

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

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

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 Number	A Description	B 7.37% Return	C 7.58% Return	D 7.80% 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	<u>A</u> 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		<u>\$792,703,611</u>

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 Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non-Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$225,144,714	See Note (1)	See Note (1)	See Note (1)	\$225,144,714	\$12,806,247	\$237,950,960	See Note (1)	See Note (1)
2	TOTAL COLLECTION OPERATIONS EXPENSES	\$7,495	\$0	\$7,495	\$0	\$7,495	\$0	\$7,495	\$0	\$7,495
3	TOTAL COLLECTION MAINT. EXPENSES	\$1,901	\$73	\$1,828	\$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	NET OPERATING INCOME	\$44,066,932	\$0	\$0	\$0	\$44,236,702	\$7,532,508	\$51,769,209	\$0	\$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 Description	B 7.37% Return	C 7.58% Return	D 7.80% Return
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	B Percentage Rate	C 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		<u>\$16,537,867</u>
	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
	Customer Deposits		\$0
	TOTAL SUBTRACT FROM NET PLANT		<u>\$384,311,988</u>
	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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$54,268	P-2	\$0	\$54,268		\$189,051	\$243,319
3	302.000	Franchises and Consents	\$43,697	P-3	\$0	\$43,697		\$0	\$43,697
4	303.000	Miscellaneous Intangible Plant	\$1,175,331	P-4	\$0	\$1,175,331		\$344,276	\$1,519,607
5		TOTAL INTANGIBLE PLANT	\$1,273,296		\$0	\$1,273,296		\$533,327	\$1,806,623
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	312.000	Collecting & Impounding Reservoirs	\$112,682	P-9	\$0	\$112,682		\$0	\$112,682
10	313.000	Lake, River and Other Intakes	\$1,000,956	P-10	\$0	\$1,000,956		\$0	\$1,000,956
11	314.000	Wells and Springs	\$7,525,855	P-11	\$0	\$7,525,855		\$0	\$7,525,855
12	315.000	Infiltration Galleries and Tunnels	\$0	P-12	\$0	\$0		\$0	\$0
13	316.000	Supply Mains	\$20,856,438	P-13	\$0	\$20,856,438		\$0	\$20,856,438
14	317.000	Other Water Source Plant	\$0	P-14	\$0	\$0		\$0	\$0
15		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	324.000	Steam Pumping Equipment	\$14,631	P-21	\$0	\$14,631		\$0	\$14,631
22	325.000	Electric Pumping Equipment	\$55,748,658	P-22	\$0	\$55,748,658		\$0	\$55,748,658
23	326.000	Diesel Pumping Equipment	\$2,454,740	P-23	\$0	\$2,454,740		\$0	\$2,454,740
24	327.000	Hydraulic Pumping Equipment	\$280,361	P-24	\$0	\$280,361		\$0	\$280,361
25	328.000	Other Pumping Equipment	\$1,181,978	P-25	\$0	\$1,181,978		\$0	\$1,181,978
26		TOTAL PUMPING PLANT	\$83,135,182		\$0	\$83,135,182		\$0	\$83,135,182
27		WATER TREATMENT PLANT							
28	330.000	Land and Land Rights - WTP	\$2,296,779	P-28	\$0	\$2,296,779		\$0	\$2,296,779
29	331.000	Structures and Improvements - WTP	\$95,603,502	P-29	\$0	\$95,603,502		\$64,798	\$95,668,300
30	332.000	Water Treatment Equipment	\$114,248,002	P-30	\$0	\$114,248,002		\$0	\$114,248,002
31	333.000	Miscellaneous Water Treat, Other	\$0	P-31	\$0	\$0		\$0	\$0
32		TOTAL WATER TREATMENT PLANT	\$212,148,283		\$0	\$212,148,283		\$64,798	\$212,213,081
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$4,823,989	P-34	\$0	\$4,823,989		-\$19,951	\$4,804,038
35	341.000	Structures and Improvements - TDP	\$10,865,975	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	\$8,906,116		\$0	\$8,906,116
39	343.100	TD Mains AC 4 (STL)	\$2,599,879	P-39	\$0	\$2,599,879		\$0	\$2,599,879
40	343.100	TD Mains Galve 1 (STL)	\$46,914	P-40	\$0	\$46,914		\$0	\$46,914
41	343.100	TD Mains DI 4in (STL)	\$1,833,058	P-41	\$0	\$1,833,058		\$0	\$1,833,058
42	343.200	TD Mains 6 to 8"	\$62,137,527	P-42	\$0	\$62,137,527		\$424,407	\$62,561,934
43	343.200	TD Mains 6 to 10in (TN)	\$7,251	P-43	\$0	\$7,251		\$3,337	\$10,588
44	343.200	TD Mains CI <10 1900-28 (STL)	\$2,727,073	P-44	\$0	\$2,727,073		\$0	\$2,727,073
45	343.200	TD Mains CI <10 1929-56 (STL)	\$15,045,547	P-45	\$0	\$15,045,547		\$0	\$15,045,547
46	343.200	TD Mains CI <10 1957-93 (STL)	\$51,063,847	P-46	\$0	\$51,063,847		\$0	\$51,063,847
47	343.200	TD Mains DI 6-8 (STL)	\$315,863,408	P-47	\$0	\$315,863,408		\$1,136,316	\$316,999,724
48	343.200	TD Mains PL 6-8in (STL)	\$46,293,588	P-48	\$0	\$46,293,588		\$0	\$46,293,588
49	343.300	TD Mains 10 to 16"	\$69,826,833	P-49	\$0	\$69,826,833		\$1,370,013	\$71,196,846
50	343.300	TD Mains 18 & Grtr	\$26,541,457	P-50	\$0	\$26,541,457		\$84,695	\$26,626,152
51	343.300	TD Mains CI 12 (STL)	\$13,254,931	P-51	\$0	\$13,254,931		\$0	\$13,254,931
52	343.300	TD Mains CI 16 (STL)	\$19,358,675	P-52	\$0	\$19,358,675		\$0	\$19,358,675
53	343.300	TD Mains DI 12 (STL)	\$84,374,099	P-53	\$0	\$84,374,099		\$0	\$84,374,099
54	343.300	TD Mains DI 16 &>(STL)	\$130,888,761	P-54	\$0	\$130,888,761		\$0	\$130,888,761
55	343.300	TD Mains LJ 20 (STL)	\$4,439,006	P-55	\$0	\$4,439,006		\$0	\$4,439,006
56	343.300	TD Mains PL 12in (STL)	\$2,362,946	P-56	\$0	\$2,362,946		\$0	\$2,362,946
57	343.300	TD Main DI 10in (STL)	\$76,551	P-57	\$0	\$76,551		\$0	\$76,551
58	344.000	Fire Mains	\$594,956	P-58	\$0	\$594,956		\$0	\$594,956
59	345.000	Services	\$32,311,348	P-59	\$0	\$32,311,348		\$0	\$32,311,348
60	346.000	Meters	\$66,229,141	P-60	\$0	\$66,229,141		\$0	\$66,229,141
61	347.000	Meter Installations	\$27,296,770	P-61	\$0	\$27,296,770		\$0	\$27,296,770
62	348.000	Hydrants	\$60,712,436	P-62	\$0	\$60,712,436		\$91,596	\$60,804,032

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
63	349.000	Other Transmission & Distribution Plant	\$31,896	P-63	\$0	\$31,896		\$0	\$31,896
64		TOTAL TRANSMISSION & DIST. PLANT	\$1,123,733,144		\$0	\$1,123,733,144		\$3,103,493	\$1,126,836,637
65		GENERAL PLANT							
66	389.000	Land and Land Rights - GP	\$390,161	P-66	\$0	\$390,161		\$0	\$390,161
67	390.000	Structures and Improvements - GP	\$12,862,657	P-67	\$0	\$12,862,657		\$220,440	\$13,083,097
68	390.900	Structures & Improve-Leasehold	\$346,313	P-68	\$0	\$346,313		\$0	\$346,313
69	391.000	Office Furniture and Equipment	\$1,720,962	P-69	\$0	\$1,720,962		\$136,527	\$1,857,489
70	391.100	Computer & Peripheral Equipment	\$0	P-70	\$0	\$0		\$1,174,064	\$1,174,064
71	391.200	Computer Hardware & Software	\$7,257,708	P-71	\$0	\$7,257,708		\$6,150,215	\$13,407,923
72	391.300	Other Office Equipment	\$729,577	P-72	\$0	\$729,577		\$0	\$729,577
73	392.100	Transportation Equipment-Light Trucks	\$1,002,446	P-73	\$0	\$1,002,446		\$17,425	\$1,019,871
74	392.200	Transportation Equipment-Heavy Truck	\$4,301,099	P-74	\$0	\$4,301,099		\$0	\$4,301,099
75	392.300	Transportation Equipment-Autos	\$1,076,252	P-75	\$0	\$1,076,252		\$119,606	\$1,195,858
76	392.400	Transportation Equipment-Other	\$734,359	P-76	\$0	\$734,359		\$0	\$734,359
77	393.000	Stores Equipment	\$458,738	P-77	\$0	\$458,738		\$0	\$458,738
78	394.000	Tools, Shop and Garage Equipment	\$8,703,107	P-78	\$0	\$8,703,107		\$66,666	\$8,769,773
79	395.000	Laboratory Equipment	\$2,159,147	P-79	\$0	\$2,159,147		\$0	\$2,159,147
80	396.000	Power Operated Equipment	\$1,661,713	P-80	\$0	\$1,661,713		\$0	\$1,661,713
81	397.100	Communication Equipment-Non Telephone	\$3,132,125	P-81	\$0	\$3,132,125		\$38,878	\$3,171,003
82	397.200	Communication Equipment-Telephone	\$114,284	P-82	\$0	\$114,284		\$61,266	\$175,550
83	398.000	Miscellaneous Equipment	\$1,975,164	P-83	\$0	\$1,975,164		\$10,552	\$1,985,716
84	399.000	Other Tangible Equipment	\$909,774	P-84	\$0	\$909,774		\$0	\$909,774
85		TOTAL GENERAL PLANT	\$49,535,586		\$0	\$49,535,586		\$7,995,639	\$57,531,225
86		TOTAL PLANT IN SERVICE	\$1,515,494,017		\$0	\$1,515,494,017		\$11,697,267	\$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 Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	-\$17,071	R-2	\$0	-\$17,071		\$0	-\$17,071
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0		\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$306,822	R-4	\$0	\$306,822		\$337,843	\$644,665
5		TOTAL INTANGIBLE PLANT	\$289,751		\$0	\$289,751		\$337,843	\$627,594
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0		\$0	\$0
8	311.000	Structures and Improvements - SSP	\$4,265,058	R-8	\$0	\$4,265,058		\$0	\$4,265,058
9	312.000	Collecting & Impounding Reservoirs	\$88,372	R-9	\$0	\$88,372		\$0	\$88,372
10	313.000	Lake, River and Other Intakes	-\$524,568	R-10	\$0	-\$524,568		\$0	-\$524,568
11	314.000	Wells and Springs	\$1,473,199	R-11	\$0	\$1,473,199		\$0	\$1,473,199
12	315.000	Infiltration Galleries and Tunnels	\$0	R-12	\$0	\$0		\$0	\$0
13	316.000	Supply Mains	\$5,787,310	R-13	\$0	\$5,787,310		\$0	\$5,787,310
14	317.000	Other Water Source Plant	\$0	R-14	\$0	\$0		\$0	\$0
15		TOTAL SOURCE OF SUPPLY PLANT	\$11,089,371		\$0	\$11,089,371		\$0	\$11,089,371
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	\$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	323.000	Other Power Production Equipment	\$267,008	R-20	\$0	\$267,008		\$0	\$267,008
21	324.000	Steam Pumping Equipment	\$125	R-21	\$0	\$125		\$0	\$125
22	325.000	Electric Pumping Equipment	\$20,944,036	R-22	\$0	\$20,944,036		\$0	\$20,944,036
23	326.000	Diesel Pumping Equipment	\$1,487,153	R-23	\$0	\$1,487,153		\$0	\$1,487,153
24	327.000	Hydraulic Pumping Equipment	-\$14,429	R-24	\$0	-\$14,429		\$0	-\$14,429
25	328.000	Other Pumping Equipment	\$207,566	R-25	\$0	\$207,566		\$0	\$207,566
26		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
29	331.000	Structures and Improvements - WTP	\$29,819,237	R-29	\$0	\$29,819,237		\$3,103	\$29,822,340
30	332.000	Water Treatment Equipment	\$39,048,645	R-30	\$0	\$39,048,645		\$0	\$39,048,645
31	333.000	Miscellaneous Water Treat, Other	\$0	R-31	\$0	\$0		\$0	\$0
32		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	341.000	Structures and Improvements - TDP	\$4,028,364	R-35	\$0	\$4,028,364		\$481	\$4,028,845
36	342.000	Distribution Reservoirs and Standpipes	\$11,075,236	R-36	\$0	\$11,075,236		-\$15,636	\$11,059,600
37	343.000	TD Mains Not Classified	\$20,667,747	R-37	\$0	\$20,667,747		\$0	\$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	343.200	TD Mains 6 to 8"	\$4,527,984	R-42	\$0	\$4,527,984		\$16,111	\$4,544,095
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	343.200	TD Mains CI <10 1967-93 (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	\$0	\$1,252,236		\$127	\$1,252,363
49	343.300	TD Mains 10 to 16"	\$5,056,024	R-49	\$0	\$5,056,024		\$20,545	\$5,076,569
50	343.300	TD Mains 18 & Grtr	\$1,627,872	R-50	\$0	\$1,627,872		\$0	\$1,627,872
51	343.300	TD Mains CI 12 (STL)	\$5,821,185	R-51	\$0	\$5,821,185		\$0	\$5,821,185
52	343.300	TD Mains CI 16 (STL)	\$10,144,834	R-52	\$0	\$10,144,834		\$0	\$10,144,834
53	343.300	TD Mains DI 12 (STL)	\$12,980,143	R-53	\$0	\$12,980,143		\$0	\$12,980,143
54	343.300	TD Mains DI 16 &>(STL)	\$21,007,560	R-54	\$0	\$21,007,560		\$0	\$21,007,560
55	343.300	TD Mains LJ 20 (STL)	\$1,780,794	R-55	\$0	\$1,780,794		\$0	\$1,780,794
56	343.300	TD Mains PL 12in (STL)	\$111,428	R-56	\$0	\$111,428		\$0	\$111,428
57	343.300	TD Main DI 10in (STL)	\$363	R-57	\$0	\$363		\$0	\$363
58	344.000	Fire Mains	\$97,823	R-58	\$0	\$97,823		\$0	\$97,823
59	346.000	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	347.000	Meter Installations	\$9,946,271	R-61	\$0	\$9,946,271		\$3	\$9,946,274
62	348.000	Hydrants	\$17,495,433	R-62	\$0	\$17,495,433		\$399	\$17,495,832
63	349.000	Other Transmission & Distribution Plant	\$6,200	R-63	\$0	\$6,200		\$0	\$6,200

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
64		TOTAL TRANSMISSION & DIST. PLANT	\$239,147,799		\$0	\$239,147,799		\$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	\$463,187	R-68	\$0	\$463,187		-\$417	\$462,770
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		\$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	\$21,642,164		\$0	\$21,642,164		\$5,793,860	\$27,436,014
86		TOTAL DEPRECIATION RESERVE	\$369,086,854		\$0	\$369,086,854		\$6,200,024	\$375,286,878

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 Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris- Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$140,601,742	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$140,601,742		\$7,804,123	\$148,405,865	See Note(1)	See Note(1)
Rev-3	461.000	Commercial	\$40,469,985			Rev-3		\$40,469,985		\$3,124,785	\$43,594,770		
Rev-4	461.000	Industrial	\$12,812,486			Rev-4		\$12,812,486		-\$400,569	\$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		\$2,336,093		\$688,131	\$3,024,224		
14		TOTAL OPERATING REVENUES	\$222,861,832					\$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	\$0	\$569,928	E-4	\$60,223	\$630,151		\$0	\$630,151	\$0	\$630,151
5	603.000	Miscellaneous Expenses	\$961,117	\$0	\$961,117	E-5	\$140,933	\$1,102,050		\$0	\$1,102,050	\$0	\$1,102,050
6	604.000	Rents - SSE	\$100	\$0	\$100	E-6	\$0	\$100		\$0	\$100	\$0	\$100
7	610.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-7	\$0	\$0		\$0	\$0	\$0	\$0
8	611.000	Maint. of Structures & Improvements	\$90	\$0	\$90	E-8	\$0	\$90		\$0	\$90	\$0	\$90
9	612.000	Maint. of Collect. & Impound. Reservoirs	\$0	\$0	\$0	E-9	\$0	\$0		\$0	\$0	\$0	\$0
10	613.000	Maint. of Lake, River and Other Intakes	\$0	\$0	\$0	E-10	\$0	\$0		\$0	\$0	\$0	\$0
11	614.000	Maint. of Wells & Springs	\$2,401	\$2,253	\$148	E-11	-\$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	633.000	Maint. of Pumping Equipment	\$121,615	\$93,879	\$27,736	E-28	-\$5,824	\$115,791		\$0	\$115,791	\$88,055	\$27,736
29		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
30		WATER TREATMENT EXPENSES											
31	640.000	Operation, Supervision & Engineer. - WTE	\$213,867	\$213,867	\$0	E-31	-\$7,717	\$206,150		\$0	\$206,150	\$206,150	\$0
32	641.000	Chemicals - WTE	\$9,824,084	\$0	\$9,824,084	E-32	\$935,879	\$10,759,963		\$0	\$10,759,963	\$0	\$10,759,963
33	642.000	Operation Labor & Expenses - WTE	\$1,882,934	\$1,572,176	\$310,758	E-33	-\$67,456	\$1,815,478		\$0	\$1,815,478	\$1,504,720	\$310,758
34	643.100	Miscellaneous Expenses - WTE	\$598,695	\$0	\$598,695	E-34	\$78,484	\$677,179		\$0	\$677,179	-\$544	\$677,723

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 Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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	652.000	Maint. of Water Treatment Equipment	\$1,106,591	\$8,479	\$1,098,112	E-39	-\$536	\$1,106,055		\$0	\$1,106,055	\$7,943	\$1,098,112
40		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
41		TRANSMISSION & DIST. EXPENSES											
42	660.000	Operation Supervision & Engineering - TDE	\$979,312	\$979,312	\$0	E-42	-\$59,439	\$919,873		\$0	\$919,873	\$919,873	\$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	\$3,205,913	\$1,856,008	\$1,349,905	E-44	-\$84,239	\$3,121,674		\$0	\$3,121,674	\$1,771,769	\$1,349,905
45	663.000	Meter Expenses - TDE	\$850,797	\$848,569	\$2,228	E-45	-\$37,904	\$812,893		\$0	\$812,893	\$810,665	\$2,228
46	664.000	Customer Installations Expenses - TDE	\$482,521	\$481,464	\$1,057	E-46	-\$26,220	\$456,301		\$0	\$456,301	\$455,244	\$1,057
47	665.000	Miscellaneous Expenses - TDE	\$1,583,706	\$1,012,985	\$570,721	E-47	-\$57,867	\$1,525,839		\$0	\$1,525,839	\$937,457	\$588,382
48	666.000	Rents - TDE	\$7,559	\$0	\$7,559	E-48	\$0	\$7,559		\$0	\$7,559	\$0	\$7,559
49	670.000	Maint. Supervision and Engineering - TDE	\$89,569	\$89,569	\$0	E-49	-\$2,854	\$86,715		\$0	\$86,715	\$86,715	\$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	\$1,690,563	\$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	\$0	E-53	-\$4	\$60		\$0	\$60	\$60	\$0
54	675.000	Maint. of Services - TDE	\$297,100	\$297,100	\$0	E-54	-\$17,517	\$279,583		\$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	\$0	\$0
71		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
72		ADMIN. & GENERAL EXPENSES											
73	920.000	Admin. & General Salaries	\$6,218,839	\$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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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		\$0		-\$3,140,768	-\$3,140,768		
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	\$210,962	E-98	\$0	\$210,962		\$0	\$210,962	\$0	\$210,962
99	407.000	Amort-Property Losses	\$158,892	\$0	\$158,892	E-99	\$0	\$158,892		\$0	\$158,892	\$0	\$158,892
100		TOTAL AMORTIZATION EXPENSE	\$485,315	\$0	\$485,315		\$0	\$485,315		\$0	\$485,315	\$0	\$485,315
101		OTHER OPERATING EXPENSES											
102	403.900	Amortization of Net Cost of Removal	\$4,308,245	\$0	\$4,308,245	E-102	\$0	\$4,308,245		-\$4,308,245	\$0	\$0	\$0
103	408.000	Property Taxes	\$13,481,343	\$0	\$13,481,343	E-103	\$624,681	\$14,106,024		\$0	\$14,106,024	\$0	\$14,106,024
104	408.000	Payroll Taxes	\$2,106,988	\$0	\$2,106,988	E-104	-\$257,205	\$1,849,783		\$0	\$1,849,783	\$40	\$1,849,743
105	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-105	\$0	\$0		\$0	\$0	\$0	\$0
106	408.000	Other Taxes & Licenses	\$446,692	\$0	\$446,692	E-106	-\$32,625	\$414,067		\$0	\$414,067	\$0	\$414,067
107	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-107	\$0	\$0		\$0	\$0	\$0	\$0
108		TOTAL OTHER OPERATING EXPENSES	\$20,343,268	\$0	\$20,343,268		\$334,851	\$20,678,119		-\$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			E-116		-\$135,219		\$4,742	-\$130,477		
117	411.000	Deferred Income Taxes - Prior Years	\$0			E-117		\$0		\$0	\$0		
118		TOTAL DEFERRED INCOME TAXES	\$26,748,815	\$0	\$0		\$0	\$26,748,815		-\$16,831,615	\$9,917,200	\$0	\$0
119		NET OPERATING INCOME	\$44,660,406	\$0	\$0		\$0	\$45,150,885		\$7,840,222	\$52,991,107	\$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

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 Number	A Description	B 7.37% Return	C 7.58% Return	D 7.80% 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	B Percentage Rate	C 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		<u>\$15,337,248</u>
	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		<u>\$304,517,258</u>
	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

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

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
63	349.000	Other Transmission & Distribution Plant	\$11,767	P-63	\$0	\$11,767		\$0	\$11,767
64		TOTAL TRANSMISSION & DIST. PLANT	\$943,537,280		\$0	\$943,537,280		\$2,372,203	\$945,909,483
65		GENERAL PLANT							
66	389.000	Land and Land Rights - GP	\$10,379	P-66	\$0	\$10,379		\$0	\$10,379
67	390.000	Structures and Improvements - GP	\$8,595,155	P-67	\$0	\$8,595,155		\$168,497	\$8,763,652
68	390.900	Structures & Improve-Leasehold	\$346,313	P-68	\$0	\$346,313		\$0	\$346,313
69	391.000	Office Furniture and Equipment	\$1,394,388	P-69	\$0	\$1,394,388		\$104,356	\$1,498,744
70	391.100	Computer & Peripheral Equipment	\$0	P-70	\$0	\$0		\$897,413	\$897,413
71	391.200	Computer Hardware & Software	\$6,623,641	P-71	\$0	\$6,623,641		\$4,702,536	\$11,326,177
72	391.300	Other Office Equipment	\$228,229	P-72	\$0	\$228,229		\$0	\$228,229
73	392.100	Transportation Equipment-Light Trucks	\$622,923	P-73	\$0	\$622,923		\$13,318	\$636,241
74	392.200	Transportation Equipment-Heavy Truck	\$4,291,518	P-74	\$0	\$4,291,518		\$0	\$4,291,518
75	392.300	Transportation Equipment-Autos	\$967,514	P-75	\$0	\$967,514		\$91,424	\$1,058,938
76	392.400	Transportation Equipment-Other	\$639,531	P-76	\$0	\$639,531		\$0	\$639,531
77	393.000	Stores Equipment	\$238,386	P-77	\$0	\$238,386		\$0	\$238,386
78	394.000	Tools, Shop and Garage Equipment	\$5,806,161	P-78	\$0	\$5,806,161		\$50,958	\$5,857,119
79	395.000	Laboratory Equipment	\$1,525,574	P-79	\$0	\$1,525,574		\$0	\$1,525,574
80	396.000	Power Operated Equipment	\$1,160,830	P-80	\$0	\$1,160,830		\$0	\$1,160,830
81	397.100	Communication Equipment-Non Telephone	\$2,408,988	P-81	\$0	\$2,408,988		\$29,717	\$2,438,705
82	397.200	Communication Equipment-Telephone	\$84,345	P-82	\$0	\$84,345		\$46,874	\$131,219
83	398.000	Miscellaneous Equipment	\$1,223,086	P-83	\$0	\$1,223,086		\$8,025	\$1,231,111
84	399.000	Other Tangible Equipment	\$879,685	P-84	\$0	\$879,685		\$0	\$879,685
85		TOTAL GENERAL PLANT	\$37,046,646		\$0	\$37,046,646		\$6,113,118	\$43,159,764
86		TOTAL PLANT IN SERVICE	\$1,184,381,123		\$0	\$1,184,381,123		\$8,940,979	\$1,193,322,102

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$-25,007	R-2	\$0	\$-25,007		\$0	\$-25,007
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0		\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$306,822	R-4	\$0	\$306,822		\$258,236	\$565,058
5		TOTAL INTANGIBLE PLANT	\$281,815		\$0	\$281,815		\$258,236	\$540,051
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0		\$0	\$0
8	311.000	Structures and Improvements - SSP	\$3,347,225	R-8	\$0	\$3,347,225		\$0	\$3,347,225
9	312.000	Collecting & Impounding Reservoirs	\$149	R-9	\$0	\$149		\$0	\$149
10	313.000	Lake, River and Other Intakes	\$77,193	R-10	\$0	\$77,193		\$0	\$77,193
11	314.000	Wells and Springs	\$446,606	R-11	\$0	\$446,606		\$0	\$446,606
12	315.000	Infiltration Galleries and Tunnels	\$0	R-12	\$0	\$0		\$0	\$0
13	316.000	Supply Mains	\$3,642,955	R-13	\$0	\$3,642,955		\$0	\$3,642,955
14	317.000	Other Water Source Plant	\$0	R-14	\$0	\$0		\$0	\$0
15		TOTAL SOURCE OF SUPPLY PLANT	\$7,514,128		\$0	\$7,514,128		\$0	\$7,514,128
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	\$4,256,884	R-18	\$0	\$4,256,884		\$0	\$4,256,884
19	322.000	Boiler Plant Equipment	\$0	R-19	\$0	\$0		\$0	\$0
20	323.000	Other Power Production Equipment	\$167,556	R-20	\$0	\$167,556		\$0	\$167,556
21	324.000	Steam Pumping Equipment	\$0	R-21	\$0	\$0		\$0	\$0
22	325.000	Electric Pumping Equipment	\$17,904,903	R-22	\$0	\$17,904,903		\$0	\$17,904,903
23	326.000	Diesel Pumping Equipment	\$1,416,024	R-23	\$0	\$1,416,024		\$0	\$1,416,024
24	327.000	Hydraulic Pumping Equipment	\$-25,432	R-24	\$0	\$-25,432		\$0	\$-25,432
25	328.000	Other Pumping Equipment	\$72,724	R-25	\$0	\$72,724		\$0	\$72,724
26		TOTAL PUMPING PLANT	\$23,792,659		\$0	\$23,792,659		\$0	\$23,792,659
27		WATER TREATMENT PLANT							
28	330.000	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	333.000	Miscellaneous Water Treat, Other	\$0	R-31	\$0	\$0		\$0	\$0
32		TOTAL WATER TREATMENT PLANT	\$52,467,399		\$0	\$52,467,399		\$2,372	\$52,469,771
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	342.000	Distribution Reservoirs and Standpipes	\$7,831,554	R-36	\$0	\$7,831,554		-\$11,948	\$7,819,606
37	343.000	TD Mains Not Classified	\$9,363,484	R-37	\$0	\$9,363,484		\$0	\$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	343.100	TD Mains DI 4In (STL)	\$44,012	R-41	\$0	\$44,012		\$0	\$44,012
42	343.200	TD Mains 6 to 8"	\$1,345,475	R-42	\$0	\$1,345,475		\$2,247	\$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	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	\$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	343.300	TD Mains CI 12 (STL)	\$5,821,185	R-51	\$0	\$5,821,185		\$0	\$5,821,185
52	343.300	TD Mains CI 16 (STL)	\$10,144,834	R-52	\$0	\$10,144,834		\$0	\$10,144,834
53	343.300	TD Mains DI 12 (STL)	\$12,980,143	R-53	\$0	\$12,980,143		\$0	\$12,980,143
54	343.300	TD Mains DI 16 &>(STL)	\$21,007,560	R-54	\$0	\$21,007,560		\$0	\$21,007,560
55	343.300	TD Mains LJ 20 (STL)	\$1,780,794	R-55	\$0	\$1,780,794		\$0	\$1,780,794
56	343.300	TD Mains PL 12In (STL)	\$111,428	R-56	\$0	\$111,428		\$0	\$111,428
57	343.300	TD Main DI 10In (STL)	\$363	R-57	\$0	\$363		\$0	\$363
58	344.000	Fire Mains	\$56,046	R-58	\$0	\$56,046		\$0	\$56,046
59	345.000	Services	\$2,205,158	R-59	\$0	\$2,205,158		\$0	\$2,205,158
60	346.000	Meters	\$9,699,842	R-60	\$0	\$9,699,842		-\$275	\$9,699,567
61	347.000	Meter Installations	\$7,407,094	R-61	\$0	\$7,407,094		\$3	\$7,407,097
62	348.000	Hydrants	\$15,473,594	R-62	\$0	\$15,473,594		\$305	\$15,473,899
63	349.000	Other Transmission & Distribution Plant	\$2,238	R-63	\$0	\$2,238		\$0	\$2,238

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
64		TOTAL TRANSMISSION & DIST. PLANT	\$206,617,800		\$0	\$206,617,800		\$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		-\$61	\$453,126
69	391.000	Office Furniture and Equipment	\$762,407	R-69	\$0	\$762,407		\$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	\$277,462	R-73	\$0	\$277,462		\$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	\$0	\$395,132		\$0	\$395,132
85		TOTAL GENERAL PLANT	\$17,443,967		\$0	\$17,443,967		\$4,428,388	\$21,872,355
86		TOTAL DEPRECIATION RESERVE	\$308,107,768		\$0	\$308,107,768		\$4,739,081	\$312,846,849

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 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	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$115,606,071	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$115,606,071		\$6,359,374	\$121,965,445	See Note(1)	See Note(1)
Rev-3	461.000	Commercial	\$31,335,239			Rev-3		\$31,335,239		\$2,583,511	\$33,918,750		
Rev-4	461.000	Industrial	\$7,011,760			Rev-4		\$7,011,760		\$232,513	\$7,244,273		
Rev-5	462.000	Private Fire Protection	\$2,160,298			Rev-5		\$2,160,298		\$99,848	\$2,260,146		
Rev-6	463.000	Public Fire Protection	\$8,993,847			Rev-6		\$8,993,847		\$0	\$8,993,847		
Rev-7	461.000	Contracted Industrial	\$0			Rev-7		\$0		\$0	\$0		
Rev-8	461.000	Capitol Complex	\$0			Rev-8		\$0		\$5,090	\$5,090		
Rev-9	470.000	Forfeited Discounts	\$12,180			Rev-9		\$12,180		\$0	\$12,180		
Rev-10	472.000	Rents from Water Property	\$548,299			Rev-10		\$548,299		\$0	\$548,299		
Rev-11	464.000	Other Public Auth.	\$2,610,105			Rev-11		\$2,610,105		\$170,507	\$2,780,612		
Rev-12	466.000	Sales for Resale	\$6,315,249			Rev-12		\$6,315,249		\$233,541	\$6,548,790		
Rev-13	471.000	Other Water Revenue - Oper. Rev.	\$1,682,724			Rev-13		\$1,682,724		\$93,016	\$1,775,740		
14		TOTAL OPERATING REVENUES	\$176,275,772					\$176,275,772		\$9,777,400	\$186,053,172		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-2	\$0	\$0		\$0	\$0	\$0	\$0
3	601.000	Operation Labor & Expenses	\$205,917	\$194,677	\$11,240	E-3	-\$5,116	\$200,801		\$0	\$200,801	\$189,561	\$11,240
4	602.000	Purchased Water	\$301,025	\$0	\$301,025	E-4	\$9,230	\$310,255		\$0	\$310,255	\$0	\$310,255
5	603.000	Miscellaneous Expenses	\$466,357	\$0	\$466,357	E-5	\$85,952	\$552,309		\$0	\$552,309	\$0	\$552,309
6	604.000	Rents - SSE	\$0	\$0	\$0	E-6	\$0	\$0		\$0	\$0	\$0	\$0
7	610.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-7	\$0	\$0		\$0	\$0	\$0	\$0
8	611.000	Maint. of Structures & Improvements	\$0	\$0	\$0	E-8	\$0	\$0		\$0	\$0	\$0	\$0
9	612.000	Maint. of Collect. & Impound. Reservoirs	\$0	\$0	\$0	E-9	\$0	\$0		\$0	\$0	\$0	\$0
10	613.000	Maint. of Lake, River and Other Intakes	\$0	\$0	\$0	E-10	\$0	\$0		\$0	\$0	\$0	\$0
11	614.000	Maint. of Wells & Springs	\$148	\$0	\$148	E-11	\$0	\$148		\$0	\$148	\$0	\$148
12	615.000	Maint. of Infiltration Galleries & Tunnels	\$0	\$0	\$0	E-12	\$0	\$0		\$0	\$0	\$0	\$0
13	616.000	Maint. of Supply Mains	\$0	\$0	\$0	E-13	\$0	\$0		\$0	\$0	\$0	\$0
14	617.000	Maint. Of Misc. Water Source Plant	\$613,319	\$89,644	\$523,675	E-14	-\$32,446	\$580,873		\$0	\$580,873	\$57,198	\$523,675
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
16		PUMPING EXPENSES											
17	620.000	Operation Supervision & Engineering - PE	\$11,319	\$11,319	\$0	E-17	-\$715	\$10,604		\$0	\$10,604	\$10,604	\$0
18	621.000	Fuel for Power Production	\$668	\$0	\$668	E-18	\$139	\$807		\$0	\$807	\$0	\$807
19	622.000	Power Production Labor & Expenses	\$474	\$474	\$0	E-19	-\$27	\$447		\$0	\$447	\$447	\$0
20	623.000	Fuel or Power Purchased for Pumping	\$7,093,249	\$0	\$7,093,249	E-20	\$1,261,269	\$8,354,518		\$0	\$8,354,518	\$0	\$8,354,518
21	624.000	Pumping Labor and Expenses	\$1,195,161	\$1,195,161	\$0	E-21	-\$74,603	\$1,120,558		\$0	\$1,120,558	\$1,120,558	\$0
22	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-22	\$0	\$0		\$0	\$0	\$0	\$0
23	626.000	Miscellaneous Expense	\$9,346	\$0	\$9,346	E-23	-\$530	\$8,816		\$0	\$8,816	-\$530	\$9,346
24	627.000	Rents - PE	\$0	\$0	\$0	E-24	\$0	\$0		\$0	\$0	\$0	\$0
25	630.000	Maint. Supervision & Engineering - PE	\$15,790	\$15,790	\$0	E-25	-\$997	\$14,793		\$0	\$14,793	\$14,793	\$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	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	\$8,365,717
30		WATER TREATMENT EXPENSES											
31	640.000	Operation. Supervision & Engineer. - WTE	\$145,578	\$145,578	\$0	E-31	-\$6,936	\$138,642		\$0	\$138,642	\$138,642	\$0
32	641.000	Chemicals - WTE	\$8,443,147	\$0	\$8,443,147	E-32	\$916,267	\$9,359,414		\$0	\$9,359,414	\$0	\$9,359,414
33	642.000	Operation Labor & Expenses - WTE	\$1,651,504	\$1,457,332	\$194,172	E-33	-\$74,954	\$1,576,550		\$0	\$1,576,550	\$1,382,378	\$194,172
34	643.100	Miscellaneous 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 Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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	\$375,022		\$0	\$375,022	\$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	\$375,787	\$375,787	\$0
56	677.000	Maint. of Hydrants - TDE	\$301,689	\$101,907	\$199,782	E-56	-\$6,200	\$295,489		\$0	\$295,489	\$95,707	\$199,782
57	678.000	Maint. of Miscellaneous Plant - TDE	\$7,005,662	\$4,103,558	\$2,902,104	E-57	\$291,372	\$7,297,034		\$0	\$7,297,034	\$3,849,555	\$3,447,479
58		TOTAL TRANSMISSION & DIST. EXPENSES	\$15,100,503	\$9,095,715	\$6,004,788		\$2,132	\$15,102,635		\$0	\$15,102,635	\$8,552,472	\$6,550,163
59		CUSTOMER ACCOUNTS EXPENSE											
60	901.000	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	\$1,535,901	\$1,535,695	\$206	E-61	-\$95,024	\$1,440,877		\$0	\$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	\$2,979,255	\$807,117	\$2,172,138
63	904.000	Uncollectible Amounts - CAE	\$1,506,041	\$0	\$1,506,041	E-63	\$461,995	\$1,968,036		\$0	\$1,968,036	\$0	\$1,968,036
64	905.000	Misc. Customer Accounts Expense - CAE	\$88,264	\$6,304	\$81,960	E-64	\$5,202	\$93,466		\$0	\$93,466	\$11,506	\$81,960
65		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$6,194,135	\$2,433,790	\$3,760,345		\$318,916	\$6,513,051		\$0	\$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		\$0	\$0	\$0	\$0
69		SALES PROMOTION EXPENSES											
70	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-70	\$0	\$0		\$0	\$0	\$0	\$0
71		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
72		ADMIN. & GENERAL EXPENSES											
73	920.000	Admin. & General Salaries	\$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 Number	A Account Number	E Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
81	926.000	Employee Pensions & Benefits	\$12,073,542	\$0	\$12,073,542	E-81	-\$588,609	\$11,484,933		\$0	\$11,484,933	-\$167	\$11,485,100
82	927.000	Franchise Requirements	\$0	\$0	\$0	E-82	\$0	\$0		\$0	\$0	\$0	\$0
83	928.100	PSC Assessment	\$1,251,963	\$0	\$1,251,963	E-83	-\$252,357	\$999,606		\$0	\$999,606	\$0	\$999,606
84	928.200	Rate Case Expense	\$691,951	\$0	\$691,951	E-84	-\$540,927	\$151,024		\$0	\$151,024	\$0	\$151,024
85	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-85	\$0	\$0		\$0	\$0	\$0	\$0
86	930.100	Institutional or Goodwill Advertising Expenses	\$43,524	\$0	\$43,524	E-86	-\$14,328	\$29,196		\$0	\$29,196	\$0	\$29,196
87	930.200	Misc. General Expenses	\$1,895,431	\$0	\$1,895,431	E-87	-\$491,779	\$1,403,652		\$0	\$1,403,652	\$0	\$1,403,652
88	930.300	Research & Development Expenses - AGE	\$0	\$0	\$0	E-88	\$0	\$0		\$0	\$0	\$0	\$0
89	931.000	Rents - AGE	\$212,370	\$0	\$212,370	E-89	\$0	\$212,370		\$0	\$212,370	\$0	\$212,370
90	932.000	Maint. of General Plant - AGE	\$324,674	\$168	\$324,506	E-90	-\$11	\$324,663		\$0	\$324,663	\$157	\$324,506
91		TOTAL ADMIN. & GENERAL EXPENSES	\$55,273,129	\$5,159,658	\$50,113,471		-\$5,143,493	\$50,129,636		\$0	\$50,129,636	\$5,011,227	\$45,118,409
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	406.000	Amort-Intangible Fin	\$206,813	\$0	\$206,813	E-98	\$0	\$206,813		\$0	\$206,813	\$0	\$206,813
99	407.000	Amort-Property Losses	\$0	\$0	\$0	E-99	\$0	\$0		\$0	\$0	\$0	\$0
100		TOTAL AMORTIZATION EXPENSE	\$304,510	\$0	\$304,510		\$0	\$304,510		\$0	\$304,510	\$0	\$304,510
101		OTHER OPERATING EXPENSES											
102	403.900	Amortization of Net Cost of Removal	\$3,121,116	\$0	\$3,121,116	E-102	\$0	\$3,121,116		-\$3,121,116	\$0	\$0	\$0
103	408.000	Property Taxes	\$10,006,028	\$0	\$10,006,028	E-103	\$528,892	\$10,534,920		\$0	\$10,534,920	\$0	\$10,534,920
104	408.000	Payroll Taxes	\$1,726,134	\$0	\$1,726,134	E-104	-\$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
106	408.000	Other Taxes & Licenses	\$361,172	\$0	\$361,172	E-106	-\$25,012	\$336,160		\$0	\$336,160	\$0	\$336,160
107	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-107	\$0	\$0		\$0	\$0	\$0	\$0
108		TOTAL OTHER OPERATING EXPENSES	\$15,214,450	\$0	\$15,214,450		\$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	\$129,472,491		\$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
111		INCOME TAXES											
112	409.000	Current Income Taxes	-\$10,377,361	See note (1)	See note (1)	E-112	See note (1)	-\$10,377,361		\$14,971,908	\$4,594,547	See note (1)	See note (1)
113		TOTAL INCOME TAXES	-\$10,377,361	\$0	\$0		\$0	-\$10,377,361		\$14,971,908	\$4,594,547	\$0	\$0
114		DEFERRED INCOME TAXES											
115	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$21,660,111	See note (1)	See note (1)	E-115	See note (1)	\$21,660,111		-\$12,530,172	\$9,129,939	See note (1)	See note (1)
116	412.000	Amortization of Deferred ITC	-\$125,017			E-116		-\$125,017		\$0	-\$125,017		
117	411.000	Deferred Income Taxes - Prior Years	\$0			E-117		\$0		\$0	\$0		
118		TOTAL DEFERRED INCOME TAXES	\$21,535,094	\$0	\$0		\$0	\$21,535,094		-\$12,530,172	\$9,004,922	\$0	\$0
119		NET OPERATING INCOME	\$33,330,661	\$0	\$0		\$0	\$35,945,548		\$5,944,143	\$41,889,691	\$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

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	A Description	B 7.37% Return	C 7.58% Return	D 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	B Percentage Rate	C 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		<u>\$331,961</u>
	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		<u>\$30,943,828</u>
	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 Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjst. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0		\$22,266	\$22,266
3	302.000	Franchises and Consents	\$1,105	P-3	\$0	\$1,105		\$0	\$1,105
4	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	310.000	Land and Land Rights - SSP	\$1,428,140	P-7	\$0	\$1,428,140		\$0	\$1,428,140
8	311.000	Structures and Improvements - SSP	\$2,113,051	P-8	\$0	\$2,113,051		\$0	\$2,113,051
9	312.000	Collecting & Impounding Reservoirs	\$0	P-9	\$0	\$0		\$0	\$0
10	313.000	Lake, River and Other Intakes	\$6,326	P-10	\$0	\$6,326		\$0	\$6,326
11	314.000	Wells and Springs	\$511,343	P-11	\$0	\$511,343		\$0	\$511,343
12	315.000	Infiltration Galleries and Tunnels	\$0	P-12	\$0	\$0		\$0	\$0
13	316.000	Supply Mains	\$9,650,008	P-13	\$0	\$9,650,008		\$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							
17	320.000	Land and Land Rights - PP	\$8,921	P-17	\$0	\$8,921		\$0	\$8,921
18	321.000	Structures and Improvements - PP	\$4,719,047	P-18	\$0	\$4,719,047		\$0	\$4,719,047
19	322.000	Boiler 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	324.000	Steam Pumping Equipment	\$0	P-21	\$0	\$0		\$0	\$0
22	325.000	Electric Pumping Equipment	\$7,607,985	P-22	\$0	\$7,607,985		\$0	\$7,607,985
23	326.000	Diesel Pumping Equipment	\$408,903	P-23	\$0	\$408,903		\$0	\$408,903
24	327.000	Hydraulic Pumping Equipment	\$81,548	P-24	\$0	\$81,548		\$0	\$81,548
25	328.000	Other Pumping Equipment	\$127,114	P-25	\$0	\$127,114		\$0	\$127,114
26		TOTAL PUMPING PLANT	\$13,120,415		\$0	\$13,120,415		\$0	\$13,120,415
27		WATER TREATMENT PLANT							
28	330.000	Land and Land Rights - WTP	\$1,900	P-28	\$0	\$1,900		\$0	\$1,900
29	331.000	Structures and Improvements - WTP	\$25,399,766	P-29	\$0	\$25,399,766		\$7,713	\$25,407,479
30	332.000	Water Treatment Equipment	\$25,084,926	P-30	\$0	\$25,084,926		\$0	\$25,084,926
31	333.000	Miscellaneous Water Treat, Other	\$0	P-31	\$0	\$0		\$0	\$0
32		TOTAL WATER TREATMENT PLANT	\$50,486,592		\$0	\$50,486,592		\$7,713	\$50,494,305
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$137,086	P-34	\$0	\$137,086		-\$2,375	\$134,711
35	341.000	Structures and Improvements - TDP	\$716,363	P-35	\$0	\$716,363		\$596	\$716,959
36	342.000	Distribution Reservoirs and Standpipes	\$5,682,553	P-36	\$0	\$5,682,553		\$961	\$5,683,514
37	343.000	TD Mains Not Classified	\$3,780,832	P-37	\$0	\$3,780,832		\$0	\$3,780,832
38	343.100	TD Mains 4 & Less	\$1,952,563	P-38	\$0	\$1,952,563		\$0	\$1,952,563
39	343.100	TD Mains AC 4 (STL)	\$0	P-39	\$0	\$0		\$0	\$0
40	343.100	TD Mains Galve 1 (STL)	\$0	P-40	\$0	\$0		\$0	\$0
41	343.100	TD Mains DI 4in (STL)	\$0	P-41	\$0	\$0		\$0	\$0
42	343.200	TD Mains 6 to 8"	\$16,661,402	P-42	\$0	\$16,661,402		\$182,841	\$16,844,243
43	343.200	TD Mains 6 to 10in (TN)	\$0	P-43	\$0	\$0		\$3,337	\$3,337
44	343.200	TD Mains CI <10 1900-28 (STL)	\$0	P-44	\$0	\$0		\$0	\$0
45	343.200	TD Mains CI <10 1929-56 (STL)	\$0	P-45	\$0	\$0		\$0	\$0
46	343.200	TD Mains CI <10 1957-93 (STL)	\$0	P-46	\$0	\$0		\$0	\$0
47	343.200	TD Mains DI 6-8 (STL)	\$0	P-47	\$0	\$0		\$0	\$0
48	343.200	TD Mains PL 6-8in (STL)	\$0	P-48	\$0	\$0		\$0	\$0
49	343.300	TD Mains 10 to 16"	\$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 CI 12 (STL)	\$0	P-51	\$0	\$0		\$0	\$0
52	343.300	TD Mains CI 16 (STL)	\$0	P-52	\$0	\$0		\$0	\$0
53	343.300	TD Mains DI 12 (STL)	\$0	P-53	\$0	\$0		\$0	\$0
54	343.300	TD Mains DI 16 &>(STL)	\$0	P-54	\$0	\$0		\$0	\$0
55	343.300	TD Mains LJ 20 (STL)	\$0	P-55	\$0	\$0		\$0	\$0
56	343.300	TD Mains PL 12in (STL)	\$0	P-56	\$0	\$0		\$0	\$0
57	343.300	TD Main DI 10in (STL)	\$0	P-57	\$0	\$0		\$0	\$0
58	344.000	Fire Mains	\$97,002	P-58	\$0	\$97,002		\$0	\$97,002
59	345.000	Services	\$7,604,360	P-59	\$0	\$7,604,360		\$0	\$7,604,360
60	346.000	Meters	\$5,687,769	P-60	\$0	\$5,687,769		\$0	\$5,687,769
61	347.000	Meter Installations	\$4,684,363	P-61	\$0	\$4,684,363		\$0	\$4,684,363
62	348.000	Hydrants	\$4,780,560	P-62	\$0	\$4,780,560		\$10,903	\$4,791,463

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 Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
63	349.000	Other Transmission & Distribution Plant	\$19,657	P-63	\$0	\$19,657		\$0	\$19,657
64		TOTAL TRANSMISSION & DIST. PLANT	\$86,795,663		\$0	\$86,795,663		\$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	390.800	Structures & Improve-Leasehold	\$0	P-68	\$0	\$0		\$0	\$0
69	391.000	Office Furniture and Equipment	\$238,075	P-69	\$0	\$238,075		\$16,251	\$254,326
70	391.100	Computer & Peripheral Equipment	\$0	P-70	\$0	\$0		\$139,755	\$139,755
71	391.200	Computer Hardware & Software	\$357,661	P-71	\$0	\$357,661		\$732,331	\$1,089,992
72	391.300	Other Office Equipment	\$495,648	P-72	\$0	\$495,648		\$0	\$495,648
73	392.100	Transportation Equipment-Light Trucks	\$141,407	P-73	\$0	\$141,407		\$2,074	\$143,481
74	392.200	Transportation Equipment-Heavy Truck	\$0	P-74	\$0	\$0		\$0	\$0
75	392.300	Transportation Equipment-Autos	\$48,295	P-75	\$0	\$48,295		\$14,237	\$62,532
76	392.400	Transportation Equipment-Other	\$37,668	P-76	\$0	\$37,668		\$0	\$37,668
77	393.000	Stores Equipment	\$192,210	P-77	\$0	\$192,210		\$0	\$192,210
78	394.000	Tools, Shop and Garage Equipment	\$997,505	P-78	\$0	\$997,505		\$7,935	\$1,005,440
79	395.000	Laboratory Equipment	\$465,396	P-79	\$0	\$465,396		\$0	\$465,396
80	396.000	Power Operated Equipment	\$166,207	P-80	\$0	\$166,207		\$0	\$166,207
81	397.100	Communication Equipment-Non Telephone	\$290,325	P-81	\$0	\$290,325		\$4,628	\$294,953
82	397.200	Communication Equipment-Telephone	\$27,901	P-82	\$0	\$27,901		\$7,271	\$35,172
83	398.000	Miscellaneous Equipment	\$611,207	P-83	\$0	\$611,207		\$1,278	\$612,485
84	399.000	Other Tangible Equipment	\$24,548	P-84	\$0	\$24,548		\$0	\$24,548
85		TOTAL GENERAL PLANT	\$6,727,619		\$0	\$6,727,619		\$952,000	\$7,679,619
86		TOTAL PLANT IN SERVICE	\$171,218,943		\$0	\$171,218,943		\$1,392,385	\$172,611,328

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0		\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0		\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$0	\$0		\$40,215	\$40,215
5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$40,215	\$40,215
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0		\$0	\$0
8	311.000	Structures and Improvements - SSP	\$326,231	R-8	\$0	\$326,231		\$0	\$326,231
9	312.000	Collecting & Impounding Reservoirs	\$0	R-9	\$0	\$0		\$0	\$0
10	313.000	Lake, River and Other Intakes	-\$679,158	R-10	\$0	-\$679,158		\$0	-\$679,158
11	314.000	Wells and Springs	\$137,059	R-11	\$0	\$137,059		\$0	\$137,059
12	315.000	Infiltration Galleries and Tunnels	\$0	R-12	\$0	\$0		\$0	\$0
13	316.000	Supply Mains	\$1,607,142	R-13	\$0	\$1,607,142		\$0	\$1,607,142
14	317.000	Other Water Source Plant	\$0	R-14	\$0	\$0		\$0	\$0
15		TOTAL SOURCE OF SUPPLY PLANT	\$1,391,274		\$0	\$1,391,274		\$0	\$1,391,274
16		PUMPING PLANT							
17	320.000	Land and Land Rights - PP	\$0	R-17	\$0	\$0		\$0	\$0
18	321.000	Structures and Improvements - PP	\$527,727	R-18	\$0	\$527,727		\$0	\$527,727
19	322.000	Boiler Plant Equipment	\$0	R-19	\$0	\$0		\$0	\$0
20	323.000	Other Power Production Equipment	\$8,025	R-20	\$0	\$8,025		\$0	\$8,025
21	324.000	Steam Pumping Equipment	\$0	R-21	\$0	\$0		\$0	\$0
22	325.000	Electric Pumping Equipment	\$1,463,046	R-22	\$0	\$1,463,046		\$0	\$1,463,046
23	326.000	Diesel Pumping Equipment	\$30,611	R-23	\$0	\$30,611		\$0	\$30,611
24	327.000	Hydraulic Pumping Equipment	\$6,043	R-24	\$0	\$6,043		\$0	\$6,043
25	328.000	Other Pumping Equipment	\$5,253	R-25	\$0	\$5,253		\$0	\$5,253
26		TOTAL PUMPING PLANT	\$2,040,705		\$0	\$2,040,705		\$0	\$2,040,705
27		WATER TREATMENT PLANT							
28	330.000	Land and Land Rights - WTP	\$0	R-28	\$0	\$0		\$0	\$0
29	331.000	Structures and Improvements - WTP	\$4,937,948	R-29	\$0	\$4,937,948		\$370	\$4,938,318
30	332.000	Water Treatment Equipment	\$7,716,838	R-30	\$0	\$7,716,838		\$0	\$7,716,838
31	333.000	Miscellaneous Water Treat, Other	\$0	R-31	\$0	\$0		\$0	\$0
32		TOTAL WATER TREATMENT PLANT	\$12,654,786		\$0	\$12,654,786		\$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	341.000	Structures and Improvements - TDP	\$122,192	R-35	\$0	\$122,192		\$57	\$122,249
36	342.000	Distribution Reservoirs and Standpipes	\$1,482,478	R-36	\$0	\$1,482,478		-\$1,862	\$1,480,616
37	343.000	TD Mains Not Classified	\$5,877,002	R-37	\$0	\$5,877,002		\$0	\$5,877,002
38	343.100	TD Mains 4 & Less	-\$4,603	R-38	\$0	-\$4,603		\$0	-\$4,603
39	343.100	TD Mains AC 4 (STL)	\$0	R-39	\$0	\$0		\$0	\$0
40	343.100	TD Mains Galve 1 (STL)	\$0	R-40	\$0	\$0		\$0	\$0
41	343.100	TD Mains DI 4in (STL)	\$0	R-41	\$0	\$0		\$0	\$0
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 10in (TN)	\$0	R-43	\$0	\$0		\$0	\$0
44	343.200	TD Mains CI <10 1900-28 (STL)	\$0	R-44	\$0	\$0		\$0	\$0
45	343.200	TD Mains CI <10 1929-56 (STL)	\$0	R-45	\$0	\$0		\$0	\$0
46	343.200	TD Mains CI <10 1957-93 (STL)	\$0	R-46	\$0	\$0		\$0	\$0
47	343.200	TD Mains DI 6-8 (STL)	\$0	R-47	\$0	\$0		\$0	\$0
48	343.200	TD Mains PL 6-8in (STL)	\$0	R-48	\$0	\$0		\$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	\$0
52	343.300	TD Mains CI 16 (STL)	\$0	R-52	\$0	\$0		\$0	\$0
53	343.300	TD Mains DI 12 (STL)	\$0	R-53	\$0	\$0		\$0	\$0
54	343.300	TD Mains DI 16 &>(STL)	\$0	R-54	\$0	\$0		\$0	\$0
55	343.300	TD Mains LJ 20 (STL)	\$0	R-55	\$0	\$0		\$0	\$0
56	343.300	TD Mains PL 12in (STL)	\$0	R-56	\$0	\$0		\$0	\$0
57	343.300	TD Main DI 10in (STL)	\$0	R-57	\$0	\$0		\$0	\$0
58	344.000	Fire Mains	\$20,017	R-58	\$0	\$20,017		\$0	\$20,017
59	346.000	Services	\$1,307,340	R-59	\$0	\$1,307,340		\$0	\$1,307,340
60	346.000	Meters	\$1,391,638	R-60	\$0	\$1,391,638		-\$43	\$1,391,595
61	347.000	Meter Installations	\$1,308,972	R-61	\$0	\$1,308,972		\$0	\$1,308,972
62	348.000	Hydrants	\$1,606,972	R-62	\$0	\$1,606,972		\$48	\$1,607,020
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 2 Revised 2-6-2012
Test Year Ending 12-31-2010
Water- Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
64		TOTAL TRANSMISSION & DIST. PLANT	\$16,084,354		\$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 DEPRECIATION RESERVE	\$34,765,954		\$0	\$34,765,954		\$738,022	\$35,493,976

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor	
Rev-1		OPERATING REVENUES												
Rev-2	461.000	Residential	\$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		\$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	\$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	-\$1,597	\$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												
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	Miscellaneous Expenses - WTE	\$178,502	\$0	\$178,502	E-34	\$38,157	\$216,659		\$0	\$216,659	\$0	\$216,659	

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. L + M = K	M MO Adj. Juris. 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	\$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	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		\$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	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	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		CUSTOMER ACCOUNTS EXPENSE											
60	901.000	Supervision - CAE	\$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	904.000	Uncollectible Amounts - CAE	\$380,297	\$0	\$380,297	E-63	-\$160,624	\$219,673		\$0	\$219,673	\$0	\$219,673
64	905.000	Misc. Customer Accounts Expense - CAE	\$39,331	\$13,402	\$25,929	E-64	-\$117	\$39,214		\$0	\$39,214	\$13,285	\$25,929
65		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$1,042,747	\$425,333	\$617,414		-\$191,478	\$851,269		\$0	\$851,269	\$394,479	\$456,790
66		CUSTOMER SERVICE EXPENSES											
67	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-67	\$0	\$0		\$0	\$0	\$0	\$0
68		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
69		SALES PROMOTION EXPENSES											
70	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-70	\$0	\$0		\$0	\$0	\$0	\$0
71		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
72		ADMIN. & GENERAL EXPENSES											
73	920.000	Admin. & General Salaries	\$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	\$598,020	\$0	\$598,020
79	924.000	Property Insurance	\$283,581	\$0	\$283,581	E-79	\$156,810	\$440,391		\$0	\$440,391	\$0	\$440,391
80	925.000	Injuries & Damages	\$215	\$0	\$215	E-80	\$0	\$215		\$0	\$215	\$0	\$215

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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	\$12,675
87	930.200	Misc. General Expenses	\$380,247	\$0	\$380,247	E-87	-\$44,411	\$335,836		\$0	\$335,836	\$0	\$335,836
88	930.300	Research & Development Expenses - AGE	\$0	\$0	\$0	E-88	\$0	\$0		\$0	\$0	\$0	\$0
89	931.000	Rents - AGE	\$54,103	\$0	\$54,103	E-89	\$0	\$54,103		\$0	\$54,103	\$0	\$54,103
90	932.000	Maint. of General Plant - AGE	\$33,657	\$0	\$33,657	E-90	\$0	\$33,657		\$0	\$33,657	\$0	\$33,657
91		TOTAL ADMIN. & GENERAL EXPENSES	\$5,703,834	\$432,286	\$5,271,548		\$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	\$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		\$0	\$2,267	\$0	\$2,267
99	407.000	Amort-Property Losses	\$158,892	\$0	\$158,892	E-99	\$0	\$158,892		\$0	\$158,892	\$0	\$158,892
100		TOTAL AMORTIZATION EXPENSE	\$170,845	\$0	\$170,845		\$0	\$170,845		\$0	\$170,845	\$0	\$170,845
101		OTHER OPERATING EXPENSES											
102	403.900	Amortization of Net Cost of Removal	\$616,674	\$0	\$616,674	E-102	\$0	\$616,674		-\$616,674	\$0	\$0	\$0
103	408.000	Property Taxes	\$2,158,916	\$0	\$2,158,916	E-103	\$53,383	\$2,212,299		\$0	\$2,212,299	\$0	\$2,212,299
104	408.000	Payroll Taxes	\$198,328	\$0	\$198,328	E-104	-\$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	\$0	\$0	\$0	E-107	\$0	\$0		\$0	\$0	\$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
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		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	\$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	\$0	\$0		\$0	\$4,555,792		\$1,057,465	\$5,613,257	\$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

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	B 7.37% Return	C 7.58% Return	D 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

Line Number	A Rate Base Description	B Percentage Rate	C 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		<u>\$331,961</u>
	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		<u>\$30,943,828</u>
	Total Rate Base		\$106,505,485

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

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

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

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

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0		\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0		\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$0	\$0		\$40,215	\$40,215
5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$40,215	\$40,215
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0		\$0	\$0
8	311.000	Structures and Improvements - SSP	\$326,231	R-8	\$0	\$326,231		\$0	\$326,231
9	312.000	Collecting & Impounding Reservoirs	\$0	R-9	\$0	\$0		\$0	\$0
10	313.000	Lake, River and Other Intakes	-\$679,158	R-10	\$0	-\$679,158		\$0	-\$679,158
11	314.000	Wells and Springs	\$137,059	R-11	\$0	\$137,059		\$0	\$137,059
12	315.000	Infiltration Galleries and Tunnels	\$0	R-12	\$0	\$0		\$0	\$0
13	316.000	Supply Mains	\$1,607,142	R-13	\$0	\$1,607,142		\$0	\$1,607,142
14	317.000	Other Water Source Plant	\$0	R-14	\$0	\$0		\$0	\$0
15		TOTAL SOURCE OF SUPPLY PLANT	\$1,391,274		\$0	\$1,391,274		\$0	\$1,391,274
16		PUMPING PLANT							
17	320.000	Land and Land Rights - PP	\$0	R-17	\$0	\$0		\$0	\$0
18	321.000	Structures and Improvements - PP	\$527,727	R-18	\$0	\$527,727		\$0	\$527,727
19	322.000	Boiler Plant Equipment	\$0	R-19	\$0	\$0		\$0	\$0
20	323.000	Other Power Production Equipment	\$8,025	R-20	\$0	\$8,025		\$0	\$8,025
21	324.000	Steam Pumping Equipment	\$0	R-21	\$0	\$0		\$0	\$0
22	325.000	Electric Pumping Equipment	\$1,463,046	R-22	\$0	\$1,463,046		\$0	\$1,463,046
23	326.000	Diesel Pumping Equipment	\$30,611	R-23	\$0	\$30,611		\$0	\$30,611
24	327.000	Hydraulic Pumping Equipment	\$6,043	R-24	\$0	\$6,043		\$0	\$6,043
25	328.000	Other Pumping Equipment	\$5,253	R-25	\$0	\$5,253		\$0	\$5,253
26		TOTAL PUMPING PLANT	\$2,040,705		\$0	\$2,040,705		\$0	\$2,040,705
27		WATER TREATMENT PLANT							
28	330.000	Land and Land Rights - WTP	\$0	R-28	\$0	\$0		\$0	\$0
29	331.000	Structures and Improvements - WTP	\$4,937,948	R-29	\$0	\$4,937,948		\$370	\$4,938,318
30	332.000	Water Treatment Equipment	\$7,716,838	R-30	\$0	\$7,716,838		\$0	\$7,716,838
31	333.000	Miscellaneous Water Treat, Other	\$0	R-31	\$0	\$0		\$0	\$0
32		TOTAL WATER TREATMENT PLANT	\$12,654,786		\$0	\$12,654,786		\$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	341.000	Structures and Improvements - TDP	\$122,192	R-35	\$0	\$122,192		\$67	\$122,249
36	342.000	Distribution Reservoirs and Standpipes	\$1,482,478	R-36	\$0	\$1,482,478		-\$1,862	\$1,480,616
37	343.000	TD Mains Not Classified	\$5,877,002	R-37	\$0	\$5,877,002		\$0	\$5,877,002
38	343.100	TD Mains 4 & Less	-\$4,603	R-38	\$0	-\$4,603		\$0	-\$4,603
39	343.100	TD Mains AC 4 (STL)	\$0	R-39	\$0	\$0		\$0	\$0
40	343.100	TD Mains Galve 1 (STL)	\$0	R-40	\$0	\$0		\$0	\$0
41	343.100	TD Mains DI 4in (STL)	\$0	R-41	\$0	\$0		\$0	\$0
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 10in (TN)	\$0	R-43	\$0	\$0		\$0	\$0
44	343.200	TD Mains CI <10 1900-28 (STL)	\$0	R-44	\$0	\$0		\$0	\$0
45	343.200	TD Mains CI <10 1929-56 (STL)	\$0	R-45	\$0	\$0		\$0	\$0
46	343.200	TD Mains CI <10 1957-93 (STL)	\$0	R-46	\$0	\$0		\$0	\$0
47	343.200	TD Mains DI 6-8 (STL)	\$0	R-47	\$0	\$0		\$0	\$0
48	343.200	TD Mains PL 6-8in (STL)	\$0	R-48	\$0	\$0		\$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	\$0
52	343.300	TD Mains CI 16 (STL)	\$0	R-52	\$0	\$0		\$0	\$0
53	343.300	TD Mains DI 12 (STL)	\$0	R-53	\$0	\$0		\$0	\$0
54	343.300	TD Mains DI 16 &>(STL)	\$0	R-54	\$0	\$0		\$0	\$0
55	343.300	TD Mains LJ 20 (STL)	\$0	R-55	\$0	\$0		\$0	\$0
56	343.300	TD Mains PL 12in (STL)	\$0	R-56	\$0	\$0		\$0	\$0
57	343.300	TD Main DI 10in (STL)	\$0	R-57	\$0	\$0		\$0	\$0
58	344.000	Fire Mains	\$20,017	R-58	\$0	\$20,017		\$0	\$20,017
59	345.000	Services	\$1,307,340	R-59	\$0	\$1,307,340		\$0	\$1,307,340
60	346.000	Meters	\$1,391,638	R-60	\$0	\$1,391,638		-\$43	\$1,391,595
61	347.000	Meter Installations	\$1,308,972	R-61	\$0	\$1,308,972		\$0	\$1,308,972
62	348.000	Hydrants	\$1,606,972	R-62	\$0	\$1,606,972		\$48	\$1,607,020
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 Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
64		TOTAL TRANSMISSION & DIST. PLANT	\$16,084,354		\$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 DEPRECIATION RESERVE	\$34,765,954		\$0	\$34,765,954		\$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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$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		\$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	\$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	-\$1,597	\$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											
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	Miscellaneous Expenses - WTE	\$178,502	\$0	\$178,502	E-34	\$38,157	\$216,659		\$0	\$216,659	\$0	\$216,659

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. 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	\$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	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		\$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	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	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		CUSTOMER ACCOUNTS EXPENSE											
60	901.000	Supervision - CAE	\$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	904.000	Uncollectible Amounts - CAE	\$380,297	\$0	\$380,297	E-63	-\$160,624	\$219,673		\$0	\$219,673	\$0	\$219,673
64	905.000	Misc. Customer Accounts Expense - CAE	\$39,331	\$13,402	\$25,929	E-64	-\$117	\$39,214		\$0	\$39,214	\$13,285	\$25,929
65		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$1,042,747	\$425,333	\$617,414		-\$191,478	\$851,269		\$0	\$851,269	\$394,479	\$456,790
66		CUSTOMER SERVICE EXPENSES											
67	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-67	\$0	\$0		\$0	\$0	\$0	\$0
68		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
69		SALES PROMOTION EXPENSES											
70	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-70	\$0	\$0		\$0	\$0	\$0	\$0
71		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
72		ADMIN. & GENERAL EXPENSES											
73	920.000	Admin. & General Salaries	\$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	\$598,020	\$0	\$598,020
79	924.000	Property Insurance	\$283,581	\$0	\$283,581	E-79	\$156,810	\$440,391		\$0	\$440,391	\$0	\$440,391
80	925.000	Injuries & Damages	\$215	\$0	\$215	E-80	\$0	\$215		\$0	\$215	\$0	\$215

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 Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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	\$12,675
87	930.200	Misc. General Expenses	\$380,247	\$0	\$380,247	E-87	-\$44,411	\$335,836		\$0	\$335,836	\$0	\$335,836
88	930.300	Research & Development Expenses - AGE	\$0	\$0	\$0	E-88	\$0	\$0		\$0	\$0	\$0	\$0
89	931.000	Rents - AGE	\$54,103	\$0	\$54,103	E-89	\$0	\$54,103		\$0	\$54,103	\$0	\$54,103
90	932.000	Maint. of General Plant - AGE	\$33,657	\$0	\$33,657	E-90	\$0	\$33,657		\$0	\$33,657	\$0	\$33,657
91		TOTAL ADMIN. & GENERAL EXPENSES	\$5,703,834	\$432,286	\$5,271,548		\$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	\$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		\$0	\$2,267	\$0	\$2,267
99	407.000	Amort-Property Losses	\$158,892	\$0	\$158,892	E-99	\$0	\$158,892		\$0	\$158,892	\$0	\$158,892
100		TOTAL AMORTIZATION EXPENSE	\$170,845	\$0	\$170,845		\$0	\$170,845		\$0	\$170,845	\$0	\$170,845
101		OTHER OPERATING EXPENSES											
102	403.900	Amortization of Net Cost of Removal	\$616,674	\$0	\$616,674	E-102	\$0	\$616,674		-\$616,674	\$0	\$0	\$0
103	408.000	Property Taxes	\$2,158,916	\$0	\$2,158,916	E-103	\$53,383	\$2,212,299		\$0	\$2,212,299	\$0	\$2,212,299
104	408.000	Payroll Taxes	\$198,328	\$0	\$198,328	E-104	-\$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	\$0	\$0	\$0	E-107	\$0	\$0		\$0	\$0	\$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
109		TOTAL OPERATING EXPENSE	\$18,077,948	\$2,651,161	\$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	\$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	\$0	\$0		\$0	\$4,555,792		\$1,057,455	\$5,613,257	\$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
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 Number	A Description	B 7.37% Return	C 7.58% Return	D 7.80% 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
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$169,759	\$169,759	\$169,759
12	Gross Revenue Requirement	\$2,113,528	\$2,136,300	\$2,159,501

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	B Percentage Rate	C 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		\$76,172
	Materials & Supplies		\$0
	Prepayments		\$12,773
	Pensions/OPEBs Tracker Asset		\$26,543
	Tank Painting Tracker		\$0
	Regulatory Deferrals		\$0
	TOTAL ADD TO NET PLANT IN SERVICE		\$115,488
	SUBTRACT FROM NET PLANT		
	Federal Tax Offset		\$2,298
	State Tax Offset		\$877
	City Tax Offset		\$0
	Interest Expense Offset		\$26,188
	Customer Advances		\$4,033
	Contributions in Aid of Construction		\$3,818,438
	Deferred Income Taxes		\$696,140
	Accumulated Deferred ITC (3%)		\$0
	Accrued Pension Liability		\$0
	Customer Deposits		\$0
	TOTAL SUBTRACT FROM NET PLANT		\$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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjst. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$5,700	P-2	\$0	\$5,700		\$2,111	\$7,811
3	302.000	Franchises - IP	\$2,234	P-3	\$0	\$2,234		\$0	\$2,234
4	303.000	Other Plant & Misc. Equipment - IP	\$3,328	P-4	\$0	\$3,328		\$3,888	\$7,216
5		TOTAL INTANGIBLE PLANT	\$11,262		\$0	\$11,262		\$5,999	\$17,261
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	P-7	\$0	\$0		-\$225	-\$225
8	351.000	Structures and Improvements - CP	\$1,652,906	P-8	\$0	\$1,652,906		\$790	\$1,653,696
9	352.100	Collection Mains - Forced - CP	\$1,426,747	P-9	\$0	\$1,426,747		\$35,209	\$1,461,956
10	352.200	Collection Main - Gravity - CP	\$3,873,827	P-10	\$0	\$3,873,827		\$0	\$3,873,827
11	353.000	Services to Customers - CP	\$65,410	P-11	\$0	\$65,410		\$0	\$65,410
12	356.000	Other Collection Plant - CP	\$79,964	P-12	\$0	\$79,964		\$0	\$79,964
13		TOTAL COLLECTION PLANT	\$7,098,854		\$0	\$7,098,854		\$35,774	\$7,134,628
14		SYSTEM PUMPING PLANT							
15	360.000	Land and Land Rights - SPP	\$0	P-15	\$0	\$0		\$0	\$0
16	361.000	Structures and Improvements - SPP	\$16,296	P-16	\$0	\$16,296		\$0	\$16,296
17	362.000	Receiving Wells - SSP	\$0	P-17	\$0	\$0		\$0	\$0
18	363.000	Electric Pumping Equipment - SPP	\$1,890,035	P-18	\$0	\$1,890,035		\$0	\$1,890,035
19	364.000	Diesel Pumping Equipment - SPP	\$0	P-19	\$0	\$0		\$0	\$0
20	365.000	Other Pumping Equipment - SPP	\$188,045	P-20	\$0	\$188,045		\$0	\$188,045
21		TOTAL SYSTEM PUMPING PLANT	\$2,094,376		\$0	\$2,094,376		\$0	\$2,094,376
22		TREATMENT & DISPOSAL PLANT							
23	370.000	Land and Land Rights - TDP	\$53,325	P-23	\$0	\$53,325		\$0	\$53,325
24	371.000	Structures and Improvements - TDP	\$1,552,858	P-24	\$0	\$1,552,858		\$0	\$1,552,858
25	372.000	Treatment & Disposal Equipment - TDP	\$4,015,285	P-25	\$0	\$4,015,285		\$0	\$4,015,285
26	373.000	Plant Sewers - TDP	\$577,475	P-26	\$0	\$577,475		\$0	\$577,475
27	374.000	Outfall Sewer Lines - TDP	\$136,161	P-27	\$0	\$136,161		\$0	\$136,161
28		TOTAL TREATMENT & DISPOSAL PLANT	\$6,335,104		\$0	\$6,335,104		\$0	\$6,335,104
29		GENERAL PLANT							
30	389.000	Land and Land Rights - GP	\$33,433	P-30	\$0	\$33,433		\$0	\$33,433
31	390.000	Structures and Improvements - GP	\$62,488	P-31	\$0	\$62,488		\$2,490	\$64,978
32	390.900	Structures & Improvements-Leasehold	\$0	P-32	\$0	\$0		\$0	\$0
33	391.000	Office Furniture and Equipment - GP	\$16,762	P-33	\$0	\$16,762		\$1,541	\$18,303
34	391.100	Computer & Peripheral Equipment	\$1,767	P-34	-\$1,767	\$0		\$13,256	\$13,256
35	391.200	Computer Hardware & Software	\$3,930	P-35	\$1,767	\$5,697		\$51,169	\$56,866
36	391.200	Computer Hardware & Software	\$0	P-36	\$0	\$0		\$18,296	\$18,296
37	391.300	Other Office Equipment	\$0	P-37	\$0	\$0		\$0	\$0
38	392.100	Trans Equipment - Light Trucks GP	\$75,384	P-38	\$17,351	\$92,735		\$197	\$92,932
39	392.200	Trans Equipment - Heavy Trucks GP	\$0	P-39	\$0	\$0		\$0	\$0
40	392.300	Trans Equipment - Autos GP	\$0	P-40	\$0	\$0		\$1,350	\$1,350
41	392.400	Trans Equipment - Other GP	\$33,537	P-41	-\$17,351	\$16,186		\$0	\$16,186
42	393.000	Stores Equipment - GP	\$22,400	P-42	\$0	\$22,400		\$0	\$22,400
43	394.000	Tools, Shop and Garage Equipment - GP	\$112,668	P-43	\$0	\$112,668		\$753	\$113,421
44	395.000	Laboratory Equipment - GP	\$44,349	P-44	\$0	\$44,349		\$0	\$44,349
45	396.000	Power Operated Equipment - GP	\$0	P-45	\$0	\$0		\$0	\$0
46	397.100	Communication Equipment - Non Telephone GP	\$50,810	P-46	\$0	\$50,810		\$440	\$51,250
47	397.200	Communication Equipment - Telephone GP	\$0	P-47	\$0	\$0		\$713	\$713
48	398.000	Miscellaneous Equipment - GP	\$127,936	P-48	\$0	\$127,936		\$93	\$128,029
49	399.000	Other Tangible Plant	\$5,466	P-49	\$0	\$5,466		\$0	\$5,466
50		TOTAL GENERAL PLANT	\$590,930		\$0	\$590,930		\$90,298	\$681,228
51		TOTAL PLANT IN SERVICE	\$16,130,526		\$0	\$16,130,526		\$132,071	\$16,262,597

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	R-2	\$0	\$0		\$0	\$0
3	302.000	Franchises - IP	\$0	R-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$0	R-4	\$0	\$0		\$3,815	\$3,815
5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$3,815	\$3,815
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	\$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	\$670,692	R-10	\$0	\$670,692		\$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	\$0	-\$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		\$0	\$0
20	365.000	Other Pumping Equipment - SPP	\$131,247	R-20	\$0	\$131,247		\$0	\$131,247
21		TOTAL SYSTEM PUMPING PLANT	\$767,734		\$0	\$767,734		\$0	\$767,734
22		TREATMENT & DISPOSAL PLANT							
23	370.000	Land and Land Rights - TDP	\$2,643	R-23	\$0	\$2,643		\$0	\$2,643
24	371.000	Structures and Improvements - TDP	\$202,745	R-24	\$0	\$202,745		\$0	\$202,745
25	372.000	Treatment & Disposal Equipment - TDP	\$658,402	R-25	\$0	\$658,402		\$0	\$658,402
26	373.000	Plant Sewers - TDP	\$172,522	R-26	\$0	\$172,522		\$0	\$172,522
27	374.000	Outfall Sewer Lines - TDP	\$27,429	R-27	\$0	\$27,429		\$0	\$27,429
28		TOTAL TREATMENT & DISPOSAL PLANT	\$1,063,641		\$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	\$16,592		\$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	\$3,755
46	395.000	Power Operated Equipment - GP	\$0	R-46	\$0	\$0		\$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
52		TOTAL DEPRECIATION RESERVE	\$3,186,549		\$0	\$3,186,549		\$70,226	\$3,256,775

Missouri-American Water Company
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Total Sewer Revised 2-6-2012
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Sewer - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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		
Rev-6	463.000	Public Fire Fighting	\$0			Rev-6		\$0		\$0	\$0		
Rev-7	470.000	Forfeited Discounts	\$0			Rev-7		\$0		\$0	\$0		
Rev-8	472.000	Rents From Sewer Property	\$0			E-8		\$0		\$0	\$0		
9	464.000	Other Public Authority	\$0			E-9		\$0		\$0	\$0		
10	471.000	Other Sewer Revenue - Oper. Rev.	\$17,951			E-10		\$17,951		\$1,745	\$19,696		
11		TOTAL OPERATING REVENUES	\$2,282,882					\$2,282,882		\$16,461	\$2,299,342		
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		\$0	\$2,104	\$276	\$1,828
10		TOTAL COLLECTION MAINT. EXPENSES	\$1,901	\$73	\$1,828		\$203	\$2,104		\$0	\$2,104	\$276	\$1,828
11		PUMPING OPERATIONS EXPENSES											
12	620.000	Supervision & Engineering - POE	\$0	\$0	\$0	E-12	\$0	\$0		\$0	\$0	\$0	\$0
13	621.000	Fuel For Purchased Power - POE	\$0	\$0	\$0	E-13	\$0	\$0		\$0	\$0	\$0	\$0
14	622.000	Labor & Eng Oper Pwr Prod - POE	\$0	\$0	\$0	E-14	\$0	\$0		\$0	\$0	\$0	\$0
15	623.000	Purchased Fuel/Power For Pump - POE	\$16,907	\$0	\$16,907	E-15	\$723	\$17,630		\$0	\$17,630	\$0	\$17,630
16	624.000	Labor & Eng Oper Pump - POE	-\$187	\$4	-\$191	E-16	\$0	-\$187		\$0	-\$187	\$4	-\$191
17	626.000	Misc. Exp Oper - POE	\$173	\$0	\$173	E-17	\$0	\$173		\$0	\$173	\$0	\$173
18	627.000	Rents Oper - POE	\$21	\$0	\$21	E-18	\$0	\$21		\$0	\$21	\$0	\$21
19		TOTAL PUMPING OPERATIONS EXPENSES	\$16,914	\$4	\$16,910		\$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	\$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 Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x J) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
36	652.000	Misc. Equipment - Mtce-WT	\$1,638	\$0	\$1,638	E-36	\$0	\$1,638		\$0	\$1,638	\$0	\$1,638
37		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$764,781	\$215,045	\$549,736		-\$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	\$0	\$47	E-44	\$0	\$47		\$0	\$47	\$0	\$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	\$0	\$63,046	E-55	-\$2,592	\$60,454		\$0	\$60,454	\$0	\$60,454
56		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$63,232	\$186	\$63,046		-\$2,630	\$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	\$0	\$0	\$0	E-62	\$0	\$0		\$0	\$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	\$763,716	\$0	\$763,716
69	923.200	Outside Services - Belleville Lab	\$1,855	\$0	\$1,855	E-69	-\$1,855	\$0		\$0	\$0	\$0	\$0
70	923.300	Outside Services - Call Center	\$16,649	\$0	\$16,649	E-70	\$34,298	\$50,947		\$0	\$50,947	\$0	\$50,947
71	924.000	Property Insurance	\$8,958	\$0	\$8,958	E-71	\$71,628	\$80,586		\$0	\$80,586	\$0	\$80,586
72	925.000	Injuries & Damages	\$21	\$0	\$21	E-72	\$0	\$21		\$0	\$21	\$0	\$21
73	926.000	Employee Pensions & Benefits	\$132,308	\$0	\$132,308	E-73	\$102,117	\$234,425		\$0	\$234,425	\$0	\$234,425
74	927.000	Franchise Requirements	\$0	\$0	\$0	E-74	\$0	\$0		\$0	\$0	\$0	\$0
75	928.100	PSC Assessment	\$102,119	\$0	\$102,119	E-75	\$119,129	\$221,248		\$0	\$221,248	\$0	\$221,248
76	928.200	Rate Case Expense	\$49,201	\$0	\$49,201	E-76	-\$45,730	\$3,471		\$0	\$3,471	\$0	\$3,471
77	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-77	\$0	\$0		\$0	\$0	\$0	\$0
78	930.100	Institutional or Goodwill Advertising Expenses	\$37	\$0	\$37	E-78	-\$121	-\$84		\$0	-\$84	\$0	-\$84
79	930.200	Misc. General Expenses	\$116,884	\$0	\$116,884	E-79	-\$14,137	\$102,747		\$0	\$102,747	\$0	\$102,747
80	930.300	Research & Development Expenses - AGE	\$0	\$0	\$0	E-80	\$0	\$0		\$0	\$0	\$0	\$0
81	931.000	Rents - AGE	\$7,591	\$0	\$7,591	E-81	\$0	\$7,591		\$0	\$7,591	\$0	\$7,591

Missouri-American Water Company
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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	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
82	932.000	Maint. of General Plant - AGE	\$13,426	\$0	\$13,426	E-82	\$0	\$13,426		\$0	\$13,426	\$0	\$13,426
83		TOTAL ADMIN. & GENERAL EXPENSES	\$1,208,023	\$122,064	\$1,085,959		\$579,883	\$1,787,906		\$0	\$1,787,906	\$117,431	\$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	403.000	CIAC Depreciation Offset	\$0			E-86		\$0		-\$87,099	-\$87,099		
87		TOTAL DEPRECIATION EXPENSE	\$570,841	\$0	\$0		\$0	\$570,841		\$8,699	\$579,540	\$0	\$0
88		AMORTIZATION EXPENSE											
89	405.000	Amort-Other UP	\$301	\$0	\$301	E-89	\$0	\$301		\$0	\$301	\$0	\$301
90	406.000	Amort-Intangible Fin	\$12,850	\$0	\$12,850	E-90	\$0	\$12,850		\$0	\$12,850	\$0	\$12,850
91	407.000	Amort-Property Losses	\$1,812	\$0	\$1,812	E-91	\$0	\$1,812		\$0	\$1,812	\$0	\$1,812
92		TOTAL AMORTIZATION EXPENSE	\$14,963	\$0	\$14,963		\$0	\$14,963		\$0	\$14,963	\$0	\$14,963
93		OTHER OPERATING EXPENSES											
94	403.900	Amortization of Net Cost of Removal	-\$601	\$0	-\$601	E-94	\$0	-\$601		\$601	\$0	\$0	\$0
95	408.000	Property Taxes	\$9,193	\$0	\$9,193	E-95	\$40,002	\$49,195		\$0	\$49,195	\$0	\$49,195
96	408.000	Payroll Taxes	\$34,971	\$0	\$34,971	E-96	-\$13,180	\$21,791		\$0	\$21,791	\$0	\$21,791
97	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-97	\$0	\$0		\$0	\$0	\$0	\$0
98	408.000	Other Taxes & Licenses	\$1,113	\$0	\$1,113	E-98	-\$179	\$934		\$0	\$934	\$0	\$934
99	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-99	\$0	\$0		\$0	\$0	\$0	\$0
100		TOTAL OTHER OPERATING EXPENSES	\$44,676	\$0	\$44,676		\$26,643	\$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		\$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		\$0	\$0		
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	-\$914,182		-\$307,714	-\$1,221,898	\$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 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	B 7.37% Return	C 7.58% Return	D 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	\$0	\$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	B Percentage Rate	C 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		<u>\$103,718</u>
	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		<u>\$1,727,056</u>
	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 Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	P-2	\$0	\$0		\$1,014	\$1,014
3	302.000	Franchises - IP	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$0	P-4	\$0	\$0		\$1,867	\$1,867
5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$2,881	\$2,881
6		COLLECTION PLANT							
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	\$0	\$43,341
10	352.200	Collection Main - Gravity - CP	\$1,166,158	P-10	\$0	\$1,166,158		\$0	\$1,166,158
11	353.000	Services to Customers - CP	\$56,967	P-11	\$0	\$56,967		\$0	\$56,967
12	356.000	Other Collection Plant - CP	\$20,928	P-12	\$0	\$20,928		\$0	\$20,928
13		TOTAL COLLECTION PLANT	\$2,439,287		\$0	\$2,439,287		\$17,180	\$2,456,467
14		SYSTEM PUMPING PLANT							
15	360.000	Land and Land Rights - SPP	\$0	P-15	\$0	\$0		\$0	\$0
16	361.000	Structures and Improvements - SPP	\$16,296	P-16	\$0	\$16,296		\$0	\$16,296
17	362.000	Receiving Wells - SSP	\$0	P-17	\$0	\$0		\$0	\$0
18	363.000	Electric Pumping Equipment - SPP	\$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	374.000	Outfall Sewer Lines - TDP	\$14,701	P-27	\$0	\$14,701		\$0	\$14,701
28		TOTAL TREATMENT & DISPOSAL PLANT	\$4,012,651		\$0	\$4,012,651		\$0	\$4,012,651
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	\$14,186	P-31	\$0	\$14,186		\$1,196	\$15,382
32	390.900	Structures & Improvements-Leasehold	\$0	P-32	\$0	\$0		\$0	\$0
33	391.000	Office Furniture and Equipment - GP	\$13,406	P-33	\$0	\$13,406		\$740	\$14,146
34	391.100	Computer & Peripheral Equipment	\$1,767	P-34	-\$1,767	\$0		\$6,367	\$6,367
35	391.200	Computer Hardware & Software	\$3,930	P-35	\$1,767	\$5,697		\$33,361	\$39,058
36	391.300	Other Office Equipment	\$0	P-36	\$0	\$0		\$0	\$0
37	392.100	Trans Equipment - Light Trucks GP	\$0	P-37	\$17,351	\$17,351		\$94	\$17,445
38	392.200	Trans Equipment - Heavy Trucks GP	\$0	P-38	\$0	\$0		\$0	\$0
39	392.300	Trans Equipment - Autos GP	\$0	P-39	\$0	\$0		\$648	\$648
40	392.400	Trans Equipment - Other GP	\$17,351	P-40	-\$17,351	\$0		\$0	\$0
41	393.000	Stores Equipment - GP	\$0	P-41	\$0	\$0		\$0	\$0
42	394.000	Tools, Shop and Garage Equipment - GP	\$39,389	P-42	\$0	\$39,389		\$362	\$39,751
43	395.000	Laboratory Equipment - GP	\$12,558	P-43	\$0	\$12,558		\$0	\$12,558
44	396.000	Power Operated Equipment - GP	\$0	P-44	\$0	\$0		\$0	\$0
45	397.100	Communication Equipment - Non Telephone GP	\$50,810	P-45	\$0	\$50,810		\$211	\$51,021
46	397.200	Communication Equipment - Telephone GP	\$0	P-46	\$0	\$0		\$359	\$359
47	398.000	Miscellaneous Equipment - GP	\$127,936	P-47	\$0	\$127,936		\$30	\$127,966
48	399.000	Other Tangible Plant	\$0	P-48	\$0	\$0		\$0	\$0
49		TOTAL GENERAL PLANT	\$281,333		\$0	\$281,333		\$43,368	\$324,701
50		TOTAL PLANT IN SERVICE	\$7,583,332		\$0	\$7,583,332		\$63,429	\$7,646,761

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 Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	R-2	\$0	\$0		\$0	\$0
3	302.000	Franchises - IP	\$0	R-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$0	R-4	\$0	\$0		\$1,832	\$1,832
5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$1,832	\$1,832
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	R-7	\$0	\$0		\$0	\$0
8	351.000	Structures and Improvements - CP	\$74,719	R-8	\$0	\$74,719		\$0	\$74,719
9	352.100	Collection Mains - Forced - CP	\$8,876	R-9	\$0	\$8,876		\$0	\$8,876
10	352.200	Collection Main - Gravity - CP	\$255,320	R-10	\$0	\$255,320		\$372	\$255,692
11	353.000	Services to Customers - CP	\$30,992	R-11	\$0	\$30,992		\$0	\$30,992
12	355.000	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	364.000	Diesel Pumping Equipment - SPP	\$0	R-19	\$0	\$0		\$0	\$0
20	365.000	Other Pumping Equipment - SPP	\$45,587	R-20	\$0	\$45,587		\$0	\$45,587
21		TOTAL SYSTEM PUMPING PLANT	\$165,925		\$0	\$165,925		\$0	\$165,925
22		TREATMENT & DISPOSAL PLANT							
23	370.000	Land and Land Rights - TDP	\$0	R-23	\$0	\$0		\$0	\$0
24	371.000	Structures and Improvements - TDP	\$56,845	R-24	\$0	\$56,845		\$0	\$56,845
25	372.000	Treatment & Disposal Equipment - TDP	\$666,519	R-25	\$0	\$666,519		\$0	\$666,519
26	373.000	Plant Sewers - TDP	\$11,664	R-26	\$0	\$11,664		\$0	\$11,664
27	374.000	Outfall Sewer Lines - TDP	\$907	R-27	\$0	\$907		\$0	\$907
28		TOTAL TREATMENT & DISPOSAL PLANT	\$735,935		\$0	\$735,935		\$0	\$735,935
29		GENERAL PLANT							
30	389.000	Land and Land Rights - GP	\$0	R-30	\$0	\$0		\$0	\$0
31	390.000	Structures and Improvements - GP	\$656	R-31	\$0	\$656		-\$824	-\$168
32	390.900	Structures & Improvements-Leasehold	\$0	R-32	\$0	\$0		\$0	\$0
33	391.000	Office Furniture and Equipment - GP	\$634	R-33	\$12,442	\$13,076		\$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	R-39	\$0	\$0		\$655	\$655
40	392.400	Trans Equipment - Other GP	\$22,365	R-40	-\$22,365	\$0		\$0	\$0
41	393.000	Stores Equipment - GP	\$0	R-41	\$0	\$0		\$0	\$0
42	394.000	Tools, Shop and Garage Equipment - GP	\$5,963	R-42	\$0	\$5,963		\$86	\$6,049
43	395.000	Laboratory Equipment - GP	\$1,195	R-43	\$0	\$1,195		\$0	\$1,195
44	396.000	Power Operated Equipment - GP	\$0	R-44	\$0	\$0		\$0	\$0
45	397.100	Communication Equipment - Non Telephone GP	\$3,439	R-45	\$0	\$3,439		\$104	\$3,543
46	397.200	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

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	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$665,515	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$665,515		\$9,403	\$674,918	See Note(1)	See Note(1)
Rev-3	461.000	Commercial	\$0			Rev-3		\$0		\$75,796	\$75,796		
Rev-4	461.000	Industrial	\$0			Rev-4		\$0		\$0	\$0		
Rev-5	462.000	Private Fire Fighting	\$0			Rev-5		\$0		\$0	\$0		
Rev-6	463.000	Public Fire Fighting	\$0			Rev-6		\$0		\$0	\$0		
Rev-7	470.000	Forfeited Discounts	\$0			Rev-7		\$0		\$0	\$0		
Rev-8	472.000	Rents From Sewer Property	\$0			E-8		\$0		\$0	\$0		
9	464.000	Other Public Authority	\$0			E-9		\$0		\$0	\$0		
10	471.000	Other Sewer Revenue - Oper. Rev.	\$0			E-10		\$0		\$0	\$0		
11		TOTAL OPERATING REVENUES	\$665,515					\$665,515		\$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	\$7,496	\$0	\$7,496	E-3	\$0	\$7,496		\$0	\$7,496	\$0	\$7,496
4	602.000	Purchased Water - COE	\$0	\$0	\$0	E-4	\$0	\$0		\$0	\$0	\$0	\$0
5		TOTAL COLLECTION OPERATIONS EXPENSES	\$7,496	\$0	\$7,496		\$0	\$7,496		\$0	\$7,496	\$0	\$7,496
6		COLLECTION MAINT. EXPENSES											
7	610.000	Supervision & Engineering - CME	\$0	\$0	\$0	E-7	\$0	\$0		\$0	\$0	\$0	\$0
8	612.000	Collect & Impound 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		\$0	\$2,104	\$276	\$1,828
10		TOTAL COLLECTION MAINT. EXPENSES	\$1,901	\$73	\$1,828		\$203	\$2,104		\$0	\$2,104	\$276	\$1,828
11		PUMPING OPERATIONS EXPENSES											
12	620.000	Supervision & Engineering - POE	\$0	\$0	\$0	E-12	\$0	\$0		\$0	\$0	\$0	\$0
13	621.000	Fuel For Purchased Power - POE	\$0	\$0	\$0	E-13	\$0	\$0		\$0	\$0	\$0	\$0
14	622.000	Labor & Eng Oper Pwr Prod - POE	\$0	\$0	\$0	E-14	\$0	\$0		\$0	\$0	\$0	\$0
15	623.000	Purchased Fuel/Power For Pump - POE	\$3,340	\$0	\$3,340	E-15	\$723	\$4,063		\$0	\$4,063	\$0	\$4,063
16	624.000	Labor & Eng Oper Pump - POE	\$8	\$3	\$5	E-16	\$0	\$8		\$0	\$8	\$3	\$5
17	626.000	Misc. Exp Oper - POE	\$0	\$0	\$0	E-17	\$0	\$0		\$0	\$0	\$0	\$0
18	627.000	Rents Oper - POE	\$0	\$0	\$0	E-18	\$0	\$0		\$0	\$0	\$0	\$0
19		TOTAL PUMPING OPERATIONS EXPENSES	\$3,348	\$3	\$3,345		\$723	\$4,071		\$0	\$4,071	\$3	\$4,068
20		PUMPING MAINTENANCE EXPENSES											
21	630.000	Supervision & Engineering - PME	\$0	\$0	\$0	E-21	\$0	\$0		\$0	\$0	\$0	\$0
22	631.000	Structures & Improve Mtce - PME	\$0	\$0	\$0	E-22	\$0	\$0		\$0	\$0	\$0	\$0
23	632.000	Power Prod Equip Mtce - PME	\$0	\$0	\$0	E-23	\$0	\$0		\$0	\$0	\$0	\$0
24	633.000	Pump Equip Mtce - PME	\$0	\$0	\$0	E-24	\$0	\$0		\$0	\$0	\$0	\$0
25	634.000	Misc. Exp Mtce - PME	\$0	\$0	\$0	E-25	\$0	\$0		\$0	\$0	\$0	\$0
26		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
27		WATER TREATMENT EXP - OPER & MTCE											
28	640.000	Supervision & Engineering - Oper-WT	\$2	\$2	\$0	E-28	\$0	\$2		\$0	\$2	\$2	\$0
29	641.000	Chemicals - Oper-WT	-\$29	\$0	-\$29	E-29	\$29	\$0		\$0	\$0	\$0	\$0
30	642.000	Labor & Exp - Oper-WT	\$27,558	\$25,688	\$1,870	E-30	\$2,166	\$29,724		\$0	\$29,724	\$27,854	\$1,870
31	643.100	Miscellaneous Expenses - WTE	\$28,527	\$0	\$28,527	E-31	\$2,925	\$31,452		\$0	\$31,452	\$0	\$31,452
32	643.200	Misc Expenses - Waste Disposal	\$43,594	\$0	\$43,594	E-32	\$0	\$43,594		\$0	\$43,594	\$0	\$43,594
33	644.000	Rents - Oper-WT	\$0	\$0	\$0	E-33	\$0	\$0		\$0	\$0	\$0	\$0
34	650.000	Supervision & Engineering - Mtce-WT	\$0	\$0	\$0	E-34	\$0	\$0		\$0	\$0	\$0	\$0
35	651.000	Structures & Improvements - Mtce-WT	\$0	\$0	\$0	E-35	\$0	\$0		\$0	\$0	\$0	\$0

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	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
36	652.000	Misc. Equipment - Mtce-WT	\$1,631	\$0	\$1,631	E-36	\$0	\$1,631		\$0	\$1,631	\$0	\$1,631
37		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$101,283	\$25,690	\$75,593		\$5,120	\$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	\$2,002
44	666.000	Rents - TDO	\$0	\$0	\$0	E-44	\$0	\$0		\$0	\$0	\$0	\$0
45		TOTAL TREAT. & DISP. OPER. EXPENSE	\$99,595	\$97,572	\$2,023		\$16,432	\$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	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	\$52,849	\$0	\$52,849	E-55	-\$2,393	\$50,456		\$0	\$50,456	\$0	\$50,456
56		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$52,849	\$0	\$52,849		-\$2,393	\$50,456		\$0	\$50,456	\$0	\$50,456
57		CUSTOMER ACCOUNTS EXPENSE											
58	901.000	Supervision & Engineering - CAE	\$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	\$0	\$0	E-62	\$0	\$0		\$0	\$0	\$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	\$38,256	\$0	\$38,256
67	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-67	\$0	\$0		\$0	\$0	\$0	\$0
68	923.100	Outside Services Employed	\$275,419	\$0	\$275,419	E-68	\$149,261	\$424,680		\$0	\$424,680	\$0	\$424,680
69	923.200	Outside Services - Belleville Lab	\$1,712	\$0	\$1,712	E-69	-\$1,712	\$0		\$0	\$0	\$0	\$0
70	923.300	Outside Services - Call Center	\$15,368	\$0	\$15,368	E-70	-\$1,299	\$14,069		\$0	\$14,069	\$0	\$14,069
71	924.000	Property Insurance	\$6,424	\$0	\$6,424	E-71	\$37,024	\$43,448		\$0	\$43,448	\$0	\$43,448
72	925.000	Injuries & Damages	\$19	\$0	\$19	E-72	\$0	\$19		\$0	\$19	\$0	\$19
73	926.000	Employee Pensions & Benefits	\$53,941	\$0	\$53,941	E-73	\$81,303	\$135,244		\$0	\$135,244	\$0	\$135,244
74	927.000	Franchise Requirements	\$0	\$0	\$0	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	-\$8	\$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	\$0	\$174		\$0	\$174	\$0	\$174

Missouri-American Water Company
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Sewer District 1 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	F Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
82	932.000	Maint. of General Plant - AGE	\$878	\$0	\$878	E-82	\$0	\$878		\$0	\$878	\$0	\$878
83		TOTAL ADMIN. & GENERAL EXPENSES	\$499,161	\$91,563	\$407,598		\$332,561	\$831,722		\$0	\$831,722	\$92,774	\$738,948
84		DEPRECIATION EXPENSE											
85	403.000	Depreciation Expense, Dep. Exp.	\$289,889	See note (1)	See note (1)	E-85	See note (1)	\$289,889		\$48,486	\$338,375	See note (1)	See note (1)
86	403.000	CIAC Depreciation Offset	\$0					\$0		-\$25,371	-\$25,371		
87		TOTAL DEPRECIATION EXPENSE	\$289,889	\$0	\$0	E-86	\$0	\$289,889		\$23,115	\$313,004	\$0	\$0
88		AMORTIZATION EXPENSE											
89	405.000	Amort-Other UP	\$278	\$0	\$278	E-89	\$0	\$278		\$0	\$278	\$0	\$278
90	406.000	Amort-Intangible Fin	\$12,845	\$0	\$12,845	E-90	\$0	\$12,845		\$0	\$12,845	\$0	\$12,845
91	407.000	Amort-Property Losses	\$0	\$0	\$0	E-91	\$0	\$0		\$0	\$0	\$0	\$0
92		TOTAL AMORTIZATION EXPENSE	\$13,123	\$0	\$13,123		\$0	\$13,123		\$0	\$13,123	\$0	\$13,123
93		OTHER OPERATING EXPENSES											
94	403.900	Amortization of Net Cost of Removal	-\$608	\$0	-\$608	E-94	\$0	-\$608		\$608	\$0	\$0	\$0
95	408.000	Property Taxes	-\$177	\$0	-\$177	E-95	\$40,002	\$39,825		\$0	\$39,825	\$0	\$39,825
96	408.000	Payroll Taxes	\$16,510	\$0	\$16,510	E-96	-\$5,650	\$10,860		\$0	\$10,860	\$0	\$10,860
97	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-97	\$0	\$0		\$0	\$0	\$0	\$0
98	408.000	Other Taxes & Licenses	\$1,027	\$0	\$1,027	E-98	-\$178	\$849		\$0	\$849	\$0	\$849
99	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-99	\$0	\$0		\$0	\$0	\$0	\$0
100		TOTAL OTHER OPERATING EXPENSES	\$16,752	\$0	\$16,752		\$34,174	\$50,926		\$608	\$51,534	\$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		NET INCOME BEFORE TAXES	-\$439,588	\$0	\$0	E-102	\$0	-\$829,033		\$61,476	-\$767,557	\$0	\$0
103		INCOME TAXES											
104	409.000	Current Income Taxes	\$29,429	See note (1)	See note (1)	E-104	See note (1)	\$29,429		-\$29,429	\$0	See note (1)	See note (1)
105		TOTAL INCOME TAXES	\$29,429	\$0	\$0		\$0	\$29,429		-\$29,429	\$0	\$0	\$0
106		DEFERRED INCOME TAXES											
107	410.000	Deferred Income Taxes - Def. Inc. Tax.	-\$114,461	See note (1)	See note (1)	E-107	See note (1)	-\$114,461		\$115,700	\$1,239	See note (1)	See note (1)
108	412.000	Amortization of Deferred ITC	\$66			E-108		\$66		-\$120	-\$54		
109	411.000	Deferred Income Taxes - Prior Years	\$0			E-109		\$0		\$0	\$0		
110		TOTAL DEFERRED INCOME TAXES	-\$114,395	\$0	\$0		\$0	-\$114,395		\$115,580	\$1,185	\$0	\$0
111		NET OPERATING INCOME	-\$354,622	\$0	\$0		\$0	-\$744,067		-\$24,675	-\$768,742	\$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 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	A Description	B 7.37% Return	C 7.58% Return	D 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	B Percentage Rate	C 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		<u>\$7,096</u>
	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		<u>\$1,559,907</u>
	Total Rate Base		\$1,735,650

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

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

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	R-2	\$0	\$0		\$0	\$0
3	302.000	Franchises - IP	\$0	R-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$0	R-4	\$0	\$0		\$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	\$69,440		\$0	\$69,440		\$196	\$69,636
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	\$64	R-33	\$0	\$64		\$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	392.100	Trans Equipment - Light Trucks GP	\$38,821	R-38	\$0	\$38,821		\$162	\$38,983
39	392.200	Trans Equipment - Heavy Trucks GP	\$0	R-39	\$0	\$0		\$0	\$0
40	392.300	Trans Equipment - Autos GP	\$0	R-40	\$0	\$0		\$344	\$344
41	392.400	Trans Equipment - Other GP	\$23,200	R-41	\$0	\$23,200		\$0	\$23,200
42	393.000	Stores Equipment - GP	\$0	R-42	\$0	\$0		\$0	\$0
43	394.000	Tools, Shop and Garage Equipment - GP	\$6,694	R-43	\$0	\$6,694		\$45	\$6,739
44	395.000	Laboratory Equipment - GP	\$2,560	R-44	\$0	\$2,560		\$0	\$2,560
45	396.000	Power Operated Equipment - GP	\$0	R-45	\$0	\$0		\$2	\$2
46	397.100	Communication Equipment - Non Telephone GP	\$0	R-46	\$0	\$0		\$53	\$53
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	\$0	\$207		\$5	\$212
50		TOTAL GENERAL PLANT	\$99,606		\$0	\$99,606		\$16,545	\$116,151
51		TOTAL DEPRECIATION RESERVE	\$662,352		\$0	\$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	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$1,230,233	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$1,230,233		-\$111,397	\$1,118,836	See Note(1)	See Note(1)
Rev-3	461.000	Commercial	\$0			Rev-3		\$0		\$39,773	\$39,773		
Rev-4	461.000	Industrial	\$0			Rev-4		\$0		\$0	\$0		
Rev-5	462.000	Private Fire Fighting	\$0			Rev-5		\$0		\$0	\$0		
Rev-6	463.000	Public Fire Fighting	\$0			Rev-6		\$0		\$0	\$0		
Rev-7	470.000	Forfeited Discounts	\$0			Rev-7		\$0		\$0	\$0		
Rev-8	472.000	Rents From Sewer Property	\$0			E-8		\$0		\$0	\$0		
9	464.000	Other Public Authority	\$0			E-9		\$0		\$0	\$0		
10	471.000	Other Sewer Revenue - Oper. Rev.	\$11,295			E-10		\$11,295		\$1,621	\$12,916		
11		TOTAL OPERATING REVENUES	\$1,241,528					\$1,241,528		-\$70,003	\$1,171,525		
1		COLLECTION OPERATIONS EXPENSES											
2	600.000	Supervision & Engineering - COE	\$0	\$0	\$0	E-2	\$0	\$0		\$0	\$0	\$0	\$0
3	601.000	Labor & Expenses- COE	\$0	\$0	\$0	E-3	\$0	\$0		\$0	\$0	\$0	\$0
4	602.000	Purchased Water - COE	\$0	\$0	\$0	E-4	\$0	\$0		\$0	\$0	\$0	\$0
5		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
6		COLLECTION MAINT. EXPENSES											
7	610.000	Supervision & Engineering - CME	\$0	\$0	\$0	E-7	\$0	\$0		\$0	\$0	\$0	\$0
8	612.000	Collect & Impound Mtce - CME	\$0	\$0	\$0	E-8	\$0	\$0		\$0	\$0	\$0	\$0
9	617.000	Misc. Plant Mtce - CME	\$0	\$0	\$0	E-9	\$0	\$0		\$0	\$0	\$0	\$0
10		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
11		PUMPING OPERATIONS EXPENSES											
12	620.000	Supervision & Engineering - POE	\$0	\$0	\$0	E-12	\$0	\$0		\$0	\$0	\$0	\$0
13	621.000	Fuel For Purchased Power - POE	\$0	\$0	\$0	E-13	\$0	\$0		\$0	\$0	\$0	\$0
14	622.000	Labor & Eng Oper Pwr Prod - POE	\$0	\$0	\$0	E-14	\$0	\$0		\$0	\$0	\$0	\$0
15	623.000	Purchased Fuel/Power For Pump - POE	\$13,567	\$0	\$13,567	E-15	\$0	\$13,567		\$0	\$13,567	\$0	\$13,567
16	624.000	Labor & Eng Oper Pump - POE	-\$196	\$0	-\$196	E-16	\$0	-\$196		\$0	-\$196	\$0	-\$196
17	626.000	Misc. Exp Oper - POE	\$173	\$0	\$173	E-17	\$0	\$173		\$0	\$173	\$0	\$173
18	627.000	Rents Oper - POE	\$21	\$0	\$21	E-18	\$0	\$21		\$0	\$21	\$0	\$21
19		TOTAL PUMPING OPERATIONS EXPENSES	\$13,565	\$0	\$13,565		\$0	\$13,565		\$0	\$13,565	\$0	\$13,565
20		PUMPING MAINTENANCE EXPENSES											
21	630.000	Supervision & Engineering - PME	\$0	\$0	\$0	E-21	\$0	\$0		\$0	\$0	\$0	\$0
22	631.000	Structures & Improve Mtce - PME	\$0	\$0	\$0	E-22	\$0	\$0		\$0	\$0	\$0	\$0
23	632.000	Power Prod Equip Mtce - PME	\$0	\$0	\$0	E-23	\$0	\$0		\$0	\$0	\$0	\$0
24	633.000	Pump Equip Mtce - PME	\$32	\$0	\$32	E-24	\$0	\$32		\$0	\$32	\$0	\$32
25	634.000	Misc. Exp Mtce - PME	\$0	\$0	\$0	E-25	\$0	\$0		\$0	\$0	\$0	\$0
26		TOTAL PUMPING MAINTENANCE EXPENSES	\$32	\$0	\$32		\$0	\$32		\$0	\$32	\$0	\$32
27		WATER TREATMENT EXP - OPER & MTCE											
28	640.000	Supervision & Engineering - Oper-WT	\$0	\$0	\$0	E-28	\$0	\$0		\$0	\$0	\$0	\$0
29	641.000	Chemicals - Oper-WT	\$8,624	\$0	\$8,624	E-29	-\$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	Misc Expenses - Waste Disposal	\$24,649	\$0	\$24,649	E-32	\$0	\$24,649		\$0	\$24,649	\$0	\$24,649
33	644.000	Rents - Oper-WT	\$0	\$0	\$0	E-33	\$0	\$0		\$0	\$0	\$0	\$0
34	650.000	Supervision & Engineering - Mtce-WT	\$174,382	\$174,382	\$0	E-34	-\$14,273	\$160,109		\$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
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	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
36	652.000	Misc. Equipment - Mtce-WT	\$0	\$0	\$0	E-36	\$0	\$0		\$0	\$0	\$0	\$0
37		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$222,514	\$189,355	\$33,159		-\$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	Meter Expense - TDO	\$0	\$0	\$0	E-42	\$0	\$0		\$0	\$0	\$0	\$0
43	665.000	Misc. Exp - TDO	\$76,112	\$307	\$75,805	E-43	-\$222	\$75,890		\$0	\$75,890	\$85	\$75,805
44	666.000	Rents - TDO	\$47	\$0	\$47	E-44	\$0	\$47		\$0	\$47	\$0	\$47
45		TOTAL TREAT. & DISP. OPER. EXPENSE	\$76,210	\$307	\$75,903		-\$222	\$75,988		\$0	\$75,988	\$85	\$75,903
46		TREAT. & DISP. MAINT. EXPENSES											
47	670.000	Supervision & Engineering - TDM	\$0	\$0	\$0	E-47	\$0	\$0		\$0	\$0	\$0	\$0
48	671.000	Structures & Improve - TDM	\$0	\$0	\$0	E-48	\$0	\$0		\$0	\$0	\$0	\$0
49	672.000	Dist. Res. Stand. Maint. - TDM	\$0	\$0	\$0	E-49	\$0	\$0		\$0	\$0	\$0	\$0
50	673.000	TD Maint. - TDM	\$0	\$0	\$0	E-50	\$0	\$0		\$0	\$0	\$0	\$0
51	674.000	Fire Maint. Exp. - TDM	\$0	\$0	\$0	E-51	\$0	\$0		\$0	\$0	\$0	\$0
52	675.000	Services Maint. - TDM	\$0	\$0	\$0	E-52	\$0	\$0		\$0	\$0	\$0	\$0
53	676.000	Meter Maint. - TDM	\$0	\$0	\$0	E-53	\$0	\$0		\$0	\$0	\$0	\$0
54	677.000	Hydrant Maint. - TDM	\$0	\$0	\$0	E-54	\$0	\$0		\$0	\$0	\$0	\$0
55	678.000	Misc. Plant Maint. - TDM	\$0	\$0	\$0	E-55	\$0	\$0		\$0	\$0	\$0	\$0
56		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
57		CUSTOMER ACCOUNTS EXPENSE											
58	901.000	Supervision & Engineering - CAE	\$0	\$0	\$0	E-58	\$0	\$0		\$0	\$0	\$0	\$0
59	903.000	Cust. Rec & Collection - CAE	\$20,284	\$0	\$20,284	E-59	\$0	\$20,284		\$0	\$20,284	\$0	\$20,284
60	904.000	Uncollectible Accounts- CAE	-\$5,145	\$0	-\$5,145	E-60	\$9,785	\$4,640		\$0	\$4,640	\$0	\$4,640
61	905.000	Misc. Customer Account Exp. - CAE	\$21,659	\$18,826	\$2,833	E-61	-\$4,973	\$16,686		\$0	\$16,686	\$13,853	\$2,833
62	907.000	Customer Service & Info Exp. - CAE	\$0	\$0	\$0	E-62	\$0	\$0		\$0	\$0	\$0	\$0
63		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$36,798	\$18,826	\$17,972		\$4,812	\$41,610		\$0	\$41,610	\$13,853	\$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	\$0	\$130,753
67	922.000	Admin. Expenses Transferred - Credit	\$21,375	\$0	\$21,375	E-67	\$0	\$21,375		\$0	\$21,375	\$0	\$21,375
68	923.100	Outside Services Employed	\$125,850	\$0	\$125,850	E-68	\$172,023	\$297,873		\$0	\$297,873	\$0	\$297,873
69	923.200	Outside Services - 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	Duplicate Charges - Credit	\$0	\$0	\$0	E-77	\$0	\$0		\$0	\$0	\$0	\$0
78	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-78	-\$55	-\$55		\$0	-\$55	\$0	-\$55
79	930.200	Misc. General Expenses	\$105,333	\$0	\$105,333	E-79	-\$11,491	\$93,842		\$0	\$93,842	\$0	\$93,842
80	930.300	Research & Development Expenses - AGE	\$0	\$0	\$0	E-80	\$0	\$0		\$0	\$0	\$0	\$0
81	931.000	Rents - AGE	\$7,402	\$0	\$7,402	E-81	\$0	\$7,402		\$0	\$7,402	\$0	\$7,402

Missouri-American Water Company
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	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) ÷ J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
82	932.000	Maint. of General Plant - AGE	\$12,476	\$0	\$12,476	E-82	\$0	\$12,476		\$0	\$12,476	\$0	\$12,476
83		TOTAL ADMIN. & GENERAL EXPENSES	\$624,937	\$26,345	\$598,592		\$230,075	\$855,012		\$0	\$855,012	\$19,731	\$835,281
84		DEPRECIATION EXPENSE											
85	403.000	Depreciation Expense, Dep. Exp.	\$122,532	See note (1)	See note (1)	E-85	See note (1)	\$122,532		\$45,812	\$168,344	See note (1)	See note (1)
86	403.000	CIAC Depreciation Offset	\$0					\$0		-\$39,496	-\$39,496		
87		TOTAL DEPRECIATION EXPENSE	\$122,532	\$0	\$0	E-86	\$0	\$122,532		\$6,316	\$128,848	\$0	\$0
88		AMORTIZATION EXPENSE											
89	405.000	Amort-Other UP	\$0	\$0	\$0	E-89	\$0	\$0		\$0	\$0	\$0	\$0
90	406.000	Amort-Intangible Fin	\$0	\$0	\$0	E-90	\$0	\$0		\$0	\$0	\$0	\$0
91	407.000	Amort-Property Losses	\$0	\$0	\$0	E-91	\$0	\$0		\$0	\$0	\$0	\$0
92		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
93		OTHER OPERATING EXPENSES											
94	403.900	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-94	\$0	\$0		\$0	\$0	\$0	\$0
95	408.000	Property Taxes	\$9,388	\$0	\$9,388	E-95	\$0	\$9,388		\$0	\$9,388	\$0	\$9,388
96	408.000	Payroll Taxes	\$18,077	\$0	\$18,077	E-96	-\$7,201	\$10,876		\$0	\$10,876	\$0	\$10,876
97	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-97	\$0	\$0		\$0	\$0	\$0	\$0
98	408.000	Other Taxes & Licenses	\$0	\$0	\$0	E-98	\$0	\$0		\$0	\$0	\$0	\$0
99	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-99	\$0	\$0		\$0	\$0	\$0	\$0
100		TOTAL OTHER OPERATING EXPENSES	\$27,465	\$0	\$27,465		-\$7,201	\$20,264		\$0	\$20,264	\$0	\$20,264
101		TOTAL OPERATING EXPENSE	\$1,124,053	\$234,833	\$766,688	E-101	\$203,397	\$1,327,450		\$6,316	\$1,333,766	\$207,581	\$997,337
102		NET INCOME BEFORE TAXES	\$117,475	\$0	\$0	E-102	\$0	-\$85,922		-\$76,319	-\$162,241	\$0	\$0
103		INCOME TAXES											
104	409.000	Current Income Taxes	-\$51,561	See note (1)	See note (1)	E-104	See note (1)	-\$51,561		\$51,561	\$0	See note (1)	See note (1)
105		TOTAL INCOME TAXES	-\$51,561	\$0	\$0		\$0	-\$51,561		\$51,561	\$0	\$0	\$0
106		DEFERRED INCOME TAXES											
107	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$84,783	See note (1)	See note (1)	E-107	See note (1)	\$84,783		\$87,127	\$171,910	See note (1)	See note (1)
108	412.000	Amortization of Deferred ITC	\$0			E-108		\$0		\$0	\$0		
109	411.000	Deferred Income Taxes - Prior Years	\$0			E-109		\$0		\$0	\$0		
110		TOTAL DEFERRED INCOME TAXES	\$84,783	\$0	\$0		\$0	\$84,783		\$87,127	\$171,910	\$0	\$0
111		NET OPERATING INCOME	\$84,259	\$0	\$0		\$0	-\$119,144		-\$215,007	-\$334,151	\$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 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	A Description	B 7.37% Return	C 7.58% Return	D 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
11	Allowance for Known and Measureable 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	B Percentage Rate	C 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		\$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
	TOTAL SUBTRACT FROM NET PLANT		\$23,632
	Total Rate Base		\$24,460

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

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

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	R-2	\$0	\$0		\$0	\$0
3	302.000	Franchises - IP	\$0	R-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$0	R-4	\$0	\$0		\$14	\$14
5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$14	\$14
6		COLLECTION PLANT							
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	355.000	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
18	363.000	Electric Pumping Equipment - SPP	\$0	R-18	\$0	\$0		\$0	\$0
19	364.000	Diesel Pumping Equipment - SPP	\$0	R-19	\$0	\$0		\$0	\$0
20	365.000	Other Pumping Equipment - SPP	\$0	R-20	\$0	\$0		\$0	\$0
21		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
22		TREATMENT & DISPOSAL PLANT							
23	370.000	Land and Land Rights - TDP	\$2,543	R-23	\$0	\$2,543		\$0	\$2,543
24	371.000	Structures and Improvements - TDP	\$0	R-24	\$0	\$0		\$0	\$0
25	372.000	Treatment & Disposal Equipment - TDP	\$0	R-25	\$0	\$0		\$0	\$0
26	373.000	Plant Sewers - TDP	\$0	R-26	\$0	\$0		\$0	\$0
27	374.000	Outfall Sewer Lines - TDP	\$8,510	R-27	\$0	\$8,510		\$0	\$8,510
28		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	391.100	Computer & Peripheral Equipment	\$0	R-34	\$0	\$0		\$0	\$0
35	391.200	Computer Hardware & Software	\$0	R-35	\$0	\$0		\$299	\$299
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		\$1	\$1
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		\$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	\$0	\$0		\$0	\$0
49		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$326	\$326
50		TOTAL DEPRECIATION RESERVE	\$34,593		\$0	\$34,593		\$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	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$73,322	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$73,322		\$8,855	\$82,177	See Note(1)	See Note(1)
Rev-3	461.000	Commercial	\$0			Rev-3		\$0		\$0	\$0		
Rev-4	461.000	Industrial	\$0			Rev-4		\$0		\$0	\$0		
Rev-5	462.000	Private Fire Fighting	\$0			Rev-5		\$0		\$0	\$0		
Rev-6	463.000	Public Fire Fighting	\$0			Rev-6		\$0		\$0	\$0		
Rev-7	470.000	Forfeited Discounts	\$0			Rev-7		\$0		\$0	\$0		
Rev-8	472.000	Rents From Sewer Property	\$0			E-8		\$0		\$0	\$0		
9	464.000	Other Public Authority	\$0			E-9		\$0		\$0	\$0		
10	471.000	Other Sewer Revenue - Oper. Rev.	\$0			E-10		\$0		\$0	\$0		
11		TOTAL OPERATING REVENUES	\$73,322					\$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	\$0	\$0	\$0	E-4	\$0	\$0		\$0	\$0	\$0	\$0
5		TOTAL COLLECTION OPERATIONS EXPENSES	-\$1	\$0	-\$1		\$0	-\$1		\$0	-\$1	\$0	-\$1
6		COLLECTION MAINT. EXPENSES											
7	610.000	Supervision & Engineering - CME	\$0	\$0	\$0	E-7	\$0	\$0		\$0	\$0	\$0	\$0
8	612.000	Collect & Impound Mtce - CME	\$0	\$0	\$0	E-8	\$0	\$0		\$0	\$0	\$0	\$0
9	617.000	Misc. Plant Mtce - CME	\$0	\$0	\$0	E-9	\$0	\$0		\$0	\$0	\$0	\$0
10		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
11		PUMPING OPERATIONS EXPENSES											
12	620.000	Supervision & Engineering - POE	\$0	\$0	\$0	E-12	\$0	\$0		\$0	\$0	\$0	\$0
13	621.000	Fuel For Purchased Power - POE	\$0	\$0	\$0	E-13	\$0	\$0		\$0	\$0	\$0	\$0
14	622.000	Labor & Eng Oper Pwr Prod - POE	\$0	\$0	\$0	E-14	\$0	\$0		\$0	\$0	\$0	\$0
15	623.000	Purchased Fuel/Power For Pump - POE	\$0	\$0	\$0	E-15	\$0	\$0		\$0	\$0	\$0	\$0
16	624.000	Labor & Eng Oper Pump - POE	\$1	\$1	\$0	E-16	\$0	\$1		\$0	\$1	\$1	\$0
17	626.000	Misc. Exp Oper - POE	\$0	\$0	\$0	E-17	\$0	\$0		\$0	\$0	\$0	\$0
18	627.000	Rents Oper - POE	\$0	\$0	\$0	E-18	\$0	\$0		\$0	\$0	\$0	\$0
19		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	\$0	\$0	E-25	\$0	\$0		\$0	\$0	\$0	\$0
26		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
27		WATER TREATMENT EXP - OPER & MTCE											
28	640.000	Supervision & Engineering - Oper-WT	\$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
Test Year Ending 12-31-2010
Sewer - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
36	652.000	Misc. Equipment - Mtce-WT	\$4	\$0	\$4	E-36	\$0	\$4		\$0	\$4	\$0	\$4
37		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$47,035	\$0	\$47,035		\$3	\$47,038		\$0	\$47,038	\$0	\$47,038
38		TREAT. & DISP. OPER. EXPENSE											
39	660.000	Supervision & Engineering - TDO	\$0	\$0	\$0	E-39	\$0	\$0		\$0	\$0	\$0	\$0
40	661.000	Storage Facility Expense - TDO	\$0	\$0	\$0	E-40	\$0	\$0		\$0	\$0	\$0	\$0
41	662.000	TD Line Expense - TDO	\$449	\$449	\$0	E-41	-\$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	\$0	\$0	\$0	E-44	\$0	\$0		\$0	\$0	\$0	\$0
45		TOTAL TREAT. & DISP. OPER. EXPENSE	\$537	\$537	\$0		-\$105	\$432		\$0	\$432	\$432	\$0
46		TREAT. & DISP. MAINT. EXPENSES											
47	670.000	Supervision & Engineering - TDM	\$0	\$0	\$0	E-47	\$0	\$0		\$0	\$0	\$0	\$0
48	671.000	Structures & Improve - TDM	\$0	\$0	\$0	E-48	\$0	\$0		\$0	\$0	\$0	\$0
49	672.000	Dist. Res. Stand. Maint. - TDM	\$0	\$0	\$0	E-49	\$0	\$0		\$0	\$0	\$0	\$0
50	673.000	TD Maint. - TDM	\$0	\$0	\$0	E-50	\$0	\$0		\$0	\$0	\$0	\$0
51	674.000	Fire Maint. Exp. - TDM	\$0	\$0	\$0	E-51	\$0	\$0		\$0	\$0	\$0	\$0
52	675.000	Services Maint. - TDM	\$78	\$78	\$0	E-52	-\$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	\$10,197	\$0	\$10,197	E-55	-\$199	\$9,998		\$0	\$9,998	\$0	\$9,998
56		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$10,383	\$186	\$10,197		-\$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	E-61	\$0	\$0		\$0	\$0	\$0	\$0
62	907.000	Customer Service & Info Exp. - CAE	\$0	\$0	\$0	E-62	\$0	\$0		\$0	\$0	\$0	\$0
63		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$980	\$0	\$980		\$109	\$1,089		\$0	\$1,089	\$0	\$1,089
64		ADMIN. & GENERAL EXPENSES											
65	920.000	Admin. & General Salaries	\$4,156	\$4,156	\$0	E-65	\$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	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-67	\$0	\$0		\$0	\$0	\$0	\$0
68	923.100	Outside Services Employed	\$5,793	\$0	\$5,793	E-68	-\$1,056	\$4,737		\$0	\$4,737	\$0	\$4,737
69	923.200	Outside Services - Belleville Lab	\$143	\$0	\$143	E-69	-\$143	\$0		\$0	\$0	\$0	\$0
70	923.300	Outside Services - Call Center	\$1,281	\$0	\$1,281	E-70	\$125	\$1,406		\$0	\$1,406	\$0	\$1,406
71	924.000	Property Insurance	\$780	\$0	\$780	E-71	-\$11	\$769		\$0	\$769	\$0	\$769
72	925.000	Injuries & Damages	\$2	\$0	\$2	E-72	\$0	\$2		\$0	\$2	\$0	\$2
73	926.000	Employee Pensions & Benefits	\$3,036	\$0	\$3,036	E-73	\$2,183	\$5,219		\$0	\$5,219	\$0	\$5,219
74	927.000	Franchise Requirements	\$0	\$0	\$0	E-74	\$0	\$0		\$0	\$0	\$0	\$0
75	928.100	PSC Assessment	\$473	\$0	\$473	E-75	\$7,436	\$7,909		\$0	\$7,909	\$0	\$7,909
76	928.200	Rate Case Expense	\$163	\$0	\$163	E-76	-\$131	\$32		\$0	\$32	\$0	\$32
77	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-77	\$0	\$0		\$0	\$0	\$0	\$0
78	930.100	Institutional or Goodwill Advertising Expenses	\$3	\$0	\$3	E-78	-\$1	\$2		\$0	\$2	\$0	\$2
79	930.200	Misc. General Expenses	\$147	\$0	\$147	E-79	-\$7	\$140		\$0	\$140	\$0	\$140
80	930.300	Research & Development Expenses - AGE	\$0	\$0	\$0	E-80	\$0	\$0		\$0	\$0	\$0	\$0
81	931.000	Rents - AGE	\$15	\$0	\$15	E-81	\$0	\$15		\$0	\$15	\$0	\$15

Missouri-American Water Company
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Sewer - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
82	932.000	Maint. of General Plant - AGE	\$72	\$0	\$72	E-82	\$0	\$72	\$0	\$72	\$0	\$72	
83		TOTAL ADMIN. & GENERAL EXPENSES	\$16,243	\$4,156	\$12,087		\$9,193	\$25,436	\$0	\$25,436	\$4,926	\$20,510	
84		DEPRECIATION EXPENSE											
85	403.000	Depreciation Expense, Dep. Exp.	\$1,341	See note (1)	See note (1)	E-85	See note (1)	\$1,341	-\$538	\$803	See note (1)	See note (1)	
86	403.000	CIAC Depreciation Offset	\$0			E-86		\$0	-\$245	-\$245			
87		TOTAL DEPRECIATION EXPENSE	\$1,341	\$0	\$0		\$0	\$1,341	-\$783	\$558	\$0	\$0	
88		AMORTIZATION EXPENSE											
89	405.000	Amort-Other UP	\$23	\$0	\$23	E-89	\$0	\$23	\$0	\$23	\$0	\$23	
90	406.000	Amort-Intangible Fin	\$5	\$0	\$5	E-90	\$0	\$5	\$0	\$5	\$0	\$5	
91	407.000	Amort-Property Losses	\$1,812	\$0	\$1,812	E-91	\$0	\$1,812	\$0	\$1,812	\$0	\$1,812	
92		TOTAL AMORTIZATION EXPENSE	\$1,840	\$0	\$1,840		\$0	\$1,840	\$0	\$1,840	\$0	\$1,840	
93		OTHER OPERATING EXPENSES											
94	403.900	Amortization of Net Cost of Removal	\$7	\$0	\$7	E-94	\$0	\$7	-\$7	\$0	\$0	\$0	
95	408.000	Property Taxes	-\$18	\$0	-\$18	E-95	\$0	-\$18	\$0	-\$18	\$0	-\$18	
96	408.000	Payroll Taxes	\$384	\$0	\$384	E-96	-\$329	\$55	\$0	\$55	\$0	\$55	
97	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-97	\$0	\$0	\$0	\$0	\$0	\$0	
98	408.000	Other Taxes & Licenses	\$86	\$0	\$86	E-98	-\$1	\$85	\$0	\$85	\$0	\$85	
99	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-99	\$0	\$0	\$0	\$0	\$0	\$0	
100		TOTAL OTHER OPERATING EXPENSES	\$459	\$0	\$459		-\$330	\$129	-\$7	\$122	\$0	\$122	
101		TOTAL OPERATING EXPENSE	\$78,818	\$4,880	\$72,597	E-101	\$8,633	\$87,451	-\$790	\$86,661	\$5,507	\$80,596	
102		NET INCOME BEFORE TAXES	-\$5,496	\$0	\$0	E-102	\$0	-\$14,129	\$9,645	-\$4,484	\$0	\$0	
103		INCOME TAXES											
104	409.000	Current Income Taxes	-\$1,280	See note (1)	See note (1)	E-104	See note (1)	-\$1,280	\$1,280	\$0	See note (1)	See note (1)	
105		TOTAL INCOME TAXES	-\$1,280	\$0	\$0		\$0	-\$1,280	\$1,280	\$0	\$0	\$0	
106		DEFERRED INCOME TAXES											
107	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$2,689	See note (1)	See note (1)	E-107	See note (1)	\$2,689	-\$1,522	\$1,167	See note (1)	See note (1)	
108	412.000	Amortization of Deferred ITC	-\$3			E-108		-\$3	\$0	-\$3			
109	411.000	Deferred Income Taxes - Prior Years	\$0			E-109		\$0	\$0	\$0			
110		TOTAL DEFERRED INCOME TAXES	\$2,686	\$0	\$0		\$0	\$2,686	-\$1,522	\$1,164	\$0	\$0	
111		NET OPERATING INCOME	-\$6,902	\$0	\$0		\$0	-\$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	B 7.37% Return	C 7.58% Return	D 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	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	\$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	A Rate Base Description	B Percentage Rate	C Dollar Amount
	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
	Total Rate Base		\$2,190,213

Missouri-American Water Company
Case No. WR-2011-0337
Sewer District 4 Revised 2-6-2012
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Sewer - Plant In Service

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

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	R-2	\$0	\$0		\$0	\$0
3	302.000	Franchises - IP	\$0	R-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$0	R-4	\$0	\$0		\$1,005	\$1,005
5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$1,005	\$1,005
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	R-7	\$0	\$0		\$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
13		TOTAL COLLECTION PLANT	\$698,002		\$0	\$698,002		\$204	\$698,206
14		SYSTEM PUMPING PLANT							
15	360.000	Land and Land Rights - SPP	\$0	R-15	\$0	\$0		\$0	\$0
16	361.000	Structures and Improvements - SPP	\$0	R-16	\$0	\$0		\$0	\$0
17	362.000	Receiving Wells - SSP	\$0	R-17	\$0	\$0		\$0	\$0
18	363.000	Electric Pumping Equipment - SPP	\$249,402	R-18	\$0	\$249,402		\$0	\$249,402
19	364.000	Diesel Pumping Equipment - SPP	\$0	R-19	\$0	\$0		\$0	\$0
20	365.000	Other Pumping Equipment - SPP	\$0	R-20	\$0	\$0		\$0	\$0
21		TOTAL SYSTEM PUMPING PLANT	\$249,402		\$0	\$249,402		\$0	\$249,402
22		TREATMENT & DISPOSAL PLANT							
23	370.000	Land and Land Rights - TDP	\$0	R-23	\$0	\$0		\$0	\$0
24	371.000	Structures and Improvements - TDP	\$0	R-24	\$0	\$0		\$0	\$0
25	372.000	Treatment & Disposal Equipment - TDP	\$0	R-25	\$0	\$0		\$0	\$0
26	373.000	Plant Sewers - TDP	\$142,047	R-26	\$0	\$142,047		\$0	\$142,047
27	374.000	Outfall Sewer Lines - TDP	\$13,707	R-27	\$0	\$13,707		\$0	\$13,707
28		TOTAL TREATMENT & DISPOSAL PLANT	\$155,754		\$0	\$155,754		\$0	\$155,754
29		GENERAL PLANT							
30	389.000	Land and Land Rights - GP	\$0	R-30	\$0	\$0		\$0	\$0
31	390.000	Structures and Improvements - GP	\$0	R-31	\$0	\$0		-\$452	-\$452
32	390.900	Structures & Improvements-Leasehold	\$0	R-32	\$0	\$0		\$0	\$0
33	391.000	Office Furniture and Equipment - GP	\$2,462	R-33	\$0	\$2,462		\$241	\$2,703
34	391.100	Computer & Peripheral Equipment	\$0	R-34	\$0	\$0		\$0	\$0
35	391.200	Computer Hardware & Software	\$0	R-35	\$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 Telephone GP	\$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		\$0	\$19,657		\$17,228	\$36,885
50		TOTAL DEPRECIATION RESERVE	\$1,122,815		\$0	\$1,122,815		\$18,437	\$1,141,252

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	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$295,861	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$295,861		-\$102,535	\$193,326	See Note(1)	See Note(1)
Rev-3	461.000	Commercial	\$0			Rev-3		\$0		\$94,820	\$94,820		
Rev-4	461.000	Industrial	\$0			Rev-4		\$0		\$0	\$0		
Rev-5	462.000	Private Fire Fighting	\$0			Rev-5		\$0		\$0	\$0		
Rev-6	463.000	Public Fire Fighting	\$0			Rev-6		\$0		\$0	\$0		
Rev-7	470.000	Forfeited Discounts	\$0			Rev-7		\$0		\$0	\$0		
Rev-8	472.000	Rents From Sewer Property	\$0			E-8		\$0		\$0	\$0		
9	464.000	Other Public Authority	\$0			E-9		\$0		\$0	\$0		
10	471.000	Other Sewer Revenue - Oper. Rev.	\$6,656			E-10		\$6,656		\$124	\$6,780		
11		TOTAL OPERATING REVENUES	\$302,517					\$302,517		-\$7,591	\$294,926		
1		COLLECTION OPERATIONS EXPENSES											
2	600.000	Supervision & Engineering - COE	\$0	\$0	\$0	E-2	\$0	\$0		\$0	\$0	\$0	\$0
3	601.000	Labor & Expenses- COE	\$0	\$0	\$0	E-3	\$0	\$0		\$0	\$0	\$0	\$0
4	602.000	Purchased Water - COE	\$0	\$0	\$0	E-4	\$0	\$0		\$0	\$0	\$0	\$0
5		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
6		COLLECTION MAINT. EXPENSES											
7	610.000	Supervision & Engineering - CME	\$0	\$0	\$0	E-7	\$0	\$0		\$0	\$0	\$0	\$0
8	612.000	Collect & Impound Mtce - CME	\$0	\$0	\$0	E-8	\$0	\$0		\$0	\$0	\$0	\$0
9	617.000	Misc. Plant Mtce - CME	\$0	\$0	\$0	E-9	\$0	\$0		\$0	\$0	\$0	\$0
10		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$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	626.000	Misc. Exp Oper - POE	\$0	\$0	\$0	E-17	\$0	\$0		\$0	\$0	\$0	\$0
18	627.000	Rents Oper - POE	\$0	\$0	\$0	E-18	\$0	\$0		\$0	\$0	\$0	\$0
19		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
20		PUMPING MAINTENANCE EXPENSES											
21	630.000	Supervision & Engineering - PME	\$0	\$0	\$0	E-21	\$0	\$0		\$0	\$0	\$0	\$0
22	631.000	Structures & Improve Mtce - PME	\$0	\$0	\$0	E-22	\$0	\$0		\$0	\$0	\$0	\$0
23	632.000	Power Prod Equip Mtce - PME	\$0	\$0	\$0	E-23	\$0	\$0		\$0	\$0	\$0	\$0
24	633.000	Pump Equip Mtce - PME	\$0	\$0	\$0	E-24	\$0	\$0		\$0	\$0	\$0	\$0
25	634.000	Misc. Exp Mtce - PME	\$0	\$0	\$0	E-25	\$0	\$0		\$0	\$0	\$0	\$0
26		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
27		WATER TREATMENT EXP - OPER & MTCE											
28	640.000	Supervision & Engineering - Oper-WT	\$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	\$0	E-33	\$0	\$0		\$0	\$0	\$0	\$0
34	650.000	Supervision & Engineering - Mtce-WT	\$0	\$0	\$0	E-34	\$0	\$0		\$0	\$0	\$0	\$0
35	651.000	Structures & Improvements - Mtce-WT	\$0	\$0	\$0	E-35	\$0	\$0		\$0	\$0	\$0	\$0

Missouri-American Water Company
Case No. WR-2011-0337
Sewer District 4 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	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H+I)+J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor L+M=K
36	652.000	Misc. Equipment - Mtce-WT	\$3	\$0	\$3	E-36	\$0	\$3		\$0	\$3	\$0	\$3
37		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$393,949	\$0	\$393,949		-\$288,820	\$105,129		\$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		\$0	\$0	\$0	\$0
45		TOTAL TREAT. & DISP. OPER. EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
46		TREAT. & DISP. MAINT. EXPENSES											
47	670.000	Supervision & Engineering - TDM	\$0	\$0	\$0	E-47	\$0	\$0		\$0	\$0	\$0	\$0
48	671.000	Structures & Improve - TDM	\$0	\$0	\$0	E-48	\$0	\$0		\$0	\$0	\$0	\$0
49	672.000	Dist. Res. Stand. Maint. - TDM	\$0	\$0	\$0	E-49	\$0	\$0		\$0	\$0	\$0	\$0
50	673.000	TD Maint. - TDM	\$0	\$0	\$0	E-50	\$0	\$0		\$0	\$0	\$0	\$0
51	674.000	Fire Maint. Exp. - TDM	\$0	\$0	\$0	E-51	\$0	\$0		\$0	\$0	\$0	\$0
52	675.000	Services Maint. - TDM	\$0	\$0	\$0	E-52	\$0	\$0		\$0	\$0	\$0	\$0
53	676.000	Meter Maint. - TDM	\$0	\$0	\$0	E-53	\$0	\$0		\$0	\$0	\$0	\$0
54	677.000	Hydrant Maint. - TDM	\$0	\$0	\$0	E-54	\$0	\$0		\$0	\$0	\$0	\$0
55	678.000	Misc. Plant Maint. - TDM	\$0	\$0	\$0	E-55	\$0	\$0		\$0	\$0	\$0	\$0
56		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
57		CUSTOMER ACCOUNTS EXPENSE											
58	901.000	Supervision & Engineering - CAE	\$0	\$0	\$0	E-58	\$0	\$0		\$0	\$0	\$0	\$0
59	903.000	Cust. Rec & Collection - CAE	\$0	\$0	\$0	E-59	\$0	\$0		\$0	\$0	\$0	\$0
60	904.000	Uncollectible Accounts- CAE	\$0	\$0	\$0	E-60	\$0	\$0		\$0	\$0	\$0	\$0
61	905.000	Misc. Customer Account Exp. - CAE	\$0	\$0	\$0	E-61	\$0	\$0		\$0	\$0	\$0	\$0
62	907.000	Customer Service & Info Exp. - CAE	\$0	\$0	\$0	E-62	\$0	\$0		\$0	\$0	\$0	\$0
63		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
64		ADMIN. & GENERAL EXPENSES											
65	920.000	Admin. & General Salaries	\$0	\$0	\$0	E-65	\$0	\$0		\$0	\$0	\$0	\$0
66	921.000	Office Supplies & Expenses	\$53	\$0	\$53	E-66	\$1,737	\$1,790		\$0	\$1,790	\$0	\$1,790
67	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-67	\$0	\$0		\$0	\$0	\$0	\$0
68	923.100	Outside Services Employed	\$36,426	\$0	\$36,426	E-68	\$0	\$36,426		\$0	\$36,426	\$0	\$36,426
69	923.200	Outside Services - 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	\$8,513	\$8,513		\$0	\$8,513	\$0	\$8,513
71	924.000	Property Insurance	\$1,754	\$0	\$1,754	E-71	-\$1,754	\$0		\$0	\$0	\$0	\$0
72	925.000	Injuries & Damages	\$0	\$0	\$0	E-72	\$0	\$0		\$0	\$0	\$0	\$0
73	926.000	Employee Pensions & Benefits	\$0	\$0	\$0	E-73	\$0	\$0		\$0	\$0	\$0	\$0
74	927.000	Franchise Requirements	\$0	\$0	\$0	E-74	\$0	\$0		\$0	\$0	\$0	\$0
75	928.100	PSC Assessment	\$0	\$0	\$0	E-75	\$28,385	\$28,385		\$0	\$28,385	\$0	\$28,385
76	928.200	Rate Case Expense	\$28,827	\$0	\$28,827	E-76	-\$28,827	\$0		\$0	\$0	\$0	\$0
77	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-77	\$0	\$0		\$0	\$0	\$0	\$0
78	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-78	\$0	\$0		\$0	\$0	\$0	\$0
79	930.200	Misc. General Expenses	\$622	\$0	\$622	E-79	\$0	\$622		\$0	\$622	\$0	\$622
80	930.300	Research & Development Expenses - AGE	\$0	\$0	\$0	E-80	\$0	\$0		\$0	\$0	\$0	\$0
81	931.000	Rents - AGE	\$0	\$0	\$0	E-81	\$0	\$0		\$0	\$0	\$0	\$0

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	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
82	932.000	Maint. of General Plant - AGE	\$0	\$0	\$0	E-82	\$0	\$0		\$0	\$0	\$0	\$0
83		TOTAL ADMIN. & GENERAL EXPENSES	\$67,682	\$0	\$67,682		\$8,054	\$75,736		\$0	\$75,736	\$0	\$75,736
84		DEPRECIATION EXPENSE											
85	403.000	Depreciation Expense, Dep. Exp.	\$157,079	See note (1)	See note (1)	E-85	See note (1)	\$157,079		\$2,038	\$159,117	See note (1)	See note (1)
86	403.000	CIAC Depreciation Offset	\$0			E-86		\$0		-\$21,987	-\$21,987		
87		TOTAL DEPRECIATION EXPENSE	\$157,079	\$0	\$0		\$0	\$157,079		-\$19,949	\$137,130	\$0	\$0
88		AMORTIZATION EXPENSE											
89	405.000	Amort-Other UP	\$0	\$0	\$0	E-89	\$0	\$0		\$0	\$0	\$0	\$0
90	406.000	Amort-Intangible Fin	\$0	\$0	\$0	E-90	\$0	\$0		\$0	\$0	\$0	\$0
91	407.000	Amort-Property Losses	\$0	\$0	\$0	E-91	\$0	\$0		\$0	\$0	\$0	\$0
92		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
93		OTHER OPERATING EXPENSES											
94	403.900	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-94	\$0	\$0		\$0	\$0	\$0	\$0
95	408.000	Property Taxes	\$0	\$0	\$0	E-95	\$0	\$0		\$0	\$0	\$0	\$0
96	408.000	Payroll Taxes	\$0	\$0	\$0	E-96	\$0	\$0		\$0	\$0	\$0	\$0
97	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-97	\$0	\$0		\$0	\$0	\$0	\$0
98	408.000	Other Taxes & Licenses	\$0	\$0	\$0	E-98	\$0	\$0		\$0	\$0	\$0	\$0
99	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-99	\$0	\$0		\$0	\$0	\$0	\$0
100		TOTAL OTHER OPERATING EXPENSES	\$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	\$180,865
102		NET INCOME BEFORE TAXES	-\$316,193	\$0	\$0	E-102	\$0	-\$35,427		\$12,358	-\$23,069	\$0	\$0
103		INCOME TAXES											
104	409.000	Current Income Taxes	\$10	See note (1)	See note (1)	E-104	See note (1)	\$10		-\$10	\$0	See note (1)	See note (1)
105		TOTAL INCOME TAXES	\$10	\$0	\$0		\$0	\$10		-\$10	\$0	\$0	\$0
106		DEFERRED INCOME TAXES											
107	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-107	See note (1)	\$0		\$90,288	\$90,288	See note (1)	See note (1)
108	412.000	Amortization of Deferred ITC	\$0			E-108		\$0		\$0	\$0		
109	411.000	Deferred Income Taxes - Prior Years	\$0			E-109		\$0		\$0	\$0		
110		TOTAL DEFERRED INCOME TAXES	\$0	\$0	\$0		\$0	\$0		\$90,288	\$90,288	\$0	\$0
111		NET OPERATING INCOME	-\$316,203	\$0	\$0		\$0	-\$35,437		-\$77,920	-\$113,357	\$0	\$0