

MISSOURI-AMERICAN WATER COMPANY
PRO FORMA BALANCE SHEET AT OCTOBER 31, 2010
(Dollars in Thousands)

<u>ASSETS</u>	<u>Missouri-American Water Company</u>	<u>Roark Acquisition</u>	<u>Pro Forma Missouri-American Water Company</u>
<u>Utility Plant In Service:</u>			
Total Plant in Service	\$ 1,510,974	\$ 6,750	\$ 1,517,724
Construction Work in Progress	18,090	-	18,090
Utility Plant Acquisition Adjustment	8,719	(1,809)	6,910
Less: Depreciation Reserve	(336,178)	(1,287)	(337,465)
Net Plant In Service	\$ 1,201,605	\$ 3,654	\$ 1,205,259
Non-Utility Property	\$ 15	-	\$ 15
<u>Current Assets:</u>			
Cash and Cash Equivalents	\$ 675	\$ -	\$ 675
Customer Accounts Receivable	15,085	-	15,085
Allowance for Uncollectible Accounts	(1,471)	-	(1,471)
Unbilled Revenues	21,574	-	21,574
Miscellaneous Receivables	1,493	-	1,493
Materials and Supplies	4,300	-	4,300
Other	16,543	-	16,543
Current Assets	\$ 58,199	\$ -	\$ 58,199
<u>Deferred Debits:</u>			
Debt and Preferred Stock Expense	\$ 11,358	\$ -	\$ 11,358
Deferred Rate Case Proceedings	800	-	800
Regulatory Asset - Income Tax Recovery	22,537	-	22,537
Other Deferred Debits	16,545	-	16,545
Deferred Debits	\$ 51,240	\$ -	\$ 51,240
Other Investments and Long-Term Assets	\$ 49	\$ -	\$ 49
Total Assets	\$ 1,311,108	\$ 3,654	\$ 1,314,762
<u>LIABILITIES AND CAPITALIZATION</u>			
<u>Company Capitalization:</u>			
Common Stock Equity, Net	\$ 421,015	\$ -	\$ 421,015
Long-term Debt (including current maturities)	411,942	-	411,942
Company Capitalization	\$ 832,957	\$ -	\$ 832,957
<u>Current Liabilities:</u>			
Short-term Debt	\$ 2,284	\$ 1,600	\$ 3,884
Accounts Payable	12,664	-	12,664
Accrued Taxes	2,207	-	2,207
Accrued Interest	5,531	-	5,531
Customer Deposits	11,543	-	11,543
Current Liabilities	\$ 34,229	\$ 1,600	\$ 35,829
<u>Deferred Credits:</u>			
Customer Advances for Construction	\$ 63,514	\$ -	\$ 63,514
Deferred Income Taxes	156,457	-	156,457
Deferred Investment Tax Credits	3,734	-	3,734
Regulatory Liabilities	33,944	-	33,944
Other	6,379	-	6,379
Deferred Credits	\$ 264,028	\$ -	\$ 264,028
Contributions in Aid of Construction	\$ 179,894	\$ 2,054	\$ 181,948
Total Capitalization and Liabilities	\$ 1,311,108	\$ 3,654	\$ 1,314,762