

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

MISSOURI PUBLIC SERVICE COMMISSION
UTILITY SERVICES DEPARTMENT

STAFF ACCOUNTING SCHEDULES

MISSOURI-AMERICAN WATER COMPANY

CASE NO. WR-2011-0337

Jefferson City, Missouri
November, 2011

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



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DEPARTMENT

DIRECT

STAFF ACCOUNTING SCHEDULES

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

CASE NO. WR-2011-0337

Jefferson City, Missouri

November 2011

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

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

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

Line Number	<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		\$380,118,812
3	Net Plant In Service		\$1,163,335,059
4	TOTAL ADD TO NET PLANT IN SERVICE		\$16,618,345
5	TOTAL SUBTRACT FROM NET PLANT		\$390,292,230
6	Total Rate Base		<u>\$789,661,174</u>

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

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

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

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



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DEPARTMENT

DIRECT

STAFF ACCOUNTING SCHEDULES

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

CASE NO. WR-2011-0337

Jefferson City, Missouri

November 2011

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

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

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

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

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
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
Test Year Ending 12-31-2010
Water - Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adj. 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		\$11,697,257	\$1,527,191,274

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

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		\$1	\$88
20	323.000	Other Power Production Equipment	\$267,008	R-20	\$0	\$267,008		\$0	\$267,008
21	324.000	Steam Pumping Equipment	\$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		\$1	\$28,049,898
27		WATER TREATMENT PLANT							
28	330.000	Land and Land Rights - WTP	\$0	R-28	\$0	\$0		\$4,200	\$4,200
29	331.000	Structures and Improvements - WTP	\$29,819,237	R-29	\$0	\$29,819,237		\$1	\$29,819,238
30	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		\$4,201	\$68,872,083
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	-\$741,455	R-34	\$0	-\$741,455		\$602	-\$740,853
35	341.000	Structures and Improvements - TDP	\$4,028,364	R-35	\$0	\$4,028,364		\$623	\$4,028,987
36	342.000	Distribution Reservoirs and Standpipes	\$11,075,236	R-36	\$0	\$11,075,236		-\$16,081	\$11,059,155
37	343.000	TD Mains Not Classified	\$20,667,747	R-37	\$0	\$20,667,747		-\$17	\$20,667,730
38	343.100	TD Mains 4 & Less	\$273,263	R-38	\$0	\$273,263		\$0	\$273,263
39	343.100	TD Mains AC 4 (STL)	\$784,628	R-39	\$0	\$784,628		\$0	\$784,628
40	343.100	TD Mains Galve 1 (STL)	\$84,947	R-40	\$0	\$84,947		\$0	\$84,947
41	343.100	TD Mains DI 4in (STL)	\$44,012	R-41	\$0	\$44,012		\$81,116	\$125,128
42	343.200	TD Mains 6 to 8"	\$4,527,984	R-42	\$0	\$4,527,984		\$9,187	\$4,537,171
43	343.200	TD Mains 6 to 10in (TN)	\$284,773	R-43	\$0	\$284,773		\$0	\$284,773
44	343.200	TD Mains CI <10 1900-28 (STL)	\$1,412,111	R-44	\$0	\$1,412,111		\$0	\$1,412,111
45	343.200	TD Mains CI <10 1929-56 (STL)	\$11,619,281	R-45	\$0	\$11,619,281		\$0	\$11,619,281
46	343.200	TD Mains CI <10 1957-93 (STL)	\$32,215,554	R-46	\$0	\$32,215,554		\$0	\$32,215,554
47	343.200	TD Mains DI 6-8 (STL)	\$47,414,608	R-47	\$0	\$47,414,608		\$26,476	\$47,441,084
48	343.200	TD Mains PL 6-8in (STL)	\$1,252,236	R-48	\$0	\$1,252,236		\$779	\$1,253,015
49	343.300	TD Mains 10 to 16"	\$5,056,024	R-49	\$0	\$5,056,024		\$5,058	\$5,061,082
50	343.300	TD Mains 18 & Grtr	\$1,627,872	R-50	\$0	\$1,627,872		\$0	\$1,627,872
51	343.300	TD Mains CI 12 (STL)	\$5,821,185	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	345.000	Services	\$7,045,202	R-59	\$0	\$7,045,202		-\$317	\$7,044,885
60	346.000	Meters	\$11,083,378	R-60	\$0	\$11,083,378		\$0	\$11,083,378
61	347.000	Meter Installations	\$9,946,271	R-61	\$0	\$9,946,271		\$2,058	\$9,948,329
62	348.000	Hydrants	\$17,495,433	R-62	\$0	\$17,495,433		\$0	\$17,495,433
63	349.000	Other Transmission & Distribution Plant	\$6,200	R-63	\$0	\$6,200		\$0	\$6,200

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
64		TOTAL TRANSMISSION & DIST. PLANT	\$239,147,799		\$0	\$239,147,799		\$109,484	\$239,257,283
65		GENERAL PLANT							
66	389.000	Land and Land Rights - GP	\$123,190	R-66	\$0	\$123,190		\$0	\$123,190
67	390.000	Structures and Improvements - GP	\$2,126,870	R-67	\$0	\$2,126,870		\$12,886	\$2,139,756
68	390.900	Structures & Improve-Leasehold	\$453,187	R-68	\$0	\$453,187		-\$159,633	\$293,554
69	391.000	Office Furniture and Equipment	\$1,229,383	R-69	\$0	\$1,229,383		\$87,955	\$1,317,338
70	391.100	Computer & Peripheral Equipment	\$0	R-70	\$0	\$0		\$0	\$0
71	391.200	Computer Hardware & Software	\$3,562,761	R-71	\$0	\$3,562,761		\$7,092,391	\$10,655,152
72	391.300	Other Office Equipment	\$205,522	R-72	\$0	\$205,522		\$0	\$205,522
73	392.100	Transportation Equipment-Light Trucks	\$434,875	R-73	\$0	\$434,875		\$54,432	\$489,307
74	392.200	Transportation Equipment-Heavy Truck	\$3,952,584	R-74	\$0	\$3,952,584		\$0	\$3,952,584
75	392.300	Transportation Equipment-Autos	\$625,832	R-75	\$0	\$625,832		\$142,282	\$768,114
76	392.400	Transportation Equipment-Other	\$315,062	R-76	\$0	\$315,062		\$0	\$315,062
77	393.000	Stores Equipment	-\$238,714	R-77	\$0	-\$238,714		\$0	-\$238,714
78	394.000	Tools, Shop and Garage Equipment	\$4,207,128	R-78	\$0	\$4,207,128		\$19,234	\$4,226,362
79	395.000	Laboratory Equipment	\$1,176,142	R-79	\$0	\$1,176,142		\$0	\$1,176,142
80	396.000	Power Operated Equipment	\$1,299,896	R-80	\$0	\$1,299,896		\$20,710	\$1,320,606
81	397.100	Communication Equipment-Non Telephone	\$1,060,759	R-81	\$0	\$1,060,759		\$2,927	\$1,063,686
82	397.200	Communication Equipment-Telephone	\$116,123	R-82	\$0	\$116,123		\$33,088	\$149,211
83	398.000	Miscellaneous Equipment	\$584,312	R-83	\$0	\$584,312		\$8	\$584,320
84	399.000	Other Tangible Equipment	\$407,242	R-84	\$0	\$407,242		\$16	\$407,258
85		TOTAL GENERAL PLANT	\$21,642,154		\$0	\$21,642,154		\$7,306,296	\$28,948,450
86		TOTAL DEPRECIATION RESERVE	\$369,086,854		\$0	\$369,086,854		\$7,757,825	\$376,844,679

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H 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		-\$400,561	\$12,411,925		
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		\$12,789,794	\$235,651,626		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Operation Supervision & Engineering	\$3,141	\$3,141	\$0	E-2	-\$15	\$3,126		\$0	\$3,126	\$3,126	\$0
3	601.000	Operation Labor & Expenses	\$340,850	\$199,162	\$141,688	E-3	-\$6,405	\$334,445		\$0	\$334,445	\$192,757	\$141,688
4	602.000	Purchased Water	\$569,928	\$0	\$569,928	E-4	\$60,223	\$630,151		\$0	\$630,151	\$0	\$630,151
5	603.000	Miscellaneous Expenses	\$961,117	\$0	\$961,117	E-5	\$140,933	\$1,102,050		\$0	\$1,102,050	\$0	\$1,102,050
6	604.000	Rents - SSE	\$100	\$0	\$100	E-6	\$0	\$100		\$0	\$100	\$0	\$100
7	610.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-7	\$0	\$0		\$0	\$0	\$0	\$0
8	611.000	Maint. of Structures & Improvements	\$90	\$0	\$90	E-8	\$0	\$90		\$0	\$90	\$0	\$90
9	612.000	Maint. of Collect. & Impound. Reservoirs	\$0	\$0	\$0	E-9	\$0	\$0		\$0	\$0	\$0	\$0
10	613.000	Maint. of Lake, River and Other Intakes	\$0	\$0	\$0	E-10	\$0	\$0		\$0	\$0	\$0	\$0
11	614.000	Maint. of Wells & Springs	\$2,401	\$2,253	\$148	E-11	-\$196	\$2,205		\$0	\$2,205	\$2,057	\$148
12	615.000	Maint. of Infiltration Galleries & Tunnels	\$0	\$0	\$0	E-12	\$0	\$0		\$0	\$0	\$0	\$0
13	616.000	Maint. of Supply Mains	\$0	\$0	\$0	E-13	\$0	\$0		\$0	\$0	\$0	\$0
14	617.000	Maint. Of Misc. Water Source Plant	\$675,456	\$103,569	\$571,887	E-14	-\$54,792	\$620,664		\$0	\$620,664	\$48,777	\$571,887
15		TOTAL SOURCE OF SUPPLY EXPENSES	\$2,553,083	\$308,125	\$2,244,958		\$139,748	\$2,692,831		\$0	\$2,692,831	\$246,717	\$2,446,114
16		PUMPING EXPENSES											
17	620.000	Operation Supervision & Engineering - PE	\$59,352	\$59,352	\$0	E-17	-\$2,558	\$56,794		\$0	\$56,794	\$56,794	\$0
18	621.000	Fuel for Power Production	\$12,247	\$2,796	\$9,451	E-18	\$2,384	\$14,631		\$0	\$14,631	\$2,796	\$11,835
19	622.000	Power Production Labor & Expenses	\$1,720	\$1,720	\$0	E-19	-\$44	\$1,676		\$0	\$1,676	\$1,676	\$0
20	623.000	Fuel or Power Purchased for Pumping	\$8,126,463	\$0	\$8,126,463	E-20	\$1,459,928	\$9,586,391		\$0	\$9,586,391	\$0	\$9,586,391
21	624.000	Pumping Labor and Expenses	\$2,075,921	\$2,075,278	\$643	E-21	-\$186,847	\$1,889,074		\$0	\$1,889,074	\$1,888,431	\$643
22	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-22	\$0	\$0		\$0	\$0	\$0	\$0
23	626.000	Miscellaneous Expense	\$33,164	\$0	\$33,164	E-23	-\$939	\$32,225		\$0	\$32,225	-\$939	\$33,164
24	627.000	Rents - PE	\$824	\$0	\$824	E-24	\$0	\$824		\$0	\$824	\$0	\$824
25	630.000	Maint. Supervision & Engineering - PE	\$63,356	\$63,356	\$0	E-25	-\$3,009	\$60,347		\$0	\$60,347	\$60,347	\$0
26	631.000	Maint. of Structures & Improvements - PE	\$463,261	\$463,261	\$0	E-26	-\$47,982	\$415,279		\$0	\$415,279	\$415,279	\$0
27	632.000	Maint. of Power Production Equipment	\$3,302	\$3,302	\$0	E-27	-\$343	\$2,959		\$0	\$2,959	\$2,959	\$0
28	633.000	Maint. of Pumping Equipment	\$121,615	\$93,879	\$27,736	E-28	-\$7,773	\$113,842		\$0	\$113,842	\$86,106	\$27,736
29		TOTAL PUMPING EXPENSES	\$10,961,225	\$2,762,944	\$8,198,281		\$1,212,817	\$12,174,042		\$0	\$12,174,042	\$2,513,449	\$9,660,593
30		WATER TREATMENT EXPENSES											
31	640.000	Operation. Supervision & Engineer. - WTE	\$213,867	\$213,867	\$0	E-31	-\$11,037	\$202,830		\$0	\$202,830	\$202,830	\$0
32	641.000	Chemicals - WTE	\$9,824,084	\$0	\$9,824,084	E-32	\$935,879	\$10,759,963		\$0	\$10,759,963	\$0	\$10,759,963
33	642.000	Operation Labor & Expenses - WTE	\$1,882,934	\$1,572,176	\$310,758	E-33	-\$113,164	\$1,769,770		\$0	\$1,769,770	\$1,459,012	\$310,758
34	643.100	Miscellaneous Expenses - WTE	\$598,695	\$0	\$598,695	E-34	\$78,134	\$676,829		\$0	\$676,829	-\$894	\$677,723

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

Line Number	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	-\$132,371	\$1,312,429		\$0	\$1,312,429	\$1,311,994	\$435
38	651.000	Maint. of Structures & Improvements - WTE	\$229	\$229	\$0	E-38	-\$24	\$205		\$0	\$205	\$205	\$0
39	652.000	Maint. of Water Treatment Equipment	\$1,106,591	\$8,479	\$1,098,112	E-39	-\$881	\$1,105,710		\$0	\$1,105,710	\$7,598	\$1,098,112
40		TOTAL WATER TREATMENT EXPENSES	\$16,170,447	\$3,239,116	\$12,931,331		\$756,536	\$16,926,983		\$0	\$16,926,983	\$2,980,745	\$13,946,238
41		TRANSMISSION & DIST. EXPENSES											
42	660.000	Operation Supervision & Engineering - TDE	\$979,312	\$979,312	\$0	E-42	-\$98,191	\$881,121		\$0	\$881,121	\$881,121	\$0
43	661.000	Storage Facilities Expenses TDE	\$20,272	\$20,252	\$20	E-43	-\$2,101	\$18,171		\$0	\$18,171	\$18,151	\$20
44	662.000	Transmission & Distribution Lines Expenses	\$3,205,913	\$1,856,008	\$1,349,905	E-44	-\$137,972	\$3,067,941		\$0	\$3,067,941	\$1,718,036	\$1,349,905
45	663.000	Meter Expenses - TDE	\$850,797	\$848,569	\$2,228	E-45	-\$64,555	\$786,242		\$0	\$786,242	\$784,014	\$2,228
46	664.000	Customer Installations Expenses - TDE	\$482,521	\$481,464	\$1,057	E-46	-\$43,948	\$438,573		\$0	\$438,573	\$437,516	\$1,057
47	665.000	Miscellaneous Expenses - TDE	\$1,583,706	\$1,012,985	\$570,721	E-47	-\$96,310	\$1,487,396		\$0	\$1,487,396	\$899,014	\$588,382
48	666.000	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	-\$3,801	\$85,768		\$0	\$85,768	\$85,768	\$0
50	671.000	Maint. of Structures & Improvements - TDE	\$23,349	\$23,349	\$0	E-50	-\$3,217	\$20,132		\$0	\$20,132	\$20,132	\$0
51	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$41,117	\$41,117	\$0	E-51	-\$4,271	\$36,846		\$0	\$36,846	\$36,846	\$0
52	673.000	Maint. of Transmission & Distribution Mains	\$1,690,563	\$434,601	\$1,255,962	E-52	-\$26,543	\$1,664,020		\$0	\$1,664,020	\$408,058	\$1,255,962
53	674.000	Maint. of Fire Mains - TDE	\$64	\$64	\$0	E-53	-\$7	\$57		\$0	\$57	\$57	\$0
54	675.000	Maint. of Services - TDE	\$297,100	\$297,100	\$0	E-54	-\$27,962	\$269,138		\$0	\$269,138	\$269,138	\$0
55	676.000	Maint. of Meters - TDE	\$457,380	\$445,362	\$12,018	E-55	\$74,841	\$532,221		\$0	\$532,221	\$402,758	\$129,463
56	677.000	Maint. of Hydrants - TDE	\$382,109	\$182,327	\$199,782	E-56	-\$14,362	\$367,747		\$0	\$367,747	\$167,965	\$199,782
57	678.000	Maint. of Miscellaneous Plant - TDE	\$7,788,516	\$4,271,864	\$3,516,652	E-57	\$306,301	\$8,094,817		\$0	\$8,094,817	\$3,843,908	\$4,250,909
58		TOTAL TRANSMISSION & DIST. EXPENSES	\$17,899,847	\$10,983,943	\$6,915,904		-\$142,098	\$17,757,749		\$0	\$17,757,749	\$9,972,482	\$7,785,267
59		CUSTOMER ACCOUNTS EXPENSE											
60	901.000	Supervision - CAE	\$61,589	\$61,589	\$0	E-60	-\$4,122	\$57,467		\$0	\$57,467	\$57,467	\$0
61	902.000	Meter Reading Expenses - CAE	\$2,038,446	\$2,018,138	\$20,308	E-61	-\$186,710	\$1,851,736		\$0	\$1,851,736	\$1,831,428	\$20,308
62	903.000	Customer Records & Collection Expenses	\$3,499,497	\$958,624	\$2,540,873	E-62	-\$100,960	\$3,398,537		\$0	\$3,398,537	\$857,664	\$2,540,873
63	904.000	Uncollectible Amounts - CAE	\$2,291,711	\$0	\$2,291,711	E-63	\$150,521	\$2,442,232		\$0	\$2,442,232	\$0	\$2,442,232
64	905.000	Misc. Customer Accounts Expense - CAE	\$199,133	\$73,143	\$125,990	E-64	\$10,906	\$210,039		\$0	\$210,039	\$83,913	\$126,126
65		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$8,090,376	\$3,111,494	\$4,978,882		-\$130,365	\$7,960,011		\$0	\$7,960,011	\$2,830,472	\$5,129,539
66		CUSTOMER SERVICE EXPENSES											
67	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	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	\$6,264,039	\$6,218,839	\$45,200	E-73	-\$267,528	\$5,996,511		\$0	\$5,996,511	\$5,951,311	\$45,200
74	921.000	Office Supplies & Expenses	\$2,783,986	\$0	\$2,783,986	E-74	-\$47,383	\$2,736,603		\$0	\$2,736,603	-\$7,340	\$2,743,943
75	922.000	Admin. Expenses Transferred - Credit	\$34,743	\$0	\$34,743	E-75	\$0	\$34,743		\$0	\$34,743	\$0	\$34,743
76	923.100	Outside Services Employed	\$26,824,777	\$0	\$26,824,777	E-76	-\$2,400,249	\$24,424,528		\$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	\$755,933	\$4,157,026		\$0	\$4,157,026	\$0	\$4,157,026
80	925.000	Injuries & Damages	\$15,311	\$0	\$15,311	E-80	\$0	\$15,311		\$0	\$15,311	\$0	\$15,311

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
81	926.000	Employee Pensions & Benefits	\$13,926,608	\$0	\$13,926,608	E-81	-\$409,533	\$13,517,075		\$0	\$13,517,075	-\$275	\$13,517,350
82	927.000	Franchise Requirements	\$0	\$0	\$0	E-82	\$0	\$0		\$0	\$0	\$0	\$0
83	928.100	PSC Assessment	\$1,575,803	\$0	\$1,575,803	E-83	-\$309,720	\$1,266,083		\$0	\$1,266,083	\$0	\$1,266,083
84	928.200	Rate Case Expense	\$830,547	\$0	\$830,547	E-84	-\$644,076	\$186,471		\$0	\$186,471	\$0	\$186,471
85	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-85	\$0	\$0		\$0	\$0	\$0	\$0
86	930.100	Institutional or Goodwill Advertising Expenses	\$64,729	\$0	\$64,729	E-86	-\$20,820	\$43,909		\$0	\$43,909	\$0	\$43,909
87	930.200	Misc. General Expenses	\$2,651,794	\$0	\$2,651,794	E-87	-\$561,401	\$2,090,393		\$0	\$2,090,393	\$0	\$2,090,393
88	930.300	Research & Development Expenses - AGE	\$0	\$0	\$0	E-88	\$0	\$0		\$0	\$0	\$0	\$0
89	931.000	Rents - AGE	\$309,857	\$0	\$309,857	E-89	\$0	\$309,857		\$0	\$309,857	\$0	\$309,857
90	932.000	Maint. of General Plant - AGE	\$390,178	\$168	\$390,010	E-90	-\$17	\$390,161		\$0	\$390,161	\$151	\$390,010
91		TOTAL ADMIN. & GENERAL EXPENSES	\$66,171,489	\$6,219,007	\$59,952,482		-\$4,506,222	\$61,665,267		\$0	\$61,665,267	\$5,943,847	\$55,721,420
92		DEPRECIATION EXPENSE											
93	403.000	Depreciation Expense, Dep. Exp.	\$21,721,145	See note (1)	See note (1)	E-93	See note (1)	\$21,721,145		\$9,052,921	\$30,774,066	See note (1)	See note (1)
94	403.000	CIAC Depreciation Offset	\$0			E-94		\$0		-\$3,134,203	-\$3,134,203		
95		TOTAL DEPRECIATION EXPENSE	\$21,721,145	\$0	\$0		\$0	\$21,721,145		\$5,918,718	\$27,639,863	\$0	\$0
96		AMORTIZATION EXPENSE											
97	405.000	Amort-Other UP	\$115,461	\$0	\$115,461	E-97	\$0	\$115,461		\$0	\$115,461	\$0	\$115,461
98	406.000	Amort-Intangible Fin	\$210,962	\$0	\$210,962	E-98	\$0	\$210,962		\$0	\$210,962	\$0	\$210,962
99	407.000	Amort-Property Losses	\$158,892	\$0	\$158,892	E-99	\$0	\$158,892		\$0	\$158,892	\$0	\$158,892
100		TOTAL AMORTIZATION EXPENSE	\$485,315	\$0	\$485,315		\$0	\$485,315		\$0	\$485,315	\$0	\$485,315
101		OTHER OPERATING EXPENSES											
102	403.900	Amortization of Net Cost of Removal	\$4,308,245	\$0	\$4,308,245	E-102	\$0	\$4,308,245		-\$4,308,245	\$0	\$0	\$0
103	408.000	Property Taxes	\$13,481,343	\$0	\$13,481,343	E-103	\$624,681	\$14,106,024		\$0	\$14,106,024	\$0	\$14,106,024
104	408.000	Payroll Taxes	\$2,106,988	\$0	\$2,106,988	E-104	-\$332,628	\$1,774,360		\$0	\$1,774,360	\$0	\$1,774,360
105	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-105	\$0	\$0		\$0	\$0	\$0	\$0
106	408.000	Other Taxes & Licenses	\$446,692	\$0	\$446,692	E-106	-\$32,625	\$414,067		\$0	\$414,067	\$0	\$414,067
107	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-107	\$0	\$0		\$0	\$0	\$0	\$0
108		TOTAL OTHER OPERATING EXPENSES	\$20,343,268	\$0	\$20,343,268		\$259,428	\$20,602,696		-\$4,308,245	\$16,294,451	\$0	\$16,294,451
109		TOTAL OPERATING EXPENSE	\$164,396,195	\$26,624,629	\$116,050,421	E-109	-\$2,410,156	\$161,986,039		\$1,610,473	\$163,596,512	\$24,487,712	\$111,468,937
110		NET INCOME BEFORE TAXES	\$58,465,637	\$0	\$0	E-110	\$0	\$60,875,793		\$11,179,321	\$72,055,114	\$0	\$0
111		INCOME TAXES											
112	409.000	Current Income Taxes	-\$12,872,062	See note (1)	See note (1)	E-112	See note (1)	-\$12,872,062		\$20,931,284	\$8,059,222	See note (1)	See note (1)
113		TOTAL INCOME TAXES	-\$12,872,062	\$0	\$0		\$0	-\$12,872,062		\$20,931,284	\$8,059,222	\$0	\$0
114		DEFERRED INCOME TAXES											
115	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$26,884,034	See note (1)	See note (1)	E-115	See note (1)	\$26,884,034		-\$16,836,357	\$10,047,677	See note (1)	See note (1)
116	412.000	Amortization of Deferred ITC	-\$135,219			E-116		-\$135,219		\$4,742	-\$130,477		
117	411.000	Deferred Income Taxes - Prior Years	\$0			E-117		\$0		\$0	\$0		
118		TOTAL DEFERRED INCOME TAXES	\$26,748,815	\$0	\$0		\$0	\$26,748,815		-\$16,831,615	\$9,917,200	\$0	\$0
119		NET OPERATING INCOME	\$44,588,884	\$0	\$0		\$0	\$46,999,040		\$7,079,652	\$54,078,692	\$0	\$0

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



MISSOURI PUBLIC SERVICE COMMISSION
UTILITY SERVICES DEPARTMENT
STAFF ACCOUNTING SCHEDULES

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

CASE NO. WR-2011-0337

Jefferson City, Missouri

November 2011

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

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

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

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

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

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

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I 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
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		\$3,209	\$3,209
29	331.000	Structures and Improvements - WTP	\$24,173,393	R-29	\$0	\$24,173,393		\$0	\$24,173,393
30	332.000	Water Treatment Equipment	\$28,284,006	R-30	\$0	\$28,284,006		\$0	\$28,284,006
31	333.000	Miscellaneous Water Treat, Other	\$0	R-31	\$0	\$0		\$0	\$0
32		TOTAL WATER TREATMENT PLANT	\$52,457,399		\$0	\$52,457,399		\$3,209	\$52,460,608
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$186	R-34	\$0	\$186		\$461	\$647
35	341.000	Structures and Improvements - TDP	\$3,617,920	R-35	\$0	\$3,617,920		\$477	\$3,618,397
36	342.000	Distribution Reservoirs and Standpipes	\$7,831,554	R-36	\$0	\$7,831,554		-\$12,293	\$7,819,261
37	343.000	TD Mains Not Classified	\$9,363,484	R-37	\$0	\$9,363,484		-\$17	\$9,363,467
38	343.100	TD Mains 4 & Less	\$35,573	R-38	\$0	\$35,573		\$0	\$35,573
39	343.100	TD Mains AC 4 (STL)	\$784,628	R-39	\$0	\$784,628		\$0	\$784,628
40	343.100	TD Mains Galve 1 (STL)	\$84,947	R-40	\$0	\$84,947		\$0	\$84,947
41	343.100	TD Mains DI 4in (STL)	\$44,012	R-41	\$0	\$44,012		\$62,001	\$106,013
42	343.200	TD Mains 6 to 8"	\$1,345,475	R-42	\$0	\$1,345,475		\$678	\$1,346,153
43	343.200	TD Mains 6 to 10in (TN)	\$284,773	R-43	\$0	\$284,773		\$0	\$284,773
44	343.200	TD Mains CI <10 1900-28 (STL)	\$1,412,111	R-44	\$0	\$1,412,111		\$0	\$1,412,111
45	343.200	TD Mains CI <10 1929-56 (STL)	\$11,619,281	R-45	\$0	\$11,619,281		\$0	\$11,619,281
46	343.200	TD Mains CI <10 1957-93 (STL)	\$32,215,554	R-46	\$0	\$32,215,554		\$0	\$32,215,554
47	343.200	TD Mains DI 6-8 (STL)	\$47,414,608	R-47	\$0	\$47,414,608		\$26,476	\$47,441,084
48	343.200	TD Mains PL 6-8in (STL)	\$1,252,236	R-48	\$0	\$1,252,236		\$701	\$1,252,937
49	343.300	TD Mains 10 to 16"	\$1,832,614	R-49	\$0	\$1,832,614		\$3,848	\$1,836,462
50	343.300	TD Mains 18 & Grtr	\$788,565	R-50	\$0	\$788,565		\$0	\$788,565
51	343.300	TD Mains CI 12 (STL)	\$5,821,185	R-51	\$0	\$5,821,185		\$0	\$5,821,185
52	343.300	TD Mains CI 16 (STL)	\$10,144,834	R-52	\$0	\$10,144,834		\$0	\$10,144,834
53	343.300	TD Mains DI 12 (STL)	\$12,980,143	R-53	\$0	\$12,980,143		\$0	\$12,980,143
54	343.300	TD Mains DI 16 &>(STL)	\$21,007,560	R-54	\$0	\$21,007,560		\$0	\$21,007,560
55	343.300	TD Mains LJ 20 (STL)	\$1,780,794	R-55	\$0	\$1,780,794		\$0	\$1,780,794
56	343.300	TD Mains PL 12in (STL)	\$111,428	R-56	\$0	\$111,428		\$0	\$111,428
57	343.300	TD Main DI 10in (STL)	\$363	R-57	\$0	\$363		\$0	\$363
58	344.000	Fire Mains	\$56,046	R-58	\$0	\$56,046		\$0	\$56,046
59	345.000	Services	\$2,205,158	R-59	\$0	\$2,205,158		-\$276	\$2,204,882
60	346.000	Meters	\$9,699,842	R-60	\$0	\$9,699,842		\$0	\$9,699,842
61	347.000	Meter Installations	\$7,407,094	R-61	\$0	\$7,407,094		\$1,602	\$7,408,696
62	348.000	Hydrants	\$15,473,594	R-62	\$0	\$15,473,594		\$0	\$15,473,594
63	349.000	Other Transmission & Distribution Plant	\$2,238	R-63	\$0	\$2,238		\$0	\$2,238

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

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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H 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	-\$6,030	\$199,887		\$0	\$199,887	\$188,647	\$11,240
4	602.000	Purchased Water	\$301,025	\$0	\$301,025	E-4	\$9,230	\$310,255		\$0	\$310,255	\$0	\$310,255
5	603.000	Miscellaneous Expenses	\$466,357	\$0	\$466,357	E-5	\$85,952	\$552,309		\$0	\$552,309	\$0	\$552,309
6	604.000	Rents - SSE	\$0	\$0	\$0	E-6	\$0	\$0		\$0	\$0	\$0	\$0
7	610.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-7	\$0	\$0		\$0	\$0	\$0	\$0
8	611.000	Maint. of Structures & Improvements	\$0	\$0	\$0	E-8	\$0	\$0		\$0	\$0	\$0	\$0
9	612.000	Maint. of Collect. & Impound. Reservoirs	\$0	\$0	\$0	E-9	\$0	\$0		\$0	\$0	\$0	\$0
10	613.000	Maint. of Lake, River and Other Intakes	\$0	\$0	\$0	E-10	\$0	\$0		\$0	\$0	\$0	\$0
11	614.000	Maint. of Wells & Springs	\$148	\$0	\$148	E-11	\$0	\$148		\$0	\$148	\$0	\$148
12	615.000	Maint. of Infiltration Galleries & Tunnels	\$0	\$0	\$0	E-12	\$0	\$0		\$0	\$0	\$0	\$0
13	616.000	Maint. of Supply Mains	\$0	\$0	\$0	E-13	\$0	\$0		\$0	\$0	\$0	\$0
14	617.000	Maint. Of Misc. Water Source Plant	\$613,319	\$89,644	\$523,675	E-14	-\$53,346	\$559,973		\$0	\$559,973	\$36,298	\$523,675
15		TOTAL SOURCE OF SUPPLY EXPENSES	\$1,586,766	\$284,321	\$1,302,445		\$35,806	\$1,622,572		\$0	\$1,622,572	\$224,945	\$1,397,627
16		PUMPING EXPENSES											
17	620.000	Operation Supervision & Engineering - PE	\$11,319	\$11,319	\$0	E-17	-\$1,176	\$10,143		\$0	\$10,143	\$10,143	\$0
18	621.000	Fuel for Power Production	\$668	\$0	\$668	E-18	\$139	\$807		\$0	\$807	\$0	\$807
19	622.000	Power Production Labor & Expenses	\$474	\$474	\$0	E-19	-\$44	\$430		\$0	\$430	\$430	\$0
20	623.000	Fuel or Power Purchased for Pumping	\$7,093,249	\$0	\$7,093,249	E-20	\$1,261,269	\$8,354,518		\$0	\$8,354,518	\$0	\$8,354,518
21	624.000	Pumping Labor and Expenses	\$1,195,161	\$1,195,161	\$0	E-21	-\$122,660	\$1,072,501		\$0	\$1,072,501	\$1,072,501	\$0
22	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-22	\$0	\$0		\$0	\$0	\$0	\$0
23	626.000	Miscellaneous Expense	\$9,346	\$0	\$9,346	E-23	-\$872	\$8,474		\$0	\$8,474	-\$872	\$9,346
24	627.000	Rents - PE	\$0	\$0	\$0	E-24	\$0	\$0		\$0	\$0	\$0	\$0
25	630.000	Maint. Supervision & Engineering - PE	\$15,790	\$15,790	\$0	E-25	-\$1,640	\$14,150		\$0	\$14,150	\$14,150	\$0
26	631.000	Maint. of Structures & Improvements - PE	\$463,261	\$463,261	\$0	E-26	-\$47,982	\$415,279		\$0	\$415,279	\$415,279	\$0
27	632.000	Maint. of Power Production Equipment	\$3,302	\$3,302	\$0	E-27	-\$343	\$2,959		\$0	\$2,959	\$2,959	\$0
28	633.000	Maint. of Pumping Equipment	\$33,246	\$34,200	\$1,046	E-28	-\$3,631	\$31,615		\$0	\$31,615	\$30,569	\$1,046
29		TOTAL PUMPING EXPENSES	\$8,827,816	\$1,723,507	\$7,104,309		\$1,083,060	\$9,910,876		\$0	\$9,910,876	\$1,545,159	\$8,365,717
30		WATER TREATMENT EXPENSES											
31	640.000	Operation. Supervision & Engineer. - WTE	\$145,578	\$145,578	\$0	E-31	-\$9,371	\$136,207		\$0	\$136,207	\$136,207	\$0
32	641.000	Chemicals - WTE	\$8,443,147	\$0	\$8,443,147	E-32	\$916,267	\$9,359,414		\$0	\$9,359,414	\$0	\$9,359,414
33	642.000	Operation Labor & Expenses - WTE	\$1,651,504	\$1,457,332	\$194,172	E-33	-\$119,605	\$1,531,899		\$0	\$1,531,899	\$1,337,727	\$194,172
34	643.100	Miscellaneous Expenses - WTE	\$37,942	\$0	\$37,942	E-34	-\$823	\$37,119		\$0	\$37,119	-\$894	\$38,013

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor 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	-\$137,444	\$1,255,586		\$0	\$1,255,586	\$1,255,586	\$0
38	651.000	Maint. of Structures & Improvements - WTE	\$229	\$229	\$0	E-38	-\$24	\$205		\$0	\$205	\$205	\$0
39	652.000	Maint. of Water Treatment Equipment	\$940,257	\$8,479	\$931,778	E-39	-\$881	\$939,376		\$0	\$939,376	\$7,598	\$931,778
40		TOTAL WATER TREATMENT EXPENSES	\$12,871,315	\$3,004,648	\$9,866,667		\$648,119	\$13,519,434		\$0	\$13,519,434	\$2,736,429	\$10,783,005
41		TRANSMISSION & DIST. EXPENSES											
42	660.000	Operation Supervision & Engineering - TDE	\$945,398	\$945,398	\$0	E-42	-\$97,286	\$848,112		\$0	\$848,112	\$848,112	\$0
43	661.000	Storage Facilities Expenses TDE	\$20,272	\$20,252	\$20	E-43	-\$2,101	\$18,171		\$0	\$18,171	\$18,151	\$20
44	662.000	Transmission & Distribution Lines Expenses	\$2,614,740	\$1,292,118	\$1,322,622	E-44	-\$109,635	\$2,505,105		\$0	\$2,505,105	\$1,182,483	\$1,322,622
45	663.000	Meter Expenses - TDE	\$481,774	\$481,774	\$0	E-45	-\$47,017	\$434,757		\$0	\$434,757	\$434,757	\$0
46	664.000	Customer Installations Expenses - TDE	\$400,038	\$398,981	\$1,057	E-46	-\$41,032	\$359,006		\$0	\$359,006	\$357,949	\$1,057
47	665.000	Miscellaneous Expenses - TDE	\$1,226,729	\$877,995	\$348,734	E-47	-\$89,677	\$1,137,052		\$0	\$1,137,052	\$788,318	\$348,734
48	666.000	Rents - TDE	\$5,817	\$0	\$5,817	E-48	\$0	\$5,817		\$0	\$5,817	\$0	\$5,817
49	670.000	Maint. Supervision and Engineering - TDE	\$71,826	\$71,826	\$0	E-49	-\$3,366	\$68,460		\$0	\$68,460	\$68,460	\$0
50	671.000	Maint. of Structures & Improvements - TDE	\$23,349	\$23,349	\$0	E-50	-\$3,217	\$20,132		\$0	\$20,132	\$20,132	\$0
51	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$41,117	\$41,117	\$0	E-51	-\$4,271	\$36,846		\$0	\$36,846	\$36,846	\$0
52	673.000	Maint. of Transmission & Distribution Mains	\$1,285,924	\$61,272	\$1,224,652	E-52	-\$2,904	\$1,283,020		\$0	\$1,283,020	\$58,368	\$1,224,652
53	674.000	Maint. of Fire Mains - TDE	\$64	\$64	\$0	E-53	-\$7	\$57		\$0	\$57	\$57	\$0
54	675.000	Maint. of Services - TDE	\$275,393	\$275,393	\$0	E-54	-\$26,456	\$248,937		\$0	\$248,937	\$248,937	\$0
55	676.000	Maint. of Meters - TDE	\$400,711	\$400,711	\$0	E-55	-\$41,210	\$359,501		\$0	\$359,501	\$359,501	\$0
56	677.000	Maint. of Hydrants - TDE	\$301,689	\$101,907	\$199,782	E-56	-\$10,194	\$291,495		\$0	\$291,495	\$91,713	\$199,782
57	678.000	Maint. of Miscellaneous Plant - TDE	\$7,005,662	\$4,103,558	\$2,902,104	E-57	-\$160,686	\$6,844,976		\$0	\$6,844,976	\$3,692,018	\$3,152,958
58		TOTAL TRANSMISSION & DIST. EXPENSES	\$15,100,503	\$9,095,715	\$6,004,788		-\$639,059	\$14,461,444		\$0	\$14,461,444	\$8,205,802	\$6,255,642
59		CUSTOMER ACCOUNTS EXPENSE											
60	901.000	Supervision - CAE	\$33,498	\$33,498	\$0	E-60	-\$3,389	\$30,109		\$0	\$30,109	\$30,109	\$0
61	902.000	Meter Reading Expenses - CAE	\$1,535,901	\$1,535,695	\$206	E-61	-\$152,927	\$1,382,974		\$0	\$1,382,974	\$1,382,768	\$206
62	903.000	Customer Records & Collection Expenses	\$3,034,293	\$858,293	\$2,176,000	E-62	-\$80,867	\$2,953,426		\$0	\$2,953,426	\$777,426	\$2,176,000
63	904.000	Uncollectible Amounts - CAE	\$1,506,041	\$0	\$1,506,041	E-63	\$461,995	\$1,968,036		\$0	\$1,968,036	\$0	\$1,968,036
64	905.000	Misc. Customer Accounts Expense - CAE	\$88,264	\$6,304	\$81,960	E-64	\$5,159	\$93,423		\$0	\$93,423	\$11,463	\$81,960
65		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$6,197,997	\$2,433,790	\$3,764,207		\$229,971	\$6,427,968		\$0	\$6,427,968	\$2,201,766	\$4,226,202
66		CUSTOMER SERVICE EXPENSES											
67	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-67	\$0	\$0		\$0	\$0	\$0	\$0
68		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$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	-\$233,033	\$4,926,457		\$0	\$4,926,457	\$4,926,457	\$0
74	921.000	Office Supplies & Expenses	\$2,197,256	\$0	\$2,197,256	E-74	-\$59,627	\$2,137,629		\$0	\$2,137,629	-\$7,018	\$2,144,647
75	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-75	\$0	\$0		\$0	\$0	\$0	\$0
76	923.100	Outside Services Employed	\$22,525,072	\$0	\$22,525,072	E-76	-\$2,775,772	\$19,749,300		\$0	\$19,749,300	\$0	\$19,749,300
77	923.200	Outside Services - Belleville Lab	\$602,331	\$0	\$602,331	E-77	-\$468,129	\$134,202		\$0	\$134,202	\$0	\$134,202
78	923.300	Outside Services - Call Center	\$5,405,440	\$0	\$5,405,440	E-78	-\$273,113	\$5,132,327		\$0	\$5,132,327	\$0	\$5,132,327
79	924.000	Property Insurance	\$2,875,142	\$0	\$2,875,142	E-79	\$437,776	\$3,312,918		\$0	\$3,312,918	\$0	\$3,312,918
80	925.000	Injuries & Damages	\$14,943	\$0	\$14,943	E-80	\$0	\$14,943		\$0	\$14,943	\$0	\$14,943

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

Line Number	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	\$12,073,542	\$0	\$12,073,542	E-81	-\$1,514,346	\$10,559,196		\$0	\$10,559,196	-\$275	\$10,559,471
82	927.000	Franchise Requirements	\$0	\$0	\$0	E-82	\$0	\$0		\$0	\$0	\$0	\$0
83	928.100	PSC Assessment	\$1,251,963	\$0	\$1,251,963	E-83	-\$252,357	\$999,606		\$0	\$999,606	\$0	\$999,606
84	928.200	Rate Case Expense	\$691,951	\$0	\$691,951	E-84	-\$540,927	\$151,024		\$0	\$151,024	\$0	\$151,024
85	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-85	\$0	\$0		\$0	\$0	\$0	\$0
86	930.100	Institutional or Goodwill Advertising Expenses	\$43,524	\$0	\$43,524	E-86	-\$14,328	\$29,196		\$0	\$29,196	\$0	\$29,196
87	930.200	Misc. General Expenses	\$1,895,431	\$0	\$1,895,431	E-87	-\$491,779	\$1,403,652		\$0	\$1,403,652	\$0	\$1,403,652
88	930.300	Research & Development Expenses - AGE	\$0	\$0	\$0	E-88	\$0	\$0		\$0	\$0	\$0	\$0
89	931.000	Rents - AGE	\$212,370	\$0	\$212,370	E-89	\$0	\$212,370		\$0	\$212,370	\$0	\$212,370
90	932.000	Maint. of General Plant - AGE	\$324,674	\$168	\$324,506	E-90	-\$17	\$324,657		\$0	\$324,657	\$151	\$324,506
91		TOTAL ADMIN. & GENERAL EXPENSES	\$55,273,129	\$5,159,658	\$50,113,471		-\$6,185,652	\$49,087,477		\$0	\$49,087,477	\$4,919,315	\$44,168,162
92		DEPRECIATION EXPENSE											
93	403.000	Depreciation Expense, Dep. Exp.	\$16,414,754	See note (1)	See note (1)	E-93	See note (1)	\$16,414,754		\$7,020,905	\$23,435,659	See note (1)	See note (1)
94	403.000	CIAC Depreciation Offset	\$0			E-94		\$0		-\$2,508,268	-\$2,508,268		
95		TOTAL DEPRECIATION EXPENSE	\$16,414,754	\$0	\$0		\$0	\$16,414,754		\$4,512,637	\$20,927,391	\$0	\$0
96		AMORTIZATION EXPENSE											
97	405.000	Amort-Other UP	\$97,697	\$0	\$97,697	E-97	\$0	\$97,697		\$0	\$97,697	\$0	\$97,697
98	406.000	Amort-Intangible Fin	\$206,813	\$0	\$206,813	E-98	\$0	\$206,813		\$0	\$206,813	\$0	\$206,813
99	407.000	Amort-Property Losses	\$0	\$0	\$0	E-99	\$0	\$0		\$0	\$0	\$0	\$0
100		TOTAL AMORTIZATION EXPENSE	\$304,510	\$0	\$304,510		\$0	\$304,510		\$0	\$304,510	\$0	\$304,510
101		OTHER OPERATING EXPENSES											
102	403.900	Amortization of Net Cost of Removal	\$3,121,116	\$0	\$3,121,116	E-102	\$0	\$3,121,116		-\$3,121,116	\$0	\$0	\$0
103	408.000	Property Taxes	\$10,006,028	\$0	\$10,006,028	E-103	\$528,892	\$10,534,920		\$0	\$10,534,920	\$0	\$10,534,920
104	408.000	Payroll Taxes	\$1,726,134	\$0	\$1,726,134	E-104	-\$323,885	\$1,402,249		\$0	\$1,402,249	\$0	\$1,402,249
105	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-105	\$0	\$0		\$0	\$0	\$0	\$0
106	408.000	Other Taxes & Licenses	\$361,172	\$0	\$361,172	E-106	-\$25,012	\$336,160		\$0	\$336,160	\$0	\$336,160
107	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-107	\$0	\$0		\$0	\$0	\$0	\$0
108		TOTAL OTHER OPERATING EXPENSES	\$15,214,450	\$0	\$15,214,450		\$179,995	\$15,394,445		-\$3,121,116	\$12,273,329	\$0	\$12,273,329
109		TOTAL OPERATING EXPENSE	\$131,791,240	\$21,701,639	\$93,674,847	E-109	-\$4,647,760	\$127,143,480		\$1,391,521	\$128,535,001	\$19,833,416	\$87,774,194
110		NET INCOME BEFORE TAXES	\$44,484,532	\$0	\$0	E-110	\$0	\$49,132,292		\$8,385,879	\$57,518,171	\$0	\$0
111		INCOME TAXES											
112	409.000	Current Income Taxes	-\$10,377,361	See note (1)	See note (1)	E-112	See note (1)	-\$10,377,361		\$15,786,955	\$5,409,594	See note (1)	See note (1)
113		TOTAL INCOME TAXES	-\$10,377,361	\$0	\$0		\$0	-\$10,377,361		\$15,786,955	\$5,409,594	\$0	\$0
114		DEFERRED INCOME TAXES											
115	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$21,660,111	See note (1)	See note (1)	E-115	See note (1)	\$21,660,111		-\$12,530,172	\$9,129,939	See note (1)	See note (1)
116	412.000	Amortization of Deferred ITC	-\$125,017			E-116		-\$125,017		\$0	-\$125,017		
117	411.000	Deferred Income Taxes - Prior Years	\$0			E-117		\$0		\$0	\$0		
118		TOTAL DEFERRED INCOME TAXES	\$21,535,094	\$0	\$0		\$0	\$21,535,094		-\$12,530,172	\$9,004,922	\$0	\$0
119		NET OPERATING INCOME	\$33,326,799	\$0	\$0		\$0	\$37,974,559		\$5,129,096	\$43,103,655	\$0	\$0

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



MISSOURI PUBLIC SERVICE COMMISSION
UTILITY SERVICES DEPARTMENT
STAFF ACCOUNTING SCHEDULES

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

CASE NO. WR-2011-0337

Jefferson City, Missouri

November 2011

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

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

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

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

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
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
Test Year Ending 12-31-2010
Water - Plant In Service

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

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

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

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

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		\$13,031	\$16,097,385
65		GENERAL PLANT							
66	389.000	Land and Land Rights - GP	\$0	R-66	\$0	\$0		\$0	\$0
67	390.000	Structures and Improvements - GP	\$749,846	R-67	\$0	\$749,846		\$1,533	\$751,379
68	390.900	Structures & Improve-Leasehold	\$0	R-68	\$0	\$0		-\$19,002	-\$19,002
69	391.000	Office Furniture and Equipment	\$441,905	R-69	\$0	\$441,905		\$10,470	\$452,375
70	391.100	Computer & Peripheral Equipment	\$0	R-70	\$0	\$0		\$0	\$0
71	391.200	Computer Hardware & Software	\$112,484	R-71	\$0	\$112,484		\$844,281	\$956,765
72	391.300	Other Office Equipment	\$100,894	R-72	\$0	\$100,894		\$0	\$100,894
73	392.100	Transportation Equipment-Light Trucks	-\$53,573	R-73	\$0	-\$53,573		\$6,479	-\$47,094
74	392.200	Transportation Equipment-Heavy Truck	-\$43,338	R-74	\$0	-\$43,338		\$0	-\$43,338
75	392.300	Transportation Equipment-Autos	\$48,701	R-75	\$0	\$48,701		\$16,938	\$65,639
76	392.400	Transportation Equipment-Other	\$258,801	R-76	\$0	\$258,801		\$0	\$258,801
77	393.000	Stores Equipment	\$51,482	R-77	\$0	\$51,482		\$0	\$51,482
78	394.000	Tools, Shop and Garage Equipment	\$374,400	R-78	\$0	\$374,400		\$2,290	\$376,690
79	395.000	Laboratory Equipment	\$148,311	R-79	\$0	\$148,311		\$0	\$148,311
80	396.000	Power Operated Equipment	\$94,618	R-80	\$0	\$94,618		\$2,465	\$97,083
81	397.100	Communication Equipment-Non Telephone	\$73,179	R-81	\$0	\$73,179		\$404	\$73,583
82	397.200	Communication Equipment-Telephone	\$18,499	R-82	\$0	\$18,499		\$3,850	\$22,349
83	398.000	Miscellaneous Equipment	\$199,941	R-83	\$0	\$199,941		\$0	\$199,941
84	399.000	Other Tangible Equipment	\$8,685	R-84	\$0	\$8,685		\$0	\$8,685
85		TOTAL GENERAL PLANT	\$2,584,835		\$0	\$2,584,835		\$869,708	\$3,454,543
86		TOTAL DEPRECIATION RESERVE	\$34,755,954		\$0	\$34,755,954		\$923,455	\$35,679,409

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + 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		-\$827,213	\$2,550,727		
Rev-5	462.000	Private Fire Protection	\$425,568			Rev-5		\$425,568		\$22,305	\$447,873		
Rev-6	463.000	Public Fire Protection	\$35			Rev-6		\$35		\$0	\$35		
Rev-7	461.000	Contracted Industrial	\$0			Rev-7		\$0		\$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		\$1,512,567	\$26,620,138		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Operation Supervision & Engineering	\$3,141	\$3,141	\$0	E-2	-\$15	\$3,126		\$0	\$3,126	\$3,126	\$0
3	601.000	Operation Labor & Expenses	\$73,482	\$157	\$73,325	E-3	-\$1	\$73,481		\$0	\$73,481	\$156	\$73,325
4	602.000	Purchased Water	\$248,706	\$0	\$248,706	E-4	\$50,993	\$299,699		\$0	\$299,699	\$0	\$299,699
5	603.000	Miscellaneous Expenses	\$294	\$0	\$294	E-5	\$3,650	\$3,944		\$0	\$3,944	\$0	\$3,944
6	604.000	Rents - SSE	\$100	\$0	\$100	E-6	\$0	\$100		\$0	\$100	\$0	\$100
7	610.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-7	\$0	\$0		\$0	\$0	\$0	\$0
8	611.000	Maint. of Structures & Improvements	\$90	\$0	\$90	E-8	\$0	\$90		\$0	\$90	\$0	\$90
9	612.000	Maint. of Collect. & Impound. Reservoirs	\$0	\$0	\$0	E-9	\$0	\$0		\$0	\$0	\$0	\$0
10	613.000	Maint. of Lake, River and Other Intakes	\$0	\$0	\$0	E-10	\$0	\$0		\$0	\$0	\$0	\$0
11	614.000	Maint. of Wells & Springs	\$0	\$0	\$0	E-11	\$0	\$0		\$0	\$0	\$0	\$0
12	615.000	Maint. of Infiltration Galleries & Tunnels	\$0	\$0	\$0	E-12	\$0	\$0		\$0	\$0	\$0	\$0
13	616.000	Maint. of Supply Mains	\$0	\$0	\$0	E-13	\$0	\$0		\$0	\$0	\$0	\$0
14	617.000	Maint. of Misc. Water Source Plant	\$38,788	\$1,685	\$37,103	E-14	-\$582	\$38,206		\$0	\$38,206	\$1,103	\$37,103
15		TOTAL SOURCE OF SUPPLY EXPENSES	\$364,601	\$4,983	\$359,618		\$54,045	\$418,646		\$0	\$418,646	\$4,385	\$414,261
16		PUMPING EXPENSES											
17	620.000	Operation Supervision & Engineering - PE	\$48,033	\$48,033	\$0	E-17	-\$1,382	\$46,651		\$0	\$46,651	\$46,651	\$0
18	621.000	Fuel for Power Production	\$8,783	\$0	\$8,783	E-18	\$1,902	\$10,685		\$0	\$10,685	\$0	\$10,685
19	622.000	Power Production Labor & Expenses	\$1,246	\$1,246	\$0	E-19	\$0	\$1,246		\$0	\$1,246	\$1,246	\$0
20	623.000	Fuel or Power Purchased for Pumping	\$733,418	\$0	\$733,418	E-20	\$161,916	\$895,334		\$0	\$895,334	\$0	\$895,334
21	624.000	Pumping Labor and Expenses	\$519,041	\$518,469	\$572	E-21	-\$38,647	\$480,394		\$0	\$480,394	\$479,822	\$572
22	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-22	\$0	\$0		\$0	\$0	\$0	\$0
23	626.000	Miscellaneous Expense	\$11,905	\$0	\$11,905	E-23	\$0	\$11,905		\$0	\$11,905	\$0	\$11,905
24	627.000	Rents - PE	\$23	\$0	\$23	E-24	\$0	\$23		\$0	\$23	\$0	\$23
25	630.000	Maint. Supervision & Engineering - PE	\$47,566	\$47,566	\$0	E-25	-\$1,369	\$46,197		\$0	\$46,197	\$46,197	\$0
26	631.000	Maint. of Structures & Improvements - PE	\$0	\$0	\$0	E-26	\$0	\$0		\$0	\$0	\$0	\$0
27	632.000	Maint. of Power Production Equipment	\$0	\$0	\$0	E-27	\$0	\$0		\$0	\$0	\$0	\$0
28	633.000	Maint. of Pumping Equipment	\$22,454	\$20,267	\$2,187	E-28	-\$1,332	\$21,122		\$0	\$21,122	\$18,935	\$2,187
29		TOTAL PUMPING EXPENSES	\$1,392,469	\$635,581	\$756,888		\$121,088	\$1,513,557		\$0	\$1,513,557	\$592,851	\$920,706
30		WATER TREATMENT EXPENSES											
31	640.000	Operation. Supervision & Engineer. - WTE	\$68,055	\$68,055	\$0	E-31	-\$1,666	\$66,389		\$0	\$66,389	\$66,389	\$0
32	641.000	Chemicals - WTE	\$816,202	\$0	\$816,202	E-32	\$48,362	\$864,564		\$0	\$864,564	\$0	\$864,564
33	642.000	Operation Labor & Expenses - WTE	\$72,712	\$0	\$72,712	E-33	\$0	\$72,712		\$0	\$72,712	\$0	\$72,712
34	643.100	Miscellaneous Expenses - WTE	\$178,502	\$0	\$178,502	E-34	\$38,157	\$216,659		\$0	\$216,659	\$0	\$216,659

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

Line Number	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	-\$186	\$12,142		\$0	\$12,142	\$12,142	\$0
38	651.000	Maint. of Structures & Improvements - WTE	\$0	\$0	\$0	E-38	\$0	\$0		\$0	\$0	\$0	\$0
39	652.000	Maint. of Water Treatment Equipment	\$96,708	\$0	\$96,708	E-39	\$0	\$96,708		\$0	\$96,708	\$0	\$96,708
40		TOTAL WATER TREATMENT EXPENSES	\$2,063,346	\$80,383	\$1,982,963		\$84,667	\$2,148,013		\$0	\$2,148,013	\$78,531	\$2,069,482
41		TRANSMISSION & DIST. EXPENSES											
42	660.000	Operation Supervision & Engineering - TDE	\$18,089	\$18,089	\$0	E-42	-\$445	\$17,644		\$0	\$17,644	\$17,644	\$0
43	661.000	Storage Facilities Expenses TDE	\$0	\$0	\$0	E-43	\$0	\$0		\$0	\$0	\$0	\$0
44	662.000	Transmission & Distribution Lines Expenses	\$327,964	\$321,480	\$6,484	E-44	-\$10,352	\$317,612		\$0	\$317,612	\$311,128	\$6,484
45	663.000	Meter Expenses - TDE	\$118,015	\$117,531	\$484	E-45	-\$3,361	\$114,654		\$0	\$114,654	\$114,170	\$484
46	664.000	Customer Installations Expenses - TDE	\$71,787	\$71,787	\$0	E-46	-\$2,061	\$69,726		\$0	\$69,726	\$69,726	\$0
47	665.000	Miscellaneous Expenses - TDE	\$220,447	\$95,452	\$124,995	E-47	-\$10,030	\$210,417		\$0	\$210,417	\$71,517	\$138,900
48	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	-\$435	\$17,308		\$0	\$17,308	\$17,308	\$0
50	671.000	Maint. of Structures & Improvements - TDE	\$0	\$0	\$0	E-50	\$0	\$0		\$0	\$0	\$0	\$0
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	-\$6,036	\$133,526		\$0	\$133,526	\$102,216	\$31,310
53	674.000	Maint. of Fire Mains - TDE	\$0	\$0	\$0	E-53	\$0	\$0		\$0	\$0	\$0	\$0
54	675.000	Maint. of Services - TDE	\$3,891	\$3,891	\$0	E-54	-\$112	\$3,779		\$0	\$3,779	\$3,779	\$0
55	676.000	Maint. of Meters - TDE	\$30,623	\$30,623	\$0	E-55	\$116,565	\$147,188		\$0	\$147,188	\$29,743	\$117,445
56	677.000	Maint. of Hydrants - TDE	\$36,007	\$36,007	\$0	E-56	-\$1,036	\$34,971		\$0	\$34,971	\$34,971	\$0
57	678.000	Maint. of Miscellaneous Plant - TDE	\$526,260	\$151,740	\$374,520	E-57	\$125,224	\$651,484		\$0	\$651,484	\$133,858	\$517,626
58		TOTAL TRANSMISSION & DIST. EXPENSES	\$1,512,130	\$972,595	\$539,535		\$207,921	\$1,720,051		\$0	\$1,720,051	\$906,060	\$813,991
59		CUSTOMER ACCOUNTS EXPENSE											
60	901.000	Supervision - CAE	\$28,091	\$28,091	\$0	E-60	-\$733	\$27,358		\$0	\$27,358	\$27,358	\$0
61	902.000	Meter Reading Expenses - CAE	\$307,266	\$287,506	\$19,760	E-61	-\$19,452	\$287,814		\$0	\$287,814	\$268,054	\$19,760
62	903.000	Customer Records & Collection Expenses	\$287,762	\$96,334	\$191,428	E-62	-\$19,745	\$268,017		\$0	\$268,017	\$76,589	\$191,428
63	904.000	Uncollectible Amounts - CAE	\$380,297	\$0	\$380,297	E-63	-\$160,624	\$219,673		\$0	\$219,673	\$0	\$219,673
64	905.000	Misc. Customer Accounts Expense - CAE	\$39,331	\$13,402	\$25,929	E-64	-\$374	\$38,957		\$0	\$38,957	\$13,028	\$25,929
65		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$1,042,747	\$425,333	\$617,414		-\$200,928	\$841,819		\$0	\$841,819	\$385,029	\$456,790
66		CUSTOMER SERVICE EXPENSES											
67	907.000	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	-\$14,905	\$417,381		\$0	\$417,381	\$417,381	\$0
74	921.000	Office Supplies & Expenses	\$284,977	\$0	\$284,977	E-74	\$6,530	\$291,507		\$0	\$291,507	-\$131	\$291,638
75	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-75	\$0	\$0		\$0	\$0	\$0	\$0
76	923.100	Outside Services Employed	\$2,411,597	\$0	\$2,411,597	E-76	\$89,896	\$2,501,493		\$0	\$2,501,493	\$0	\$2,501,493
77	923.200	Outside Services - Belleville Lab	\$59,719	\$0	\$59,719	E-77	\$5,003	\$64,722		\$0	\$64,722	\$0	\$64,722
78	923.300	Outside Services - Call Center	\$535,935	\$0	\$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
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	\$553,428	\$1,521,487		\$0	\$1,521,487	\$0	\$1,521,487
82	927.000	Franchise Requirements	\$0	\$0	\$0	E-82	\$0	\$0		\$0	\$0	\$0	\$0
83	928.100	PSC Assessment	\$176,283	\$0	\$176,283	E-83	-\$33,260	\$143,023		\$0	\$143,023	\$0	\$143,023
84	928.200	Rate Case Expense	\$68,936	\$0	\$68,936	E-84	-\$50,625	\$18,311		\$0	\$18,311	\$0	\$18,311
85	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-85	\$0	\$0		\$0	\$0	\$0	\$0
86	930.100	Institutional or Goodwill Advertising Expenses	\$14,239	\$0	\$14,239	E-86	-\$1,564	\$12,675		\$0	\$12,675	\$0	\$12,675
87	930.200	Misc. General Expenses	\$380,247	\$0	\$380,247	E-87	-\$44,411	\$335,836		\$0	\$335,836	\$0	\$335,836
88	930.300	Research & Development Expenses - AGE	\$0	\$0	\$0	E-88	\$0	\$0		\$0	\$0	\$0	\$0
89	931.000	Rents - AGE	\$54,103	\$0	\$54,103	E-89	\$0	\$54,103		\$0	\$54,103	\$0	\$54,103
90	932.000	Maint. of General Plant - AGE	\$33,657	\$0	\$33,657	E-90	\$0	\$33,657		\$0	\$33,657	\$0	\$33,657
91		TOTAL ADMIN. & GENERAL EXPENSES	\$5,703,834	\$432,286	\$5,271,548		\$728,987	\$6,432,821		\$0	\$6,432,821	\$417,250	\$6,015,571
92		DEPRECIATION EXPENSE											
93	403.000	Depreciation Expense, Dep. Exp.	\$2,820,732	See note (1)	See note (1)	E-93	See note (1)	\$2,820,732		\$930,706	\$3,751,438	See note (1)	See note (1)
94	403.000	CIAC Depreciation Offset	\$0			E-94		\$0		-\$187,883	-\$187,883		
95		TOTAL DEPRECIATION EXPENSE	\$2,820,732	\$0	\$0		\$0	\$2,820,732		\$742,823	\$3,563,555	\$0	\$0
96		AMORTIZATION EXPENSE											
97	405.000	Amort-Other UP	\$9,686	\$0	\$9,686	E-97	\$0	\$9,686		\$0	\$9,686	\$0	\$9,686
98	406.000	Amort-Intangible Fin	\$2,267	\$0	\$2,267	E-98	\$0	\$2,267		\$0	\$2,267	\$0	\$2,267
99	407.000	Amort-Property Losses	\$158,892	\$0	\$158,892	E-99	\$0	\$158,892		\$0	\$158,892	\$0	\$158,892
100		TOTAL AMORTIZATION EXPENSE	\$170,845	\$0	\$170,845		\$0	\$170,845		\$0	\$170,845	\$0	\$170,845
101		OTHER OPERATING EXPENSES											
102	403.900	Amortization of Net Cost of Removal	\$616,674	\$0	\$616,674	E-102	\$0	\$616,674		-\$616,674	\$0	\$0	\$0
103	408.000	Property Taxes	\$2,158,916	\$0	\$2,158,916	E-103	\$53,383	\$2,212,299		\$0	\$2,212,299	\$0	\$2,212,299
104	408.000	Payroll Taxes	\$198,328	\$0	\$198,328	E-104	-\$8,852	\$189,476		\$0	\$189,476	\$0	\$189,476
105	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-105	\$0	\$0		\$0	\$0	\$0	\$0
106	408.000	Other Taxes & Licenses	\$55,786	\$0	\$55,786	E-106	-\$3,897	\$51,889		\$0	\$51,889	\$0	\$51,889
107	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-107	\$0	\$0		\$0	\$0	\$0	\$0
108		TOTAL OTHER OPERATING EXPENSES	\$3,029,704	\$0	\$3,029,704		\$40,634	\$3,070,338		-\$616,674	\$2,453,664	\$0	\$2,453,664
109		TOTAL OPERATING EXPENSE	\$18,100,408	\$2,551,161	\$12,728,515	E-109	\$1,036,414	\$19,136,822		\$126,149	\$19,262,971	\$2,384,106	\$13,315,310
110		NET INCOME BEFORE TAXES	\$7,007,163	\$0	\$0	E-110	\$0	\$5,970,749		\$1,386,418	\$7,357,167	\$0	\$0
111		INCOME TAXES											
112	409.000	Current Income Taxes	-\$1,284,580	See note (1)	See note (1)	E-112	See note (1)	-\$1,284,580		\$1,296,092	\$11,512	See note (1)	See note (1)
113		TOTAL INCOME TAXES	-\$1,284,580	\$0	\$0		\$0	-\$1,284,580		\$1,296,092	\$11,512	\$0	\$0
114		DEFERRED INCOME TAXES											
115	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$2,715,586	See note (1)	See note (1)	E-115	See note (1)	\$2,715,586		-\$991,086	\$1,724,500	See note (1)	See note (1)
116	412.000	Amortization of Deferred ITC	-\$2,859			E-116		-\$2,859		\$0	-\$2,859		
117	411.000	Deferred Income Taxes - Prior Years	\$0			E-117		\$0		\$0	\$0		
118		TOTAL DEFERRED INCOME TAXES	\$2,712,727	\$0	\$0		\$0	\$2,712,727		-\$991,086	\$1,721,641	\$0	\$0
119		NET OPERATING INCOME	\$5,579,016	\$0	\$0		\$0	\$4,542,602		\$1,081,412	\$5,624,014	\$0	\$0

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



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DEPARTMENT

STAFF ACCOUNTING SCHEDULES

MISSOURI AMERICAN WATER COMPANY

Water District # 3

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

CASE NO. WR-2011-0337

Jefferson City, Missouri

November 2011

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

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

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

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

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

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

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

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

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

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

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
64		TOTAL TRANSMISSION & DIST. PLANT	\$16,445,645		\$0	\$16,445,645		\$12,795	\$16,458,440
65		GENERAL PLANT							
66	389.000	Land and Land Rights - GP	\$0	R-66	\$0	\$0		\$0	\$0
67	390.000	Structures and Improvements - GP	\$261,235	R-67	\$0	\$261,235		\$1,504	\$262,739
68	390.900	Structures & Improve-Leasehold	\$0	R-68	\$0	\$0		-\$18,613	-\$18,613
69	391.000	Office Furniture and Equipment	\$25,071	R-69	\$0	\$25,071		\$10,255	\$35,326
70	391.100	Computer & Peripheral Equipment	\$0	R-70	\$0	\$0		\$0	\$0
71	391.200	Computer Hardware & Software	\$100,676	R-71	\$0	\$100,676		\$826,699	\$927,375
72	391.300	Other Office Equipment	-\$17,315	R-72	\$0	-\$17,315		\$0	-\$17,315
73	392.100	Transportation Equipment-Light Trucks	\$210,996	R-73	\$0	\$210,996		\$6,350	\$217,346
74	392.200	Transportation Equipment-Heavy Truck	\$6,021	R-74	\$0	\$6,021		\$0	\$6,021
75	392.300	Transportation Equipment-Autos	\$98,882	R-75	\$0	\$98,882		\$16,590	\$115,472
76	392.400	Transportation Equipment-Other	\$32,047	R-76	\$0	\$32,047		\$0	\$32,047
77	393.000	Stores Equipment	\$11,087	R-77	\$0	\$11,087		\$0	\$11,087
78	394.000	Tools, Shop and Garage Equipment	\$431,510	R-78	\$0	\$431,510		\$2,242	\$433,752
79	395.000	Laboratory Equipment	\$30,975	R-79	\$0	\$30,975		\$0	\$30,975
80	396.000	Power Operated Equipment	\$259,433	R-80	\$0	\$259,433		\$2,413	\$261,846
81	397.100	Communication Equipment-Non Telephone	\$73,639	R-81	\$0	\$73,639		\$338	\$73,977
82	397.200	Communication Equipment-Telephone	\$37,315	R-82	\$0	\$37,315		\$4,100	\$41,415
83	398.000	Miscellaneous Equipment	\$48,355	R-83	\$0	\$48,355		\$8	\$48,363
84	399.000	Other Tangible Equipment	\$3,425	R-84	\$0	\$3,425		\$0	\$3,425
85		TOTAL GENERAL PLANT	\$1,613,352		\$0	\$1,613,352		\$851,886	\$2,465,238
86		TOTAL DEPRECIATION RESERVE	\$26,223,132		\$0	\$26,223,132		\$904,565	\$27,127,697

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

Line Number	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	\$11,798,373	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$11,798,373		\$630,236	\$12,428,609	See Note(1)	See Note(1)
Rev-3	461.000	Commercial	\$4,363,193			Rev-3		\$4,363,193		\$282,465	\$4,645,658		
Rev-4	461.000	Industrial	\$2,422,786			Rev-4		\$2,422,786		\$194,139	\$2,616,925		
Rev-5	462.000	Private Fire Protection	\$647,291			Rev-5		\$647,291		\$40,072	\$687,363		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0		\$0	\$0		
Rev-7	461.000	Contracted Industrial	\$0			Rev-7		\$0		\$0	\$0		
Rev-8	461.000	Capitol Complex	\$0			Rev-8		\$0		\$0	\$0		
Rev-9	470.000	Forfeited Discounts	\$0			Rev-9		\$0		\$0	\$0		
Rev-10	472.000	Rents from Water Property	\$18			Rev-10		\$18		\$0	\$18		
Rev-11	464.000	Other Public Auth.	\$990,467			Rev-11		\$990,467		\$31,730	\$1,022,197		
Rev-12	466.000	Sales for Resale	\$903,011			Rev-12		\$903,011		-\$13,921	\$889,090		
Rev-13	471.000	Other Water Revenue - Oper. Rev.	\$353,350			Rev-13		\$353,350		\$335,106	\$688,456		
14		TOTAL OPERATING REVENUES	\$21,478,489					\$21,478,489		\$1,499,827	\$22,978,316		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-2	\$0	\$0		\$0	\$0	\$0	\$0
3	601.000	Operation Labor & Expenses	\$61,451	\$4,328	\$57,123	E-3	-\$374	\$61,077		\$0	\$61,077	\$3,954	\$57,123
4	602.000	Purchased Water	\$20,197	\$0	\$20,197	E-4	\$0	\$20,197		\$0	\$20,197	\$0	\$20,197
5	603.000	Miscellaneous Expenses	\$494,466	\$0	\$494,466	E-5	\$51,331	\$545,797		\$0	\$545,797	\$0	\$545,797
6	604.000	Rents - SSE	\$0	\$0	\$0	E-6	\$0	\$0		\$0	\$0	\$0	\$0
7	610.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-7	\$0	\$0		\$0	\$0	\$0	\$0
8	611.000	Maint. of Structures & Improvements	\$0	\$0	\$0	E-8	\$0	\$0		\$0	\$0	\$0	\$0
9	612.000	Maint. of Collect. & Impound. Reservoirs	\$0	\$0	\$0	E-9	\$0	\$0		\$0	\$0	\$0	\$0
10	613.000	Maint. of Lake, River and Other Intakes	\$0	\$0	\$0	E-10	\$0	\$0		\$0	\$0	\$0	\$0
11	614.000	Maint. of Wells & Springs	\$2,253	\$2,253	\$0	E-11	-\$196	\$2,057		\$0	\$2,057	\$2,057	\$0
12	615.000	Maint. of Infiltration Galleries & Tunnels	\$0	\$0	\$0	E-12	\$0	\$0		\$0	\$0	\$0	\$0
13	616.000	Maint. of Supply Mains	\$0	\$0	\$0	E-13	\$0	\$0		\$0	\$0	\$0	\$0
14	617.000	Maint. of Misc. Water Source Plant	\$23,349	\$12,240	\$11,109	E-14	-\$864	\$22,485		\$0	\$22,485	\$11,376	\$11,109
15		TOTAL SOURCE OF SUPPLY EXPENSES	\$601,716	\$18,821	\$582,895		\$49,897	\$651,613		\$0	\$651,613	\$17,387	\$634,226
16		PUMPING EXPENSES											
17	620.000	Operation Supervision & Engineering - PE	\$0	\$0	\$0	E-17	\$0	\$0		\$0	\$0	\$0	\$0
18	621.000	Fuel for Power Production	\$2,796	\$2,796	\$0	E-18	\$343	\$3,139		\$0	\$3,139	\$2,796	\$343
19	622.000	Power Production Labor & Expenses	\$0	\$0	\$0	E-19	\$0	\$0		\$0	\$0	\$0	\$0
20	623.000	Fuel or Power Purchased for Pumping	\$299,796	\$0	\$299,796	E-20	\$36,743	\$336,539		\$0	\$336,539	\$0	\$336,539
21	624.000	Pumping Labor and Expenses	\$361,719	\$361,648	\$71	E-21	-\$25,540	\$336,179		\$0	\$336,179	\$336,108	\$71
22	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-22	\$0	\$0		\$0	\$0	\$0	\$0
23	626.000	Miscellaneous Expense	\$11,913	\$0	\$11,913	E-23	-\$67	\$11,846		\$0	\$11,846	-\$67	\$11,913
24	627.000	Rents - PE	\$801	\$0	\$801	E-24	\$0	\$801		\$0	\$801	\$0	\$801
25	630.000	Maint. Supervision & Engineering - PE	\$0	\$0	\$0	E-25	\$0	\$0		\$0	\$0	\$0	\$0
26	631.000	Maint. of Structures & Improvements - PE	\$0	\$0	\$0	E-26	\$0	\$0		\$0	\$0	\$0	\$0
27	632.000	Maint. of Power Production Equipment	\$0	\$0	\$0	E-27	\$0	\$0		\$0	\$0	\$0	\$0
28	633.000	Maint. of Pumping Equipment	\$63,915	\$39,412	\$24,503	E-28	-\$2,810	\$61,105		\$0	\$61,105	\$36,602	\$24,503
29		TOTAL PUMPING EXPENSES	\$740,940	\$403,856	\$337,084		\$8,669	\$749,609		\$0	\$749,609	\$375,439	\$374,170
30		WATER TREATMENT EXPENSES											
31	640.000	Operation. Supervision & Engineer. - WTE	\$234	\$234	\$0	E-31	\$0	\$234		\$0	\$234	\$234	\$0
32	641.000	Chemicals - WTE	\$564,735	\$0	\$564,735	E-32	-\$28,750	\$535,985		\$0	\$535,985	\$0	\$535,985
33	642.000	Operation Labor & Expenses - WTE	\$158,718	\$114,844	\$43,874	E-33	\$6,441	\$165,159		\$0	\$165,159	\$121,285	\$43,874
34	643.100	Miscellaneous Expenses - WTE	\$382,251	\$0	\$382,251	E-34	\$40,800	\$423,051		\$0	\$423,051	\$0	\$423,051

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

Line Number	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	\$20,749	\$0	\$20,749	E-35	\$0	\$20,749		\$0	\$20,749	\$0	\$20,749
36	644.000	Rents - WTE	\$31	\$0	\$31	E-36	\$0	\$31		\$0	\$31	\$0	\$31
37	650.000	Maint. Supervision & Engineering - WTE	\$39,442	\$39,007	\$435	E-37	\$5,259	\$44,701		\$0	\$44,701	\$44,266	\$435
38	651.000	Maint. of Structures & Improvements - WTE	\$0	\$0	\$0	E-38	\$0	\$0		\$0	\$0	\$0	\$0
39	652.000	Maint. of Water Treatment Equipment	\$69,626	\$0	\$69,626	E-39	\$0	\$69,626		\$0	\$69,626	\$0	\$69,626
40		TOTAL WATER TREATMENT EXPENSES	\$1,235,786	\$154,085	\$1,081,701		\$23,750	\$1,259,536		\$0	\$1,259,536	\$165,785	\$1,093,751
41		TRANSMISSION & DIST. EXPENSES											
42	660.000	Operation Supervision & Engineering - TDE	\$15,825	\$15,825	\$0	E-42	-\$460	\$15,365		\$0	\$15,365	\$15,365	\$0
43	661.000	Storage Facilities Expenses TDE	\$0	\$0	\$0	E-43	\$0	\$0		\$0	\$0	\$0	\$0
44	662.000	Transmission & Distribution Lines Expenses	\$263,209	\$242,410	\$20,799	E-44	-\$17,985	\$245,224		\$0	\$245,224	\$224,425	\$20,799
45	663.000	Meter Expenses - TDE	\$251,008	\$249,264	\$1,744	E-45	-\$14,177	\$236,831		\$0	\$236,831	\$235,087	\$1,744
46	664.000	Customer Installations Expenses - TDE	\$10,696	\$10,696	\$0	E-46	-\$855	\$9,841		\$0	\$9,841	\$9,841	\$0
47	665.000	Miscellaneous Expenses - TDE	\$136,530	\$39,538	\$96,992	E-47	\$3,397	\$139,927		\$0	\$139,927	\$39,179	\$100,748
48	666.000	Rents - TDE	\$0	\$0	\$0	E-48	\$0	\$0		\$0	\$0	\$0	\$0
49	670.000	Maint. Supervision and Engineering - TDE	\$0	\$0	\$0	E-49	\$0	\$0		\$0	\$0	\$0	\$0
50	671.000	Maint. of Structures & Improvements - TDE	\$0	\$0	\$0	E-50	\$0	\$0		\$0	\$0	\$0	\$0
51	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$0	\$0	\$0	E-51	\$0	\$0		\$0	\$0	\$0	\$0
52	673.000	Maint. of Transmission & Distribution Mains	\$265,077	\$265,077	\$0	E-52	-\$17,603	\$247,474		\$0	\$247,474	\$247,474	\$0
53	674.000	Maint. of Fire Mains - TDE	\$0	\$0	\$0	E-53	\$0	\$0		\$0	\$0	\$0	\$0
54	675.000	Maint. of Services - TDE	\$17,816	\$17,816	\$0	E-54	-\$1,394	\$16,422		\$0	\$16,422	\$16,422	\$0
55	676.000	Maint. of Meters - TDE	\$26,046	\$14,028	\$12,018	E-55	-\$514	\$25,532		\$0	\$25,532	\$13,514	\$12,018
56	677.000	Maint. of Hydrants - TDE	\$44,413	\$44,413	\$0	E-56	-\$3,132	\$41,281		\$0	\$41,281	\$41,281	\$0
57	678.000	Maint. of Miscellaneous Plant - TDE	\$256,594	\$16,566	\$240,028	E-57	\$341,763	\$598,357		\$0	\$598,357	\$18,032	\$580,325
58		TOTAL TRANSMISSION & DIST. EXPENSES	\$1,287,214	\$915,633	\$371,581		\$289,040	\$1,576,254		\$0	\$1,576,254	\$860,620	\$715,634
59		CUSTOMER ACCOUNTS EXPENSE											
60	901.000	Supervision - CAE	\$0	\$0	\$0	E-60	\$0	\$0		\$0	\$0	\$0	\$0
61	902.000	Meter Reading Expenses - CAE	\$195,279	\$194,937	\$342	E-61	-\$14,331	\$180,948		\$0	\$180,948	\$180,606	\$342
62	903.000	Customer Records & Collection Expenses	\$177,442	\$3,997	\$173,445	E-62	-\$348	\$177,094		\$0	\$177,094	\$3,649	\$173,445
63	904.000	Uncollectible Amounts - CAE	\$405,373	\$0	\$405,373	E-63	-\$150,850	\$254,523		\$0	\$254,523	\$0	\$254,523
64	905.000	Misc. Customer Accounts Expense - CAE	\$71,538	\$53,437	\$18,101	E-64	\$6,121	\$77,659		\$0	\$77,659	\$59,422	\$18,237
65		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$849,632	\$252,371	\$597,261		-\$159,408	\$690,224		\$0	\$690,224	\$243,677	\$446,547
66		CUSTOMER SERVICE EXPENSES											
67	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-67	\$0	\$0		\$0	\$0	\$0	\$0
68		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
69		SALES PROMOTION EXPENSES											
70	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-70	\$0	\$0		\$0	\$0	\$0	\$0
71		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
72		ADMIN. & GENERAL EXPENSES											
73	920.000	Admin. & General Salaries	\$672,263	\$627,063	\$45,200	E-73	-\$19,590	\$652,673		\$0	\$652,673	\$607,473	\$45,200
74	921.000	Office Supplies & Expenses	\$301,753	\$0	\$301,753	E-74	\$5,714	\$307,467		\$0	\$307,467	-\$191	\$307,658
75	922.000	Admin. Expenses Transferred - Credit	\$34,743	\$0	\$34,743	E-75	\$0	\$34,743		\$0	\$34,743	\$0	\$34,743
76	923.100	Outside Services Employed	\$1,888,108	\$0	\$1,888,108	E-76	\$285,627	\$2,173,735		\$0	\$2,173,735	\$0	\$2,173,735
77	923.200	Outside Services - Belleville Lab	\$49,588	\$0	\$49,588	E-77	-\$1,679	\$47,909		\$0	\$47,909	\$0	\$47,909
78	923.300	Outside Services - Call Center	\$445,011	\$0	\$445,011	E-78	\$74,405	\$519,416		\$0	\$519,416	\$0	\$519,416
79	924.000	Property Insurance	\$242,370	\$0	\$242,370	E-79	\$161,347	\$403,717		\$0	\$403,717	\$0	\$403,717
80	925.000	Injuries & Damages	\$153	\$0	\$153	E-80	\$0	\$153		\$0	\$153	\$0	\$153

Missouri American Water Company
Case No. WR-2011-0337
Water District # 3
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	\$885,007	\$0	\$885,007	E-81	\$551,385	\$1,436,392		\$0	\$1,436,392	\$0	\$1,436,392
82	927.000	Franchise Requirements	\$0	\$0	\$0	E-82	\$0	\$0		\$0	\$0	\$0	\$0
83	928.100	PSC Assessment	\$147,557	\$0	\$147,557	E-83	-\$24,103	\$123,454		\$0	\$123,454	\$0	\$123,454
84	928.200	Rate Case Expense	\$69,660	\$0	\$69,660	E-84	-\$52,524	\$17,136		\$0	\$17,136	\$0	\$17,136
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	\$6,966	\$0	\$6,966	E-86	-\$4,928	\$2,038		\$0	\$2,038	\$0	\$2,038
87	930.200	Misc. General Expenses	\$376,116	\$0	\$376,116	E-87	-\$25,211	\$350,905		\$0	\$350,905	\$0	\$350,905
88	930.300	Research & Development Expenses - AGE	\$0	\$0	\$0	E-88	\$0	\$0		\$0	\$0	\$0	\$0
89	931.000	Rents - AGE	\$43,384	\$0	\$43,384	E-89	\$0	\$43,384		\$0	\$43,384	\$0	\$43,384
90	932.000	Maint. of General Plant - AGE	\$31,847	\$0	\$31,847	E-90	\$0	\$31,847		\$0	\$31,847	\$0	\$31,847
91		TOTAL ADMIN. & GENERAL EXPENSES	\$5,194,526	\$627,063	\$4,567,463		\$950,443	\$6,144,969		\$0	\$6,144,969	\$607,282	\$5,537,687
92		DEPRECIATION EXPENSE											
93	403.000	Depreciation Expense, Dep. Exp.	\$2,485,659	See note (1)	See note (1)	E-93	See note (1)	\$2,485,659		\$1,101,310	\$3,586,969	See note (1)	See note (1)
94	403.000	CIAC Depreciation Offset	\$0			E-94		\$0		-\$444,617	-\$444,617		
95		TOTAL DEPRECIATION EXPENSE	\$2,485,659	\$0	\$0		\$0	\$2,485,659		\$656,693	\$3,142,352	\$0	\$0
96		AMORTIZATION EXPENSE											
97	405.000	Amort-Other UP	\$8,078	\$0	\$8,078	E-97	\$0	\$8,078		\$0	\$8,078	\$0	\$8,078
98	406.000	Amort-Intangible Fin	\$1,882	\$0	\$1,882	E-98	\$0	\$1,882		\$0	\$1,882	\$0	\$1,882
99	407.000	Amort-Property Losses	\$0	\$0	\$0	E-99	\$0	\$0		\$0	\$0	\$0	\$0
100		TOTAL AMORTIZATION EXPENSE	\$9,960	\$0	\$9,960		\$0	\$9,960		\$0	\$9,960	\$0	\$9,960
101		OTHER OPERATING EXPENSES											
102	403.900	Amortization of Net Cost of Removal	\$570,455	\$0	\$570,455	E-102	\$0	\$570,455		-\$570,455	\$0	\$0	\$0
103	408.000	Property Taxes	\$1,316,399	\$0	\$1,316,399	E-103	\$42,406	\$1,358,805		\$0	\$1,358,805	\$0	\$1,358,805
104	408.000	Payroll Taxes	\$182,526	\$0	\$182,526	E-104	\$109	\$182,635		\$0	\$182,635	\$0	\$182,635
105	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-105	\$0	\$0		\$0	\$0	\$0	\$0
106	408.000	Other Taxes & Licenses	\$29,734	\$0	\$29,734	E-106	-\$3,716	\$26,018		\$0	\$26,018	\$0	\$26,018
107	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-107	\$0	\$0		\$0	\$0	\$0	\$0
108		TOTAL OTHER OPERATING EXPENSES	\$2,099,114	\$0	\$2,099,114		\$38,799	\$2,137,913		-\$570,455	\$1,567,458	\$0	\$1,567,458
109		TOTAL OPERATING EXPENSE	\$14,504,547	\$2,371,829	\$9,647,059	E-109	\$1,201,190	\$15,705,737		\$86,238	\$15,791,975	\$2,270,190	\$10,379,433
110		NET INCOME BEFORE TAXES	\$6,973,942	\$0	\$0	E-110	\$0	\$5,772,752		\$1,413,589	\$7,186,341	\$0	\$0
111		INCOME TAXES											
112	409.000	Current Income Taxes	-\$1,210,121	See note (1)	See note (1)	E-112	See note (1)	-\$1,210,121		\$3,848,237	\$2,638,116	See note (1)	See note (1)
113		TOTAL INCOME TAXES	-\$1,210,121	\$0	\$0		\$0	-\$1,210,121		\$3,848,237	\$2,638,116	\$0	\$0
114		DEFERRED INCOME TAXES											
115	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$2,508,337	See note (1)	See note (1)	E-115	See note (1)	\$2,508,337		-\$3,315,099	-\$806,762	See note (1)	See note (1)
116	412.000	Amortization of Deferred ITC	-\$7,343			E-116		-\$7,343		\$4,742	-\$2,601		
117	411.000	Deferred Income Taxes - Prior Years	\$0			E-117		\$0		\$0	\$0		
118		TOTAL DEFERRED INCOME TAXES	\$2,500,994	\$0	\$0		\$0	\$2,500,994		-\$3,310,357	-\$809,363	\$0	\$0
119		NET OPERATING INCOME	\$5,683,069	\$0	\$0		\$0	\$4,481,879		\$875,709	\$5,357,588	\$0	\$0

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



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DEPARTMENT

DIRECT

STAFF ACCOUNTING SCHEDULES

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

CASE NO. WR-2011-0337

Jefferson City, Missouri

November 2011

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

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

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

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

Missouri-American Water Company
Case No. WR-2011-0337
Total Sewer
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		\$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
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		\$3,814	\$3,814
5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$3,814	\$3,814
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	R-7	\$0	\$0		\$53	\$53
8	351.000	Structures and Improvements - CP	\$191,237	R-8	\$0	\$191,237		\$4	\$191,241
9	352.100	Collection Mains - Forced - CP	\$374,106	R-9	\$0	\$374,106		\$1,231	\$375,337
10	352.200	Collection Main - Gravity - CP	\$570,692	R-10	\$0	\$570,692		\$0	\$570,692
11	353.000	Services to Customers - CP	\$37,812	R-11	\$0	\$37,812		\$0	\$37,812
12	356.000	Other Collection Plant - CP	-\$21,703	R-12	\$0	-\$21,703		\$0	-\$21,703
13		TOTAL COLLECTION PLANT	\$1,152,144		\$0	\$1,152,144		\$1,288	\$1,153,432
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	\$757,734		\$0	\$757,734		\$0	\$757,734
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	\$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		\$147	\$12,294
32	390.900	Structures & Improvements-Leasehold	\$0	R-32	\$0	\$0		-\$1,801	-\$1,801
33	391.000	Office Furniture and Equipment - GP	\$3,150	R-33	\$12,442	\$15,592		\$993	\$16,585
34	391.100	Computer & Peripheral Equipment	\$14,478	R-34	-\$13,073	\$1,405		\$0	\$1,405
35	391.200	Computer Hardware & Software	\$0	R-35	\$631	\$631		\$41,728	\$42,359
36	391.200	Computer Hardware & Software	\$0	R-36	\$0	\$0		\$17,256	\$17,256
37	391.200	Computer Hardware & Software	\$0	R-37	\$0	\$0		\$21,085	\$21,085
38	391.300	Other Office Equipment	\$0	R-38	\$0	\$0		\$0	\$0
39	392.100	Trans Equipment - Light Trucks GP	\$38,821	R-39	\$22,365	\$61,186		\$615	\$61,801
40	392.200	Trans Equipment - Heavy Trucks GP	\$0	R-40	\$0	\$0		\$0	\$0
41	392.300	Trans Equipment - Autos GP	\$0	R-41	\$0	\$0		\$1,606	\$1,606
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		\$217	\$15,360
45	395.000	Laboratory Equipment - GP	\$3,755	R-45	\$0	\$3,755		\$0	\$3,755
46	396.000	Power Operated Equipment - GP	\$0	R-46	\$0	\$0		\$177	\$177
47	397.100	Communication Equipment - Non Telephone GP	\$3,439	R-47	\$0	\$3,439		\$81	\$3,520
48	397.200	Communication Equipment - Telephone GP	\$0	R-48	\$0	\$0		\$371	\$371
49	398.000	Miscellaneous Equipment - GP	\$61,616	R-49	\$0	\$61,616		\$2	\$61,618
50	399.000	Other Tangible Plant	\$207	R-50	\$0	\$207		\$5	\$212
51		TOTAL GENERAL PLANT	\$213,030		\$0	\$213,030		\$82,482	\$295,512
52		TOTAL DEPRECIATION RESERVE	\$3,186,549		\$0	\$3,186,549		\$87,584	\$3,274,133

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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	\$2	\$1,903		\$0	\$1,903	\$75	\$1,828
10		TOTAL COLLECTION MAINT. EXPENSES	\$1,901	\$73	\$1,828		\$2	\$1,903		\$0	\$1,903	\$75	\$1,828
11		PUMPING OPERATIONS EXPENSES											
12	620.000	Supervision & Engineering - POE	\$0	\$0	\$0	E-12	\$0	\$0		\$0	\$0	\$0	\$0
13	621.000	Fuel For Purchased Power - POE	\$0	\$0	\$0	E-13	\$0	\$0		\$0	\$0	\$0	\$0
14	622.000	Labor & Eng Oper Pwr Prod - POE	\$0	\$0	\$0	E-14	\$0	\$0		\$0	\$0	\$0	\$0
15	623.000	Purchased Fuel/Power For Pump - POE	\$16,907	\$0	\$16,907	E-15	\$723	\$17,630		\$0	\$17,630	\$0	\$17,630
16	624.000	Labor & Eng Oper Pump - POE	-\$187	\$4	-\$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	\$32	\$402,570		\$0	\$402,570	\$0	\$402,570
30	642.000	Labor & Exp - Oper-WT	\$42,531	\$40,661	\$1,870	E-30	\$1,165	\$43,696		\$0	\$43,696	\$41,826	\$1,870
31	643.100	Miscellaneous Expenses - WTE	\$28,416	\$0	\$28,416	E-31	\$2,925	\$31,341		\$0	\$31,341	\$0	\$31,341
32	643.200	Misc Expenses - Waste Disposal	\$115,274	\$0	\$115,274	E-32	\$0	\$115,274		\$0	\$115,274	\$0	\$115,274
33	644.000	Rents - Oper-WT	\$0	\$0	\$0	E-33	\$0	\$0		\$0	\$0	\$0	\$0
34	650.000	Supervision & Engineering - Mtce-WT	\$174,382	\$174,382	\$0	E-34	-\$18,646	\$155,736		\$0	\$155,736	\$155,736	\$0
35	651.000	Structures & Improvements - Mtce-WT	\$0	\$0	\$0	E-35	\$0	\$0		\$0	\$0	\$0	\$0

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

Line Number	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	\$1,638	\$0	\$1,638	E-36	\$0	\$1,638		\$0	\$1,638	\$0	\$1,638
37		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$764,781	\$215,045	\$549,736		-\$14,524	\$750,257		\$0	\$750,257	\$197,564	\$552,693
38		TREAT. & DISP. OPER. EXPENSE											
39	660.000	Supervision & Engineering - TDO	\$0	\$0	\$0	E-39	\$0	\$0		\$0	\$0	\$0	\$0
40	661.000	Storage Facility Expense - TDO	\$1	\$0	\$1	E-40	\$0	\$1		\$0	\$1	\$0	\$1
41	662.000	TD Line Expense - TDO	\$98,092	\$98,021	\$71	E-41	\$17,509	\$115,601		\$0	\$115,601	\$115,530	\$71
42	663.000	Meter Expense - TDO	\$0	\$0	\$0	E-42	\$0	\$0		\$0	\$0	\$0	\$0
43	665.000	Misc. Exp - TDO	\$78,202	\$395	\$77,807	E-43	-\$236	\$77,966		\$0	\$77,966	\$159	\$77,807
44	666.000	Rents - TDO	\$47	\$0	\$47	E-44	\$0	\$47		\$0	\$47	\$0	\$47
45		TOTAL TREAT. & DISP. OPER. EXPENSE	\$176,342	\$98,416	\$77,926		\$17,273	\$193,615		\$0	\$193,615	\$115,689	\$77,926
46		TREAT. & DISP. MAINT. EXPENSES											
47	670.000	Supervision & Engineering - TDM	\$0	\$0	\$0	E-47	\$0	\$0		\$0	\$0	\$0	\$0
48	671.000	Structures & Improve - TDM	\$0	\$0	\$0	E-48	\$0	\$0		\$0	\$0	\$0	\$0
49	672.000	Dist. Res. Stand. Maint. - TDM	\$0	\$0	\$0	E-49	\$0	\$0		\$0	\$0	\$0	\$0
50	673.000	TD Maint. - TDM	\$0	\$0	\$0	E-50	\$0	\$0		\$0	\$0	\$0	\$0
51	674.000	Fire Maint. Exp. - TDM	\$0	\$0	\$0	E-51	\$0	\$0		\$0	\$0	\$0	\$0
52	675.000	Services Maint. - TDM	\$78	\$78	\$0	E-52	-\$12	\$66		\$0	\$66	\$66	\$0
53	676.000	Meter Maint. - TDM	\$66	\$66	\$0	E-53	-\$10	\$56		\$0	\$56	\$56	\$0
54	677.000	Hydrant Maint. - TDM	\$42	\$42	\$0	E-54	-\$7	\$35		\$0	\$35	\$35	\$0
55	678.000	Misc. Plant Maint. - TDM	\$63,046	\$0	\$63,046	E-55	-\$2,592	\$60,454		\$0	\$60,454	\$0	\$60,454
56		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$63,232	\$186	\$63,046		-\$2,621	\$60,611		\$0	\$60,611	\$157	\$60,454
57		CUSTOMER ACCOUNTS EXPENSE											
58	901.000	Supervision & Engineering - CAE	\$0	\$0	\$0	E-58	\$0	\$0		\$0	\$0	\$0	\$0
59	903.000	Cust. Rec & Collection - CAE	\$31,799	\$5,598	\$26,201	E-59	\$133	\$31,932		\$0	\$31,932	\$5,731	\$26,201
60	904.000	Uncollectible Accounts- CAE	\$1,479	\$0	\$1,479	E-60	\$12,511	\$13,990		\$0	\$13,990	\$0	\$13,990
61	905.000	Misc. Customer Account Exp. - CAE	\$24,206	\$19,020	\$5,186	E-61	-\$4,219	\$19,987		\$0	\$19,987	\$14,801	\$5,186
62	907.000	Customer Service & Info Exp. - CAE	\$0	\$0	\$0	E-62	\$0	\$0		\$0	\$0	\$0	\$0
63		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$57,484	\$24,618	\$32,866		\$8,425	\$65,909		\$0	\$65,909	\$20,532	\$45,377
64		ADMIN. & GENERAL EXPENSES											
65	920.000	Admin. & General Salaries	\$122,064	\$122,064	\$0	E-65	-\$4,343	\$117,721		\$0	\$117,721	\$117,721	\$0
66	921.000	Office Supplies & Expenses	\$172,047	\$0	\$172,047	E-66	-\$1,041	\$171,006		\$0	\$171,006	\$0	\$171,006
67	922.000	Admin. Expenses Transferred - Credit	\$21,375	\$0	\$21,375	E-67	\$0	\$21,375		\$0	\$21,375	\$0	\$21,375
68	923.100	Outside Services Employed	\$443,488	\$0	\$443,488	E-68	\$320,228	\$763,716		\$0	\$763,716	\$0	\$763,716
69	923.200	Outside Services - 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	\$96,980	\$229,288		\$0	\$229,288	\$0	\$229,288
74	927.000	Franchise Requirements	\$0	\$0	\$0	E-74	\$0	\$0		\$0	\$0	\$0	\$0
75	928.100	PSC Assessment	\$102,119	\$0	\$102,119	E-75	\$119,129	\$221,248		\$0	\$221,248	\$0	\$221,248
76	928.200	Rate Case Expense	\$49,201	\$0	\$49,201	E-76	-\$45,730	\$3,471		\$0	\$3,471	\$0	\$3,471
77	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-77	\$0	\$0		\$0	\$0	\$0	\$0
78	930.100	Institutional or Goodwill Advertising Expenses	\$37	\$0	\$37	E-78	-\$121	-\$84		\$0	-\$84	\$0	-\$84
79	930.200	Misc. General Expenses	\$116,884	\$0	\$116,884	E-79	-\$14,137	\$102,747		\$0	\$102,747	\$0	\$102,747
80	930.300	Research & Development Expenses - AGE	\$0	\$0	\$0	E-80	\$0	\$0		\$0	\$0	\$0	\$0
81	931.000	Rents - AGE	\$7,591	\$0	\$7,591	E-81	\$0	\$7,591		\$0	\$7,591	\$0	\$7,591

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

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

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



MISSOURI PUBLIC SERVICE COMMISSION
UTILITY SERVICES DEPARTMENT
STAFF ACCOUNTING SCHEDULES

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

CASE NO. WR-2011-0337

Jefferson City, Missouri

November 2011

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

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

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

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

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		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	\$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
Test Year Ending 12-31-2010
Sewer - Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	R-2	\$0	\$0		\$0	\$0
3	302.000	Franchises - IP	\$0	R-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$0	R-4	\$0	\$0		\$1,832	\$1,832
5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$1,832	\$1,832
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	R-7	\$0	\$0		\$27	\$27
8	351.000	Structures and Improvements - CP	\$74,719	R-8	\$0	\$74,719		\$4	\$74,723
9	352.100	Collection Mains - Forced - CP	\$8,876	R-9	\$0	\$8,876		\$587	\$9,463
10	352.200	Collection Main - Gravity - CP	\$255,320	R-10	\$0	\$255,320		\$0	\$255,320
11	353.000	Services to Customers - CP	\$30,992	R-11	\$0	\$30,992		\$0	\$30,992
12	356.000	Other Collection Plant - CP	\$1,255	R-12	\$0	\$1,255		\$0	\$1,255
13		TOTAL COLLECTION PLANT	\$371,162		\$0	\$371,162		\$618	\$371,780
14		SYSTEM PUMPING PLANT							
15	360.000	Land and Land Rights - SPP	\$0	R-15	\$0	\$0		\$0	\$0
16	361.000	Structures and Improvements - SPP	\$1,071	R-16	\$0	\$1,071		\$0	\$1,071
17	362.000	Receiving Wells - SSP	\$0	R-17	\$0	\$0		\$0	\$0
18	363.000	Electric Pumping Equipment - SPP	\$119,267	R-18	\$0	\$119,267		\$0	\$119,267
19	364.000	Diesel Pumping Equipment - SPP	\$0	R-19	\$0	\$0		\$0	\$0
20	365.000	Other Pumping Equipment - SPP	\$45,587	R-20	\$0	\$45,587		\$0	\$45,587
21		TOTAL SYSTEM PUMPING PLANT	\$165,925		\$0	\$165,925		\$0	\$165,925
22		TREATMENT & DISPOSAL PLANT							
23	370.000	Land and Land Rights - TDP	\$0	R-23	\$0	\$0		\$0	\$0
24	371.000	Structures and Improvements - TDP	\$56,845	R-24	\$0	\$56,845		\$0	\$56,845
25	372.000	Treatment & Disposal Equipment - TDP	\$666,519	R-25	\$0	\$666,519		\$0	\$666,519
26	373.000	Plant Sewers - TDP	\$11,664	R-26	\$0	\$11,664		\$0	\$11,664
27	374.000	Outfall Sewer Lines - TDP	\$907	R-27	\$0	\$907		\$0	\$907
28		TOTAL TREATMENT & DISPOSAL PLANT	\$735,935		\$0	\$735,935		\$0	\$735,935
29		GENERAL PLANT							
30	389.000	Land and Land Rights - GP	\$0	R-30	\$0	\$0		\$0	\$0
31	390.000	Structures and Improvements - GP	\$656	R-31	\$0	\$656		\$70	\$726
32	390.900	Structures & Improvements-Leasehold	\$0	R-32	\$0	\$0		-\$865	-\$865
33	391.000	Office Furniture and Equipment - GP	\$634	R-33	\$12,442	\$13,076		\$477	\$13,553
34	391.100	Computer & Peripheral Equipment	\$14,478	R-34	-\$13,073	\$1,405		\$0	\$1,405
35	391.200	Computer Hardware & Software	\$0	R-35	\$631	\$631		\$38,461	\$39,092
36	391.300	Other Office Equipment	\$0	R-36	\$0	\$0		\$0	\$0
37	392.100	Trans Equipment - Light Trucks GP	\$0	R-37	\$22,365	\$22,365		\$295	\$22,660
38	392.200	Trans Equipment - Heavy Trucks GP	\$0	R-38	\$0	\$0		\$0	\$0
39	392.300	Trans Equipment - Autos GP	\$0	R-39	\$0	\$0		\$771	\$771
40	392.400	Trans Equipment - Other GP	\$22,365	R-40	-\$22,365	\$0		\$0	\$0
41	393.000	Stores Equipment - GP	\$0	R-41	\$0	\$0		\$0	\$0
42	394.000	Tools, Shop and Garage Equipment - GP	\$5,963	R-42	\$0	\$5,963		\$104	\$6,067
43	395.000	Laboratory Equipment - GP	\$1,195	R-43	\$0	\$1,195		\$0	\$1,195
44	396.000	Power Operated Equipment - GP	\$0	R-44	\$0	\$0		\$55	\$55
45	397.100	Communication Equipment - Non Telephone GP	\$3,439	R-45	\$0	\$3,439		\$65	\$3,504
46	397.200	Communication Equipment - Telephone GP	\$0	R-46	\$0	\$0		\$178	\$178
47	398.000	Miscellaneous Equipment - GP	\$45,037	R-47	\$0	\$45,037		\$0	\$45,037
48	399.000	Other Tangible Plant	\$0	R-48	\$0	\$0		\$0	\$0
49		TOTAL GENERAL PLANT	\$93,767		\$0	\$93,767		\$39,611	\$133,378
50		TOTAL DEPRECIATION RESERVE	\$1,366,789		\$0	\$1,366,789		\$42,061	\$1,408,850

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. 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	\$2	\$1,903		\$0	\$1,903	\$75	\$1,828
10		TOTAL COLLECTION MAINT. EXPENSES	\$1,901	\$73	\$1,828		\$2	\$1,903		\$0	\$1,903	\$75	\$1,828
11		PUMPING OPERATIONS EXPENSES											
12	620.000	Supervision & Engineering - POE	\$0	\$0	\$0	E-12	\$0	\$0		\$0	\$0	\$0	\$0
13	621.000	Fuel For Purchased Power - POE	\$0	\$0	\$0	E-13	\$0	\$0		\$0	\$0	\$0	\$0
14	622.000	Labor & Eng Oper Pwr Prod - POE	\$0	\$0	\$0	E-14	\$0	\$0		\$0	\$0	\$0	\$0
15	623.000	Purchased Fuel/Power For Pump - POE	\$3,340	\$0	\$3,340	E-15	\$723	\$4,063		\$0	\$4,063	\$0	\$4,063
16	624.000	Labor & Eng Oper Pump - POE	\$8	\$3	\$5	E-16	\$0	\$8		\$0	\$8	\$3	\$5
17	626.000	Misc. Exp Oper - POE	\$0	\$0	\$0	E-17	\$0	\$0		\$0	\$0	\$0	\$0
18	627.000	Rents Oper - POE	\$0	\$0	\$0	E-18	\$0	\$0		\$0	\$0	\$0	\$0
19		TOTAL PUMPING OPERATIONS EXPENSES	\$3,348	\$3	\$3,345		\$723	\$4,071		\$0	\$4,071	\$3	\$4,068
20		PUMPING MAINTENANCE EXPENSES											
21	630.000	Supervision & Engineering - PME	\$0	\$0	\$0	E-21	\$0	\$0		\$0	\$0	\$0	\$0
22	631.000	Structures & Improve Mtce - PME	\$0	\$0	\$0	E-22	\$0	\$0		\$0	\$0	\$0	\$0
23	632.000	Power Prod Equip Mtce - PME	\$0	\$0	\$0	E-23	\$0	\$0		\$0	\$0	\$0	\$0
24	633.000	Pump Equip Mtce - PME	\$0	\$0	\$0	E-24	\$0	\$0		\$0	\$0	\$0	\$0
25	634.000	Misc. Exp Mtce - PME	\$0	\$0	\$0	E-25	\$0	\$0		\$0	\$0	\$0	\$0
26		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
27		WATER TREATMENT EXP - OPER & MTCE											
28	640.000	Supervision & Engineering - Oper-WT	\$2	\$2	\$0	E-28	\$0	\$2		\$0	\$2	\$2	\$0
29	641.000	Chemicals - Oper-WT	-\$29	\$0	-\$29	E-29	\$29	\$0		\$0	\$0	\$0	\$0
30	642.000	Labor & Exp - Oper-WT	\$27,558	\$25,688	\$1,870	E-30	\$2,632	\$30,190		\$0	\$30,190	\$28,320	\$1,870
31	643.100	Miscellaneous Expenses - WTE	\$28,527	\$0	\$28,527	E-31	\$2,925	\$31,452		\$0	\$31,452	\$0	\$31,452
32	643.200	Misc Expenses - Waste Disposal	\$43,594	\$0	\$43,594	E-32	\$0	\$43,594		\$0	\$43,594	\$0	\$43,594
33	644.000	Rents - Oper-WT	\$0	\$0	\$0	E-33	\$0	\$0		\$0	\$0	\$0	\$0
34	650.000	Supervision & Engineering - Mtce-WT	\$0	\$0	\$0	E-34	\$0	\$0		\$0	\$0	\$0	\$0
35	651.000	Structures & Improvements - Mtce-WT	\$0	\$0	\$0	E-35	\$0	\$0		\$0	\$0	\$0	\$0

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H 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		\$5,586	\$106,869		\$0	\$106,869	\$28,322	\$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	\$17,576	\$115,169		\$0	\$115,169	\$115,148	\$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		\$17,576	\$117,171		\$0	\$117,171	\$115,148	\$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	\$133	\$11,193		\$0	\$11,193	\$5,731	\$5,462
60	904.000	Uncollectible Accounts- CAE	\$6,099	\$0	\$6,099	E-60	\$2,617	\$8,716		\$0	\$8,716	\$0	\$8,716
61	905.000	Misc. Customer Account Exp. - CAE	\$2,547	\$194	\$2,353	E-61	\$5	\$2,552		\$0	\$2,552	\$199	\$2,353
62	907.000	Customer Service & Info Exp. - CAE	\$0	\$0	\$0	E-62	\$0	\$0		\$0	\$0	\$0	\$0
63		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$19,706	\$5,792	\$13,914		\$2,755	\$22,461		\$0	\$22,461	\$5,930	\$16,531
64		ADMIN. & GENERAL EXPENSES											
65	920.000	Admin. & General Salaries	\$91,563	\$91,563	\$0	E-65	\$1,826	\$93,389		\$0	\$93,389	\$93,389	\$0
66	921.000	Office Supplies & Expenses	\$36,322	\$0	\$36,322	E-66	\$1,934	\$38,256		\$0	\$38,256	\$0	\$38,256
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	\$78,240	\$132,181		\$0	\$132,181	\$0	\$132,181
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	-\$88	\$1,866		\$0	\$1,866	\$0	\$1,866
77	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-77	\$0	\$0		\$0	\$0	\$0	\$0
78	930.100	Institutional or Goodwill Advertising Expenses	\$34	\$0	\$34	E-78	-\$65	-\$31		\$0	-\$31	\$0	-\$31
79	930.200	Misc. General Expenses	\$10,782	\$0	\$10,782	E-79	-\$2,639	\$8,143		\$0	\$8,143	\$0	\$8,143
80	930.300	Research & Development Expenses - AGE	\$0	\$0	\$0	E-80	\$0	\$0		\$0	\$0	\$0	\$0
81	931.000	Rents - AGE	\$174	\$0	\$174	E-81	\$0	\$174		\$0	\$174	\$0	\$174

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

Line Number	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		\$330,113	\$829,274		\$0	\$829,274	\$93,389	\$735,885
84		DEPRECIATION EXPENSE											
85	403.000	Depreciation Expense, Dep. Exp.	\$289,889	See note (1)	See note (1)	E-85	See note (1)	\$289,889		\$48,486	\$338,375	See note (1)	See note (1)
86	403.000	CIAC Depreciation Offset	\$0			E-86		\$0		-\$25,371	-\$25,371		
87		TOTAL DEPRECIATION EXPENSE	\$289,889	\$0	\$0		\$0	\$289,889		\$23,115	\$313,004	\$0	\$0
88		AMORTIZATION EXPENSE											
89	405.000	Amort-Other UP	\$278	\$0	\$278	E-89	\$0	\$278		\$0	\$278	\$0	\$278
90	406.000	Amort-Intangible Fin	\$12,845	\$0	\$12,845	E-90	\$0	\$12,845		\$0	\$12,845	\$0	\$12,845
91	407.000	Amort-Property Losses	\$0	\$0	\$0	E-91	\$0	\$0		\$0	\$0	\$0	\$0
92		TOTAL AMORTIZATION EXPENSE	\$13,123	\$0	\$13,123		\$0	\$13,123		\$0	\$13,123	\$0	\$13,123
93		OTHER OPERATING EXPENSES											
94	403.900	Amortization of Net Cost of Removal	-\$608	\$0	-\$608	E-94	\$0	-\$608		\$608	\$0	\$0	\$0
95	408.000	Property Taxes	-\$177	\$0	-\$177	E-95	\$40,002	\$39,825		\$0	\$39,825	\$0	\$39,825
96	408.000	Payroll Taxes	\$16,510	\$0	\$16,510	E-96	-\$5,463	\$11,047		\$0	\$11,047	\$0	\$11,047
97	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-97	\$0	\$0		\$0	\$0	\$0	\$0
98	408.000	Other Taxes & Licenses	\$1,027	\$0	\$1,027	E-98	-\$178	\$849		\$0	\$849	\$0	\$849
99	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-99	\$0	\$0		\$0	\$0	\$0	\$0
100		TOTAL OTHER OPERATING EXPENSES	\$16,752	\$0	\$16,752		\$34,361	\$51,113		\$608	\$51,721	\$0	\$51,721
101		TOTAL OPERATING EXPENSE	\$1,105,103	\$220,693	\$594,521	E-101	\$388,723	\$1,493,826		\$23,723	\$1,517,549	\$242,867	\$961,678
102		NET INCOME BEFORE TAXES	-\$439,588	\$0	\$0	E-102	\$0	-\$828,311		\$61,476	-\$766,835	\$0	\$0
103		INCOME TAXES											
104	409.000	Current Income Taxes	\$29,429	See note (1)	See note (1)	E-104	See note (1)	\$29,429		-\$29,429	\$0	See note (1)	See note (1)
105		TOTAL INCOME TAXES	\$29,429	\$0	\$0		\$0	\$29,429		-\$29,429	\$0	\$0	\$0
106		DEFERRED INCOME TAXES											
107	410.000	Deferred Income Taxes - Def. Inc. Tax.	-\$114,461	See note (1)	See note (1)	E-107	See note (1)	-\$114,461		\$115,700	\$1,239	See note (1)	See note (1)
108	412.000	Amortization of Deferred ITC	\$66			E-108		\$66		\$0	\$66		
109	411.000	Deferred Income Taxes - Prior Years	\$0			E-109		\$0		\$0	\$0		
110		TOTAL DEFERRED INCOME TAXES	-\$114,395	\$0	\$0		\$0	-\$114,395		\$115,700	\$1,305	\$0	\$0
111		NET OPERATING INCOME	-\$354,622	\$0	\$0		\$0	-\$743,345		-\$24,795	-\$768,140	\$0	\$0

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



MISSOURI PUBLIC SERVICE COMMISSION
UTILITY SERVICES DEPARTMENT
STAFF ACCOUNTING SCHEDULES

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

CASE NO. WR-2011-0337

Jefferson City, Missouri

November 2011

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

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

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

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

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$5,700	P-2	\$0	\$5,700		\$534	\$6,234
3	302.000	Franchises - IP	\$2,084	P-3	\$0	\$2,084		\$0	\$2,084
4	303.000	Other Plant & Misc. Equipment - IP	\$3,328	P-4	\$0	\$3,328		\$983	\$4,311
5		TOTAL INTANGIBLE PLANT	\$11,112		\$0	\$11,112		\$1,517	\$12,629
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	P-7	\$0	\$0		-\$58	-\$58
8	351.000	Structures and Improvements - CP	\$289,528	P-8	\$0	\$289,528		\$201	\$289,729
9	352.100	Collection Mains - Forced - CP	\$650,704	P-9	\$0	\$650,704		\$8,902	\$659,606
10	352.200	Collection Main - Gravity - CP	\$320,635	P-10	\$0	\$320,635		\$0	\$320,635
11	353.000	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
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		\$12	\$12
8	351.000	Structures and Improvements - CP	\$36,347	R-8	\$0	\$36,347		\$0	\$36,347
9	352.100	Collection Mains - Forced - CP	\$117,629	R-9	\$0	\$117,629		\$308	\$117,937
10	352.200	Collection Main - Gravity - CP	-\$71,649	R-10	\$0	-\$71,649		\$0	-\$71,649
11	353.000	Services to Customers - CP	\$71	R-11	\$0	\$71		\$0	\$71
12	356.000	Other Collection Plant - CP	-\$22,958	R-12	\$0	-\$22,958		\$0	-\$22,958
13		TOTAL COLLECTION PLANT	\$59,440		\$0	\$59,440		\$320	\$59,760
14		SYSTEM PUMPING PLANT							
15	360.000	Land and Land Rights - SPP	\$0	R-15	\$0	\$0		\$0	\$0
16	361.000	Structures and Improvements - SPP	\$0	R-16	\$0	\$0		\$0	\$0
17	362.000	Receiving Wells - SSP	\$0	R-17	\$0	\$0		\$0	\$0
18	363.000	Electric Pumping Equipment - SPP	\$256,747	R-18	\$0	\$256,747		\$0	\$256,747
19	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		\$38	\$11,529
32	390.900	Structures & Improvements-Leasehold	\$0	R-32	\$0	\$0		-\$455	-\$455
33	391.000	Office Furniture and Equipment - GP	\$54	R-33	\$0	\$54		\$251	\$305
34	391.100	Computer & Peripheral Equipment	\$0	R-34	\$0	\$0		\$0	\$0
35	391.200	Computer Hardware & Software	\$0	R-35	\$0	\$0		\$20,242	\$20,242
36	391.300	Other Office Equipment	\$0	R-36	\$0	\$0		\$0	\$0
37	392.100	Trans Equipment - Light Trucks GP	\$38,821	R-37	\$0	\$38,821		\$156	\$38,977
38	392.200	Trans Equipment - Heavy Trucks GP	\$0	R-38	\$0	\$0		\$0	\$0
39	392.300	Trans Equipment - Autos GP	\$0	R-39	\$0	\$0		\$406	\$406
40	392.400	Trans Equipment - Other GP	\$23,200	R-40	\$0	\$23,200		\$0	\$23,200
41	393.000	Stores Equipment - GP	\$0	R-41	\$0	\$0		\$0	\$0
42	394.000	Tools, Shop and Garage Equipment - GP	\$6,694	R-42	\$0	\$6,694		\$55	\$6,749
43	395.000	Laboratory Equipment - GP	\$2,560	R-43	\$0	\$2,560		\$0	\$2,560
44	396.000	Power Operated Equipment - GP	\$0	R-44	\$0	\$0		\$59	\$59
45	397.100	Communication Equipment - Non Telephone GP	\$0	R-45	\$0	\$0		\$8	\$8
46	397.200	Communication Equipment - Telephone GP	\$0	R-46	\$0	\$0		\$94	\$94
47	398.000	Miscellaneous Equipment - GP	\$16,579	R-47	\$0	\$16,579		\$2	\$16,581
48	399.000	Other Tangible Plant	\$207	R-48	\$0	\$207		\$5	\$212
49		TOTAL GENERAL PLANT	\$99,606		\$0	\$99,606		\$20,861	\$120,467
50		TOTAL DEPRECIATION RESERVE	\$662,352		\$0	\$662,352		\$22,145	\$684,497

Missouri American Water Company
Case No. WR-2011-0337
Sewer District # 2
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 Adjst. 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	\$0	\$8,624		\$0	\$8,624	\$0	\$8,624
30	642.000	Labor & Exp - Oper-WT	\$14,973	\$14,973	\$0	E-30	-\$1,467	\$13,506		\$0	\$13,506	\$13,506	\$0
31	643.100	Miscellaneous Expenses - WTE	-\$114	\$0	-\$114	E-31	\$0	-\$114		\$0	-\$114	\$0	-\$114
32	643.200	Misc Expenses - Waste Disposal	\$24,649	\$0	\$24,649	E-32	\$0	\$24,649		\$0	\$24,649	\$0	\$24,649
33	644.000	Rents - Oper-WT	\$0	\$0	\$0	E-33	\$0	\$0		\$0	\$0	\$0	\$0
34	650.000	Supervision & Engineering - Mtce-WT	\$174,382	\$174,382	\$0	E-34	-\$18,646	\$155,736		\$0	\$155,736	\$155,736	\$0
35	651.000	Structures & Improvements - Mtce-WT	\$0	\$0	\$0	E-35	\$0	\$0		\$0	\$0	\$0	\$0

Missouri American Water Company
Case No. WR-2011-0337
Sewer District # 2
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		-\$20,113	\$202,401		\$0	\$202,401	\$169,242	\$33,159
38		TREAT. & DISP. OPER. EXPENSE											
39	660.000	Supervision & Engineering - TDO	\$0	\$0	\$0	E-39	\$0	\$0		\$0	\$0	\$0	\$0
40	661.000	Storage Facility Expense - TDO	\$1	\$0	\$1	E-40	\$0	\$1		\$0	\$1	\$0	\$1
41	662.000	TD Line Expense - TDO	\$50	\$0	\$50	E-41	\$0	\$50		\$0	\$50	\$0	\$50
42	663.000	Meter Expense - TDO	\$0	\$0	\$0	E-42	\$0	\$0		\$0	\$0	\$0	\$0
43	665.000	Misc. Exp - TDO	\$76,112	\$307	\$75,805	E-43	-\$222	\$75,890		\$0	\$75,890	\$85	\$75,805
44	666.000	Rents - TDO	\$47	\$0	\$47	E-44	\$0	\$47		\$0	\$47	\$0	\$47
45		TOTAL TREAT. & DISP. OPER. EXPENSE	\$76,210	\$307	\$75,903		-\$222	\$75,988		\$0	\$75,988	\$85	\$75,903
46		TREAT. & DISP. MAINT. EXPENSES											
47	670.000	Supervision & Engineering - TDM	\$0	\$0	\$0	E-47	\$0	\$0		\$0	\$0	\$0	\$0
48	671.000	Structures & Improve - TDM	\$0	\$0	\$0	E-48	\$0	\$0		\$0	\$0	\$0	\$0
49	672.000	Dist. Res. Stand. Maint. - TDM	\$0	\$0	\$0	E-49	\$0	\$0		\$0	\$0	\$0	\$0
50	673.000	TD Maint. - TDM	\$0	\$0	\$0	E-50	\$0	\$0		\$0	\$0	\$0	\$0
51	674.000	Fire Maint. Exp. - TDM	\$0	\$0	\$0	E-51	\$0	\$0		\$0	\$0	\$0	\$0
52	675.000	Services Maint. - TDM	\$0	\$0	\$0	E-52	\$0	\$0		\$0	\$0	\$0	\$0
53	676.000	Meter Maint. - TDM	\$0	\$0	\$0	E-53	\$0	\$0		\$0	\$0	\$0	\$0
54	677.000	Hydrant Maint. - TDM	\$0	\$0	\$0	E-54	\$0	\$0		\$0	\$0	\$0	\$0
55	678.000	Misc. Plant Maint. - TDM	\$0	\$0	\$0	E-55	\$0	\$0		\$0	\$0	\$0	\$0
56		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
57		CUSTOMER ACCOUNTS EXPENSE											
58	901.000	Supervision & Engineering - CAE	\$0	\$0	\$0	E-58	\$0	\$0		\$0	\$0	\$0	\$0
59	903.000	Cust. Rec & Collection - CAE	\$20,284	\$0	\$20,284	E-59	\$0	\$20,284		\$0	\$20,284	\$0	\$20,284
60	904.000	Uncollectible Accounts- CAE	-\$5,145	\$0	-\$5,145	E-60	\$9,785	\$4,640		\$0	\$4,640	\$0	\$4,640
61	905.000	Misc. Customer Account Exp. - CAE	\$21,659	\$18,826	\$2,833	E-61	-\$4,224	\$17,435		\$0	\$17,435	\$14,602	\$2,833
62	907.000	Customer Service & Info Exp. - CAE	\$0	\$0	\$0	E-62	\$0	\$0		\$0	\$0	\$0	\$0
63		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$36,798	\$18,826	\$17,972		\$5,561	\$42,359		\$0	\$42,359	\$14,602	\$27,757
64		ADMIN. & GENERAL EXPENSES											
65	920.000	Admin. & General Salaries	\$26,345	\$26,345	\$0	E-65	-\$5,581	\$20,764		\$0	\$20,764	\$20,764	\$0
66	921.000	Office Supplies & Expenses	\$135,493	\$0	\$135,493	E-66	-\$4,740	\$130,753		\$0	\$130,753	\$0	\$130,753
67	922.000	Admin. Expenses Transferred - Credit	\$21,375	\$0	\$21,375	E-67	\$0	\$21,375		\$0	\$21,375	\$0	\$21,375
68	923.100	Outside Services Employed	\$125,850	\$0	\$125,850	E-68	\$172,023	\$297,873		\$0	\$297,873	\$0	\$297,873
69	923.200	Outside Services - Belleville Lab	\$0	\$0	\$0	E-69	\$0	\$0		\$0	\$0	\$0	\$0
70	923.300	Outside Services - Call Center	\$0	\$0	\$0	E-70	\$26,959	\$26,959		\$0	\$26,959	\$0	\$26,959
71	924.000	Property Insurance	\$0	\$0	\$0	E-71	\$36,369	\$36,369		\$0	\$36,369	\$0	\$36,369
72	925.000	Injuries & Damages	\$0	\$0	\$0	E-72	\$0	\$0		\$0	\$0	\$0	\$0
73	926.000	Employee Pensions & Benefits	\$75,331	\$0	\$75,331	E-73	\$16,526	\$91,857		\$0	\$91,857	\$0	\$91,857
74	927.000	Franchise Requirements	\$0	\$0	\$0	E-74	\$0	\$0		\$0	\$0	\$0	\$0
75	928.100	PSC Assessment	\$97,075	\$0	\$97,075	E-75	\$15,677	\$112,752		\$0	\$112,752	\$0	\$112,752
76	928.200	Rate Case Expense	\$18,257	\$0	\$18,257	E-76	-\$16,684	\$1,573		\$0	\$1,573	\$0	\$1,573
77	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-77	\$0	\$0		\$0	\$0	\$0	\$0
78	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-78	-\$55	-\$55		\$0	-\$55	\$0	-\$55
79	930.200	Misc. General Expenses	\$105,333	\$0	\$105,333	E-79	-\$11,491	\$93,842		\$0	\$93,842	\$0	\$93,842
80	930.300	Research & Development Expenses - AGE	\$0	\$0	\$0	E-80	\$0	\$0		\$0	\$0	\$0	\$0
81	931.000	Rents - AGE	\$7,402	\$0	\$7,402	E-81	\$0	\$7,402		\$0	\$7,402	\$0	\$7,402

Missouri American Water Company
Case No. WR-2011-0337
Sewer District # 2
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		\$229,003	\$853,940		\$0	\$853,940	\$20,764	\$833,176
84		DEPRECIATION EXPENSE											
85	403.000	Depreciation Expense, Dep. Exp.	\$122,532	See note (1)	See note (1)	E-85	See note (1)	\$122,532		\$45,812	\$168,344	See note (1)	See note (1)
86	403.000	CIAC Depreciation Offset	\$0			E-86		\$0		-\$39,496	-\$39,496		
87		TOTAL DEPRECIATION EXPENSE	\$122,532	\$0	\$0		\$0	\$122,532		\$6,316	\$128,848	\$0	\$0
88		AMORTIZATION EXPENSE											
89	405.000	Amort-Other UP	\$0	\$0	\$0	E-89	\$0	\$0		\$0	\$0	\$0	\$0
90	406.000	Amort-Intangible Fin	\$0	\$0	\$0	E-90	\$0	\$0		\$0	\$0	\$0	\$0
91	407.000	Amort-Property Losses	\$0	\$0	\$0	E-91	\$0	\$0		\$0	\$0	\$0	\$0
92		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
93		OTHER OPERATING EXPENSES											
94	403.900	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-94	\$0	\$0		\$0	\$0	\$0	\$0
95	408.000	Property Taxes	\$9,388	\$0	\$9,388	E-95	\$0	\$9,388		\$0	\$9,388	\$0	\$9,388
96	408.000	Payroll Taxes	\$18,077	\$0	\$18,077	E-96	-\$7,465	\$10,612		\$0	\$10,612	\$0	\$10,612
97	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-97	\$0	\$0		\$0	\$0	\$0	\$0
98	408.000	Other Taxes & Licenses	\$0	\$0	\$0	E-98	\$0	\$0		\$0	\$0	\$0	\$0
99	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-99	\$0	\$0		\$0	\$0	\$0	\$0
100		TOTAL OTHER OPERATING EXPENSES	\$27,465	\$0	\$27,465		-\$7,465	\$20,000		\$0	\$20,000	\$0	\$20,000
101		TOTAL OPERATING EXPENSE	\$1,124,053	\$234,833	\$766,688	E-101	\$206,764	\$1,330,817		\$6,316	\$1,337,133	\$204,693	\$1,003,592
102		NET INCOME BEFORE TAXES	\$117,475	\$0	\$0	E-102	\$0	-\$89,289		-\$76,319	-\$165,608	\$0	\$0
103		INCOME TAXES											
104	409.000	Current Income Taxes	-\$51,561	See note (1)	See note (1)	E-104	See note (1)	-\$51,561		\$51,561	\$0	See note (1)	See note (1)
105		TOTAL INCOME TAXES	-\$51,561	\$0	\$0		\$0	-\$51,561		\$51,561	\$0	\$0	\$0
106		DEFERRED INCOME TAXES											
107	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$84,783	See note (1)	See note (1)	E-107	See note (1)	\$84,783		\$87,127	\$171,910	See note (1)	See note (1)
108	412.000	Amortization of Deferred ITC	\$0			E-108		\$0		\$0	\$0		
109	411.000	Deferred Income Taxes - Prior Years	\$0			E-109		\$0		\$0	\$0		
110		TOTAL DEFERRED INCOME TAXES	\$84,783	\$0	\$0		\$0	\$84,783		\$87,127	\$171,910	\$0	\$0
111		NET OPERATING INCOME	\$84,253	\$0	\$0		\$0	-\$122,511		-\$215,007	-\$337,518	\$0	\$0

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



MISSOURI PUBLIC SERVICE COMMISSION
UTILITY SERVICES DEPARTMENT
STAFF ACCOUNTING SCHEDULES

MISSOURI AMERICAN WATER COMPANY
Sewer District # 3
Includes Parkville Sewer

CASE NO. WR-2011-0337

Jefferson City, Missouri

November 2011

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

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

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

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

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		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
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		\$13	\$13
5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$13	\$13
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		\$4	\$4
10	352.200	Collection Main - Gravity - CP	\$16,791	R-10	\$0	\$16,791		\$0	\$16,791
11	353.000	Services to Customers - CP	\$6,749	R-11	\$0	\$6,749		\$0	\$6,749
12	356.000	Other Collection Plant - CP	\$0	R-12	\$0	\$0		\$0	\$0
13		TOTAL COLLECTION PLANT	\$23,540		\$0	\$23,540		\$4	\$23,544
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		\$1	\$1
32	390.900	Structures & Improvements-Leasehold	\$0	R-32	\$0	\$0		-\$6	-\$6
33	391.000	Office Furniture and Equipment - GP	\$0	R-33	\$0	\$0		\$3	\$3
34	391.100	Computer & Peripheral Equipment	\$0	R-34	\$0	\$0		\$0	\$0
35	391.200	Computer Hardware & Software	\$0	R-35	\$0	\$0		\$281	\$281
36	391.300	Other Office Equipment	\$0	R-36	\$0	\$0		\$0	\$0
37	392.100	Trans Equipment - Light Trucks GP	\$0	R-37	\$0	\$0		\$2	\$2
38	392.200	Trans Equipment - Heavy Trucks GP	\$0	R-38	\$0	\$0		\$0	\$0
39	392.300	Trans Equipment - Autos GP	\$0	R-39	\$0	\$0		\$6	\$6
40	392.400	Trans Equipment - Other GP	\$0	R-40	\$0	\$0		\$0	\$0
41	393.000	Stores Equipment - GP	\$0	R-41	\$0	\$0		\$0	\$0
42	394.000	Tools, Shop and Garage Equipment - GP	\$0	R-42	\$0	\$0		\$1	\$1
43	395.000	Laboratory Equipment - GP	\$0	R-43	\$0	\$0		\$0	\$0
44	396.000	Power Operated Equipment - GP	\$0	R-44	\$0	\$0		\$1	\$1
45	397.100	Communication Equipment - Non Telephone GP	\$0	R-45	\$0	\$0		\$0	\$0
46	397.200	Communication Equipment - Telephone GP	\$0	R-46	\$0	\$0		\$1	\$1
47	398.000	Miscellaneous Equipment - GP	\$0	R-47	\$0	\$0		\$0	\$0
48	399.000	Other Tangible Plant	\$0	R-48	\$0	\$0		\$0	\$0
49		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$290	\$290
50		TOTAL DEPRECIATION RESERVE	\$34,593		\$0	\$34,593		\$307	\$34,900

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$73,322	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$73,322		\$8,855	\$82,177	See Note(1)	See Note(1)
Rev-3	461.000	Commercial	\$0			Rev-3		\$0		\$0	\$0		
Rev-4	461.000	Industrial	\$0			Rev-4		\$0		\$0	\$0		
Rev-5	462.000	Private Fire Fighting	\$0			Rev-5		\$0		\$0	\$0		
Rev-6	463.000	Public Fire Fighting	\$0			Rev-6		\$0		\$0	\$0		
Rev-7	470.000	Forfeited Discounts	\$0			Rev-7		\$0		\$0	\$0		
Rev-8	472.000	Rents From Sewer Property	\$0			E-8		\$0		\$0	\$0		
9	464.000	Other Public Authority	\$0			E-9		\$0		\$0	\$0		
10	471.000	Other Sewer Revenue - Oper. Rev.	\$0			E-10		\$0		\$0	\$0		
11		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		\$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
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			\$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
27		WATER TREATMENT EXP - OPER & MTCE											
28	640.000	Supervision & Engineering - Oper-WT	\$0	\$0	\$0	E-28	\$0	\$0		\$0	\$0	\$0	\$0
29	641.000	Chemicals - Oper-WT	-\$3	\$0	-\$3	E-29	\$3	\$0		\$0	\$0	\$0	\$0
30	642.000	Labor & Exp - Oper-WT	\$0	\$0	\$0	E-30	\$0	\$0		\$0	\$0	\$0	\$0
31	643.100	Miscellaneous Expenses - WTE	\$3	\$0	\$3	E-31	\$0	\$3		\$0	\$3	\$0	\$3
32	643.200	Misc Expenses - Waste Disposal	\$47,031	\$0	\$47,031	E-32	\$0	\$47,031		\$0	\$47,031	\$0	\$47,031
33	644.000	Rents - Oper-WT	\$0	\$0	\$0	E-33	\$0	\$0		\$0	\$0	\$0	\$0
34	650.000	Supervision & Engineering - Mtce-WT	\$0	\$0	\$0	E-34	\$0	\$0		\$0	\$0	\$0	\$0
35	651.000	Structures & Improvements - Mtce-WT	\$0	\$0	\$0	E-35	\$0	\$0		\$0	\$0	\$0	\$0

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

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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H 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		\$7,866	\$24,109		\$0	\$24,109	\$3,568	\$20,541
84		DEPRECIATION EXPENSE											
85	403.000	Depreciation Expense, Dep. Exp.	\$1,341	See note (1)	See note (1)	E-85	See note (1)	\$1,341		-\$538	\$803	See note (1)	See note (1)
86	403.000	CIAC Depreciation Offset	\$0			E-86		\$0		-\$245	-\$245		
87		TOTAL DEPRECIATION EXPENSE	\$1,341	\$0	\$0		\$0	\$1,341		-\$783	\$558	\$0	\$0
88		AMORTIZATION EXPENSE											
89	405.000	Amort-Other UP	\$23	\$0	\$23	E-89	\$0	\$23		\$0	\$23	\$0	\$23
90	406.000	Amort-Intangible Fin	\$5	\$0	\$5	E-90	\$0	\$5		\$0	\$5	\$0	\$5
91	407.000	Amort-Property Losses	\$1,812	\$0	\$1,812	E-91	\$0	\$1,812		\$0	\$1,812	\$0	\$1,812
92		TOTAL AMORTIZATION EXPENSE	\$1,840	\$0	\$1,840		\$0	\$1,840		\$0	\$1,840	\$0	\$1,840
93		OTHER OPERATING EXPENSES											
94	403.900	Amortization of Net Cost of Removal	\$7	\$0	\$7	E-94	\$0	\$7		-\$7	\$0	\$0	\$0
95	408.000	Property Taxes	-\$18	\$0	-\$18	E-95	\$0	-\$18		\$0	-\$18	\$0	-\$18
96	408.000	Payroll Taxes	\$384	\$0	\$384	E-96	-\$310	\$74		\$0	\$74	\$0	\$74
97	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-97	\$0	\$0		\$0	\$0	\$0	\$0
98	408.000	Other Taxes & Licenses	\$86	\$0	\$86	E-98	-\$1	\$85		\$0	\$85	\$0	\$85
99	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-99	\$0	\$0		\$0	\$0	\$0	\$0
100		TOTAL OTHER OPERATING EXPENSES	\$459	\$0	\$459		-\$311	\$148		-\$7	\$141	\$0	\$141
101		TOTAL OPERATING EXPENSE	\$78,818	\$4,880	\$72,597	E-101	\$7,358	\$86,176		-\$790	\$85,386	\$4,182	\$80,646
102		NET INCOME BEFORE TAXES	-\$5,496	\$0	\$0	E-102	\$0	-\$12,854		\$9,645	-\$3,209	\$0	\$0
103		INCOME TAXES											
104	409.000	Current Income Taxes	-\$1,280	See note (1)	See note (1)	E-104	See note (1)	-\$1,280		\$1,280	\$0	See note (1)	See note (1)
105		TOTAL INCOME TAXES	-\$1,280	\$0	\$0		\$0	-\$1,280		\$1,280	\$0	\$0	\$0
106		DEFERRED INCOME TAXES											
107	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$2,689	See note (1)	See note (1)	E-107	See note (1)	\$2,689		-\$1,522	\$1,167	See note (1)	See note (1)
108	412.000	Amortization of Deferred ITC	-\$3			E-108		-\$3		\$0	-\$3		
109	411.000	Deferred Income Taxes - Prior Years	\$0			E-109		\$0		\$0	\$0		
110		TOTAL DEFERRED INCOME TAXES	\$2,686	\$0	\$0		\$0	\$2,686		-\$1,522	\$1,164	\$0	\$0
111		NET OPERATING INCOME	-\$6,902	\$0	\$0		\$0	-\$14,260		\$9,887	-\$4,373	\$0	\$0

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



MISSOURI PUBLIC SERVICE COMMISSION
UTILITY SERVICES DEPARTMENT
STAFF ACCOUNTING SCHEDULES

MISSOURI AMERICAN WATER COMPANY
Sewer District # 4
Includes Roark Sewer

CASE NO. WR-2011-0337

Jefferson City, Missouri

November 2011

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

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

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

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

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		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
Test Year Ending 12-31-2010
Sewer - Accumulated Depreciation Reserve

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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H 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	\$0	\$393,946		\$0	\$393,946	\$0	\$393,946
30	642.000	Labor & Exp - Oper-WT	\$0	\$0	\$0	E-30	\$0	\$0		\$0	\$0	\$0	\$0
31	643.100	Miscellaneous Expenses - WTE	\$0	\$0	\$0	E-31	\$0	\$0		\$0	\$0	\$0	\$0
32	643.200	Misc Expenses - Waste Disposal	\$0	\$0	\$0	E-32	\$0	\$0		\$0	\$0	\$0	\$0
33	644.000	Rents - Oper-WT	\$0	\$0	\$0	E-33	\$0	\$0		\$0	\$0	\$0	\$0
34	650.000	Supervision & Engineering - Mtce-WT	\$0	\$0	\$0	E-34	\$0	\$0		\$0	\$0	\$0	\$0
35	651.000	Structures & Improvements - Mtce-WT	\$0	\$0	\$0	E-35	\$0	\$0		\$0	\$0	\$0	\$0

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
36	652.000	Misc. Equipment - Mtce-WT	\$3	\$0	\$3	E-36	\$0	\$3		\$0	\$3	\$0	\$3
37		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$393,949	\$0	\$393,949		\$0	\$393,949		\$0	\$393,949	\$0	\$393,949
38		TREAT. & DISP. OPER. EXPENSE											
39	660.000	Supervision & Engineering - TDO	\$0	\$0	\$0	E-39	\$0	\$0		\$0	\$0	\$0	\$0
40	661.000	Storage Facility Expense - TDO	\$0	\$0	\$0	E-40	\$0	\$0		\$0	\$0	\$0	\$0
41	662.000	TD Line Expense - TDO	\$0	\$0	\$0	E-41	\$0	\$0		\$0	\$0	\$0	\$0
42	663.000	Meter Expense - TDO	\$0	\$0	\$0	E-42	\$0	\$0		\$0	\$0	\$0	\$0
43	665.000	Misc. Exp - TDO	\$0	\$0	\$0	E-43	\$0	\$0		\$0	\$0	\$0	\$0
44	666.000	Rents - TDO	\$0	\$0	\$0	E-44	\$0	\$0		\$0	\$0	\$0	\$0
45		TOTAL TREAT. & DISP. OPER. EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
46		TREAT. & DISP. MAINT. EXPENSES											
47	670.000	Supervision & Engineering - TDM	\$0	\$0	\$0	E-47	\$0	\$0		\$0	\$0	\$0	\$0
48	671.000	Structures & Improve - TDM	\$0	\$0	\$0	E-48	\$0	\$0		\$0	\$0	\$0	\$0
49	672.000	Dist. Res. Stand. Maint. - TDM	\$0	\$0	\$0	E-49	\$0	\$0		\$0	\$0	\$0	\$0
50	673.000	TD Maint. - TDM	\$0	\$0	\$0	E-50	\$0	\$0		\$0	\$0	\$0	\$0
51	674.000	Fire Maint. Exp. - TDM	\$0	\$0	\$0	E-51	\$0	\$0		\$0	\$0	\$0	\$0
52	675.000	Services Maint. - TDM	\$0	\$0	\$0	E-52	\$0	\$0		\$0	\$0	\$0	\$0
53	676.000	Meter Maint. - TDM	\$0	\$0	\$0	E-53	\$0	\$0		\$0	\$0	\$0	\$0
54	677.000	Hydrant Maint. - TDM	\$0	\$0	\$0	E-54	\$0	\$0		\$0	\$0	\$0	\$0
55	678.000	Misc. Plant Maint. - TDM	\$0	\$0	\$0	E-55	\$0	\$0		\$0	\$0	\$0	\$0
56		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
57		CUSTOMER ACCOUNTS EXPENSE											
58	901.000	Supervision & Engineering - CAE	\$0	\$0	\$0	E-58	\$0	\$0		\$0	\$0	\$0	\$0
59	903.000	Cust. Rec & Collection - CAE	\$0	\$0	\$0	E-59	\$0	\$0		\$0	\$0	\$0	\$0
60	904.000	Uncollectible Accounts- CAE	\$0	\$0	\$0	E-60	\$0	\$0		\$0	\$0	\$0	\$0
61	905.000	Misc. Customer Account Exp. - CAE	\$0	\$0	\$0	E-61	\$0	\$0		\$0	\$0	\$0	\$0
62	907.000	Customer Service & Info Exp. - CAE	\$0	\$0	\$0	E-62	\$0	\$0		\$0	\$0	\$0	\$0
63		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
64		ADMIN. & GENERAL EXPENSES											
65	920.000	Admin. & General Salaries	\$0	\$0	\$0	E-65	\$0	\$0		\$0	\$0	\$0	\$0
66	921.000	Office Supplies & Expenses	\$53	\$0	\$53	E-66	\$1,737	\$1,790		\$0	\$1,790	\$0	\$1,790
67	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-67	\$0	\$0		\$0	\$0	\$0	\$0
68	923.100	Outside Services Employed	\$36,426	\$0	\$36,426	E-68	\$0	\$36,426		\$0	\$36,426	\$0	\$36,426
69	923.200	Outside Services - 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
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	\$8,054	\$626,764		-\$19,949	\$606,815	\$0	\$469,685
102		NET INCOME BEFORE TAXES	-\$316,193	\$0	\$0	E-102	\$0	-\$324,247		\$12,358	-\$311,889	\$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	-\$324,257		-\$77,920	-\$402,177	\$0	\$0