\$1,166,158		\$0	\$1,166,158
11	353.000	Services to Customers - CP	\$56,967	P-11	\$0	\$56,967		\$0	\$56,967
12	356.000	Other Collection Plant - CP	\$20,928	P-12	<u>\$0</u>	\$20,928		\$0	\$20,928
13		TOTAL COLLECTION PLANT	\$2,439,287		\$0	\$2,439,287		\$17,180	\$2,456,467
14 15	360.000	SYSTEM PUMPING PLANT Land and Land Rights - SPP	\$0	P-15	\$0	\$0		\$0	\$0
16	361.000	Structures and Improvements - SPP	\$16,296	P-16	\$0	\$16,296		\$0	\$16,296
17	362.000	Receiving Wells - SSP	\$0	P-17	\$0	\$0		\$0	\$0
18	363.000	Electric Pumping Equipment - SPP	\$645,720	P-18	\$0	\$645,720		\$0	\$645,720
19	364.000	Diesel Pumping Equipment - SPP	\$0	P-19	\$0	\$0		\$0	\$0
20	365.000	Other Pumping Equipment - SPP	\$188,045	P-20	\$0	\$188,045		\$0	\$188,045
21		TOTAL SYSTEM PUMPING PLANT	\$850,061		\$0	\$850,061		\$0	\$850,061
22		TREATMENT & DISPOSAL PLANT							
23	370.000	Land and Land Rights - TDP	\$4,471	P-23	\$0	\$4,471		\$0	\$4,471
24	371.000	Structures and Improvements - TDP	\$851,479	P-24	\$0	\$851,479		\$0	\$851,479
25	372.000	Treatment & Disposal Equipment - TDP	\$2,938,440	P-25	\$0	\$2,938,440		\$0	\$2,938,440
26	373.000	Plant Sewers - TDP	\$203,560	P-26	\$0	\$203,560		\$0	\$203,560
27 28	374.000	Outfail Sewer Lines - TDP TOTAL TREATMENT & DISPOSAL PLANT	<u>\$14,701</u> \$4,012,651	P-27	<u>\$0</u> \$0	<u>\$14,701</u> \$4,012,651		\$0 \$0	\$14,701 \$4,012,651
20			., ,			.,,,			
29 30	389.000	GENERAL PLANT	¢0.	B 20	\$0	ŧ0.		\$0	en (*
30	390.000	Land and Land Rights - GP Structures and Improvements - GP	\$0 \$14,186	P-30 P-31	\$0 \$0	\$0 \$14,186		\$0 \$1,196	\$0 \$15,382
32	390.900	Structures & Improvements-Leasehold	\$0	P-32	\$0 \$0	\$14,180		\$1,130	\$10,382
33	391.000	Office Furniture and Equipment - GP	\$13,406	P-33	ŝõ	\$13,406		\$740	\$14,146
34	391.100	Computer & Peripheral Equipment	\$1,767	P-34	-\$1,767	\$0		\$6,367	\$6,367
35	391.200	Computer Hardware & Software	\$3,930	P-35	\$1,767	\$5,697		\$33,361	\$39,058
36	391.300	Other Office Equipment	\$0	P-36	\$0	\$0		\$0	\$0
37	392,100	Trans Equipment - Light Trucks GP	\$0	P-37	\$17,351	\$17,351		\$94	\$17,445
38	392.200	Trans Equipment - Heavy Trucks GP	\$0	P-38	\$0	\$0		\$0	\$0
39	392.300	Trans Equipment - Autos GP	\$0	P-39	\$0	\$0		\$648	\$648
40	392.400	Trans Equipment - Other GP	\$17,351	P-40	-\$17,351	\$0		\$0	\$0
41	393.000	Stores Equipment - GP	\$0	P-41	\$0	\$0		\$0	\$0
42	394.000	Tools, Shop and Garage Equipment - GP	\$39,389	P-42	\$0	\$39,389		\$362	\$39,751
43	395.000	Laboratory Equipment - GP	\$12,558	P-43	\$0	\$12,558		\$0	\$12,558
44		Power Operated Equipment - GP	\$0	P-44	\$0	\$0		\$0	\$0
45	397.100	Communication Equipment - Non Telephone GP	\$50,810	P-45	\$0	\$50,810		\$211	\$51,021
46	397.200	Communication Equipment - Telephone GP	\$0	P-46	\$0	\$0		\$359	\$359
47	398.000	Miscellaneous Equipment - GP	\$127,936	P-47	\$0	\$127,936		\$30	\$127,966
48	399.000	Other Tangible Plant	\$0	P-48	<u>\$0</u>	\$0		\$0	\$0
49		TOTAL GENERAL PLANT	\$281,333		\$0	\$281,333		\$43,368	\$324,701

Missouri-American Water Company Case No. WR-2011-0337 Sewer District 1 Revised 2-6-2012 Test Year Ending 12-31-2010 Sewer - Accumulated Depreciation Reserve

Line	<u>A</u> Account	B	<u>C</u> Total	<u>D</u> Adjust.	E	<u>E</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	I MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	<u>Jurisdictional</u>
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	R-2	\$0	\$0		\$0	\$0
3	302.000	Franchises - IP	\$0	R-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$0	R-4	\$0	\$0		\$1,832	\$1,832
5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$1,832	\$1,832
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	R-7	\$0	\$0		\$0	\$0
8 9	351.000	Structures and Improvements - CP	\$74,719	R-8	\$0 \$0	\$74,719		\$0	\$74,719 \$8,876
9 10	352.100 352.200	Collection Mains - Forced - CP Collection Main - Gravity - CP	\$8,876 \$255,320	R-9 R-10	\$0	\$8,876 \$255,320		\$0 \$372	\$255,692
11	353.000	Services to Customers - CP	\$30,992	R-11	\$0	\$30,992		\$0	\$30,992
12	356.000	Other Collection Plant - CP	\$1,255	R-12	\$0	\$1,255		\$0	\$1,255
13		TOTAL COLLECTION PLANT	\$371,162		\$0	\$371,162		\$372	\$371,534
14		SYSTEM PUMPING PLANT							
15	360.000	Land and Land Rights - SPP	\$0	R-15	\$0	\$0		\$0	\$0
16	361.000	Structures and Improvements - SPP	\$1,071	R-16	\$0	\$1,071		\$0	\$1,071
17	362.000	Receiving Wells - SSP	\$0	R-17	\$0	\$0		\$0	\$0
18	363.000	Electric Pumping Equipment - SPP	\$119,267	R-18	\$0	\$119,267		\$0	\$119,267
19 20	364.000 365.000	Diesel Pumping Equipment - SPP Other Pumping Equipment - SPP	\$0 \$45,587	R-19 R-20	\$0 \$0	\$0 \$45,587		\$0 \$0	\$0 \$45,587
21	303.000	TOTAL SYSTEM PUMPING PLANT	\$165,925	11-20	\$0	\$165,925		\$0	\$165,925
22		TREATMENT & DISPOSAL PLANT							
23	370.000	Land and Land Rights - TDP	\$0	R-23	\$0	\$0		\$0	\$0
24	371.000	Structures and Improvements - TDP	\$56,845	R-24	\$0	\$56,845		\$0	\$56,845
25	372.000	Treatment & Disposal Equipment - TDP	\$666,519	R-25	\$0	\$666,519		\$0	\$666,519
26	373.000	Plant Sewers - TDP	\$11,664	R-26	\$0	\$11,664		\$0	\$11,664
27	374.000	Outfall Sewer Lines - TDP	\$907	R-27	\$0	\$907		\$0	\$907
28		TOTAL TREATMENT & DISPOSAL PLANT	\$735,935		\$0	\$735,935		\$0	\$735,935
29		GENERAL PLANT							
30	389.000	Land and Land Rights - GP	\$0	R-30	\$0	\$0		\$0	\$0
31 32	390.000 390.900	Structures and Improvements - GP	\$656	R-31	\$0 \$0	\$656 \$0		-\$824	-\$168 \$0
33	391.000	Structures & Improvements-Leasehold Office Furniture and Equipment - GP	\$0 \$634	R-32 R-33	\$12,442	\$13,076		\$0 \$440	\$13,516
34	391.100	Computer & Peripheral Equipment	\$14,478	R-34	-\$13,073	\$1,405		-\$1,734	-\$329
35	391.200	Computer Hardware & Software	\$0	R-35	\$631	\$631		\$32,226	\$32,857
36	391.300	Other Office Equipment	\$0	R-36	\$0	\$0		\$0	\$0
37	392.100	Trans Equipment - Light Trucks GP	\$0	R-37	\$22,365	\$22,365		\$308	\$22,673
38	392.200	Trans Equipment - Heavy Trucks GP	\$0	R-38	\$0	\$0		\$0	\$0
39	392.300	Trans Equipment - Autos GP	\$0 \$00.005	R-39	\$0	\$0		\$655	\$655
40 41	392.400 393.000	Trans Equipment - Other GP Stores Equipment - GP	\$22,365 \$0	R-40 R-41	-\$22,365 \$0	\$0 \$0		\$0 \$0	\$0 \$0
41	393.000	Tools, Shop and Garage Equipment - GP	ەن \$5,963	R-41	\$0	\$6,963		\$86	\$6,049
43	395.000	Laboratory Equipment - GP	\$1,195	R-42	\$0	\$1,195		\$0	\$1,195
44	396.000	Power Operated Equipment - GP	\$0	R-44	\$0	\$0		\$0	\$0
45		Communication Equipment - Non	\$3,439	R-45	\$0	\$3,439	ļ	\$104	\$3,543
46	397.200	Telephone GP Communication Equipment - Telephone GP	\$0	R-46	\$0	\$0		\$126	\$126
47	398.000	Miscellaneous Equipment - GP	\$45,037	R-47	\$0	\$45,037		\$30	\$45,067
48	399.000	Other Tangible Plant	\$0	R-48	\$0	\$0		\$0	\$0
49		TOTAL GENERAL PLANT	\$93,767		\$0	\$93,767		\$31,417	\$125,184
50		TOTAL DEPRECIATION RESERVE	\$1,366,789		\$0	\$1,366,789		\$33,621	\$1,400,410

	A		C Tost Vane	D. Tort Vote	E	E	G Total Company	H I		K MO Finel Adi	L MO Adj.	MO Adi Jurie
Liné Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Adjustments	Total Company Jurisdic Adjusted Alloca		MO Final Adj Jurisdictional	Juris, Labor	MO Adj. Juris. Non Labor
	ellogikolovite).		(D+E)			<u> 1995 (1997)</u>	(From Adj. Sch.)	(Ć+G)	(From Adj. Sch.)	(H x I) + J	<u>L+N</u>	
Rev-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		
Rev-4	461.000	Industrial	\$0			Rev-4		\$0	\$0	\$0		
Rev-5	462.000	Private Fire Fighting	\$0			Rev-5		\$0	\$0	\$0		
Rev-6	463.000	Public Fire Fighting	\$0			Rev-6		\$0	\$0	\$0		
Rev-7	470.000	Forfieted Discounts	\$0			Rev-7		\$0	\$0	\$0		
Rev-8	472.000	Rents From Sewer Property	\$0			E-8		\$0	\$0	\$0		
9	464.000	Other Public Authority	\$0			E-9		\$0	\$0	\$0		
10	471.000	Other Sewer Revenue - Oper. Rev.	\$0	the state of the		E-10	NAV CORPORATION CONTRACTOR	\$0 \$665,515	\$0	\$0	ann na seitheite tonor dh	Name and South District Conferences
1.2011.201		TOTAL OPERATING REVENUES	\$665,515					\$660,015	\$85,199	\$750,714		
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 Purchased Water - COE	\$7,496 \$0	\$0	\$7,496	E-3	\$0	\$7,496	\$0	\$7,496 \$0	\$0 \$0	\$7,496
4	602.000			<u>\$0</u> \$0	<u>\$0</u> \$7,496	E-4	<u>\$0</u> \$0	<u>\$0</u> \$7,496	<u>\$0</u> \$0		\$0 \$0	<u>\$0</u> \$7,496
5		TOTAL COLLECTION OPERATIONS EXPENSES	\$7,496	ψÛ	\$7,496		\$0	\$7,490	. 50	\$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 Mtce - CME	\$0	\$0	\$0	E-8	\$0	\$0	\$0	\$0	\$0	\$0
9 10	617.000	Misc. Plant Mtce - CME TOTAL COLLECTION MAINT, EXPENSES	<u>\$1,901</u> \$1,901	<u>\$73</u> \$73	\$1,828 \$1,828	E-9	\$203 \$203	<u>\$2,104</u> \$2,104	<u>\$0</u> \$0	<u>\$2,104</u> \$2,104	\$276 \$276	\$1,828 \$1,828
			• • • • • •	•	+ .,		•••••		• -		•====	• • • • • • •
11		PUMPING OPERATIONS EXPENSES					**	<u>**</u>			**	**
12	620.000	Supervision & Engineering - POE	\$0	\$0 \$0	\$0	E-12 E-13	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
13	621.000	Fuel For Purchased Power - POE	\$0 \$0	\$0 \$0	\$0 \$0		\$0	\$U \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
14 15	622.000 623.000	Labor & Eng Oper Pwr Prod - POE Purchased Fuel/Power For Pump - POE	\$3,340	\$0 \$0	\$0 \$3,340	E-14 E-15	\$0 \$723	\$0 \$4,063	\$0 \$0	\$0 \$4.063	\$0 \$0	\$4,063
15	624.000	Labor & Eng Oper Pump - POE	\$3,340 \$8	\$3	\$3,340 \$5	E-15 E-16	\$7.23 \$0	\$4,003	\$0 \$0	\$4,063	\$3	\$4,065
17	626.000	Misc. Exp Oper - POE	эс \$0	\$0	\$5 \$0	E-17	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0
18	627.000	Rents Oper - POE	\$0		\$0 \$0	E-18	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0
19	027.000	TOTAL PUMPING OPERATIONS EXPENSES	\$3,348	<u>\$0</u> \$3	\$3,345	E-10	\$723	\$4,071	\$0	\$4,071	\$3	\$4,068
		PUMPING MAINTENANCE EXPENSES										
20 21	630,000	Supervision & Engineering - PME	\$0	\$0	\$0	E-21	\$0	\$0	\$0	\$0	\$0	\$0
21	631.000	Supervision & Engineering - PME Structures & Improve Mtce - PME	\$0 \$0	\$0 \$0	\$0 \$0	E-21	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
23	632,000	Power Prod Equip Mtce - PME	\$0 \$0	\$0	\$0	E-22 E-23	\$0 \$0	\$0	\$0	\$0	\$0	\$0
23	633.000	Pump Equip Mice - PME	\$0	\$0	\$0	E-24	\$0	\$0	\$0	\$0 \$0	\$0	\$0
25	634,000	Misc. Exp Mtce - PME	\$0	\$0	\$0	E-25	\$0		\$0 \$0	\$0	ŝõ	¢0
26	~~~~~	TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0	E-20	\$0	<u>\$0</u> \$0	\$0	\$0	\$0	<u>\$0</u> \$0
07												
27	640.000	WATER TREATMENT EXP - OPER & MTCE	**	\$2	**	E-28	\$0	\$2	\$0	**	\$2	**
28 29	641.000	Supervision & Engineering - Oper-WT Chemicals - Oper-WT	\$2 -\$29	\$2 \$0	\$0 -\$29	E-28 E-29	\$0 \$29	\$2 \$0	\$0 \$0	\$2 \$0	\$2 \$0	\$0 \$0
30	642.000	Labor & Exp - Oper-WT	-\$23 \$27,558	\$25,688	\$29 \$1,870	E-29 E-30	\$2.166	\$29,724	\$0 \$0	\$29,724	\$27,854	\$0 \$1,870
31	643.100	Miscellaneous Expenses - WTE	\$28,527	∌∠5,088 \$0	\$28,527	E-30 E-31	\$2,925	\$31.452	\$0 \$0	\$25,724 \$31,452	\$21,054	\$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	\$40,054 \$0	\$0	\$0	E-32	\$0 \$0	\$0	\$0	\$40,054 \$0	so	\$40,334
34	650.000	Supervision & Engineering - Mtce-WT	\$0 \$0	ŝo	\$0	E-34	\$0	\$0	\$0	\$0	\$0	\$0
35	651.000	Structures & Improvements - Mtce-WT	\$0	\$0 \$0	\$0	E-35	\$0	\$0	\$0 S0	\$0	so	\$0
			**	**	~~		ΨŪ	* •	~ ~		~ ~	40

Missouri-American Water Company Case No. WR-2011-0337 Sewer District 1 Revised 2-6-2012 Test Year Ending 12-31-2010 Sewer - Income Statement Detail

	Δ	B	£	<u>D</u>	£	E	G	<u>H</u> l	<u> </u>	K	L	M
Line Number	Account Number	income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust	Total Company Adjustments	Total Company Jurisdictio Adjusted Allocation		MO Final Adj Jurisdictional	MO Adj. Juris, Labor	MO Adj. Juris. Non Labor
Nulliber		nicone beschpaol.	(D+E)	Labor	Non Labor		(From Adj. Sch.)	(C+G)	(From Adj. Sch.)	(H x I) + J	<u> </u>	
36	652.000	Misc. Equipment - Mtcc-WT	\$1,631	<u>\$0</u>	\$1,631	E-36	<u>\$0</u>	\$1,631	<u>\$0</u>	\$1,631	\$0	\$1,631
37		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$101,283	\$25,690	\$75,593		\$5,120	\$106,403	\$0	\$106,403	\$27,856	\$78,547
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	\$97,593	\$97,572	\$21	E-41	\$16,432	\$114,025	\$0	\$114,025	\$114,004	\$21
42	663,000	Meter Expense - TDO	\$0	\$0	\$0	E-42	\$0	\$0	\$0	\$0	\$0	\$0
43	665.000	Misc. Exp - TDO	\$2,002	\$0	\$2,002	E-43	\$0	\$2,002	\$0	\$2,002 \$0	\$0 \$0	\$2,002
44 45	666.000	Rents - TDO TOTAL TREAT, & DISP. OPER. EXPENSE	\$0 \$99,595	<u>\$0</u> \$97,572	<u>\$0</u> \$2,023	E-44	<u>\$0</u> \$16,432	<u>\$0</u> \$116.027	<u>\$0</u> \$0	\$116,027	\$114,004	\$0 \$2,023
45		TOTAL TREAT. & DISP. OPER. EXPENSE	\$33,535	\$97,572	\$2,023		\$10,432	\$116,027	\$ 0	\$116,027	\$114,004	\$2,023
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	\$0	E-50 E-51	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
51	674.000 675.000	Fire Maint, Exp TDM	\$0 \$0	\$U \$0	\$0 \$0	E-51 E-52	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
52	675.000	Services Maint TDM Meter Maint TDM	\$0 \$0	\$0 \$0	\$0 \$0	E-54 E-53	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
53 54	677.000	Hvdrant Maint TDM	\$0 \$0	\$0 \$0	\$0 \$0	E-54	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0
55	678.000	Misc. Plant Maint TDM	\$0 \$52,849	\$0 \$0	\$52,849	E-54 E-55	-\$2,393	\$50,456	\$0 \$0	\$50,456	\$0	\$50,456
56	0/0.000	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$52,849	\$0	\$52,849	L-00	-\$2,393	\$50,456	\$0	\$50,456	\$0	\$50,456
57		CUSTOMER ACCOUNTS EXPENSE										
58	901,000	Supervision & Engineering - CAE	\$0	\$0	\$0	E-58	\$0	\$0	\$0	\$0	\$0	\$0
59	903.000	Cust. Rec & Collection - CAE	\$11,060	\$5,598	\$5,462	E-59	\$3	\$11,063	\$0	\$11,063	\$5,601	\$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	\$0	<u>\$0</u>	\$0	E-62	\$0	\$0_	\$0	<u>\$0</u>	\$0	\$0
63		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$19,706	\$5,792	\$13,914		\$2,625	\$22,331	\$0	\$22,331	\$5,800	\$16,531
64		ADMIN. & GENERAL EXPENSES										
65	920.000	Admin. & General Salaries	\$91,563	\$91,563	\$0	E-65	\$1,211	\$92,774	\$0	\$92,774	\$92,774	\$0
66	921.000	Office Supplies & Expenses	\$36,322	\$0	\$36,322	E-66	\$1,934	\$38,256	\$0 \$0	\$38,256 \$0	\$0	\$38,256
67	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-67	\$0	\$0 \$424,680	\$0 \$0	پي \$424,680	\$0 \$0	\$0 \$424,680
68 69	923.100 923.200	Outside Services Employed Outside Services - Belleville Lab	\$275,419 \$1,712	\$0 \$0	\$275,419 \$1,712	E-68 E-69	\$149,261 -\$1,712	\$424,660	\$0 \$0	\$424,680 \$0	\$0 \$0	\$424,680
69 70	923.200	Outside Services - Bellevine Lab	\$1,712 \$15,368	\$0 \$0	\$1,712 \$15,368	E-09 E-70	-\$1,712	\$14,069	\$0	\$14,069	\$0	\$14,069
70	923.300	Property Insurance	\$6,424	\$0 \$0	\$6,424	E-70 E-71	\$37,024	\$43,448	\$0 \$0	\$14,009	\$0	\$43,448
72	925.000	Injuries & Damages	\$0,424	\$0	\$0,*24	E-72	\$07,024	\$19	\$0	\$19	\$0	\$19
73	926.000	Employee Pensions & Benefits	\$53,941	\$0	\$53,941	E-72	\$81,303	\$135,244	50	\$135,244	\$0	\$135,244
74	927.000	Franchise Requirements	\$00,041	\$0	\$00,541	E-74	\$0	\$0	\$0	\$0	\$0	\$0
75	928,100	PSC Assessment	\$4,571	\$0	\$4,571	E-75	\$67,631	\$72.202	\$0	\$72,202	\$0	\$72.202
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	-\$65	-\$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	S0	\$174	\$0	\$174	\$0	\$174

Missouri-American Water Company Case No. WR-2011-0337 Sewer District 1 Revised 2-6-2012 Test Year Ending 12-31-2010 Sewer - Income Statement Detail

Line Number	A Account Number	<u>B</u> Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	E Adjust. Number	<u>G</u> Total Company Adjustments (From Adj. Sch.)	Adjusted /	l J urisdictional Jurisdictional Allocations Adjustments (From Adj. Sch.)	<u>K</u> MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris, Labor L+ M	<u>M</u> MO Adj. Juris. Non Labor = K
82 83	932.000	Maint, of General Plant - AGE TOTAL ADMIN, & GENERAL EXPENSES	<u>\$878</u> \$499,161	\$0 \$91,563	<u>\$878</u> \$407,598	E-82	\$0 \$332,561	<u>\$878</u> \$831,722	<u>\$0</u> \$0	\$878 \$831,722	<u>\$0</u> \$92,774	\$878 \$738,948
84 85 86 87		DEPRECIATION EXPENSE Depreciation Expense, Dep. Exp. CIAC Depreciation Offset TOTAL DEPRECIATION EXPENSE	\$289,889 \$0 \$289,889	See note (1)	See note (1)	E-85 E-86	See note (1)	\$289,889 	\$48,486 . <u>\$25,371</u> \$23,115	\$338,375 	See note (1)	See note (1)
88 89 90 91 92	405.000 406.000 407.000	AMORTIZATION EXPENSE Amort-Other UP Amort-Intangible Fin Amort-Property Losses TOTAL AMORTIZATION EXPENSE	\$278 \$12,845 \$0 \$13,123	\$0 \$0 <u>\$0</u> \$0	\$278 \$12,845 \$0 \$13,123	E-89 E-90 E-91	\$0 \$0 \$0 \$0	\$278 \$12,845 	\$0 \$0 \$0 \$0	\$278 \$12,845 \$0 \$13,123	\$0 \$0 \$0 \$0	\$278 \$12,845 \$0 \$13,123
93 94 95 96 97 98 99 100	403.900 408.000 408.000 408.000 408.000 403.000	OTHER OPERATING EXPENSES Amortization of Net Cost of Removal Property Taxes Gross Receipts Tax Other Taxes & Licenses Transportation Depr Clearing TOTAL OTHER OPERATING EXPENSES	-\$608 -\$177 \$16,510 \$0 \$1,027 <u>\$0</u> \$16,752	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	-\$608 -\$177 \$16,510 \$0 \$1,027 	E-94 E-95 E-96 E-97 E-98 E-99	\$0 \$40,002 -\$5,650 \$0 -\$178 <u>\$0</u> \$34,174	-\$608 \$39,825 \$10,860 \$849 \$849 \$50,926	\$608 \$0 \$0 \$0 \$0 \$0 \$0 \$00	\$0 \$39,825 \$10,860 \$0 \$849 <u>\$0</u> \$51,534	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$39,825 \$10,860 \$849 \$849 \$0 \$51,534
101		TOTAL OPERATING EXPENSE	\$1,105,103	\$220,693	\$594,521	E-101	\$389,445	\$1,494,548	\$23,723	\$1,518,271	\$240,713	\$964,554
102 103 104 105	409.000	NET INCOME BEFORE TAXES INCOME TAXES Current Income Taxes TOTAL INCOME TAXES	-\$439,588 \$29,429 \$29,429	\$0 <u>See note (1)</u> \$0	\$0 <u>See note (1)</u> \$0	E-102 E-104	\$0 <u>See note (1)</u> \$0	-\$829,033 <u>\$29,429</u> \$29,429	\$61,476 <u>\$29,429</u> _\$29,429	-\$767,557 	\$0 <u>See note (1)</u> \$0	\$0 <u>See note (1)</u> \$0
106 107 108 109 110	410.000 412.000 411.000	DEFERRED INCOME TAXES Deferred Income Taxes - Def. Inc. Tax. Amortization of Deferred ITC Deferred Income Taxes - Prior Years TOTAL DEFERRED INCOME TAXES	-\$114,461 \$66 \$0 _\$114,395	See note (1) \$0	See note (1)	E-107 E-108 E-109	See note (1)	-\$114,461 \$66 \$0_ -\$114,395	\$115,700 -\$120 <u>\$0</u> \$115,580	\$1,239 -\$54 \$0 \$1,185	See note (1) \$0	See note (1) \$0
111		NET OPERATING INCOME	-\$354.622	\$0	\$0		\$0	-\$744.067	-\$24,675	-\$768.742	<u></u>	\$0.

Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: WR-2011-0337 Date Prepared: February 6, 2012



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DEPARTMENT

Revised

STAFF ACCOUNTING SCHEDULES

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

CASE NO. WR-2011-0337

Jefferson City, Missouri

February 2012

Missouri-American Water Company Case No. WR-2011-0337 Sewer District 2 Revised 2-6-2012 Test Year Ending 12-31-2010 Sewer - Revenue Requirement

Line Number	<u>A</u> Description	B 7.37% Return	<u>C</u> 7.58% Return	<u>D</u> 7.80% Return
1	Net Orig Cost Rate Base	\$1,735,650	\$1,735,650	\$1,735,650
2	Rate of Return	7.37%	7.58%	7.80%
3	Net Operating Income Requirement	\$127,865	\$131,597	\$135,329
4	Net Income Available	-\$334,151	-\$334,151	-\$334,151
5	Additional Net Income Required	\$462,016	\$465,748	\$469,480
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	\$462,016	\$465,748	\$469,480
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$149,995	\$149,995	\$149,995
12	Gross Revenue Requirement	\$612,011	\$615,743	\$619,475

Missouri-American Water Company Case No. WR-2011-0337 Sewer District 2 Revised 2-6-2012 Test Year Ending 12-31-2010 SEWER - RATE BASE SCHEDULE

Line Number	A Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
	Plant In Service		\$3,968,518
	Less Accumulated Depreciation Reserve		\$680,057
	Net Plant In Service		\$3,288,461
	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		\$1,559,907
	Deferred Income Taxes		\$0
	Accumulated Deferred ITC (3%)		\$0
	Accrued Pension Liability		\$0
	TOTAL SUBTRACT FROM NET PLANT		\$1,559,907

Missouri-American Water Company Case No. WR-2011-0337 Sewer District 2 Revised 2-6-2012 Test Year Ending 12-31-2010 Sewer - Plant In Service

1100	<u>A</u>	B	C	<u>D</u> Adjust	E	E As Adjusted	<u>G</u> <u>H</u> Jurisdictional Jurisdiction		I MO Adjusted
	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Allocations Adjustmen		Jurisdictional
									<u></u>
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$5,700	P-2	\$0	\$5,700	\$! \$!	534	\$6,234
3		Franchises - IP	\$2,084	P-3	\$0	\$2,084		\$0	\$2,084
4	303.000	Other Plant & Misc. Equipment - IP	\$3,328	P-4	<u>\$0</u>	\$3,328		<u>983</u>	\$4,311
5		TOTAL INTANGIBLE PLANT	\$11,112		\$0	\$11,112	\$1,0	517	\$12,629
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	P-7	\$0	\$0		\$58	-\$58
8	351.000	Structures and Improvements - CP	\$289,528	P-8	\$0	\$289,528		201	\$289,729
9	352.100	Collection Mains - Forced - CP	\$650,704	P-9	\$0	\$650,704	\$8,		\$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	356.000	Other Collection Plant - CP	\$59,036	P-12	<u>\$0</u>	\$59,036		\$0	\$59,036
13		TOTAL COLLECTION PLANT	\$1,320,395		\$0	\$1,320,395	\$9,0	J45	\$1,329,440
14		SYSTEM PUMPING PLANT							
15	360.000	Land and Land Rights - SPP	\$0	P-15	\$0	\$0		\$0	\$0
16		Structures and Improvements - SPP	\$0	P-16	\$0	\$0		\$0	\$0
17		Receiving Wells - SSP	\$0	P-17	\$0	\$0		\$0	\$0
18		Electric Pumping Equipment - SPP	\$467,981	P-18	\$0	\$467,981		\$0	\$467,981
19	364.000	Diesel Pumping Equipment - SPP	\$0	P-19	\$0	\$0		\$0	\$0
20	365.000	Other Pumping Equipment - SPP	\$0	P-20	<u>\$0</u>	\$0	<u> </u>	\$0	\$0
21		TOTAL SYSTEM PUMPING PLANT	\$467,981		\$0	\$467,981		\$0	\$467,981
22		TREATMENT & DISPOSAL PLANT							
23	370.000	Land and Land Rights - TDP	\$39,554	P-23	\$0	\$39,554		\$0	\$39,554
24	371.000	Structures and Improvements - TDP	\$701,379	P-24	\$0	\$701,379	l l	\$0	\$701,379
25	372.000	Treatment & Disposal Equipment - TDP	\$1,076,845	P-25	\$0	\$1,076,845		\$0	\$1,076,845
26	373.000	Plant Sewers - TDP	\$15,290	P-26	\$0	\$15,290		\$0	\$15,290
27	374.000	Outfall Sewer Lines - TDP	\$57,334	P-27	<u>\$0</u>	\$57,334	I —	<u>\$0</u>	\$57,334
28		TOTAL TREATMENT & DISPOSAL PLANT	\$1,890,402		\$0	\$1,890,402		\$0	\$1,890,402
29		GENERAL PLANT							
30	389.000	Land and Land Rights - GP	\$0	P-30	\$0	\$0		\$0	\$0
31	390.000	Structures and Improvements - GP	\$48,302	P-31	\$0	\$48,302	\$1	629	\$48,931
32	390.900	Structures & Improvements-Leasehold	\$0	P-32	\$0	\$0		\$0	\$0
33	391.000	Office Furniture and Equipment - GP	\$356	P-33	\$0	\$356		390	\$746
34	391.100	Computer & Peripheral Equipment	\$0	P-34	\$0	\$0	\$3,		\$3,351
35	391.200	Computer Hardware & Software	\$0	P-35	\$0	\$0	\$17,		\$17,564
36	391.300	Other Office Equipment	\$0	P-36	\$0	\$0		\$0	\$0
37	392.100	Trans Equipment - Light Trucks GP	\$75,384	P-37	\$0	\$75,384		\$50	\$75,434
38	392.200	Trans Equipment - Heavy Trucks GP	\$0	P-38	\$0	\$0		\$0	\$0
39		Trans Equipment - Autos GP	\$0	P-39	\$0	\$0	\$	341	\$341
40	392.400	Trans Equipment - Other GP	\$16,186	P-40	\$0	\$16,186		\$0	\$16,186
41	393.000	Stores Equipment - GP	\$0	P-41	\$0 \$0	\$0 \$07.754		\$0	\$0 \$67.044
42	394.000	Tools, Shop and Garage Equipment - GP	\$67,754	P-42	\$0	\$67,754		190	\$67,944 \$31,791
43	395.000 396.000	Laboratory Equipment - GP	\$31,791	P-43 P-44	\$0	\$31,791	4	\$0 \$0	\$31,791
44		Power Operated Equipment - GP Communication Equipment - Non	\$0 \$0	P-44 P-45	\$0 \$0	\$0 \$0		ου 111	\$111
45	397.100	Telephone GP	30	5-40	\$0	\$0			\$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		<u>\$0</u>	\$5,466
49		TOTAL GENERAL PLANT	\$245,239		\$0	\$245,239	\$22,	B27	\$268,066
50	Sanagagu an	I TOTAL PLANT IN SERVICE	\$3,935,129		\$0	\$3,935,129	I L		\$3,968,518

Missouri-American Water Company Case No. WR-2011-0337 Sewer District 2 Revised 2-6-2012 Test Year Ending 12-31-2010 Sewer - Accumulated Depreciation Reserve

Line	<u>A</u> Account		<u>C</u> Total	<u>D</u> Adjust.	E	E As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	R-2	\$0	\$0		\$0	\$0
3	302.000	Franchises - IP	\$0	R-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	<u>\$0</u>	R-4	\$0	<u>\$0</u>		\$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		\$1	\$1
8	351.000	Structures and Improvements - CP	\$36,347	R-8	\$0	\$36,347		\$10	\$36,357
9	352.100	Collection Mains - Forced - CP	\$117,629	R-9	\$0	\$117,629		\$0	\$117,629
10	352.200	Collection Main - Gravity - CP	-\$71,649	R-10	\$0	-\$71,649		\$185	-\$71,464
11	353.000	Services to Customers - CP	\$71	R-11	\$0	\$71		\$0	\$71
12	356.000	Other Collection Plant - CP	-\$22,958	R-12	\$0	-\$22,958		\$0	-\$22,958
13		TOTAL COLLECTION PLANT	\$59,440		\$0	\$59,440		\$196	\$59,636
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	364.000	Diesel Pumping Equipment - SPP	\$0	R-19	\$0	\$0		\$0	\$0
20	365.000	Other Pumping Equipment - SPP	\$85,660	R-20	\$0	\$85,660		\$0	\$85,660
21		TOTAL SYSTEM PUMPING PLANT	\$342,407		\$0	\$342,407		\$0	\$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		\$0	-\$8,117
26	373.000	Plant Sewers - TDP	\$18,811	R-26	\$0	\$18,811		\$0	\$18,811
27	374.000	Outfall Sewer Lines - TDP	\$4,305	R-27	\$0	\$4,305		\$0	\$4,305
28		TOTAL TREATMENT & DISPOSAL PLANT	\$160,899		\$0	\$160,899		\$0	\$160,899
29		GENERAL PLANT							
30	389.000	Land and Land Rights - GP	\$0	R-30	\$0	\$0		\$0	\$0
31	390.000	Structures and Improvements - GP	\$11,491	R-31	\$0	\$11,491		-\$379	\$11,112
32	390.900	Structures & Improvements-Leasehold	\$0	R-32	\$0	\$0		-\$51	-\$51
33	391.000	Office Furniture and Equipment - GP	\$54	R-33	\$0	\$54		\$231	\$285
34	391.100	Computer & Peripheral Equipment	\$0	R-34	\$0	\$0		-\$1,591	-\$1,591
35	391.200	Computer Hardware & Software	\$0	R-35	\$0	\$0		\$15,271	\$15,271
36	391.200	Computer Hardware & Software	\$0	R-36	\$0	\$0		\$2,372	\$2,372
37	391.300	Other Office Equipment	\$0	R-37	\$0	\$0		\$0	\$0
38 39	392.100	Trans Equipment - Light Trucks GP	\$38,821	R-38	\$0 \$0	\$38,821		\$162	\$38,983
	392.200	Trans Equipment - Heavy Trucks GP	\$0	R-39	\$0	\$0		\$0	\$0
40 41	392.300	Trans Equipment - Autos GP	\$0 622.200	R-40	\$0 \$0	\$0 \$22.200		\$344	\$344 \$23,200
41	392.400 393.000	Trans Equipment - Other GP	\$23,200 \$0	R-41 R-42	\$0 \$0	\$23,200 \$0		\$0 \$0	\$23,200
42 43	393.000	Stores Equipment - GP Tools, Shop and Garage Equipment - GP	\$6,694	R-42 R-43	\$0 \$0	\$0 \$6,694			\$6,739
43 44	394.000	Laboratory Equipment - GP	\$6,694 \$2,560	R-43 R-44	\$0 \$0	\$6,694 \$2,560		\$45 \$0	\$0,739 \$2,560
45 46	397.100	Power Operated Equipment - GP Communication Equipment - Non	\$0 \$0	R-45 R-46	\$0 \$0	\$0 \$0		\$2 \$53	\$2 \$53
40	001.100	Telephone GP	40	11-40				400	<i>\$</i> 03
47	397.200	Communication Equipment - Telephone GP	\$0	R-47	\$0	\$0		\$66	\$66
48	398.000	Miscellaneous Equipment - GP	\$16,579	R-48	\$0	\$16,579		\$15	\$16,594
49	399.000	Other Tangible Plant	\$207	R-49	<u>\$0</u>	\$207		\$5	\$212
50		TOTAL GENERAL PLANT	\$99,606		\$0	\$99,606		\$16,545	\$116,151
51	3.49.48.45	TOTAL DEPRECIATION RESERVE	\$662,352		<u>0</u>	\$662,352		\$17,705	\$680,057

Missouri-American Water Company Case No. WR-2011-0337 Sewer District 2 Revised 2-6-2012 Test Year Ending 12-31-2010 Sewer - Income Statement Detail

Line Number	Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	E Adjúst Number	G Total Company Adjustments (From Adj. Sch.)		J J risdictional Jurisdictional Illocations Adjustments (From Adj. Sch.)	<u>K</u> MO Final Adj Jurisdictional (H x I) + J	j, MO Adj. Juris. Labor L + M	<u>M</u> MO Adj. Juris. Non Labor = K
Rev-1		OPERATING REVENUES										
Rev-2 Rev-3	461.000 461.000	Residential Commercial	\$1,230,233 \$0	See Note(1)	See Note(1)	Rev-2 Rev-3	See Note(1)	\$1,230,233 \$0	-\$111,397 \$39,773	\$1,118,836 \$39,773	See Note(1)	See Note(1)
Rev-4	461.000	Industrial	\$0 \$0			Rev-4		\$0 \$0	\$39,775	\$39,773		
Rev-5	462.000	Private Fire Fighting	ŠÕ			Rev-5		ŝo	\$0	\$0		
Rev-6	463.000	Public Fire Fighting	\$0			Rev-6		\$0	\$0	\$0		
Rev-7	470.000	Forfieted Discounts	\$0			Rev-7		\$0	\$0	\$0		
Rev-8	472.000	Rents From Sewer Property	\$0			E-8		\$0	\$0	\$0		
9	464.000	Other Public Authority	\$0			E-9		\$0	\$0	\$0		
10	471.000	Other Sewer Revenue - Oper. Rev.	\$11,295	THE REAL PROPERTY AND ADDRESS OF THE PARTY OF	Source and and a state of the s	E-10	Successive construction of the second	\$11,295	\$1,621	\$12,916	Same and an and a surgery surgery and the	CHICK CORPORT AND ADDRESS OF ADDRESS OF
11		TOTAL OPERATING REVENUES	\$1,241,528				67. <u>98. 96. 98. 99. 79</u> . 99	\$1,241,528	-\$70,003	\$1,171,525		
1		COLLECTION OPERATIONS EXPENSES							-			
2	600.000	Supervision & Engineering - COE	\$0	\$0	\$0	E-2	\$0	\$0	\$0	\$0	\$0	\$0
3	601.000	Labor & Expenses- COE	\$0	\$0	\$0	E-3	\$0	\$0	\$0	\$0	\$0	\$0
4	602.000	Purchased Water - COE	\$0	\$0	\$0	E-4	\$0	\$0	\$0	\$0	\$0	\$0
5		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
6		COLLECTION MAINT. EXPENSES										
7	610.000	Supervision & Engineering - CME	\$0	\$0	\$0	E-7	\$0	\$0	\$0	\$0	\$0	\$0
8	612.000	Collect & Impound Mtce - CME	\$0	\$0	\$0	E-8	\$0	\$0	\$0	\$0	\$0	\$0
9	617,000	Misc. Plant Mtce - CME	<u>\$0</u>	\$0	\$0	E-9	\$0	\$0	<u>\$0</u>	\$0	<u>\$0</u>	\$0
10		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
11		PUMPING OPERATIONS EXPENSES										
12	620.000	Supervision & Engineering - POE	\$0	\$0	\$0	E-12	\$0	\$0	\$0	\$0	\$0	\$0
13	621.000	Fuel For Purchased Power - POE	\$0	\$0	\$0	E-13	\$0	\$0	\$0	\$0	\$0	\$0
14	622.000	Labor & Eng Oper Pwr Prod - POE	\$0	\$0	\$0	E-14	\$0	\$0	\$0	\$0	\$0	\$0
15	623.000	Purchased Fuel/Power For Pump - POE	\$13,567	\$0	\$13,567	E-15	\$0	\$13,567	\$0	\$13,567	° \$0	\$13,567
16	624.000 626.000	Labor & Eng Oper Pump - POE	-\$196	\$0 \$0	-\$196	E-16	\$0	-\$196	\$0	-\$196	\$0	-\$196
17 18	627.000	Misc. Exp Oper - POE Rents Oper - POE	\$173 \$21	\$0 \$0	\$173 \$21	E-17 E-18	\$0 \$0	\$173 \$21	\$0 \$0	\$173 \$21	\$0 \$0	\$173
19	021.000	TOTAL PUMPING OPERATIONS EXPENSES	\$13,565	\$0 \$0	\$13,565	C-10	\$0	\$13,565	\$0	\$13,565	\$0	<u>\$21</u> \$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	ŝõ	\$0	\$0
24	633.000	Pump Equip Mtce - PME	\$32	\$0	\$32	E-24	\$0	\$32	\$0	\$32	\$0	\$32
25	634.000	Misc. Exp Mtce - PME	\$0	\$0	\$0	E-25	\$0	\$0	\$0	\$0	\$0	\$0
26		TOTAL PUMPING MAINTENANCE EXPENSES	\$32	\$0	\$32		\$0	\$32	\$0	\$32	\$0	\$32
27		WATER TREATMENT EXP - OPER & MTCE										
28	640.000	Supervision & Engineering - Oper-WT	\$0	\$0	\$0	E-28	\$0	\$0	\$0	\$0	\$0	\$0
29	641.000	Chemicals - Oper-WT	\$8,624	\$0	\$8,624	E-29	-\$8,624	\$0	\$0	\$0	\$0	\$0
30	642.000	Labor & Exp - Oper-WT	\$14,973	\$14,973	\$0	E-30	-\$1,170	\$13,803	\$0	\$13,803	\$13,803	\$0
31	643.100	Miscellaneous Expenses - WTE	-\$114	\$0	-\$114	E-31	\$0	-\$114	\$0	-\$114	\$0	-\$114
32	643.200 644.000	Misc Expenses - Waste Disposal	\$24,649	\$0	\$24,649	E-32	\$0	\$24,649	\$0	\$24,649	\$0	\$24,649
33 34	644.000 650.000	Rents - Oper-WT Supervision & Engineering - Mtce-WT	\$0 \$174.382	\$0 \$174.382	\$0 \$0	E-33 E-34	\$0 -\$14,273	\$0 \$160,109	\$0 \$0	\$0 \$160,109	\$0 \$160,109	\$0
34 35	651,000	Supervision & Engineering - Mitce-WT Structures & Improvements - Mitce-WT	\$174,382 \$0	\$174,382 \$0	\$0 \$0	E-34 E-35	-\$14,273	\$160,109 \$0	\$0 \$0	\$160,109 \$0	\$160,109 \$0	\$0 \$0
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Missouri-American Water Company Case No. WR-2011-0337 Sewer District 2 Revised 2-6-2012 Test Year Ending 12-31-2010 Sewer - Income Statement Detail

Line	A Account	B	<u>C</u> Tøst Year	<u>D</u> Test Year	<u>E</u> Test Year	E Adjust	<u>G</u> Total Company	H Total Company	Jurisdictional Jurisdictional	K MO Final Adj	L MO Adi.	<u>M</u> MO Adi, Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris, Labor L+M	Non Labor
36	652.000	Misc. Equipment - Mtce-WT	\$0	\$0	\$0	E-36	<u>\$0</u>	\$0	\$0	\$0	\$0	\$0
37		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$222,514	\$189,355	\$33,159		-\$24,067	\$198,447	\$0	\$198,447	\$173,912	\$24,535
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	663.000 665.000	Meter Expense - TDO Misc. Exp TDO	\$0	\$0 \$307	\$0 \$75,805	E-42 E-43	\$0 -\$222	\$0	\$0 \$0	\$0	\$0	\$0
43 44	666.000	Rents - TDO	\$76,112 \$47	\$307 \$0	\$75,805 \$47	E-43 E-44	~\$222 \$0	\$75,890 \$47	\$0 \$0	\$75,890 \$47	\$85 \$0	\$75,805
44	000.000	TOTAL TREAT, & DISP. OPER. EXPENSE	\$76,210	\$307	\$75,903	C-44	-\$222	\$75,988	<u></u>	\$75,988	\$85	\$47 \$75,903
			<i>\$10,210</i>	4001	\$10,000		-4444	\$10,500	÷0	\$10,000	φυυ	\$10,500
46		TREAT. & DISP. MAINT. EXPENSES										
47	670.000	Supervision & Engineering - TDM	\$0	\$0	\$0 \$0	E-47 E-48	\$0	\$0	\$0	\$0	\$0	\$0
48 49	671.000 672.000	Structures & Improve - TDM Dist, Res. Stand, Maint, - TDM	\$0 \$0	\$0 \$0	\$0 \$0	E-48 E-49	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
49 50	672.000	TD Maint TDM	\$0 \$0	\$0 \$0	\$0 \$0	E-50	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
51	674.000	Fire Maint, Exp TDM	\$0	\$0	\$0	E-50	\$0	\$0	\$0	\$0	\$0	\$0
52	675.000	Services Maint TDM	\$0	\$0	\$0	E-52	\$0	\$0 \$0	\$0	\$0	\$0	\$0
53	676.000	Meter Maint - TDM	\$0	\$0	\$0	E-53	\$0	\$0	\$0	\$0	ŝõ	\$0
54	677.000	Hydrant Maint TDM	\$0	\$0	\$0	E-54	\$0	\$0	\$0	\$0	\$0	\$0
55	678.000	Misc. Plant Maint TDM	\$0	\$0	\$0	E-55	\$0	\$0	\$0	\$0	\$0	\$0
56		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
57		CUSTOMER ACCOUNTS EXPENSE										
58	901.000	Supervision & Engineering - CAE	\$0	\$0	\$0	E-58	\$0	\$0	\$0	\$0	\$0	\$0
59	903.000	Cust. Rec & Collection - CAE	\$20,284	\$0	\$20,284	E-59	\$0	\$20,284	\$0	\$20,284	\$0	\$20,284
60	904.000	Uncollectible Accounts- CAE	-\$5,145	\$0	-\$5,145	E-60	\$9,785	\$4,640	\$0	\$4,640	\$0	\$4,640
61	905.000	Misc. Customer Account Exp CAE	\$21,659	\$18,826	\$2,833	E-61	-\$4,973	\$16,686	\$0	\$16,686	\$13,853	\$2,833
62 63	907.000	Customer Service & Info Exp CAE TOTAL CUSTOMER ACCOUNTS EXPENSE	\$0 \$36,798	<u>\$0</u> \$18,826	<u>\$0</u> \$17,972	E-62	<u>\$0</u> \$4,812	\$0 \$41,610	<u>\$0</u> \$0	<u>\$0</u> \$41,610	<u>\$0</u> \$13,853	\$0 \$27,757
64		ADMIN & GENERAL EXPENSES		. ,							,	
65	920.000	Admin. & General Salaries	\$26,345	\$26,345	\$0	E-65	-\$6,614	\$19,731	\$0	\$19,731	\$19,731	\$0
66	921,000	Office Supplies & Expenses	\$135,493	\$0	\$135,493	E-66	-\$4,740	\$130,753	\$0	\$130,753	\$10,751	\$130,753
67	922.000	Admin. Expenses Transferred - Credit	\$21,375	\$0	\$21,375	E-67	\$0	\$21,375	\$0	\$21,375	\$0	\$21,375
68	923.100	Outside Services Employed	\$125,850	\$0	\$125,850	E-68	\$172,023	\$297,873	\$0	\$297,873	ŝõ	\$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	\$18,631	\$93,962	\$0	\$93,962	\$0	\$93,962
74	927.000	Franchise Requirements	\$0	\$0	\$0	E-74	\$0	\$0	\$0	\$0	\$0	\$0
75	928,100	PSC Assessment	\$97,075	\$0	\$97,075	E-75	\$15,677	\$112,752	\$0	\$112,752	\$0	\$112,752
76	928.200	Rate Case Expense	\$18,257	\$0	\$18,257	E-76	-\$16,684	\$1,573	\$0	\$1,573	\$0	\$1,573
77	929.000 930.100	Duplicate Charges - Credit	\$0 \$0	\$0	\$0	E-77	\$0	\$0	\$0 \$0	\$0 ***	\$0	\$0
78 79	930,100	Institutional or Goodwill Advertising Expenses Misc. General Expenses	\$0 \$105.333	\$0 \$0	\$0 5105 222	E-78 E-79	-\$55	-\$55	\$0 \$0	-\$55 \$93.842	\$0 #0	-\$55
79 80	930.200	Research & Development Expenses - AGE	\$105,333	\$U \$0	\$105,333 \$0	E-79 E-80	-\$11,491 \$0	\$93,842 \$0	\$0 \$0	\$93,842 \$0	\$0 \$0	\$93,842 \$0
81	931.000	Rents - AGE	\$7,402	\$0 \$0	\$0 \$7,402	E-80 E-81	\$0 \$0	\$0 \$7,402	\$0 \$0	\$0 \$7,402	\$0 \$0	\$0 \$7,402
51	301.000		\$1, 4 02	ψU	\$1,40Z	F-61	φu	31,402	\$U	φ1,402	ΟÇ	₽1,40 Z

Missouri-American Water Company Case No. WR-2011-0337 Sewer District 2 Revised 2-6-2012 Test Year Ending 12-31-2010 Sewer - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	E Adjust. Number	<u>G</u> Total Company Adjustments (From Adj. Sch.)	H I Total Company Jurisdic Adjusted Alloca (C+G)		<u>K</u> MO Final Adj Jurisdictional (H x I) + J	ju MO Adj. Juris. Labor L+N	<u>M</u> MO Adj. Juris. Non Labor I = K
82 83	932.000	Maint. of General Plant - AGE TOTAL ADMIN. & GENERAL EXPENSES	<u>\$12,476</u> \$624,937	\$0 \$26,345	\$12,476 \$598,592	E-82	\$0 \$230,075	\$12,476 \$855,012	<u>\$0</u> \$0	<u>\$12,476</u> \$855,012	<u>\$0</u> \$19,731	<u>\$12,476</u> \$835,281
84 85 86 87	403.000 403.000	DEPRECIATION EXPENSE Depreciation Expense, Dep. Exp. CIAC Depreciation Offset TOTAL DEPRECIATION EXPENSE	\$122,532 \$0 \$122,532	See note (1) 	See note (1)	E-85 E-86	See note (1)	. \$122,532 \$0	\$45,812 \$39,496 \$6,316	\$168,344 	See note (1)	See note (1)
87 88 89 90 91 92	405.000 406.000 407.000	AMORTIZATION EXPENSE Amort-Other UP Amort-Intangible Fin Amort-Property Losses TOTAL AMORTIZATION EXPENSE	\$122,532 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 <u>\$0</u> \$0	E-89 E-90 E-91	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0,318 \$0 \$0 \$0	\$120,048 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0
93 94 95 96 97 98 99 100	403.900 408.000 408.000 408.000 408.000 403.000	OTHER OPERATING EXPENSES Amortization of Net Cost of Removal Property Taxes Payroll Taxes Gross Receipts Tax Other Taxes & Licenses Transportation Depr Clearing TOTAL OTHER OPERATING EXPENSES	\$0 \$9,388 \$18,077 \$0 \$0 \$0 \$27,465	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$9,388 \$18,077 \$0 \$0 \$0 \$27,465	E-94 E-95 E-96 E-97 E-98 E-99	\$0 \$0 -\$7,201 \$0 \$0 -\$7,201	\$0 \$9,388 \$10,876 \$0 \$0 \$0 \$0 \$20,264	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$9,388 \$10,876 \$0 \$0 \$0 \$20,264	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$9,388 \$10,876 \$0 \$0 \$0 \$20,264
101		TOTAL OPERATING EXPENSE	\$1,124,053	\$234,833	\$766,638	E-101	\$203,397	\$1,327,450	\$6,316	\$1,333,766	\$207,581	\$997,337
102 103 104 105	409.000	NET INCOME BEFORE TAXES INCOME TAXES Current Income Taxes TOTAL INCOME TAXES	\$117,475 <u>_\$51,561</u> _\$51,561	\$0 <u>See note (1)</u> \$0	\$0 <u>See note (1)</u> \$0	E-102 E-104	\$0 <u>See_note (1)</u> \$0	-\$85,922 <u>\$51,561</u> -\$51,561	-\$76,319 <u>\$51,561</u> \$51,561	-\$162,241 	\$0 <u>See note (1)</u> \$0	\$0 <u>See note (1)</u> \$0
106 107 108 109 110	410.000 412.000 411.000	DEFERRED INCOME TAXES Deferred Income Taxes - Def. Inc. Tax. Amortization of Deferred ITC Deferred Income Taxes - Prior Years TOTAL DEFERRED INCOME TAXES	\$84,783 \$0 \$0 \$84,783	See note (1)	See note (1)	E-107 E-108 E-109	See note (1)	\$84,783 \$0 <u>\$0</u> \$84,783	\$87,127 \$0 <u>\$0</u> \$87,127	\$171,910 \$0 \$0_ \$171,910	See note (1)	See note (1) \$0
111		NET OPERATING INCOME	\$84.253	\$0	\$0		50	-\$119.144	-\$215.007	-\$334.151	<u>\$0</u>	\$0

Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: WR-2011-0337 Date Prepared: February 6, 2012



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DEPARTMENT

Revised

STAFF ACCOUNTING SCHEDULES

MISSOURI-AMERICAN WATER COMPANY Sewer District 3 Includes Platte County Sewer

CASE NO. WR-2011-0337

Jefferson City, Missouri

February 2012

Missouri-American Water Company Case No. WR-2011-0337 Sewer District 3 Revised 2-6-2012 Test Year Ending 12-31-2010 Sewer - Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.37% Return	<u>C</u> 7,58% Return	<u>D</u> 7.80% Return
1	Net Orig Cost Rate Base	\$24,460	\$24,460	\$24,460
2	Rate of Return	7.37%	7.58%	7.80%
3	Net Operating Income Requirement	\$1,802	\$1,855	\$1,907
4	Net Income Available	-\$5,648	-\$5,648	-\$5,648
5	Additional Net Income Required	\$7,450	\$7,503	\$7,555
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	\$7,450	\$7,503	\$7,555
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$103	\$103	\$103
12	Gross Revenue Requirement	\$7,553	\$7,606	\$7,658

Missouri-American Water Company Case No. WR-2011-0337 Sewer District 3 Revised 2-6-2012 Test Year Ending 12-31-2010 SEWER - RATE BASE SCHEDULE

Line Number	A Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
	Plant In Service		\$80,461
	Less Accumulated Depreciation Reserve		\$35,056
	Net Plant In Service		\$45,405
	ADD TO NET PLANT IN SERVICE		
	Cash Working Capital		\$1,853
	Materials & Supplies		\$0
	Prepayments		\$284
	Pensions/OPEBs Tracker Asset		\$550
	Tank Painting Tracker	<u> </u>	\$0
	TOTAL ADD TO NET PLANT IN SERVICE		\$2,687
	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		\$16,239
	Deferred Income Taxes		\$7,267
	Accumulated Deferred ITC (3%)		\$0
	Accrued Pension Liability		\$0 \$12 622
	TOTAL SUBTRACT FROM NET PLANT		\$23,632

Missouri-American Water Company Case No. WR-2011-0337 Sewer District 3 Revised 2-6-2012 Test Year Ending 12-31-2010 Sewer - Plant In Service

	<u>A</u>	B	<u>C</u>	D	E	E As Adlandad	<u>G</u>	H	
	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Allocations	Jurisdictional Adjustments	MO Adjusted 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	<u>\$0</u>	\$0		\$14	\$14
5		TOTAL INTANGIBLE PLANT	\$150		\$0	\$150		\$21	\$171
6		COLLECTION PLANT							
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	1	\$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 \$0	\$29,163
11	353.000	Services to Customers - CP	\$7,951	P-11	\$0	\$7,951		\$0 \$0	\$7,951
12	356.000	Other Collection Plant - CP	\$0	P-12	\$0 \$0	<u>\$0</u> \$37,114	\ \	<u>\$0</u> \$126	\$0 \$37,240
13		TOTAL COLLECTION PLANT	\$37,114		φu	497,114		\$120	\$31,240
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 \$0	\$0 \$0
18	363.000	Electric Pumping Equipment - SPP	\$0 \$0	P-18 P-19	\$0 \$0	\$0 \$0	{ {	\$0 \$0	\$0 \$0
19 20	364.000 365.000	Diesel Pumping Equipment - SPP Other Pumping Equipment - SPP	\$0 \$0	P-19 P-20	\$0	\$0 \$0		\$0 \$0	\$0
20	305.000	TOTAL SYSTEM PUMPING PLANT	\$0	F-20	\$0	\$0		\$0 \$0	\$0
21		STAL STSTEM FOMFING FEARS	40		\$0	\$U		ţ0	ļ **
22		TREATMENT & DISPOSAL PLANT							
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	1	\$0	\$0
25	372.000	Treatment & Disposal Equipment - TDP	\$0	P-25	\$0	\$0	1	\$0	\$0
26	373.000	Plant Sewers - TDP	\$0	P-26	\$0	\$0		\$0	\$0
27	374.000	Outfail Sewer Lines - TDP	\$0	P-27	<u>\$0</u>	<u>\$0</u>		\$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	1	\$0	\$33,433
31	390.000	Structures and Improvements - GP	\$0	P-31	\$0	\$0	1	\$9	\$9
32	390.900	Structures & Improvements-Leasehold	\$0	P-32	\$0	\$0	1	\$0	\$0
33	391.000	Office Furniture and Equipment - GP	\$0	P-33	\$0	\$0		\$5	\$5
34	391.100	Computer & Peripheral Equipment	\$0	P-34	\$0	\$0		\$46	\$46
35	391.200	Computer Hardware & Software	\$0	P-35	\$0	\$0		\$244	\$244
36	391.300	Other Office Equipment	\$0	P-36	\$0	\$0		\$0 \$1	\$0
37	392.100	Trans Equipment - Light Trucks GP	\$0 \$0	P-37	\$0 \$0	\$0 \$0		\$0	\$1
38	392.200 392.300	Trans Equipment - Heavy Trucks GP	\$0 \$0	P-38 P-39	\$0	\$0	1 1	\$5 \$5	\$5
39 40	392.300	Trans Equipment - Autos GP Trans Equipment - Other GP	\$0 \$0	P-40	\$0	\$0		\$0 \$0	\$0
40	393.000	Stores Equipment - GP	\$0 \$0	P-41	\$0	\$0		\$0	\$0
41	394.000	Tools, Shop and Garage Equipment - GP	\$0	P-42	\$0	\$0	1	\$3	\$3
43	395.000	Laboratory Equipment - GP	\$0	P-43	\$0	\$0	I	\$0 \$0	\$0
44	396.000	Power Operated Equipment - GP	\$0	P-44	\$0	\$0		\$0	\$0
45		Communication Equipment - Non	\$0	P-45	\$0	\$0	[]	\$2	\$2
]	Telephone GP							
46	397.200	Communication Equipment - Telephone GP	\$0	P-46	\$0	\$0		\$2	\$2
47	398.000	Miscellaneous Equipment - GP	\$0	P-47	\$0	\$0		\$0	\$0
48	399.000	Other Tangible Plant	\$0	P-48	\$0	<u>\$0</u>		\$0	\$0
49		TOTAL GENERAL PLANT	\$33,433]	\$0	\$33,433		\$317	\$33,750
50		TOTAL PLANT IN SERVICE	\$79,997		<u>\$0</u>	\$79,997	1 1	\$464	\$80

Missouri-American Water Company Case No. WR-2011-0337 Sewer District 3 Revised 2-6-2012 Test Year Ending 12-31-2010 Sewer - Accumulated Depreclation Reserve

Line	Account	₿	<u>C</u> Total	<u>D</u> Adjust.	E	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	I MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
,									
1 2	301.000	INTANGIBLE PLANT Organization - IP	¢0.			¢0.			60
23	301.000	Franchises - IP	\$0 \$0	R-2 R-3	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
4	303.000	Other Plant & Misc. Equipment - IP	\$0 \$0	R-3 R-4	\$0 \$0	\$0 \$0		\$14	\$14
5	505.000	TOTAL INTANGIBLE PLANT	\$0	1.1-4	\$0	\$0		\$14	\$14
6		COLLECTION PLANT		1					
7	350.000	Land and Land Rights - CP	\$0	R-7	\$0	\$0		\$0	\$0
8	351.000	Structures and Improvements - CP	\$0	R-8	\$0	\$0		\$0	\$0
9	352.100	Collection Mains - Forced - CP	\$0	R-9	\$0	\$0		\$0	\$0
10	352.200	Collection Main - Gravity - CP	\$16,791	R-10	\$0	\$16,791		\$123	\$16,914
11	353.000	Services to Customers - CP	\$6,749	R-11	\$0	\$6,749		\$0	\$6,749
12	356.000	Other Collection Plant - CP	\$0	R-12	\$0	\$0		\$0	\$0
13		TOTAL COLLECTION PLANT	\$23,540		\$0	\$23,540		\$123	\$23,663
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	\$0 \$0
18 19	363.000 364.000	Electric Pumping Equipment - SPP Diesel Pumping Equipment - SPP	\$0 \$0	R-18 R-19	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
20	365.000	Other Pumping Equipment - SPP	\$0 \$0	R-19 R-20	\$0	\$0 \$0		\$0	\$0 \$0
21	000.000	TOTAL SYSTEM PUMPING PLANT	\$0	N-20	\$0	\$0		\$0	\$0
22		TREATMENT & DISPOSAL PLANT							2
23	370.000	Land and Land Rights - TDP	\$2,543	R-23	\$0	\$2,543		\$0	\$2,543
24	371.000	Structures and Improvements - TDP	\$0	R-24	\$0	\$0		\$0	\$0
25	372.000	Treatment & Disposal Equipment - TDP	\$0	R-25	\$0	\$0		\$0	\$0
26	373.000	Plant Sewers - TDP	\$0	R-26	\$0	\$0		\$0	\$0
27	374.000	Outfall Sewer Lines - TDP	\$8,510	R-27	<u>\$0</u>	\$8,510		\$0	\$8,510
28		TOTAL TREATMENT & DISPOSAL PLANT	\$11,053		\$0	\$11,053		\$0	\$11,053
29		GENERAL PLANT							
30	389.000	Land and Land Rights - GP	\$0	R-30	\$0	\$0		\$0	\$0
31	390.000	Structures and Improvements - GP	\$0	R-31	\$0	\$0		\$9	\$9
32	390.900	Structures & Improvements-Leasehold	\$0	R-32	\$0	\$0		\$0	\$0
33	391.000	Office Furniture and Equipment - GP	\$0	R-33	\$0	\$0		\$5	\$5
34 35	391.100	Computer & Peripheral Equipment	\$0 \$0	R-34	\$0	\$0		\$0	\$0 \$299
36	391.200 391.300	Computer Hardware & Software Other Office Equipment	\$0 \$0	R-35 R-36	\$0 \$0	\$0 \$0		\$299 \$0	\$299
37	392.100	Trans Equipment - Light Trucks GP	\$0 \$0	R-30 R-37	\$0	\$0 \$0		\$1	\$0
38	392.200	Trans Equipment - Heavy Trucks GP	\$0	R-38	\$0	\$0 \$0		\$0	\$0
39	392,300	Trans Equipment - Autos GP	\$0	R-39	\$0	\$0		\$5	\$5
40	392.400	Trans Equipment - Other GP	\$0	R-40	\$0	\$0		\$0	\$0
41	393.000	Stores Equipment - GP	\$0	R-41	\$0	\$0		\$0	\$0
42	394.000	Tools, Shop and Garage Equipment - GP	\$0	R-42	\$0	\$0		\$3	\$3
43	395.000	Laboratory Equipment - GP	\$0	R-43	\$0	\$0		\$0	\$0
44	396.000	Power Operated Equipment - GP	\$0	R-44	\$0	\$0		\$0	\$0
45	397.100	Communication Equipment - Non Telephone GP	\$0	R-45	\$0	\$0		\$3	\$3
46	397.200	Communication Equipment - Telephone GP	\$0	R-46	\$0	\$0		\$1	\$1
47	398.000	Miscellaneous Equipment - GP	\$0	R-47	\$0	\$0		\$0	\$0
48	399.000	Other Tangible Plant	\$0	R-48	<u>\$0</u>	\$0_		\$0	\$0
49		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$326	\$326
50		TOTAL DEPRECIATION RESERVE	\$34,593		<u>\$0</u>	\$34,693		\$463	\$35,056

Missouri-American Water Company Case No. WR-2011-0337 Sewer District 3 Revised 2-6-2012 Test Year Ending 12-31-2010 Sewer - Income Statement Detail

Line Number	Account Number	5 Income Description	C Test Year Total (D+E)	D. Test Year Labor	E Test Year Non Labor	E Adjust. Number	G Total Company 1 Adjustments (From Adj. Sch.)	H fotal Company Adjusted (C+G)	l J Jurisdictional Jurisdictional Allocations Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris, Labor L + M	MO Adj. Juris. Non Labor = K
Rev-1		OPERATING REVENUES										
Rev-2	461.000	Residential	\$73,322	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$73,322	\$8,855	\$82,177	See Note(1)	See Note(1)
Rev-3	461.000	Commercial	\$0			Rev-3		\$0	\$0	\$0		
Rev-4	461.000	Industrial	\$0			Rev-4		\$0	\$0	\$0		
Rev-5	462.000	Private Fire Fighting	\$0			Rev-5		\$0	\$0	\$0		
Rev-6	463.000	Public Fire Fighting	\$0			Rev-6		\$0	\$0	\$0		
Rev-7	470.000	Forfieted Discounts	\$0			Rev-7		\$0	\$0	\$0		
Rev-8	472.000	Rents From Sewer Property	\$0			E-8		\$0	\$0	\$0		
9	464.000	Other Public Authority	\$0.			E-9		\$0	\$0	\$0		
10	471.000	Other Sewer Revenue - Oper. Rev.	<u>\$0</u>	Construction and a construction of the	SWACSO / MARSA GROWTH STORED LTD	E-10	Alami's revenue and a start to seat the	<u>\$0</u>	\$0	\$0		2005900 223000 Sector Contraction
	<u></u>	TOTAL OPERATING REVENUES	\$73,322			10001000.000.0		\$73,322	\$8,855_	\$82,177		
1	~~~~~~	COLLECTION OPERATIONS EXPENSES		^								
2	600.000	Supervision & Engineering - COE	\$0	\$0	\$0	E-2	\$0	\$0	\$0	\$0	\$0	\$0
3	601.000	Labor & Expenses- COE	-\$1	\$0	-\$1	E-3	\$0	-\$1	\$0	-\$1	\$0	-\$1
4	602.000	Purchased Water - COE	<u>\$0</u>	<u>\$0</u> \$0	\$0	E-4	<u>\$0</u>	\$0	<u>\$0</u> \$0	\$0	<u>\$0</u> \$0	\$0
5		TOTAL COLLECTION OPERATIONS EXPENSES	-\$1	50	-\$1		\$0	-\$1	50	-\$1	\$0	-\$1
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	<u>\$0</u>	\$0
10		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
11		PUMPING OPERATIONS EXPENSES										
12	620.000	Supervision & Engineering - POE	\$0	\$0	\$0	E-12	\$0	\$0	\$0	\$0	\$0	\$0
13	621.000	Fuel For Purchased Power - POE	\$0	\$0	\$0	E-13	\$0	\$0	\$0	\$0	\$0	\$0
14	622.000	Labor & Eng Oper Pwr Prod - POE	\$0	\$0	\$0	E-14	\$0	\$0	\$0	\$0	\$0	\$0
15	623.000	Purchased Fuel/Power For Pump - POE	\$0	\$0	\$0	E-15	\$0	\$0	\$0	\$0	\$0	\$0
16	624.000	Labor & Eng Oper Pump - POE	\$1	\$1	\$0	E-16	\$0	\$1	\$0	\$1	\$1	\$0
17	626.000	Misc. Exp Oper - POE	\$0	\$0	\$0	E-17	\$0	\$0	\$0	\$0	\$0	\$0
18	627.000	Rents Oper - POE	<u>\$0</u>	<u>\$0</u>	\$0	E-18	<u>\$0</u>	\$0	<u>\$0</u>	<u>\$0</u>		\$0 \$0
19		TOTAL PUMPING OPERATIONS EXPENSES	\$1	\$1	\$0		\$0	\$1	\$0	\$1	\$1	\$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	\$0	\$0	\$0	\$0	\$0
25	634.000	Misc. Exp Mtce - PME	\$0		<u>\$0</u> \$0	E-25	\$0	<u>\$0</u>	<u>\$0</u>	\$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	\$0	\$0	\$0	E-28	\$0	\$0	\$0	\$0	\$0	\$0
29	641.000	Chemicals - Oper-WT	-\$3	\$0	-\$3	E-29	\$3	\$0	\$0	\$0	\$0	\$0
30	642.000	Labor & Exp - Oper-WT	\$0	\$0	\$0	E-30	\$0	\$0	\$0	\$0	\$0	\$0
31	643.100	Miscellaneous Expenses - WTE	\$3	\$0	\$3	E-31	\$0	\$3	\$0	\$3	\$0	\$3
32	643.200	Misc Expenses - Waste Disposal	\$47,031	\$0	\$47,031	E-32	\$0	\$47,031	\$0	\$47,031	\$0	\$47,031
33	644.000	Rents - Oper-WT	\$0	\$0	\$0	E-33	\$0	\$0	\$0	\$0	\$0	\$0
34	650.000	Supervision & Engineering - Mtce-WT	\$0	\$0	\$0	E-34	\$0	\$0	\$0	\$0	\$0	\$0
35	651.000	Structures & Improvements - Mtce-WT	\$0	\$0	\$0	E-35	\$0	\$0	\$0	\$0	\$0	\$0

Missouri-American Water Company Case No. WR-2011-0337 Sewer District 3 Revised 2-6-2012 Tost Year Ending 12-31-2010 Sewer - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total	D Test Year Labor	E Test Year Non Labor	<u>E</u> Adjust Number	Adjustments	Adjusted Alloc	l J lictional Jurisdictional ations Adjustments	K MO Final Adj Jurisdictional	Juris, Labor	<u>M</u> MO Adj. Juris. Non Labor
			(D+E)		Martina di Kanada di Kanada		(From Adj. Sch.)	(C+G)	(From Adj. Sch.)	(Hx1)+J	L+M	=K
36	652.000	Misc. Equipment - Mtce-WT	\$4	<u>\$0</u> \$0	\$4	E-36	<u>\$0</u> \$3	\$4	<u>\$0</u> \$0	<u>\$4</u> \$47,038	<u>\$0</u> - \$0	\$4 \$47,038
37		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$47,035	\$0	\$47,035		\$3	\$47,038	50	\$47,038	50	\$47,038
38		TREAT. & DISP. OPER. EXPENSE										
39	660.000	Supervision & Engineering - TDO	\$0	\$0	\$0	E-39	\$0	\$0	\$0	\$0	\$0	\$0
40	661.000	Storage Facility Expense - TDO	\$0	\$0	\$0	E-40	\$0	\$0	\$0	\$0	\$0	\$0
41	662.000	TD Line Expense - TDO	\$449	\$449	\$0	E-41	-\$87	\$362	\$0	\$362	\$362	\$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	-\$18	\$70	\$0	\$70	\$70	\$0
44	666.000	Rents - TDO	<u>\$0</u>	\$0 \$537	<u>\$0</u> \$0	E-44	<u>\$0</u> -\$105	<u>\$0</u> \$432	<u>\$0</u> \$0	\$0 \$432		<u>\$0</u> \$0
45		TOTAL TREAT. & DISP. OPER. EXPENSE	2221	\$537	20		-\$105	\$45Z	20	5432	ұ 4-3-2	50
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 \$0	\$0
51	674.000 675.000	Fire Maint, Exp TDM	\$0 \$78	\$0 \$78	\$0	E-51	\$0 -\$15	\$0 \$63	\$0 \$0	\$0 \$63	\$U \$63	\$0 \$0
52 53	676.000	Services Maint TDM Meter Maint TDM	\$66	\$66	\$0 \$0	E-52 E-53	-\$15 -\$14	\$52	\$0 \$0	\$52	\$52	\$0 \$0
53 54	677.000	Hydrant Maint, - TDM	\$42	\$42	\$0 \$0	E-53 E-54	-\$9	\$33	\$0	\$33	\$33	\$0
55	678.000	Misc. Plant Maint, - TDM	\$10,197	\$0	\$10,197	E-55	-\$199	\$9,998	\$0	\$9,998	\$0	\$9,998
56	0/0.000	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$10,383	\$186	\$10,197	2-00	-\$237	\$10,146	\$0	\$10,146	\$148	\$9,998
57		CUSTOMER ACCOUNTS EXPENSE										
58	901.000	Supervision & Engineering - CAE	\$0	\$0	\$0	E-58	\$0	\$0	\$0	\$0	\$0	\$0
59	903,000	Cust. Rec & Collection - CAE	\$455	\$0	\$455	E-59	\$0	\$455	\$0	\$455	\$0	\$455
60	904.000	Uncollectible Accounts- CAE	\$525	\$0	\$525	E-60	\$109	\$634	\$0	\$634	\$0	\$634
61	905.000	Misc. Customer Account Exp CAE	\$0	\$0	\$0	Ë-61	\$0	\$0	\$0	\$0	\$0	\$0
62	907.000	Customer Service & Info Exp CAE	<u>\$0</u>	<u>\$0</u>	\$0	E-62	\$0	\$0	<u>\$0</u>	\$0	<u>\$0</u>	\$0
63		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$980	\$0	\$980		\$109	\$1,089	\$0	\$1,089	\$0	\$1,089
64		ADMIN. & GENERAL EXPENSES										
65	920.000	Admin. & General Salaries	\$4,156	\$4,156	\$0	E-65	\$770	\$4,926	\$0	\$4,926	\$4,926	\$0
66	921.000	Office Supplies & Expenses	\$179	\$0	\$179	E-66	\$28	\$207	\$0	\$207	\$0	\$207
67	922.000 923.100	Admin. Expenses Transferred - Credit	\$0	\$0 \$0	\$0	E-67 E-68	\$0 -\$1.056	\$0 \$4.737	\$0 \$0	\$0 \$4.737	\$0 \$0	\$0 \$4,737
68 69	923.100	Outside Services Employed Outside Services - Belleville Lab	\$5,793 \$143	\$0 \$0	\$5,793 \$143	E-68 E-69	-\$1,056 -\$143	\$4,737 \$0	\$0 \$0	\$4,737 \$0	\$0	\$4,737 \$0
70	923.200	Outside Services - Belleville Lab	\$143	\$0 \$0	\$1,281	E-69 E-70	\$125	\$1,406	\$0	\$0 \$1,406	\$0	\$0 \$1,406
70 71	923.300	Property Insurance	\$780	\$0 \$0	\$1,281	E-70	-\$125	\$769	\$0	\$769	\$0	\$769
72	925.000	Injuries & Damages	\$2	\$0	\$2	E-72	\$0	\$2	\$0	\$2	\$0	\$2
73	926.000	Employee Pensions & Benefits	\$3,036	\$0	\$3,036	E-73	\$2,183	\$5,219	\$0	\$5,219	ŝõ	\$5,219
74	927.000	Franchise Requirements	\$0,050	\$0 \$0	\$0,000	E-74	\$0	\$0	\$0	\$0,210	\$0	\$0,215
75	928.100	PSC Assessment	\$473	\$0	\$473	E-75	\$7,436	\$7,909	\$0	\$7,909	\$0	\$7,909
76	928,200	Rate Case Expense	\$163	\$0	\$163	E-76	-\$131	\$32	\$0	\$32	\$0	\$32
77	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-77	\$0	\$0	\$0	\$0	\$0	\$0
78	930.100	Institutional or Goodwill Advertising Expenses	\$3	\$0	\$3	E-78	-\$1	\$2	\$0	\$2	\$0	\$2
79	930.200	Misc. General Expenses	\$147	\$0	\$147	E-79	-\$7	\$140	\$0	\$140	\$0	\$140
80	930.300	Research & Development Expenses - AGE	\$0	\$0	\$0	E-80	\$0	\$0	\$0	\$0	\$0	\$0
81	931.000	Rents - AGE	\$15	\$0	\$15	E-81	\$0	\$15	\$0	\$15	\$0	\$15

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	E Adjust Number	<u>C</u> Total Company Adjustments (From Adj. Sch.)	Adjusted A	I J Irisdictional Jurisdictional Allocations Adjustments (From Adj. Sch.)	<u>K</u> MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris, Labor L+M	<u>M</u> MO Adj. Juris. Non Labor I=K
82 83	932.000	Maint. of General Plant - AGE TOTAL ADMIN. & GENERAL EXPENSES	<u>\$72</u> \$16,243	\$0 \$4,156	<u>\$72</u> \$12,087	Ë-82	<u>\$0</u> \$9,193	<u>\$72</u> \$25,436	<u>\$0</u> \$0	<u>\$72</u> \$25,436	<u>\$0</u> \$4,926	<u>\$72</u> \$20,510
84 85 86 87	403.000 403.000	DEPRECIATION EXPENSE Depreciation Expense, Dep. Exp. CIAC Depreciation Offset TOTAL DEPRECIATION EXPENSE	\$1,341 	See note (1)	See note (1) \$0	E-85 E-86	See note (1)	\$1,341 <u>\$0</u> \$1,341	-\$538 - <u>\$245</u> -\$783	\$803 	See note (1)	See note (1)
88 89 90 91 92	405.000 406.000 407.000	AMORTIZATION EXPENSE Amort-Other UP Amort-Intangible Fin Amort-Property Losses TOTAL AMORTIZATION EXPENSE	\$23 \$5 \$1,812 \$1,840	\$0 \$0 <u>\$0</u> \$0 \$0	\$23 \$5 <u>\$1,812</u> \$1,840	E-89 E-90 E-91	\$0 \$0 <u>\$0</u> \$0	\$23 \$5 <u>\$1,812</u> \$1,840	\$0 \$0 <u>\$0</u> \$0	\$23 \$5 \$1,812 \$1,840	\$0 \$0 <u>\$0</u> \$0	\$23 \$5 <u>\$1,812</u> \$1,840
93 94 95 96 97 98 99 100	403.900 408.000 408.000 408.000 408.000 403.000	OTHER OPERATING EXPENSES Amortization of Net Cost of Removal Property Taxes Payroll Taxes Gross Receipts Tax Other Taxes & Licenses Transportation Depr Clearing TOTAL OTHER OPERATING EXPENSES	\$7 -\$18 \$384 \$0 \$86 <u>\$0</u> \$459	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$7 -\$18 \$384 \$36 \$86 <u>\$0</u> \$459	E-94 E-95 E-96 E-97 E-98 E-99	\$0 \$0 -\$329 \$0 -\$1 \$0 -\$330	\$7 -\$13 \$55 \$0 \$85 <u>\$0</u> \$129	-\$7 \$0 \$0 \$0 \$0 <u></u>	\$0 -\$18 \$55 \$0 \$85 <u>\$0</u> \$122	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 -\$13 \$55 \$0 \$85 <u>\$0</u> \$122
101 102		TOTAL OPERATING EXPENSE	\$78,818 -\$5,496	<u>\$4,880</u> \$0	\$72,597 \$0	E-101	\$8,633 \$0	<u>\$87,451</u> -\$14,129	-\$790 \$9,645	\$86,661	\$5,507 \$0	<u>\$80,596</u> \$0
102 103 104 105	409.000	INCOME TAXES Current Income Taxes TOTAL INCOME TAXES	\$1,280 \$1,280	\$0 <u>See note (1)</u> \$0	See note (1) \$0	E-102	\$0 See note (1)\$0	<u>\$1,280</u> \$1,280	\$1,280 \$1,280	\$0 \$0	See note (1) \$0	See note (1) \$0
106 107 108 109 110	410.000 412.000 411.000	DEFERRED INCOME TAXES Deferred Income Taxos - Dof. Inc. Tax. Amortization of Deferred ITC Deferred Income Taxes - Prior Years TOTAL DEFERRED INCOME TAXES	\$2,689 -\$3 \$0 \$2,686	See note (1) 	See note (1)	E-107 E-108 E-109	See note (1)	\$2,689 -\$3 	-\$1,522 \$0 \$0 _\$1,522	\$1,167 -\$3 \$0_ \$1,164	See note (1)	See note (1)
111		NET OPERATING INCOME	-\$6.902	<u>\$0</u>	50		50	-\$15,535	\$9,887	\$5,648	\$0	\$0

Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: WR-2011-0337 Date Prepared: February 6, 2012



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DEPARTMENT

Revised

STAFF ACCOUNTING SCHEDULES

MISSOURI-AMERICAN WATER COMPANY Sewer District 4 Includes Roark Sewer

CASE NO. WR-2011-0337

Jefferson City, Missouri

February 2012

Missouri-American Water Company Case No. WR-2011-0337 Sewer District 4 Revised 2-6-2012 Test Year Ending 12-31-2010 Sewer - Revenue Requirement

Line Number	A Description	<u>B</u> 7.37% Return	<u>C</u> 7.58% Return	<u>D</u> 7.80% Return
1	Net Orig Cost Rate Base	\$2,190,213	\$2,190,213	\$2,190,213
2	Rate of Return	7.37%	7.58%	7.80%
3	Net Operating Income Requirement	\$161,353	\$166,062	\$170,771
4	Net Income Available	-\$113,357	-\$113,357	-\$113,357
5	Additional Net Income Required	\$274,710	\$279,419	\$284,128
6 7	Income Tax Requirement 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	\$274,710	\$279,419	\$284,128
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$782	\$782	\$782
12	Gross Revenue Requirement	\$275,492	\$280,201	\$284,910

Missouri-American Water Company Case No. WR-2011-0337 Sewer District 4 Revised 2-6-2012 Test Year Ending 12-31-2010 SEWER - RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
			Arthread / Control /
	Plant In Service		\$4,566,857
	Less Accumulated Depreciation Reserve		\$1,141,252
	Net Plant In Service		\$3,425,605
	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		\$1,237,379
	Customer Deposits		\$0
	Deferred Income Taxes		\$0
	Accumulated Deferred ITC (3%)		\$0
	Accrued Pension Liability		\$0
	TOTAL SUBTRACT FROM NET PLANT		\$1,237,379

Missouri-American Water Company Case No. WR-2011-0337 Sewer District 4 Revised 2-6-2012 Test Year Ending 12-31-2010 Sewer - Plant In Service

301.000 302.000 303.000 350.000 351.000 352.100 352.200 356.000 356.000 360.000 361.000	Plant Account Description INTANGIBLE PLANT Organization - IP Franchises - IP Other Plant & Misc. Equipment - IP TOTAL INTANGIBLE PLANT COLLECTION PLANT Land and Land Rights - CP Structures and Improvements - CP Collection Mains - Forced - CP Collection Mains - Forced - CP Collection Mains - Forced - CP Collection Mains - CP Services to Customers - CP Other Collection Plant - CP TOTAL COLLECTION PLANT SYSTEM PUMPING PLANT	Total Plant \$0 \$0 \$0 \$0 \$0 \$194,575 \$749,612 \$2,357,871 \$0 \$0 \$3,302,058	Adjust. Number P-2 P-3 P-4 P-7 P-7 P-8 P-7 P-8 P-9 P-10 P-11	Adjustments \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	As Adjusted Plant \$0 \$0 \$0 \$0 \$0 \$194,575 \$749,612	Jurisdictional Jurisdictiona Allocations Adjustments \$55: \$1,02: \$1,58: -\$5: \$20:	Jurisdictional 5 \$556 0 \$0 4 \$1,024 0 \$1,580 9 -\$59
301.000 302.000 303.000 350.000 351.000 352.100 352.200 355.000 356.000 360.000 361.000	INTANGIBLE PLANT Organization - IP Franchises - IP Other Plant & Misc. Equipment - IP TOTAL INTANGIBLE PLANT COLLECTION PLANT Land and Land Rights - CP Structures and Improvements - CP Collection Mains - Forced - CP Collection Main - Gravity - CP Services to Customers - CP Other Collection Plant - CP TOTAL COLLECTION PLANT	\$0 \$0 \$0 \$194,575 \$749,612 \$2,357,871 \$0 \$0	P-2 P-3 P-4 P-7 P-8 P-9 P-10	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$194,575	\$55: \$1 \$1,02 \$1,58 -\$5	6 \$556 0 \$0 4 <u>\$1,024</u> 0 \$1,580 9 -\$59
301.000 302.000 303.000 350.000 351.000 352.100 352.200 353.000 356.000 360.000 361.000	Organization - IP Franchises - IP Other Plant & Misc. Equipment - IP TOTAL INTANGIBLE PLANT COLLECTION PLANT Land and Land Rights - CP Structures and Improvements - CP Collection Mains - Forced - CP Collection Main - Gravity - CP Services to Customers - CP Other Collection Plant - CP TOTAL COLLECTION PLANT	\$0 <u>\$0</u> \$0 \$194,575 \$749,612 \$2,357,871 \$0 <u>\$0</u>	P-3 P-4 P-7 P-8 P-9 P-10	\$0 <u>\$0</u> \$0 \$0 \$0 \$0 \$0 \$0	\$0 <u>\$0</u> \$0 \$194,575	\$1,02 \$1,58 \$1,58	0 \$0 4 \$1,024 0 \$1,580 9 -\$59
302.000 303.000 350.000 351.000 352.100 352.200 355.000 356.000 360.000 361.000	Franchises - IP Other Plant & Misc. Equipment - IP TOTAL INTANGIBLE PLANT COLLECTION PLANT Land and Land Rights - CP Structures and Improvements - CP Collection Mains - Forced - CP Collection Main - Gravity - CP Services to Customers - CP Other Collection Plant - CP TOTAL COLLECTION PLANT	\$0 <u>\$0</u> \$0 \$194,575 \$749,612 \$2,357,871 \$0 <u>\$0</u>	P-3 P-4 P-7 P-8 P-9 P-10	\$0 <u>\$0</u> \$0 \$0 \$0 \$0 \$0 \$0	\$0 <u>\$0</u> \$0 \$194,575	\$1,02 \$1,58 \$1,58	0 \$0 4 \$1,024 0 \$1,580 9 -\$59
303.000 350.000 351.000 352.100 352.200 353.000 356.000 360.000 361.000	Other Plant & Misc. Equipment - IP TOTAL INTANGIBLE PLANT COLLECTION PLANT Land and Land Rights - CP Structures and Improvements - CP Collection Mains - Forced - CP Collection Main - Gravity - CP Services to Customers - CP Other Collection Plant - CP TOTAL COLLECTION PLANT	\$0 \$0 \$194,575 \$749,612 \$2,357,871 \$0 \$0	P-4 P-7 P-8 P-9 P-10	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$194,575	\$1,02 \$1,58 \$1,58	4 \$1,024 0 \$1,580 9 -\$59
350.000 351.000 352.100 352.200 353.000 356.000 360.000 360.000 361.000	TOTAL INTANGIBLE PLANT COLLECTION PLANT Land and Land Rights - CP Structures and Improvements - CP Collection Mains - Forced - CP Collection Main - Gravity - CP Services to Customers - CP Other Collection Plant - CP TOTAL COLLECTION PLANT	\$0 \$194,575 \$749,612 \$2,357,871 \$0 \$0 \$0	P-7 P-8 P-9 P-10	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$194,575	\$1,58	9 -\$59
351.000 352.100 352.200 353.000 356.000 360.000 360.000 361.000	COLLECTION PLANT Land and Land Rights - CP Structures and Improvements - CP Collection Mains - Forced - CP Collection Main - Gravity - CP Services to Customers - CP Other Collection Plant - CP TOTAL COLLECTION PLANT	\$0 \$194,675 \$749,612 \$2,357,871 \$0 \$0	P-8 P-9 P-10	\$0 \$0 \$0	\$0 \$194,575	-\$5	9 -\$59
351.000 352.100 352.200 353.000 356.000 360.000 360.000 361.000	Land and Land Rights - CP Structures and Improvements - CP Collection Mains - Forced - CP Collection Main - Gravity - CP Services to Customers - CP Other Collection Plant - CP TOTAL COLLECTION PLANT	\$194,575 \$749,612 \$2,357,871 \$0 \$0	P-8 P-9 P-10	\$0 \$0	\$194,575		
351.000 352.100 352.200 353.000 356.000 360.000 360.000 361.000	Structures and Improvements - CP Collection Mains - Forced - CP Collection Main - Gravity - CP Services to Customers - CP Other Collection Plant - CP TOTAL COLLECTION PLANT	\$194,575 \$749,612 \$2,357,871 \$0 \$0	P-8 P-9 P-10	\$0 \$0	\$194,575		
352,100 352,200 353,000 356,000 366,000 360,000 361,000	Collection Mains - Forced - CP Collection Main - Gravity - CP Services to Customers - CP Other Collection Plant - CP TOTAL COLLECTION PLANT	\$749,612 \$2,357,871 \$0 \$0	P-9 P-10	\$0		\$20	3 \$194,783
352.200 353.000 356.000 360.000 360.000 361.000	Collection Main - Gravity - CP Services to Customers - CP Other Collection Plant - CP TOTAL COLLECTION PLANT	\$2,357,871 \$0 \$0	P-10		\$749 619		
353.000 356.000 360.000 361.000	Services to Customers - CP Other Collection Plant - CP TOTAL COLLECTION PLANT	\$0 \$0	1 1			\$9,27	
356.000 360.000 361.000	Other Collection Plant - CP TOTAL COLLECTION PLANT	\$0	1 9.11	\$0	\$2,357,871	\$	
360.000 361.000	TOTAL COLLECTION PLANT			\$0	\$0	\$	
361.000		\$3,302,058	P-12	\$0	\$0	\$	
361.000	SYSTEM PUMPING PLANT			\$0	\$3,302,058	\$9,42	3 \$3,311,481
361.000						[[.	
	Land and Land Rights - SPP	\$0	P-15	\$0	\$0) \$	
362.000	Structures and Improvements - SPP	\$0	P-16	\$0	\$0	\$	
	Receiving Wells - SSP	\$0	P-17	\$0	\$0	\$	
	Electric Pumping Equipment - SPP	\$776,334	P-18	\$0	\$776,334	\$	
364.000	Diesel Pumping Equipment - SPP	\$0	P-19	\$0	\$0	\$	
365.000	Other Pumping Equipment - SPP	\$0	P-20	\$0	\$0	\$	
	TOTAL SYSTEM PUMPING PLANT	\$776,334		\$0	\$776,334	Ş	\$776,334
	TREATMENT & DISPOSAL PLANT						
370.000	Land and Land Rights - TDP	\$0	P-23	\$0	\$0	\$	
	Structures and Improvements - TDP	\$0	P-24	\$0	\$0	\$ ¹	
372.000	Treatment & Disposal Equipment - TDP	\$0	P-25	\$0	\$0	\$	
	Plant Sewers - TDP	\$358,625	P-26	\$0	\$358,625	\$	
374.000	Outfail Sewer Lines - TDP	\$64,126	P-27	<u>\$0</u>	\$64,126	\$	
	TOTAL TREATMENT & DISPOSAL PLANT	\$422,751		\$0	\$422,751	\$	0 \$422,751
	GENERAL PLANT				_		
389.000			•				
				· · ·			
390.900							
391.000							
391.100							
391.200							
391.300							
						1 I I	
392.400							
394.000			1				
395.000							
		\$0			\$0		
397.100		20	P-45	\$0 	\$U .) 3 11	6 \$116
397.200	Communication Equipment - Telephone GP	\$0	P-46	\$0	\$0	\$18	2 \$182
	Miscellaneous Equipment - GP	\$0	P-47	\$0	\$0		
398.000			P-48	\$0_	\$0		
398.000 399.000	TOTAL GENERAL PLANT	\$30,925		\$0	\$30,925	\$23,78	6 \$54,711
39 39 39 39 39 39 39 39 39 39 39 39 39 3	0.000 0.900 1.000 1.100 1.200 1.1300 2.100 2.200 2.300 2.300 3.000 3.000 5.000 6.000 7.100 97.200 8.000	99.000 Land and Land Rights - GP 90.000 Structures and Improvements - GP 90.000 Structures & Improvements - Leasehold 90.000 Office Furniture and Equipment - GP 90.000 Computer & Peripheral Equipment 91.100 Computer A Peripheral Equipment 91.200 Computer Hardware & Software 91.300 Other Office Equipment 92.400 Trans Equipment - Light Trucks GP 92.200 Trans Equipment - Autos GP 92.300 Stores Equipment - Other GP 93.000 Stores Equipment - GP 94.000 Tools, Shop and Garage Equipment - GP 95.000 Laboratory Equipment - GP 96.000 Power Operated Equipment - Non 71.100 Communication Equipment - Non 71.200 Communication Equipment - GP 97.200 Miscellaneous Equipment - GP 98.000 Miscellaneous Equipment - GP	99.000 Land and Land Rights - GP \$0 90.000 Structures and Improvements - GP \$0 90.000 Structures and Improvements - GP \$0 90.000 Structures & Improvements - Leasehold \$0 90.000 Office Furniture and Equipment - GP \$3,000 91.000 Computer & Peripheral Equipment \$0 91.000 Computer & Peripheral Equipment \$0 91.200 Computer Hardware & Software \$0 91.300 Other Office Equipment \$0 92.200 Trans Equipment - Light Trucks GP \$0 92.200 Trans Equipment - Autos GP \$0 92.400 Trans Equipment - Other GP \$0 93.000 Stores Equipment - GP \$0 93.000 Stores Equipment - GP \$0 94.000 Tools, Shop and Garage Equipment - GP \$0 96.000 Power Operated Equipment - GP \$0 97.100 Communication Equipment - Non \$0 77.200 Communication Equipment - Telephone GP \$0 99.000 Other Tangible Piant GP \$0	19.000Land and Land Rights - GP\$0P-3010.000Structures and Improvements - GP\$0P-3110.900Structures & Improvements - Leasehold\$0P-3211.000Office Furniture and Equipment - GP\$3,000P-3311.100Computer & Peripheral Equipment\$0P-3411.200Computer & Peripheral Equipment\$0P-3611.300Other Office Equipment\$0P-3611.300Other Office Equipment\$0P-3612.100Trans Equipment - Light Trucks GP\$0P-3812.200Trans Equipment - Heavy Trucks GP\$0P-3812.300Trans Equipment - Autos GP\$0P-3812.300Stores Equipment - Other GP\$0P-4013.000Stores Equipment - GP\$0P-4114.000Tools, Shop and Garage Equipment - GP\$0P-4316.000Power Operated Equipment - GP\$0P-4417.100Communication Equipment - Non\$0P-4516.000Miscellaneous Equipment - Telephone GP\$0P-4617.200Miscellaneous Equipment - GP\$0P-4617.000Miscellaneous Equipment - GP\$0P-4717.000Other Tangible PiantGP\$0P-4717.000Other Tangible PiantGP\$0P-48	19.000Land and Land Rights - GP\$0P-30\$010.000Structures and Improvements - GP\$0P-31\$010.000Structures & Improvements - Leasehold\$0P-32\$010.000Office Furniture and Equipment - GP\$3,000P-33\$011.00Computer & Peripheral Equipment\$0P-34\$011.200Computer & Peripheral Equipment\$0P-35\$011.200Computer Hardware & Software\$0P-36\$011.300Other Office Equipment\$0P-36\$012.100Trans Equipment - Light Trucks GP\$0P-38\$012.200Trans Equipment - Autos GP\$0P-39\$012.300Trans Equipment - Other GP\$0P-40\$013.000Stores Equipment - GP\$0P-41\$014.000Tools, Shop and Garage Equipment - GP\$0P-43\$016.000Power Operated Equipment - GP\$0P-43\$017.100Communication Equipment - GP\$0P-44\$017.200Communication Equipment - Telephone GP\$0P-46\$017.200Miscellaneous Equipment - GP\$0P-46\$018.000Miscellaneous Equipment - GP\$0P-46\$019.000Other Tangible Plant\$0P-47\$0	99.000 Land and Land Rights - GP \$0 P-30 \$0 \$0 90.000 Structures and Improvements - GP \$0 P-31 \$0 \$0 90.000 Structures & Improvements - Leasehold \$0 P-32 \$0 \$0 90.000 Office Furniture and Equipment - GP \$3,000 P-33 \$0 \$3,000 91.000 Computer & Peripheral Equipment \$0 P-36 \$0 \$0 91.200 Computer & Peripheral Equipment \$0 P-36 \$0 \$0 91.200 Computer Hardware & Software \$0 P-36 \$0 \$0 91.200 Computer Hardware & Software \$0 P-36 \$0 \$0 91.300 Other Office Equipment \$0 P-36 \$0 \$0 92.400 Trans Equipment - Light Trucks GP \$0 P-37 \$0 \$0 92.200 Trans Equipment - Autos GP \$0 P-30 \$0 \$0 92.400 Trans Equipment - GP \$0 P-40 \$0	99.000 Land and Land Rights - GP \$0 P-30 \$0 \$0 \$0 00.000 Structures and Improvements - GP \$0 P-31 \$0 <td< td=""></td<>

Missouri-American Water Company Case No. WR-2011-0337 Sewer District 4 Revised 2-6-2012 Test Year Ending 12-31-2010 Sewer - Accumulated Depreciation Reserve

Line	<u>A</u> Account	<u>B</u> ana area de Barros areas de Constantes de C	<u>C</u> Total	<u>D</u> Adjust.	E States and the	<u>E</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	I MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT				2 7			
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		ŧ			ŧ		
7	350.000	Land and Land Rights - CP	\$0	R-7	\$0	\$0		\$0	\$0
8	351.000	Structures and Improvements - CP	\$80,171	R-8	\$0	\$80,171		\$0	\$80,171
9	352.100	Collection Mains - Forced - CP	\$247,601	R-9	\$0	\$247,601		\$0	\$247,601
10	352.200	Collection Main - Gravity - CP	\$370,230	R-10	\$0	\$370,230		\$204	\$370,434
11	353.000	Services to Customers - CP	\$0	R-11	\$0	\$0		\$0	\$0
12	356.000	Other Collection Plant - CP	\$0	R-12	\$0 \$0	\$0		\$0	\$0
13		TOTAL COLLECTION PLANT	\$698,002		30 	\$698,002		\$204	\$698,206
14 15	360.000	SYSTEM PUMPING PLANT Land and Land Rights - SPP	\$0	R-15	\$0	\$0		\$0	\$0
16	361.000	Structures and Improvements - SPP	\$0 \$0	R-16	\$0	\$0		\$0	\$0
17	362.000	Receiving Wells - SSP	\$0 \$0	R-17	\$0	\$0		\$0	\$0
18	363.000	Electric Pumping Equipment - SPP	\$249,402	R-18	\$0	\$249,402		\$0	\$249,402
19	364.000	Diesel Pumping Equipment - SPP	\$0	R-19	\$0	\$0		\$0	\$0
20	365.000	Other Pumping Equipment - SPP	\$0	R-20	\$0	\$0		\$0	\$0
21		TOTAL SYSTEM PUMPING PLANT	\$249,402		\$0	\$249,402		\$0	\$249,402
22		TREATMENT & DISPOSAL PLANT							
23	370.000	Land and Land Rights - TDP	\$0	R-23	\$0	\$0		\$0	\$0
24	371.000	Structures and Improvements - TDP	\$0	R-24	\$0	\$0		\$0	\$0
25	372.000	Treatment & Disposal Equipment - TDP	\$0	R-25	\$0	\$0		\$0	\$0
26	373.000	Plant Sewers - TDP	\$142,047	R-26	\$0	\$142,047		\$0	\$142,047
27	374.000	Outfail Sewer Lines - TDP	\$13,707	R-27	\$0	\$13,707		\$0	\$13,707
28		TOTAL TREATMENT & DISPOSAL PLANT	\$155,754		\$0	\$155,754		\$0	\$155,754
29		GENERAL PLANT	••						
30	389.000	Land and Land Rights - GP	\$0	R-30	\$0	\$0		\$0	\$0
31	390.000	Structures and Improvements - GP	\$0 \$0	R-31	\$0 \$0	\$0		-\$452	-\$452
32 33	390.900 391.000	Structures & Improvements-Leasehold	ەن \$2,462	R-32 R-33	\$0	\$0 \$2,462		\$0 \$241	\$0 \$2,703
34	391.000	Office Furniture and Equipment - GP Computer & Peripheral Equipment	\$2,462 \$0	R-33	\$0	\$2,462		\$241	\$0
35	391.200	Computer Hardware & Software	\$0	R-34	\$0	\$0		\$16,722	\$16,722
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		\$169	\$169
38	392.200	Trans Equipment - Heavy Trucks GP	\$0	R-38	\$0	\$0		\$0	\$0
39	392.300	Trans Equipment - Autos GP	\$0	R-39	\$0	\$0		\$359	\$359
40	392.400	Trans Equipment - Other GP	\$0	R-40	\$0	\$0		\$0	\$0
41	393.000	Stores Equipment - GP	\$14,709	R-41	\$0	\$14,709		\$0	\$14,709
42	394.000	Tools, Shop and Garage Equipment - GP	\$2,486	R-42	\$0	\$2,486		\$47	\$2,533
43	395.000	Laboratory Equipment - GP	\$0	R-43	\$0	\$0		\$0	\$0
44	396.000	Power Operated Equipment - GP	\$0	R-44	\$0	\$0		\$0	\$0
45	397.100	Communication Equipment - Non	\$0	R-45	\$0	\$0		\$57	\$57
46	397.200	Communication Equipment - Telephone GP	\$0	R-46	\$0	\$0		\$69	\$69
47	398.000	Miscellaneous Equipment - GP	\$0	R-47	\$0	\$0		\$16	\$16
48	399.000	Other Tangible Plant	\$0	R-48	\$0	\$0		\$0	\$0
49		TOTAL GENERAL PLANT	\$19,657	1	\$0	\$19,657		\$17,228	\$36,885
50		TOTAL DEPRECIATION RESERVE	\$1,122,815		\$0	\$1,122,815	Door Serie (Geere	\$18.437	\$1,141,252

516555561344455560 ³ 8	A	B	<u>C</u>	D	E service	F	G	H	aline align a service and a light blick alig	ĸ	and a start of the second	M
Line	Account		Test Year	Test Year	Test Year	Adjust	Total Company	Total Company Jurisdiction		MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	(D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted Allocatio (C+G)	ns Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris, Labor L + M	Non Labor
Rev-1		OPERATING REVENUES										
Rev-2	461.000	Residential	\$295,861	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$295,861	-\$102,535	\$193,326	See Note(1)	See Note(1)
Rev-3	461.000	Commercial	\$0			Rov-3		\$0	\$94,820	\$94,820		
Rev-4	461.000	Industrial	\$0			Rev-4		\$0	\$0	\$0		
Rev-5	462.000	Private Fire Fighting	\$0			Rev-5		\$0	\$0	\$0		
Rev-6	463.000	Public Fire Fighting	\$0			Rev-6		\$0	\$0	\$0		
Rev-7	470.000 472.000	Forfieted Discounts Rents From Sewer Property	\$0 \$0			Rev-7 E-8		\$0 \$0	\$0 \$0	\$0 \$0		
Rev-8 9	464.000	Other Public Authority	\$0 \$0			E-9		\$0 \$0	ֆՍ \$0	\$0 \$0		
9 10	404.000	Other Sewer Revenue - Oper. Rev.	\$6,656			E-3 E-10		\$6,656	\$0 \$124	\$6,780		
ii		TOTAL OPERATING REVENUES	\$302.517			<u> </u>		\$302,517	-\$7,591	\$294,926		
						a an						
1		COLLECTION OPERATIONS EXPENSES	**	**				••				
2	600.000 601.000	Supervision & Engineering - COE Labor & Expenses- COE	\$0 \$0	\$0 \$0	\$0	E-2 E-3	\$0 \$0	\$0	\$0	\$0	\$0	\$0
3	602.000	Purchased Water - COE	\$0 \$0	\$0 \$0	\$0 \$0	E-3 E-4	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
5	002.000	TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0 \$0	\$0	C-4	<u>\$0</u>	\$0	\$0	\$0	\$0 \$0	\$0 \$0
c		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 \$0	\$0 \$0	\$0	\$0
9	617.000	Misc. Plant Mtce - CME	\$0		\$0	E-9	\$0		\$0	\$0	\$0\$0	\$0
10	••••••	TOTAL COLLECTION MAINT, EXPENSES	\$0	<u>\$0</u> \$0	\$0	2-0	\$0	<u>\$0</u> \$0	\$0	\$0	\$0	\$0
11		PUMPING OPERATIONS EXPENSES										
12	620.000	Supervision & Engineering - POE	\$0	\$0	\$0	E-12	\$0	\$0	\$0	\$0	\$0	\$0
13	621.000	Fuel For Purchased Power - POE	\$0	\$0	\$0	E-13	\$0	\$0	\$0	\$0	\$0	\$0
14	622.000	Labor & Eng Oper Pwr Prod - POE	\$0	\$0	\$0	E-14	\$0	\$0	\$0	\$0	\$0	\$0
15	623.000	Purchased Fuel/Power For Pump - POE	\$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 18	626.000 627.000	Misc. Exp Oper - POE Rents Oper - POE	\$0 \$0	\$0	\$0	E-17	\$0 \$0	\$0	\$0	\$0	\$0	\$0
18	627.000	TOTAL PUMPING OPERATIONS EXPENSES	\$0 \$0	<u>\$0</u>	<u>\$0</u> \$0	E-18	\$0	<u>\$0</u> \$0	<u>\$0</u> \$0	\$0 \$0	<u>\$0</u> \$0	<u>\$0</u> \$0
			•••	+ -	••		•••	4 -	••	•••	**	ψŪ
20	620 000	PUMPING MAINTENANCE EXPENSES	**	**	**	F 64		**		**	* -	
21 22	630.000 631.000	Supervision & Engineering - PME Structures & Improve Mtce - PME	\$0 \$0	\$0 \$0	\$0	E-21 E-22	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
22	632.000	Power Prod Equip Mtce - PME	\$0 \$0	\$0 \$0	. \$0 \$0	E-22 E-23	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
23	633.000	Pump Equip Mice - PME	\$0 \$0	\$0 \$0	\$0 \$0	E-23 E-24	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
25	634,000	Misc. Exp Mtce - PME	\$0	\$0	\$0 \$0	E-25	\$0	<u>\$0</u>	\$0	\$0	\$0	\$0
26		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0	E-#*	\$0	\$0	\$0	\$0	\$0	\$0
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	\$393,946	\$0	\$393,946	E-29	-\$288,820	\$105,126	\$0	\$105,126	\$0	\$105,126
30	642.000	Labor & Exp - Oper-WT	\$0	\$0	\$0	E-30	\$0	\$0	\$0	\$0	\$0	\$0
31	643.100	Miscellaneous Expenses - WTE	\$0	\$0	\$0	E-31	\$0	\$0	\$0	\$0	\$0	\$0
32	643.200	Misc Expenses - Waste Disposal	\$0	\$0	\$0	E-32	\$0	\$0	\$0	\$0	\$0	\$0
33	644.000	Rents - Oper-WT	\$0	\$0	\$D	E-33	\$0	\$0	\$0	\$0	\$0	\$0
34	650.000	Supervision & Engineering - Mtce-WT	\$0	\$0	\$0	E-34	\$0	\$0	\$0	\$0	\$0	\$0
35	651.000	Structures & Improvements - Mtce-WT	\$0	\$0	\$0	E-35	\$0	\$0	\$0	\$0	\$0	\$0

Missouri-American Water Company Case No. WR-2011-0337 Sewer District 4 Revised 2-6-2012 Test Year Ending 12-31-2010 Sewer - Income Statement Detail

Line	Account	£	<u>C</u> Test Year	D Test Year	<u>E</u> Test Year	E Adjust.	<u>G</u> Total Company	H Total Company	1 J urisdictional Jurisdictional	K MO Final Adi	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)		Allocations Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris, Labor L+ M	Non Labor
36	652.000	Misc. Equipment - Mtce-WT	\$3	\$0	\$3	E-36	\$0	\$3		\$3	\$0	\$3
37		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$393,949	\$0	\$393,949		-\$288,820	\$105,129	<u>\$0</u> \$0	\$105,129	\$0	\$105,129
38		TREAT. & DISP. OPER. EXPENSE										
39	660.000	Supervision & Engineering - TDO	\$0	\$0	\$0	E-39	\$0	\$0	\$0	\$0	\$0	\$0
40	661.000	Storage Facility Expense - TDO	\$0	\$0	\$0	E-40	\$0	\$0	\$0	\$0	\$0	\$0
41	662.000	TD Line Expense - TDO	\$0	\$0	\$0	E-41	\$0	\$0	\$0	\$0	\$0	\$0
42	663.000	Meter Expense - TDO	\$0	\$0	\$0	E-42	\$0	\$0	\$0	\$0	\$0	\$0
43	665.000	Misc. Exp - TDO	\$0	\$0	\$0	E-43	\$0	\$0	\$0	\$0	\$0	\$0
44	666.000	Rents - TDO	\$0	\$0	\$0	E-44	\$0	\$0	<u>\$0</u> \$0	<u>\$0</u>	\$0	\$0
45		TOTAL TREAT. & DISP. OPER. EXPENSE	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
46		TREAT. & DISP. MAINT. EXPENSES										
47	670.000	Supervision & Engineering - TDM	\$0	\$0	\$0	E-47	\$0	\$0	\$0	\$0	\$0	\$0
48	671.000	Structures & Improve - TDM	\$0	\$0	\$0	E-48	\$0	\$0	\$0	\$0	\$0	\$0
49	672.000	Dist. Res. Stand. Maint TDM	\$0	\$0	\$0	E-49	\$0	\$0	\$0	\$0	\$0	\$0
50	673.000	TD Maint TDM	\$0	\$0	\$0	E-50	\$0	\$0	\$0	\$0	\$0	\$0
51	674.000	Fire Maint. Exp TDM	\$0	\$0	\$0	E-51	\$0	\$0	\$0	\$0	\$0	\$0
52	675.000	Services Maint, - TDM	\$0	\$0	\$0	E-52	\$0	\$0	\$0	\$0	\$0	\$0
53	676.000	Meter Maint TDM	\$0	\$0	\$0	E-53	\$0	\$0	\$0	\$0	\$0	\$0
54	677.000	Hydrant Maint TDM	\$0	\$0	\$0	E-54	\$0	\$0	\$0	\$0	\$0	\$0
55	678.000	Misc. Plant Maint TDM	\$0	<u>\$0</u>	<u>\$0</u> \$0	E-55	<u>\$0</u>	\$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	\$0	\$0
59	903.000	Cust. Rec & Collection - CAE	\$0	\$0	\$0	E-59	\$0	\$0	\$0	\$0	\$0	\$0
60	904.000	Uncollectible Accounts- CAE	\$0	\$0	\$0	E-60	\$0	\$0	\$0	\$0	\$0	\$0
61	905.000	Misc. Customer Account Exp CAE	\$0	\$0	\$0	E-61	\$0	\$0	\$0	\$0	\$0	\$0
62	907.000	Customer Service & Info Exp CAE	\$0	\$0	\$0	E-62	\$0	\$0	\$0	\$0	\$0	\$0
63		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
64		ADMIN. & GENERAL EXPENSES										
65	920.000	Admin. & General Salaries	\$0	\$0	\$0	E-65	\$0	\$0	\$0	\$0	\$0	\$0
66	921.000	Office Supplies & Expenses	\$53	\$0	\$53	E-66	\$1,737	\$1,790	\$0	\$1,790	\$0	\$1,790
67	922.000	Admin, Expenses Transferred - Credit	\$0	\$0	\$0	E-67	\$0	\$0	\$0	\$0	\$0	\$0
68	923.100	Outside Services Employed	\$36,426	\$0	\$36,426	E-68	\$0	\$36,426	\$0	\$36,426	\$0	\$36,426
69 70	923.200	Outside Services - Belleville Lab	\$0 \$0	\$0	\$0	E-69	\$0	\$0	\$0	\$0	\$0	\$0
70	923.300	Outside Services - Call Center	\$0	\$0	\$0	E-70	\$8,513	\$8,513	\$0	\$8,513	\$0	\$8,513
71 72	924.000 925.000	Property Insurance Injuries & Damages	\$1,754 \$0	\$0 \$0	\$1,754 \$0	E-71 E-72	-\$1,754 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
73	926.000	Employee Pensions & Benefits	\$0 \$0	\$0 \$0	\$0 \$0	E-72 E-73	\$0 \$0	\$0 \$0	\$0 \$0	\$U \$0	\$0 \$0	\$0
74	927,000	Franchise Requirements	\$0 \$0	\$0 \$0	\$0 \$0	E-74	\$0 \$0	\$0 \$0	\$0 \$0	\$U \$0	\$0 \$0	\$0 \$0
75	928.100	PSC Assessment	\$0 \$0	\$0 \$0	\$0 \$0	E-74 E-75	\$0 \$28,385	\$28,385	\$0 \$0	\$0 \$28,385	\$0 \$0	\$0 \$28,385
76	928.200	Rate Case Expense	\$28,827	\$0 \$0	\$28.827	E-76	-\$28,827	\$20,305 \$0	\$0	\$∠0,305 \$0	\$0 \$0	\$20,385 \$0
77	929.000	Duplicate Charges - Crodit	\$0	\$0	\$20,021	E-77	-920,021	\$0	\$0	\$0	\$0 \$0	\$0 \$0
78	930.100	Institutional or Goodwill Advertising Expenses	ŝõ	\$0	\$0	E-78	\$0	\$0	\$° \$0	\$0	\$0 \$0	\$0 \$0
79	930.200	Misc. General Expenses	\$622	\$0	\$622	E-79	\$0	\$622	\$0	\$622	\$0	\$622
80	930,300	Research & Development Expenses - AGE	\$0	\$0	\$0	E-80	ŝõ	\$0	\$0	\$0	\$0	\$0
81	931.000	Rents - AGE	\$0	\$0	\$0	E-81	\$0	\$0	\$0	\$0	\$0	50
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Missouri-American Water Company Case No. WR-2011-0337 Sewer District 4 Revised 2-6-2012 Test Year Ending 12-31-2010 Sewer - Income Statement Detail

Line Number	<u>A</u> Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	E Adjust Number	<u>G</u> Total Company Adjustments (From Adj. Sch.)	Adjusted	Jurisdictional Jurisdictional Allocations Adjustments (From Adj. Sch.)	<u>K</u> MO Final Adj Jurisdictional (H x I) + J	MO Adj. Juris, Labor L+1	<u>M</u> MO Adj. Juris. Non Labor M = K
82 83	932.000	Maint. of General Plant - AGE TOTAL ADMIN. & GENERAL EXPENSES	<u>\$0</u> \$67,682	<u>\$0</u> \$0	<u>\$0</u> \$67,682	E-82	<u>\$0</u> \$8,054	<u>\$0</u> \$75,736	\$0\$0	<u>\$0</u> \$75,736	<u>\$0</u> \$0	<u>\$0</u> \$75,736
84 85 86 87	403.000 403.000	DEPRECIATION EXPENSE Depreciation Expense, Dep. Exp. CIAC Depreciation Offset TOTAL DEPRECIATION EXPENSE	\$157,079 \$0 \$157,079	See note (1)	See note (1)	E-85 E-86	See note (1)	\$157,079 	\$2,038 	\$159,117 	See note (1)	See note (1)
88 89 90 91 92	405.000 406.000 407.000	AMORTIZATION EXPENSE Amort-Other UP Amort-Intanglible Fin Amort-Property Losses TOTAL AMORTIZATION EXPENSE	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 <u>\$0</u> \$0	E-89 E-90 E-91	\$0 \$0 	\$0 \$0 <u>\$0</u> \$0 \$0	\$0 \$0 <u>\$0</u> \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0
93 94 95 96 97 98 99 100	403,900 408,000 408,000 408,000 408,000 403,000	OTHER OPERATING EXPENSES Amortization of Net Cost of Removal Property Taxes Gross Receipts Tax Other Taxes & Licenses Transportation Depr Clearing TOTAL OTHER OPERATING EXPENSES	\$0 \$0 \$0 \$0 \$0 <u>\$0</u> \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	E-94 E-95 E-96 E-97 E-98 E-99	\$0 \$0 \$0 \$0 <u>\$0</u> \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
101		TOTAL OPERATING EXPENSE	\$618,710	\$0	\$461,631	E-101	-\$280,766	\$337,944	\$19,949	\$317,995	\$0	
102 103 104 105	409.000	NET INCOME BEFORE TAXES INCOME TAXES Current Income Taxes TOTAL INCOME TAXES	-\$316,193 \$10 \$10	\$0 <u>See note (1)</u> \$0	\$0 <u>See note (1)</u> \$0	E-102 E-104	\$0 <u>See note (1)</u> \$0	-\$35,427 	\$12,358 	-\$23,069 \$0 \$0	\$0 <u>Sce note (1)</u> \$0	\$0 <u>See note (1)</u> \$0
106 107 108 109 110	410.000 412.000 411.000	DEFERRED INCOME TAXES Deferred Income Taxes - Def. Inc. Tax, Amortization of Deferred ITC Deferred Income Taxes - Prior Years TOTAL DEFERRED INCOME TAXES	\$0 \$0 <u>\$0</u> \$0 \$0	See note (1) \$0	See note (1) \$0 \$0	E-107 E-108 E-109	See note (1)	\$0 \$0 \$0 \$0 \$0	\$90,288 \$0 <u>\$0</u> \$90,288 \$90,288	\$90,288 \$0 \$0 \$90,288 \$113,357	See note (1)	See note (1)