Issue: Accounting Schedules
Witness: MoPSC Auditors

M. DSC Staff

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

Issue: Accounting Schedules
Witness: Auditing Staff

Sponsoring Party: MO PSC Staff Case No: WR-2011-0337

Date Prepared: November 10, 2011



MISSOURI PUBLIC SERVICE COMMISSION UTILITY SERVICES DEPARTMENT DIRECT

STAFF ACCOUNTING SCHEDULES

MISSOURI-AMERICAN WATER COMPANY TOTAL COMPANY EMS

CASE NO. WR-2011-0337

Jefferson City, Missouri

November 2011

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

1.	Δ	<u>B</u>	<u>C</u>	<u>D</u>
Line Number	Description	7.58% Return	7.79% Return	8.01% Return
Number	Description	Return	Return	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	\$20,689,600	\$23,454,546	\$26,280,699

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

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

	<u>A</u>	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	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		\$789,661,174

Accounting Schedule: 02 Sponsor: Paul R. Harrison

Page: 1 of 1

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

	Δ	<u>B</u>	<u>C</u>	<u>D</u>	E	E	G	<u>H</u>	l L	<u>J</u>
Line	0-4	Total Test	Test Year	Test Year	A al!a4a4.a	Total Company	Jurisdictional	MO Final Adj	MO Juris.	MO Juris.
Number	Category Description	Year	Labor	Non Labor	Adjustments	Adjusted	Adjustments	Jurisdictional	Labor	Non Labor
1	TOTAL OPERATING REVENUES	\$225,144,714	See Note (1)	See Note (1)	See Note (1)	\$225,144,714	\$12,806,255	\$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

Issue: Accounting Schedules

Witness: Œ åããj *ÁĴæ⊷

Sponsoring Party: MO PSC Staff

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



MISSOURI PUBLIC SERVICE COMMISSION UTILITY SERVICES DEPARTMENT DIRECT

STAFF ACCOUNTING SCHEDULES

MISSOURI-AMERICAN WATER COMPANY TOTAL WATER EMS

CASE NO. WR-2011-0337

Jefferson City, Missouri

November 2011

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

Water - Revenue Requirement

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>
Line	.	7.58%	7.79%	8.01%
Number	Description	Return	Return	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	\$18,266,905	\$21,009,001	\$23,811,579

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

Missouri-American Water Company Case No. WR-2011-0337 Total Water

Test Year Ending 12-31-2010 WATER - RATE BASE SCHEDULE

Line	<u>A</u>	<u>B</u> Percentage	<u>C</u> Dollar
Number	Rate Base Description	Rate	Amount
	Plant In Service		\$1,527,191,274
	Less Accumulated Depreciation Reserve		\$376,844,679
	Less Accumulated Depreciation Reserve		\$370,044,073
	Net Plant In Service		\$1,150,346,595
	ADD TO NET PLANT IN SERVICE		
	Cash Working Capital		\$7,239,588
	Materials & Supplies		\$4,239,205
	Prepayments		\$1,606,443
	Pensions/OPEBs Tracker Asset		\$2,494,970
	Tank Painting Tracker		\$968,122
	Regulatory Deferrals		\$0
	TOTAL ADD TO NET PLANT IN SERVICE	_	\$16,548,328
	SUBTRACT FROM NET PLANT		
	Federal Tax Offset		-\$556,384
	State Tax Offset		-\$41,207
	City Tax Offset		\$0
	Interest Expense Offset		\$2,392,378
	Customer Advances		\$65,313,760
	Contributions in Aid of Construction		\$179,546,337
	Deferred Income Taxes		\$137,521,154
	Accumulated Deferred ITC (3%)		\$23,543
	Accrued Pension Liability		\$1,530,136
	Customer Deposits		\$0
	TOTAL SUBTRACT FROM NET PLANT	_	\$385,729,717
	Total Rate Base		\$781,165,206

Accounting Schedule: 02 Sponsor: Paul R. Harrison

Page: 1 of 1

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

Line Account # Plant Account Description Plant Account Description Plant Account Description Plant Account Description Plant Account Description Plant Account Description Plant Account Description Account Description Plant Account Description Account Description Plant Account Description Account Description Account Description Plant Account Description Account Des										
Namber Optional Plant Account Description Plant Number Adjustments Plant Allocations Adjustments	Ī				<u>E</u>			<u>B</u>		
1 301	•			•	Adiustments	•		Plant Assount Description		_
2 301.00 Organization	Jurisulctional	Aujustinents	Allocations	Fiant	Aujustinents	Nulliber	Fiant	Fiant Account Description	(Optional)	Number
30.000 Franchises and Consents \$43,697 P-3 \$0 \$1475,331 \$344,276 \$7074. INTANGIBLE PLANT \$1,175,331 \$1,175,331 \$344,276 \$0 \$1,175,331 \$344,276 \$0 \$1,175,331 \$344,276 \$0 \$1,175,331 \$344,276 \$0 \$1,175,331 \$344,276 \$0 \$1,175,331 \$344,276 \$0 \$1,175,331 \$344,276 \$0 \$1,175,331 \$344,276 \$0 \$1,175,331 \$344,276 \$0 \$1,175,331 \$344,276 \$0 \$1,175,331 \$344,276 \$0 \$1,175,331 \$344,276 \$0 \$1,175,331 \$344,276 \$0 \$1,175,331 \$344,276 \$0 \$1,175,331 \$344,276 \$0 \$1,175,331 \$344,276 \$0 \$1,175,331 \$344,276 \$0 \$1,175,331 \$344,276 \$0 \$31,000 \$1,175,331 \$344,46,621 \$0 \$0 \$1,175,331 \$0 \$1,175,331 \$0 \$1,175,331 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$								INTANGIBLE PLANT		1
		\$189,051			-			=		
TOTAL INTANGIBLE PLANT S1,273,296 S0 \$1,273,296 S33,327		• •				-				
SOURCE OF SUPPLY PLANT						P-4		_	303.000	
7 310.000 Land and Land Rights - SSP	7 \$1,806,623	\$533,32 <i>1</i>		\$1,273,296	\$0		\$1,273,296	TOTAL INTANGIBLE PLANT		5
8 311,000 Structures and Improvements - SSP 9 312,060 Structures and Improvements - SSP 60 510,0356 Structures and Improvements - SSP 814,466,621 P-9 50 St12,682 Structures and Improvements - SSP 810,0356 Structures - S								SOURCE OF SUPPLY PLANT		6
9 312,000 Collecting & Impounding Reservoirs \$112,682 \$0 \$10,00,956 \$P-9 \$0 \$110,009,56 \$N \$110,009,56 \$N \$N \$N \$N \$N \$N \$N \$	0 \$1,725,974	\$0		\$1,725,974	\$0	P-7	\$1,725,974	Land and Land Rights - SSP	310.000	7
10		•			-	P-8		•		
11 314,000 Wells and Springs S7,525,885 P-11 S0 S7,525,885 S0 S0 S1 S1,500 Infilitration Galleries and Tunnels S0 P-12 S0 S0 S0 S0 S0 S1 S1,500 S1 S1 S1 S1 S2,886,438 P-13 S0 S20,856,438 S0 S0 S1 S1 S1 S1 S1 S1						-				
12 315,000 Initiration Galleries and Tunnels \$20,856,438 \$9.1 \$0.5 \$0.5 \$0.5 \$0.5 \$1.1		•				_				
13 316,000 Other Water Source Plant S0 P-14 S0 S0 S0 S0 S0 S0 S0 S		•			-					
14 317.000 Other Water Source Plant So So So So So So So S				• •						
PUMPING PLANT	0 \$0	\$0			\$0	P-14		Other Water Source Plant	317.000	14
17 320,000 Land and Land Rights - PP \$19,494,721 \$10 \$19,244,721 \$20 \$19,244,721 \$20 \$22,000 \$22,000 \$22,000 \$23,200 \$	945,668,526	\$0		\$45,668,526	\$0		\$45,668,526	TOTAL SOURCE OF SUPPLY PLANT		15
17 320,000 Land and Land Rights - PP \$19,494,721 \$10 \$10,200 \$11,200 \$								DUMBING BLANT		40
18 321,000 Structures and Improvements - PP \$19,494,721 P-18 \$0 \$194,947,21 \$0 \$0 \$23,000 \$23,000 Soller Production Equipment \$3,592,729 P-20 \$0 \$3,592,729 \$0 \$0 \$3,592,729 \$0 \$0 \$3,592,729 \$0 \$0 \$3,592,729 \$0 \$0 \$3,592,729 \$0 \$0 \$3,592,729 \$0 \$0 \$3,592,729 \$0 \$0 \$3,592,729 \$0 \$0 \$3,592,729 \$0 \$0 \$3,592,729 \$0 \$0 \$3,592,729 \$0 \$0 \$3,592,729 \$0 \$0 \$3,592,729 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	0 \$367,016	¢n.		\$367.046	ęn l	P-17	\$367.046		320 000	
19 322,000 Solier Plant Equipment S348 P-19 S0 S3482/729 S0 S4400 S14000		•			-			_		
20 323,000 Other Power Production Equipment \$3,592,729 \$0 \$0 \$14,631 \$0 \$2,200 \$1,4631 \$0 \$2,200 \$1,200 \$1,4631 \$1,4631 \$1,4631 \$2,200 \$2,200 \$2,200 \$2,200 \$2,200 \$2,200 \$2,245,740 \$2,245,740 \$2,245,740 \$2,245,740 \$2,245,740 \$2,245,740 \$2,245,740 \$2,245,740 \$2,245,740 \$2,245,740 \$2,245,740 \$2,225,745		•			-	_				
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23 326,000 Diesel Pumping Equipment \$2,484,740 P-23 \$0 \$2,484,740 \$0 \$20,381 \$0 \$20,381 \$0 \$20,381 \$0 \$20,381 \$0 \$20,381 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		•			-					
24 327,000 Hydraulic Pumping Equipment \$280,361 P.24 \$0 \$280,361 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$, ,	• •					. , ,			
25 328.000 Other Pumpling Equipment		•			-					
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28										
29 331,000 Structures and Improvements - WTP \$95,603,502 P-29 \$0 \$95,603,502 \$114,248,002 \$30 \$33,000 Miscellaneous Water Treat, Other \$0 \$114,248,002 P-31 \$0 \$0 \$114,248,002 \$30 \$32 \$30,000 Miscellaneous Water Treat, Other \$0 \$114,248,003 \$0 \$212,148,283 \$64,798 \$33,000 \$33,000 \$30,000										
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41 343.100 TD Mains DI 4in (STL) \$1,833,058 P-41 \$0 \$1,833,058 \$0 42 343.200 TD Mains 6 to 8" \$62,137,527 P-42 \$0 \$62,137,527 \$424,407 43 343.200 TD Mains GI <10 1900-28 (STL)		-			· · · · · · · · · · · · · · · · · · ·			` ,		
42 343.200 TD Mains 6 to 8" \$62,137,527 P-42 \$0 \$62,137,527 \$424,407 43 343.200 TD Mains 6 to 10in (TN) \$7,251 P-43 \$0 \$7,251 \$3,337 44 343.200 TD Mains CI <10 1900-28 (STL)		•			-			. ,		
43 343.200 TD Mains 6 to 10in (TN) \$7,251 \$3,337 44 343.200 TD Mains CI <10 1900-28 (STL)	. , ,	•			-					
44 343.200 TD Mains CI <10 1900-28 (STL)										
45								· · ·		
47 343.200 TD Mains DI 6-8 (STL) \$315,863,408 P-47 \$0 \$315,863,408 \$1,136,316 48 343.200 TD Mains PL 6-8in (STL) \$46,293,588 P-48 \$0 \$46,293,588 \$0 49 343.300 TD Mains 10 to 16" \$69,826,833 P-49 \$0 \$69,826,833 \$1,370,013 50 343.300 TD Mains 18 & Grtr \$26,541,457 P-50 \$0 \$26,541,457 \$84,695 51 343.300 TD Mains CI 12 (STL) \$13,254,931 P-51 \$0 \$13,254,931 \$0 52 343.300 TD Mains DI 12 (STL) \$19,358,675 P-52 \$0 \$19,358,675 \$0 53 343.300 TD Mains DI 12 (STL) \$84,374,099 P-53 \$0 \$84,374,099 \$0 54 343.300 TD Mains DI 16 & >(STL) \$130,888,761 \$0 \$130,888,761 \$0 55 343.300 TD Mains LJ 20 (STL) \$4,439,006 P-55 \$0 \$4,439,006 \$0 56 343.300 TD Mains PL 12in (STL) \$2,362,946 P-56 \$0 \$2,362,946 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>P-45</td> <td></td> <td></td> <td></td> <td></td>						P-45				
48 343.200 TD Mains PL 6-8in (STL) \$46,293,588 P-48 \$0 \$46,293,588 \$0 49 343.300 TD Mains 10 to 16" \$69,826,833 P-49 \$0 \$69,826,833 \$1,370,013 50 343.300 TD Mains 18 & Grtr \$26,541,457 P-50 \$0 \$26,541,457 \$84,695 51 343.300 TD Mains Cl 12 (STL) \$13,254,931 P-51 \$0 \$13,254,931 \$0 52 343.300 TD Mains Cl 16 (STL) \$19,358,675 P-52 \$0 \$19,358,675 \$0 53 343.300 TD Mains Dl 12 (STL) \$84,374,099 P-53 \$0 \$84,374,099 \$0 54 343.300 TD Mains Dl 16 &>(STL) \$130,888,761 P-54 \$0 \$130,888,761 \$0 55 343.300 TD Mains LJ 20 (STL) \$4,439,006 P-55 \$0 \$4,439,006 \$0 56 343.300 TD Mains PL 12in (STL) \$2,362,946 P-56 \$0 \$2,362,946 \$0				\$51,063,847	-		\$51,063,847			
49 343.300 TD Mains 10 to 16" \$69,826,833 P-49 \$0 \$69,826,833 \$1,370,013 50 343.300 TD Mains 18 & Grtr \$26,541,457 P-50 \$0 \$26,541,457 \$84,695 51 343.300 TD Mains Cl 12 (STL) \$13,254,931 P-51 \$0 \$13,254,931 \$0 52 343.300 TD Mains Cl 16 (STL) \$19,358,675 P-52 \$0 \$19,358,675 \$0 53 343.300 TD Mains Dl 12 (STL) \$84,374,099 P-53 \$0 \$84,374,099 \$0 54 343.300 TD Mains Dl 16 &>(STL) \$130,888,761 P-54 \$0 \$130,888,761 \$0 55 343.300 TD Mains LJ 20 (STL) \$4,439,006 P-55 \$0 \$4,439,006 \$0 56 343.300 TD Mains PL 12in (STL) \$2,362,946 P-56 \$0 \$2,362,946 \$0										
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54 343.300 TD Mains DI 16 &>(STL) \$130,888,761 P-54 \$0 \$130,888,761 \$0 55 343.300 TD Mains LJ 20 (STL) \$4,439,006 P-55 \$0 \$4,439,006 \$0 56 343.300 TD Mains PL 12in (STL) \$2,362,946 P-56 \$0 \$2,362,946 \$0		-			· · · · · · · · · · · · · · · · · · ·					
55 343.300 TD Mains LJ 20 (STL) \$4,439,006 P-55 \$0 \$4,439,006 \$0 56 343.300 TD Mains PL 12in (STL) \$2,362,946 P-56 \$0 \$2,362,946 \$0		•								
56 343.300 TD Mains PL 12in (STL) \$2,362,946 P-56 \$0 \$2,362,946 \$0		•								
57 343.300 To Main Di Tolli (STE)										
59 345.000 Services \$32,311,348 P-59 \$0 \$32,311,348 \$0					· · · · · · · · · · · · · · · · · · ·					
60 346.000 Meters \$66,229,141 P-60 \$0 \$66,229,141 \$0	0 \$66,229,141	\$0		\$66,229,141	\$0	P-60	\$66,229,141	Meters	346.000	60
61 347.000 Meter Installations \$27,296,770 P-61 \$0 \$27,296,770 \$0										
62 348.000 Hydrants \$60,712,436 P-62 \$0 \$60,712,436 \$91,596	6 \$60,804,032	\$91,596	Į l	\$60,712,436	ş0 <u> </u>	P-62	\$60,712,436	Hydrants	348.000	62

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u> </u>	<u>G</u>	<u>H</u>	L
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
63	349.000	Other Transmission & Distribution Plant	\$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	1	\$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

Total Water Test Year Ending 12-31-2010 Water- Accumulated Depreciation Reserve

Line	<u>A</u> Account	<u>В</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1	204 000	INTANGIBLE PLANT	647.074	Б.	60	647.074		**	-\$17.071
2 3	301.000 302.000	Organization Franchises and Consents	-\$17,071 \$0	R-2 R-3	\$0 \$0	-\$17,071 \$0		\$0 \$0	-\$17,071 \$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 8	310.000 311.000	Land and Land Rights - SSP Structures and Improvements - SSP	\$0 \$4,265,058	R-7 R-8	\$0 \$0	\$0 \$4.265.058		\$0 \$0	\$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 14	316.000 317.000	Supply Mains Other Water Source Plant	\$5,787,310 \$0	R-13 R-14	\$0 \$0	\$5,787,310 \$0		\$0 \$0	\$5,787,310 \$0
15	317.000	TOTAL SOURCE OF SUPPLY PLANT	\$11,089,371	K-14	\$0	\$11,089,371		\$0	\$11,089,371
		TOTAL COOKSE OF COLLET LAKE	\$11,000,011			\$11,000,011			\$11,000,011
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 20	322.000 323.000	Boiler Plant Equipment Other Power Production Equipment	\$87 \$267,008	R-19 R-20	\$0 \$0	\$87 \$267,008		\$1 \$0	\$88 \$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 26	328.000	Other Pumping Equipment TOTAL PUMPING PLANT	\$207,566 \$28,049,897	R-25	\$0 \$0	\$207,566		\$0 \$1	\$207,566
20		TOTAL PUMPING PLANT	\$20,049,097		Φ0	\$28,049,897		Ψı	\$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 31	332.000 333.000	Water Treatment Equipment Miscellaneous Water Treat, Other	\$39,048,645	R-30 R-31	\$0 \$0	\$39,048,645 \$0		\$0 \$0	\$39,048,645 \$0
32	333.000	TOTAL WATER TREATMENT PLANT	\$68,867,882	K-31	\$0	\$68,867,882		\$4,201	\$68,872,083
~			400,001,002			400,001,00 2		V .,	400,0.2,000
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 37	342.000 343.000	Distribution Reservoirs and Standpipes TD Mains Not Classified	\$11,075,236 \$20,667,747	R-36 R-37	\$0 \$0	\$11,075,236 \$20,667,747		-\$16,081 -\$17	\$11,059,155 \$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 43	343.200 343.200	TD Mains 6 to 8" TD Mains 6 to 10in (TN)	\$4,527,984 \$284,773	R-42 R-43	\$0 \$0	\$4,527,984 \$284,773		\$9,187 \$0	\$4,537,171 \$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 49	343.200 343.300	TD Mains PL 6-8in (STL) TD Mains 10 to 16"	\$1,252,236 \$5,056,024	R-48 R-49	\$0 \$0	\$1,252,236 \$5,056,024		\$779 \$5,058	\$1,253,015 \$5,061,082
50	343.300	TD Mains 18 & Grtr	\$1,627,872	R-50	\$0	\$1,627,872		\$5,038	\$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 55	343.300	TD Mains DI 16 &>(STL)	\$21,007,560	R-54	\$0 \$0	\$21,007,560 \$1,780,794		\$0 \$0	\$21,007,560 \$1,780,794
55 56	343.300 343.300	TD Mains LJ 20 (STL) TD Mains PL 12in (STL)	\$1,780,794 \$111,428	R-55 R-56	\$0 \$0	\$1,780,794 \$111,428		\$0 \$0	\$1,780,794 \$111,428
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 61	346.000 347.000	Meters Meter Installations	\$11,083,378	R-60	\$0 \$0	\$11,083,378 \$0,046,271		\$0 \$2.059	\$11,083,378 \$0,048,320
62	347.000	Hydrants	\$9,946,271 \$17,495,433	R-61 R-62	\$0 \$0	\$9,946,271 \$17,495,433		\$2,058 \$0	\$9,948,329 \$17,495,433
63		Other Transmission & Distribution Plant	\$6,200	R-63	\$0	\$6,200		\$0	\$6,200
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Missouri-American Water Company Case No. WR-2011-0337 Total Water Test Year Ending 12-31-2010 Water- Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u> </u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>Н</u>	uo di da
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	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	l	\$7,757,825	\$376,844,679

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Line	Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	H Total Company	lurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted		Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Nullibei	income Description	(D+E)	Labor	NOII Labor	Number	(From Adj. Sch.)	(C+G)		rom Adj. Sch.)	(H x I) + J	L + N	
			(= -)				(i. rom / taji com/	(0:0)	(-		(, , , ,	_ ·	
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	466.000 471.000	Sales for Resale	\$9,398,807			Rev-12		\$9,398,807		\$271,609	\$9,670,416		
Rev-13	4/1.000	Other Water Revenue - Oper. Rev. TOTAL OPERATING REVENUES	\$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 \$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	0.40.055	WATER TREATMENT EXPENSES	4040	4040.00-			A 44.55=	****			****	****	
31	640.000	Operation. Supervision & Engineer WTE	\$213,867	\$213,867	\$0 \$0.934.084	E-31	-\$11,037	\$202,830		\$0 \$0	\$202,830	\$202,830	\$0 \$40.750.063
32	641.000	Chemicals - WTE	\$9,824,084	\$0 \$4,570,476	\$9,824,084	E-32	\$935,879	\$10,759,963		\$0 \$0	\$10,759,963	\$0	\$10,759,963
33 34	642.000 643.100	Operation Labor & Expenses - WTE Miscellanous Expenses - WTE	\$1,882,934 \$598,695	\$1,572,176 \$0	\$310,758 \$598,695	E-33 E-34	-\$113,164 \$78,134	\$1,769,770 \$676,829		\$0 \$0	\$1,769,770 \$676,829	\$1,459,012 -\$894	\$310,758 \$677,723
34	043.100	miscenditous Expenses - WIE	čeo,0ec¢	φU	φο ઝο, ουδ	⊑-34	⊅ /0,134	φ0/0,029		φU	φ010,029	-ఫ094	φ0//,/23

Line	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	H Tatal Campany	<u> </u>	<u>J</u>	<u>K</u>	<u>L</u>	MO Adi Juria
Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments	Total Company Adjusted	Allocations	Jurisdictional Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	income Description	(D+E)	Labor	NOII Labor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + N	
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

	<u>A</u>	<u>B</u>	<u>c</u>	D	<u>E</u>	<u> </u>	G	<u>H</u>	<u>i</u> <u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)	(From Adj. Sch.) (H x I) + J	L + N	1 = K
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	\$10,320,000	\$0	\$10,520,000	E-82	\$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		\$0	\$1,266,083
84	928.200	Rate Case Expense	\$830,547	\$0	\$830,547	E-84	-\$644,076	\$186,471	\$0		\$0	\$186,471
85	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-85	\$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		\$0	\$43.909
87	930.200	Misc. General Expenses	\$2,651,794	\$0	\$2,651,794	E-87	-\$561,401	\$2,090,393	\$0		\$0	\$2,090,393
88	930.300	Research & Development Expenses - AGE	\$0	\$0	\$0	E-88	\$0	\$0	\$0		\$0	\$0
89	931.000	Rents - AGE	\$309,857	\$0	\$309.857	E-89	\$0	\$309.857	\$0		\$0	\$309.857
90	932.000	Maint, of General Plant - AGE	\$390.178	\$168	\$390,010	E-90	-\$17	\$390.161	\$0		\$151	\$390.010
91	332.000	TOTAL ADMIN. & GENERAL EXPENSES	\$66,171,489	\$6.219.007	\$59.952.482	L-30	-\$4,506,222	\$61,665,267	\$0		\$5,943,847	\$55.721.420
			,,,	7-,,	7,,		* -,,	*******	,,	***,***,=**	4-,,-	****,*=*,*=*
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				
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
99	407.000	Amort-Property Losses	\$158,892	\$0	\$158,892	E-99	\$0	\$158,892			\$0	\$158,892
100		TOTAL AMORTIZATION EXPENSE	\$485,315	\$0	\$485,315	- **	\$0	\$485,315			\$0	\$485,315
101		OTHER OPERATING EXPENSES										
101	403.900		\$4,308,245	\$0	\$4,308,245	E-102	\$0	\$4,308,245	-\$4,308,245	\$0	\$0	\$0
		Amortization of Net Cost of Removal								·		•
103	408.000	Property Taxes	\$13,481,343	\$0	\$13,481,343	E-103	\$624,681	\$14,106,024	\$0		\$0	\$14,106,024
104	408.000	Payroll Taxes	\$2,106,988	\$0 \$0	\$2,106,988	E-104	-\$332,628	\$1,774,360	\$0		\$0	\$1,774,360
105	408.000	Gross Receipts Tax	\$0		\$0	E-105	\$0	\$0	\$0		\$0	\$0
106	408.000	Other Taxes & Licenses	\$446,692	\$0	\$446,692	E-106	-\$32,625	\$414,067	\$0 \$0	, ,	\$0	\$414,067
107	403.000	Transportation Depr Clearing	\$0	\$0 \$0	\$0	E-107	\$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										
111	409.000	Current Income Taxes	-\$12,872,062	See note (1)	See note (4)	E-112	See note (1)	\$42.072.002	\$20,931,284	\$8,059,222	Soo noto (4)	Coo noto (4)
112 113	409.000	TOTAL INCOME TAXES	-\$12,872,062 -\$12,872,062	See note (1) \$0	See note (1) \$0	E-11Z	See note (1)	-\$12,872,062 -\$12,872,062	\$20,931,284 \$20,931,284		See note (1)	See note (1) \$0
113		TOTAL INCOME TAXES	-\$12,012,062	\$0	\$0		\$0	-\$12,012,062	⊅∠ 0,931,284	\$0,009,222	\$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			\$0	\$0
119		NET OPERATING INCOME	\$44,588,884	\$0	\$0		\$0	\$46,999,040	\$7,079,652	\$54,078,692	\$0	\$0
113		TET OF ERSTING MOOME						U+0,555,040	Ψ1,019,032	<u> </u>		

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

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

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

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

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

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

Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	E	F As Adjusted	<u>G</u>	<u>H</u> Jurisdictional	<u>l</u> MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
		·							
1		INTANGIBLE PLANT							
2 3	301.000	Organization Franchises and Consents	\$27,286 \$16,684	P-2 P-3	\$0 \$0	\$27,286 \$16,684		\$142,975 \$0	\$170,261
3 4		Miscellaneous Intangible Plant	\$704,898	P-3 P-4	\$0 \$0	\$704,898		\$263,153	\$16,684 \$968,051
5	000.000	TOTAL INTANGIBLE PLANT	\$748,868		\$0	\$748,868	1	\$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 9	311.000 312.000	Structures and Improvements - SSP Collecting & Impounding Reservoirs	\$6,424,103 \$183	P-8 P-9	\$0 \$0	\$6,424,103 \$183		\$0 \$0	\$6,424,103 \$183
10	313.000	Lake, River and Other Intakes	\$399,172	P-10	\$0 \$0	\$399,172		\$0 \$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 15	317.000	Other Water Source Plant	\$15,765,826	P-14	\$0 \$0	\$0 \$15,765,826		\$0 \$0	\$0 \$15,765,826
15		TOTAL SOURCE OF SUPPLY PLANT	\$15,765,626		\$U	\$15,765,626		\$ 0	\$15,765,626
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 21	323.000 324.000	Other Power Production Equipment Steam Pumping Equipment	\$1,966,323 \$0	P-20 P-21	\$0 \$0	\$1,966,323 \$0		\$0 \$0	\$1,966,323 \$0
22	325.000	Electric Pumping Equipment	\$39,933,101	P-21	\$0 \$0	\$39.933.101		\$0 \$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 38	343.000 343.100	TD Mains Not Classified TD Mains 4 & Less	\$25,843,335	P-37 P-38	\$0 \$0	\$25,843,335		\$0 \$0	\$25,843,335
30 39	343.100	TD Mains 4 & Less TD Mains AC 4 (STL)	\$1,391,289 \$2,599,879	P-30 P-39	\$0 \$0	\$1,391,289 \$2,599,879		\$0 \$0	\$1,391,289 \$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 45	343.200 343.200	TD Mains CI <10 1900-28 (STL) TD Mains CI <10 1929-56 (STL)	\$2,727,073 \$15,045,547	P-44 P-45	\$0 \$0	\$2,727,073 \$15,045,547		\$0 \$0	\$2,727,073 \$15,045,547
46	343.200	TD Mains CI <10 1923-30 (STL)	\$51,063,847	P-46	\$0 \$0	\$51,063,847		\$0 \$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 54	343.300	TD Mains 18 & Grtr	\$15,163,973	P-50	\$0	\$15,163,973		\$64,738	\$15,228,711
51 52	343.300 343.300	TD Mains CI 12 (STL) TD Mains CI 16 (STL)	\$13,254,931 \$19,358,675	P-51 P-52	\$0 \$0	\$13,254,931 \$19,358,675		\$0 \$0	\$13,254,931 \$19,358,675
53	343.300	TD Mains DI 12 (STL)	\$84,374,099	P-52 P-53	\$0 \$0	\$84,374,099		\$0 \$0	\$84,374,099
54	343.300	TD Mains DI 16 &>(STL)	\$130,888,761	P-54	\$0	\$130,888,761		\$0	\$130,888,761
55	343.300	TD Mains LJ 20 (STL)	\$4,439,006	P-55	\$0	\$4,439,006		\$0	\$4,439,006
56	343.300	TD Mains PL 12in (STL)	\$2,362,946	P-56	\$0	\$2,362,946		\$0	\$2,362,946
57 50	343.300	TD Main DI 10in (STL)	\$76,551	P-57	\$0 \$0	\$76,551		\$0 *0	\$76,551 \$274.059
58 59	344.000 345.000	Fire Mains Services	\$374,058 \$10,732,992	P-58 P-59	\$0 \$0	\$374,058 \$10,732,992		\$0 \$0	\$374,058 \$10,732,992
60	346.000	Meters	\$58,197,477	P-60	\$0 \$0	\$10,732,992 \$58,197,477		\$0 \$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

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u> </u>	<u>G</u>	<u>H</u>	1
Line	Account	Donusciation Recome Recognition	Total	Adjust.	Adimeteranta	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	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 13	315.000 316.000	Infiltration Galleries and Tunnels Supply Mains	\$0 \$3,642,955	R-12 R-13	\$0 \$0	\$0 \$3,642,955		\$0 \$0	\$0 \$3,642,955
14	317.000	Other Water Source Plant	\$3,642,933	R-14	\$0 \$0	\$3,042,955		\$0	\$3,642,933
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 19	321.000 322.000	Structures and Improvements - PP Boiler Plant Equipment	\$4,256,884 \$0	R-18 R-19	\$0 \$0	\$4,256,884 \$0		\$0 \$0	\$4,256,884 \$0
20	323.000	Other Power Production Equipment	\$167,556	R-20	\$0 \$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 26	328.000	Other Pumping Equipment TOTAL PUMPING PLANT	\$72,724 \$23,792,659	R-25	\$0 \$0	\$72,724 \$23,792,659		\$0 \$0	\$72,724 \$23,792,659
20		TOTAL POWIFING PLANT	\$23,792,039		Φ0	\$23,792,039		20	\$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 32	333.000	Miscellaneous Water Treat, Other TOTAL WATER TREATMENT PLANT	\$52,457,399	R-31	\$0 \$0	\$0 \$52,457,399		\$0 \$3,209	\$0 \$52,460,608
32		TOTAL WATER TREATMENT FLANT	φ32,437,3 33		φ0	\$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 38	343.000 343.100	TD Mains Not Classified TD Mains 4 & Less	\$9,363,484 \$35,573	R-37 R-38	\$0 \$0	\$9,363,484 \$35,573		-\$17 \$0	\$9,363,467 \$35,573
39	343.100	TD Mains 4 & Less TD Mains AC 4 (STL)	\$784,628	R-39	\$0 \$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 45	343.200	TD Mains CI <10 1900-28 (STL)	\$1,412,111	R-44	\$0 \$0	\$1,412,111		\$0 \$0	\$1,412,111
45 46	343.200 343.200	TD Mains CI <10 1929-56 (STL) TD Mains CI <10 1957-93 (STL)	\$11,619,281 \$32,215,554	R-45 R-46	\$0 \$0	\$11,619,281 \$32,215,554		\$0 \$0	\$11,619,281 \$32,215,554
47	343.200	TD Mains DI 6-8 (STL)	\$47,414,608	R-47	\$0 \$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 52	343.300	TD Mains CI 16 (STL)	\$10,144,834	R-52	\$0 \$0	\$10,144,834		\$0	\$10,144,834
53 54	343.300 343.300	TD Mains DI 12 (STL) TD Mains DI 16 &>(STL)	\$12,980,143 \$21,007,560	R-53 R-54	\$0 \$0	\$12,980,143 \$21,007,560		\$0 \$0	\$12,980,143 \$21,007,560
54 55	343.300	TD Mains LJ 20 (STL)	\$1,780,794	R-54 R-55	\$0 \$0	\$1,780,794		\$0 \$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 61	346.000 347.000	Meters Meter Installations	\$9,699,842 \$7,407,094	R-60 R-61	\$0 \$0	\$9,699,842 \$7,407,094		\$0 \$1,602	\$9,699,842 \$7,408,696
62	347.000	Hydrants	\$7,407,094 \$15,473,594	R-61	\$0 \$0	\$15,473,594		\$1,602	\$7,408,696 \$15,473,594
63	349.000	Other Transmission & Distribution Plant	\$2,238	R-63	\$0	\$2,238		\$0	\$2,238
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Missouri American Water Company Case No. WR-2011-0337 Water District #1 Test Year Ending 12-31-2010 Water- Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
64		TOTAL TRANSMISSION & DIST. PLANT	\$20C C47 000		\$0	£200 047 000		£02.0E0	\$200 704 4E9
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

	<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>l</u> <u>J</u>	<u>K</u>	L	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)	(From Adj. Sch.)	(H x I) + J	L + N	I = K
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	000 .1010(1)	000 11010(1)	Rev-3	000 11010(17	\$31,335,239		\$33,918,750	000 11010(1)	000 11010(1)
Rev-4	461.000	Industrial	\$7,011,760			Rev-4		\$7,011,760	\$232,513	\$7,244,273		
Rev-5	462.000	Private Fire Protection	\$2,160,298			Rev-5		\$2,160,298	\$99,848	\$2,260,146		
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		\$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		\$2,780,612		
Rev-12	466.000	Sales for Resale	\$6,315,249			Rev-12		\$6,315,249		\$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		\$310,255	\$0	\$310,255
5	603.000	Miscellaneous Expenses	\$466,357	\$0	\$466,357	E-5	\$85,952	\$552,309		\$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
11	614.000	Maint. of Wells & Springs	\$148	\$0	\$148	E-11	\$0	\$148		\$148	\$0	\$148
12	615.000	Maint. of Infiltration Galleries & Tunnels	\$0	\$0	\$0	E-12	\$0	\$0		\$0	\$0	\$0
13	616.000	Maint. of Supply Mains	\$0	\$0	\$0	E-13	\$0	\$0		\$0	\$0	\$0
14	617.000	Maint. Of Misc. Water Source Plant	\$613,319	\$89,644	\$523,675	E-14	-\$53,346	\$559,973		\$559,973	\$36,298	\$523,675
15		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		\$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		\$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
23	626.000	Miscellaneous Expense	\$9,346	\$0	\$9,346	E-23	-\$872	\$8,474		\$8,474	-\$872	\$9,346
24	627.000	Rents - PE	\$0	\$0	\$0	E-24	\$0	\$0	• • • • • • • • • • • • • • • • • • • •	\$0	\$0	\$0
25	630.000	Maint. Supervision & Engineering - PE	\$15,790	\$15,790	\$0	E-25	-\$1,640	\$14,150		\$14,150	\$14,150	\$0
26	631.000	Maint. of Structures & Improvements - PE	\$463,261	\$463,261	\$0 \$0	E-26	-\$47,982	\$415,279		\$415,279	\$415,279	\$0 \$0
27	632.000	Maint. of Power Production Equipment	\$3,302 \$35,346	\$3,302	\$0 \$1.046	E-27	-\$343	\$2,959		\$2,959	\$2,959	\$0 \$4.046
28 29	633.000	Maint. of Pumping Equipment TOTAL PUMPING EXPENSES	\$35,246 \$8,827,816	\$34,200 \$1,723,507	\$1,046 \$7,104,309	E-28	<u>-\$3,631</u> \$1,083,060	\$31,615 \$9,910,876		\$31,615 \$9.910.876	\$30,569 \$1,545,159	\$1,046 \$8,365,717
23		. C C C	ψ0,021,010	ψ1,120,001	ψ1,104,303		ψ1,000,000	ψ5,510,070	φυ	ψ5,510,070	ψ1,040,103	ψυ,σοσ, ε τ ε
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		\$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		\$1,531,899	\$1,337,727	\$194,172
34	643.100	Miscellanous Expenses - WTE	\$37,942	\$0	\$37,942	E-34	-\$823	\$37,119	\$0	\$37,119	-\$894	\$38,013

	<u>A</u>	<u>B</u>	_ <u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>Н</u>	<u> </u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments	Total Company Adjusted	Allocations	Jurisdictional Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	income Description	(D+E)	Labor	NOII Labor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J		I = K
35	643.200	Misc Expenses - Waste Disposal	\$252,544	\$0	\$252,544	E-35	\$0	\$252,544		\$0	\$252,544	\$0	\$252,544
36	644.000	Rents - WTE	\$7,084	\$0	\$7,084	E-36	\$0	\$7,084		\$0	\$7,084	\$0	\$7,084
37	650.000	Maint. Supervision & Engineering - WTE	\$1,393,030	\$1,393,030	\$0	E-37	-\$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

		A	В	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	Н	l J	<u>K</u>	L	М
	Line		-							Jurisdictional Jurisdictional		MO Adj.	MO Adj. Juris.
State	Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations Adjustments	Jurisdictional	Juris. Labor	Non Labor
227 000 Franchise Requirements 50 50 50 50 50 50 50 5				(D+E)				(From Adj. Sch.)	(C+G)	(From Adj. Sch.)	(H x I) + J	L + M	I = K
227 000 Franchise Requirements 50 50 50 50 50 50 50 5	81	926 000	Employee Pensions & Renefits	\$12 073 542	\$0	\$12 073 542	F-81	-\$1 514 346	\$10 559 196	\$0	\$10 559 196	-\$275	\$10 559 <i>4</i> 71
\$28.100 PSC Assessment				, , , , , , ,		. ,,.			. , ,				\$0
84 923,200 Rote Case Exponse								• • •	7.7				\$999.606
88 930.00 Duplicate Charges - Credit \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			Rate Case Expense										\$151,024
86 939.100 Institutional or Goodwill Advertising Expenses													\$0
87 930.200 Miler. General Expenses				\$43.524					\$29.196	\$0			\$29.196
88 931.00 Rents -AGD Rents -AGE													\$1,403,652
89 931-000 Ronts - AGE									. , ,				\$0
99 93200 Mint. of General Plant - AGE		931.000					E-89						\$212,370
TOTAL ADMIN. & GENERAL EXPENSES \$85,273,129 \$5,159,658 \$50,113,471 \$-56,185,652 \$49,087,477 \$0 \$49,087,477 \$4,919,315 \$44,168,169			Maint, of General Plant - AGE										\$324,506
93 403.000 Depreciation Expense, Dep. Exp. 916,414,754 See note (1) Se													\$44,168,162
93 403.000 Depreciation Expense, Dep. Exp. 916,414,754 See note (1) Se	92		DEDDECIATION EXPENSE										
\$\frac{95}{95} \$\frac{403,000}{95} \$\frac{10\text{LO} Depreciation Offset}{1707AL DEPRECIATION EXPENSE} \$\frac{16}{144,4754} \$\frac{50}{50} \$\frac{15}{50} \$		402 000		\$46 444 754	See note (1)	See note (1)	E 02	Soo noto (1)	\$16 A1A 75A	\$7 020 00E	\$22 A2E 6E0	See note (1)	See note (1)
## AMORTIZATION EXPENSE ## BAMORTIZATION EXPENSES ## BAMORTIZATION EXPENSE ## BAMORTIZATION EXPENSE ## BAMORTIZATION EXPENSE ## BAMORTIZATION EXPENSE ## BAMORTIZATION EXPENSES ## BAMORTI					See note (1)	See Hote (1)		See note (1)				See note (1)	See note (1)
## AMORTIZATION EXPENSE ## S97,697 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		403.000			\$0	\$0	E-34	\$0				\$0	\$0
97 405.000 Amort-Other UP \$97,697 \$0 \$97,697				***,***,***	**	**		**	*,,	* 1,-1-1-1	7 ,,	**	**
98 406.000 Amort-Intangible Fin \$206.813 \$0 \$206.813 \$													
99 407,000 Amort-Property Losses \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		405.000		, , , , , ,					,		,		\$97,697
TOTAL AMORTIZATION EXPENSE \$304,510 \$0 \$0 \$304,510 \$0 \$0 \$304,510 \$0 \$0 \$304,510 \$0 \$0 \$304,510 \$0 \$0 \$304,510 \$0 \$0 \$304,510 \$0 \$0 \$304,510 \$0 \$0 \$304,510 \$0 \$0 \$304,510 \$0 \$0 \$304,510 \$0 \$0 \$304,510 \$0 \$0 \$304,510 \$0 \$0 \$304,510 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		406.000		\$206,813					\$206,813				\$206,813
OTHER OPERATING EXPENSES		407.000					E-99						\$0
102 403.900 Amortization of Net Cost of Removal \$3,121,116 \$0 \$3,121,116 \$0 \$0 \$3,121,116 \$0 \$0 \$3,121,116 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	100		TOTAL AMORTIZATION EXPENSE	\$304,510	\$0	\$304,510		\$0	\$304,510	\$0	\$304,510	\$0	\$304,510
102 403.900 Amortization of Net Cost of Removal \$3,121,116 \$0 \$3,121,116 \$0 \$0 \$3,121,116 \$0 \$0 \$3,121,116 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	101		OTHER OPERATING EXPENSES										
103 408.000 Property Taxes \$10,006,028 \$0 \$10,006,028 \$10,		403.900		\$3,121,116	\$0	\$3,121,116	E-102	\$0	\$3,121,116	-\$3.121.116	\$0	\$0	\$0
104 408.000 Payroll Taxes \$1,726,134 \$0 \$1,726,134 \$-104 \$-\$323,885 \$1,402,249 \$0 \$1,4		408.000		, , , , ,				• • •	, , , , ,				\$10.534.920
105 408.000 Gross Receipts Tax													\$1,402,249
107 403.000 Transportation Depr Clearing \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$													\$0
107 403.000 Transportation Depr Clearing	106	408.000	Other Taxes & Licenses	\$361,172	\$0	\$361,172	E-106	-\$25.012	\$336,160	\$0	\$336,160	\$0	\$336,160
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 \$87,774,19 110 NET INCOME BEFORE TAXES \$44,484,532 \$0 \$0 E-110 \$0 \$49,132,292 \$8,385,879 \$57,518,171 \$0 \$\$ 111 INCOME TAXES 112 409,000 Current Income Taxes -\$10,377,361 See note (1) See note (1) -\$112 See note (1) -\$10,377,361 \$15,786,955 \$5,409,594 \$0 \$0 \$\$ 113 DEFERRED INCOME TAXES 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) \$16 412.000 Amortization of Deferred Income Taxes - Prior Years \$0 \$121,535,094 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	107	403.000	Transportation Depr Clearing	\$0	\$0	\$0	E-107	\$0	\$0	\$0	\$0	\$0	\$0
110 NET INCOME BEFORE TAXES \$44,484,532 \$0 \$0 \$0 E-110 \$0 \$49,132,292 \$8,385,879 \$57,518,171 \$0 \$\$ 111 INCOME TAXES 112 409.000 Current Income Taxes	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
110 NET INCOME BEFORE TAXES \$44,484,532 \$0 \$0 \$0 E-110 \$0 \$49,132,292 \$8,385,879 \$57,518,171 \$0 \$\$ 111 INCOME TAXES 112 409.000 Current Income Taxes	109		TOTAL OPERATING EXPENSE	\$131 791 240	\$21 701 639	\$93 674 847	F-109	-\$4 647 760	\$127 143 480	\$1 391 5 21	\$128 535 001	\$19 833 416	\$87 774 194
INCOME TAXES Current Income Taxes -\$10,377,361 See note (1) See note (1) See note (1) -\$10,377,361 \$15,786,955 \$5,409,594 See note (1) See note (1)													
112 409.000 Current Income Taxes	110		NET INCOME BEFORE TAXES	\$44,484,532	\$0	\$0	E-110	\$0	\$49,132,292	\$8,385,879	\$57,518,171	\$0	\$0
112 409.000 Current Income Taxes	111		INCOME TAXES										
113 TOTAL INCOME TAXES -\$10,377,361 \$0 \$0 \$0 \$0 -\$10,377,361 \$15,786,955 \$5,409,594 \$0 \$\$ 114 DEFERRED INCOME TAXES 115 410.00 Deferred income Taxes - Def. Inc. Tax. \$21,660,111 See note (1) See note (1) \$21,660,111 -\$12,530,172 \$9,129,939 See note (1) See note (1) \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10		409 000		-\$10 377 361	See note (1)	See note (1)	F-112	See note (1)	-\$10 377 361	\$15 786 955	\$5 409 594	See note (1)	See note (1)
114 DEFERRED INCOME TAXES 115 410.000 Deferred Income Taxes - Def. Inc. Tax. \$21,660,111 See note (1) 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 \$0 -\$125,017 \$117 411.000 Deferred Income Taxes - Prior Years \$0 E-117 \$0 \$0 \$0 \$0 \$0 \$0 \$118 TOTAL DEFERRED INCOME TAXES \$21,535,094 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		-55.000					- 112						\$0
115 410.000 Deferred Income Taxes - Def. Inc. Tax. \$21,660,111 See note (1) See note (1) \$21,660,111 -\$12,530,172 \$9,129,939 See note (1) See note (1) \$16 412.000 Amortization of Deferred ITC -\$125,017					**	**		**	, -,- ,	, .,,	,,	**	**
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 \$21,535,094 \$9,004,922 \$0													
117 411.000 Deferred Income Taxes - Prior Years \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$118 \$118 TOTAL DEFERRED INCOME TAXES \$21,535,094 \$0 \$0 \$21,535,094 \$21,530,172 \$9,004,922 \$0 \$0					See note (1)	See note (1)		See note (1)				See note (1)	See note (1)
118 TOTAL DEFERRED INCOME TAXES \$21,535,094 \$0 \$0 \$0 \$21,535,094 -\$12,530,172 \$9,004,922 \$0 \$,									
		411.000					E-117						
119 NET OPERATING INCOME \$33,326,799 \$0 \$0 \$0 \$37,974,559 \$5,129,096 \$43,103,655 \$0 \$	118		TOTAL DEFERRED INCOME TAXES	\$21,535,094	\$0	\$0		\$0	\$21,535,094	-\$12,530,172	\$9,004,922	\$0	\$0
<u>YVI, IVI, IVI</u> <u>YV</u> <u>YV</u> <u>YVI, IVI, IVI</u> <u>YV</u> <u>YVI, IVI, IVI</u> <u>YV</u> <u>YVI, IVI, IVI</u> <u>YV</u>	119		NET OPERATING INCOME	\$33,326,799	\$0	\$0		\$0	\$37,974,559	\$5,129,096	\$43,103,655	<u> </u>	\$0
	110		C. L.CATINO INCOME	V00,020,100		Ψ0_			V01,014,000	45,125,650	\$ 70,100,000		- 40

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	A	<u>B</u> 7.58%	<u>C</u> 7.79%	<u>D</u> 8.01%
Number	Description	Return	Return	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
•	The moonie / valuable	\$6,624,614	\$6,024,014	40,024,014
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
		40.000.04	40 - 1 - 1 - 1	<u> </u>
10	Revenue Requirement	\$3,380,315	\$3,745,543	\$4,111,143
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$488,043	\$488,043	\$488,043
12	Gross Revenue Requirement	\$3,868,358	\$4,233,586	\$4,599,186

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

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

1:	<u>A</u>	<u>B</u>	<u>C</u>
Line	Poto Poco Pocovintion	Percentage	Dollar
Number	Rate Base Description	Rate	Amount
	Plant In Service		\$172,611,328
	Less Accumulated Depreciation Reserve		\$35,679,409
	Net Plant In Service		\$136,931,919
	ADD TO NET PLANT IN SERVICE		
	Cash Working Capital		-\$310,285
	Materials & Supplies		\$227,186
	Prepayments		\$117,509
	Pensions/OPEBs Tracker Asset		\$140,862
	Tank Painting Tracker		\$217,334
	TOTAL ADD TO NET PLANT IN SERVICE		\$392,606
	SUBTRACT FROM NET PLANT		
	Federal Tax Offset		-\$12,747
	State Tax Offset		\$2,816
	City Tax Offset		\$0
	Interest Expense Offset		\$534,018
	Customer Advances		\$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		\$31,087,136
	Total Rate Base		\$106,237,389

Accounting Schedule: 02 Sponsor: Paul R. Harrison

Page: 1 of 1

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

Line	<u>A</u> Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	E	F As Adjusted	<u>G</u>	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
		·							
1		INTANGIBLE PLANT							
2 3	301.000	Organization Franchises and Consents	\$0	P-2 P-3	\$0 \$0	\$0 \$1.405		\$22,266 \$0	\$22,266 \$1,105
3 4		Miscellaneous Intangible Plant	\$1,105 \$378,781	P-3 P-4	\$0 \$0	\$1,105 \$378,781		\$40,981	\$1,105 \$419,762
5	000.000	TOTAL INTANGIBLE PLANT	\$379,886		\$0	\$379,886	1	\$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 9	311.000 312.000	Structures and Improvements - SSP Collecting & Impounding Reservoirs	\$2,113,051 \$0	P-8 P-9	\$0 \$0	\$2,113,051 \$0		\$0 \$0	\$2,113,051 \$0
10	313.000	Lake, River and Other Intakes	\$6,326	P-10	\$0 \$0	\$6,326		\$0 \$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 15	317.000	Other Water Source Plant	\$13,708,868	P-14	\$0 \$0	\$0 \$13,708,868		\$0 \$0	\$0 \$13,708,868
15		TOTAL SOURCE OF SUPPLY PLANT	\$13,700,000		φu	\$13,700,000		\$ 0	\$13,700,000
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 21	323.000 324.000	Other Power Production Equipment Steam Pumping Equipment	\$166,897 \$0	P-20 P-21	\$0 \$0	\$166,897 \$0		\$0 \$0	\$166,897 \$0
22	325.000	Electric Pumping Equipment	\$7.607.985	P-21	\$0 \$0	\$7,607,985		\$0 \$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 38	343.000 343.100	TD Mains Not Classified TD Mains 4 & Less	\$3,780,832	P-37 P-38	\$0 \$0	\$3,780,832		\$0 \$0	\$3,780,832
39	343.100	TD Mains 4 & Less TD Mains AC 4 (STL)	\$1,952,563 \$0	P-39	\$0 \$0	\$1,952,563 \$0		\$0 \$0	\$1,952,563 \$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 45	343.200 343.200	TD Mains CI <10 1900-28 (STL) TD Mains CI <10 1929-56 (STL)	\$0 \$0	P-44 P-45	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
45 46	343.200	TD Mains CI < 10 1925-36 (STL)	\$0	P-45 P-46	\$0 \$0	\$0 \$0		\$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 51	343.300 343.300	TD Mains 18 & Grtr	\$10,444,679	P-50 P-51	\$0 \$0	\$10,444,679 \$0		\$10,082	\$10,454,761
51 52	343.300	TD Mains CI 12 (STL) TD Mains CI 16 (STL)	\$0 \$0	P-51 P-52	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
53	343.300	TD Mains DI 12 (STL)	\$0	P-53	\$0 \$0	\$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 58	343.300 344.000	TD Main DI 10in (STL) Fire Mains	\$0 \$97,002	P-57 P-58	\$0 \$0	\$0 \$97,002		\$0 \$0	\$0 \$97,002
50 59	345.000	Services	\$7,604,360	P-50 P-59	\$0 \$0	\$7,604,360		\$0 \$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

	<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	1
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
63	349.000	Other Transmission & Distribution Plant	\$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	L	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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>l</u>
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
Number	Humber	·	Reserve		Aujustinents	Reserve	Allocations	Adjustificitis	our isulction at
1 2	301.000	INTANGIBLE PLANT Organization	60	R-2	¢0	¢o.		**	*0
3	301.000	Franchises and Consents	\$0 \$0	R-2 R-3	\$0 \$0	\$0 \$0		\$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 10	312.000 313.000	Collecting & Impounding Reservoirs Lake, River and Other Intakes	\$0 -\$679,158	R-9 R-10	\$0 \$0	\$0 -\$679,158		\$0 \$0	\$0 -\$679,158
11	314.000	Wells and Springs	\$137,059	R-10	\$0 \$0	\$137,059		\$0 \$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	200 222	PUMPING PLANT		D 4-	**	**			•
17 18	320.000 321.000	Land and Land Rights - PP Structures and Improvements - PP	\$0 \$527,727	R-17 R-18	\$0 \$0	\$0 \$527,727		\$0 \$0	\$0 \$527,727
19	322.000	Boiler Plant Equipment	\$527,727	R-19	\$0 \$0	\$327,727		\$0 \$1	\$327,727
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 25	327.000 328.000	Hydraulic Pumping Equipment Other Pumping Equipment	\$6,043 \$5,253	R-24 R-25	\$0 \$0	\$6,043 \$5,253		\$0 \$0	\$6,043 \$5,253
26	320.000	TOTAL PUMPING PLANT	\$2,040,705	11-25	\$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	\$12,654,786	R-31	\$0 \$0	\$0 \$12,654,786		\$0 \$500	\$12,655,286
32		TOTAL WATER TREATMENT PLANT	\$12,654,766		\$0	\$12,654,766		\$500	\$12,655,266
33 34	340.000	TRANSMISSION & DIST. PLANT	-\$741,641	R-34	¢0	-\$741,641		¢74	-\$741,570
3 4 35	341.000	Land and Land Rights - TDP Structures and Improvements - TDP	\$122,192	R-35	\$0 \$0	\$122,192		\$71 \$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 41	343.100 343.100	TD Mains Galve 1 (STL) TD Mains DI 4in (STL)	\$0 \$0	R-40 R-41	\$0 \$0	\$0 \$0		\$0 \$9,656	\$0 \$9,656
42	343.200	TD Mains 6 to 8"	\$1,233,266	R-42	\$0 \$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 47	343.200 343.200	TD Mains CI <10 1957-93 (STL) TD Mains DI 6-8 (STL)	\$0 \$0	R-46 R-47	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
48	343.200	TD Mains PL 6-8in (STL)	\$0	R-47	\$0 \$0	\$0 \$0		\$0 \$78	\$0 \$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 53	343.300 343.300	TD Mains CI 16 (STL) TD Mains DI 12 (STL)	\$0 \$0	R-52 R-53	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
53 54	343.300	TD Mains DI 12 (STL)	\$0	R-53 R-54	\$0 \$0	\$0 \$0		\$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 50	344.000	Fire Mains	\$20,017	R-58	\$0 \$0	\$20,017		\$0	\$20,017 \$4,307,307
59 60	345.000 346.000	Services Meters	\$1,307,340 \$1,391,638	R-59 R-60	\$0 \$0	\$1,307,340 \$1,391,638		-\$43 \$0	\$1,307,297 \$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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u> </u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
64		TOTAL TRANSMISSION & DIST. PLANT	\$16,084,354		\$0	\$16,084,354		\$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	I	\$0	\$34,755,954	I	\$923,455	\$35,679,409

							•			14		
Line	Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	H Total Company	<u>l</u> Jurisdictional Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations Adjustments	Jurisdictional	Juris. Labor	Non Labor
Humber	Hamber	moonie Bescription	(D+E)	Luboi	Non Eusoi	Italiiboi	(From Adj. Sch.)	(C+G)	(From Adj. Sch.		L + N	
Rev-1		OPERATING REVENUES										
Rev-1	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-2 Rev-3	461.000	Commercial	\$13,197,296 \$4,771,553	366 MOIG(1)	See NOIG(1)	Rev-2 Rev-3	See NOIE(1)	\$4,771,553	\$014,513 \$258,809		See Note(1)	See NOIG(1)
Rev-4	461.000	Industrial	\$3,377,940			Rev-4		\$3,377,940	-\$827,213			
Rev-5	462.000	Private Fire Protection	\$425,568			Rev-5		\$425,568	\$22,305			
Rev-6	463.000	Public Fire Protection	\$35			Rev-6		\$35	\$0			
Rev-7	461.000	Contracted Industrial	\$0			Rev-7		\$0	\$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	\$73,32 5	E-3	-\$13 -\$1	\$73.481	\$0		\$156	\$73.325
4	602.000	Purchased Water	\$248,706	\$0	\$248,706	E-4	\$50,993	\$299,699	\$0		\$0	\$299,699
5	603.000	Miscellaneous Expenses	\$294	\$0	\$294	E-5	\$3,650	\$3,944	\$0	,,	\$0	\$3,944
6	604.000	Rents - SSE	\$100	\$0	\$100	E-6	\$0	\$100	\$0		\$0	\$100
7	610.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-7	\$0	\$0	\$0		\$0	\$0
8	611.000	Maint. of Structures & Improvements	\$90	\$0	\$90	E-8	\$0	\$90	\$0		\$0	\$90
9	612.000	Maint. of Collect. & Impound. Reservoirs	\$0	\$0	\$0	E-9	\$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		\$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		\$0	\$895,334
21	624.000	Pumping Labor and Expenses	\$519,041	\$518,469	\$572	E-21	-\$38,647	\$480,394	\$0	+	\$479,822	\$572
22	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-22	\$0	\$0	\$0		\$0	\$0
23	626.000	Miscellaneous Expense	\$11,905	\$0	\$11,905	E-23	\$0	\$11,905	\$0		\$0	\$11,905
24	627.000	Rents - PE	\$23	\$0	\$23	E-24	\$0	\$23	\$0		\$0	\$23
25	630.000	Maint. Supervision & Engineering - PE	\$47,566	\$47,566	\$0	E-25	-\$1,369	\$46,197	\$0		\$46,197	\$0
26	631.000	Maint. of Structures & Improvements - PE	\$0	\$0	\$0	E-26	\$0	\$0	\$0		\$0	\$0
27	632.000	Maint. of Power Production Equipment	\$0	\$0	\$0	E-27	\$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		\$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	\$0
32	641.000	Chemicals - WTE	\$816,202	\$0	\$816,202	E-32	\$48,362	\$864,564	\$0		\$0	\$864,564
33	642.000	Operation Labor & Expenses - WTE	\$72,712	\$0	\$72,712	E-33	\$0	\$72,712	\$0		\$0	\$72,712
34	643.100	Miscellanous Expenses - WTE	\$178,502	\$0	\$178,502	E-34	\$38,157	\$216,659	\$0	\$216,659	\$0	\$216,659

	A	В	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>н</u>		J	<u>K</u>		M
Line	Account		Test Year	Test Year	Test Year	Adjust.		Total Company	Jurisdictiona	I Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations		Jurisdictional	Juris. Labor	Non Labor
		•	(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	1 = K
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 51	671.000	Maint. of Structures & Improvements - TDE	\$0	\$0 \$0	\$0	E-50 E-51	\$0	\$0		\$0	\$0 \$0	\$0	\$0 \$0
51 52	672.000 673.000	Maint. of Dist. Reservoirs & Standpipes - TDE Maint. of Transmission & Distribution Mains	\$0 \$430 563	7.7	\$0 \$34.340	E-51 E-52	\$0 \$6.036	\$0 \$422.536		\$0 \$0	7.7	\$0 \$402.246	\$0 \$31,310
52 53	674.000	Maint, of Fire Mains - TDE	\$139,562	\$108,252 \$0	\$31,310 \$0	E-52 E-53	-\$6,036 \$0	\$133,526 \$0		\$0 \$0	\$133,526 \$0	\$102,216 \$0	
	675.000	Maint. of Fire Mains - TDE Maint. of Services - TDE	\$0 \$3.804	7.7		E-53 E-54		• • • • • • • • • • • • • • • • • • • •					\$0 \$0
54 55	676.000	Maint. of Services - TDE	\$3,891 \$30.623	\$3,891 \$30,623	\$0 \$0	E-55	-\$112 \$116,565	\$3,779 \$147,188		\$0 \$0	\$3,779 \$147,188	\$3,779 \$29,743	\$0 \$117,445
56	677.000	Maint. of Meters - TDE Maint. of Hydrants - TDE	\$30,623 \$36,007	\$30,623 \$36,007	\$0 \$0	E-56	-\$1,036	\$147,100 \$34,971		\$0 \$0	\$147,100 \$34,971	\$29,743 \$34,971	\$117,445 \$0
56 57	678.000	Maint. of Miscellaneous Plant - TDE	\$526,260	\$151.740	\$374.520	E-57	\$125.224	\$651.484		\$0 \$0	\$651.484	\$133.858	\$517,626
58	676.000	TOTAL TRANSMISSION & DIST. EXPENSES	\$1,512,130	\$972,595	\$539,535	E-31	\$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	000.000	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$1,042,747	\$425,333	\$617,414	2 04	-\$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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	Н	l J	<u>K</u>	L	М
Line	Account	-	Test Year	Test Year	Test Year	Adjust.			Jurisdictional Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)	(From Adj. Sch.)	(H x I) + J	L+M	= K
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)
93 94	403.000	CIAC Depreciation Offset	\$2,020,732	See note (1)	See Hote (1)	E-94	See note (1)	\$2,620,732	-\$187,883	-\$187,883	See Hote (1)	See Hote (1)
95	403.000	TOTAL DEPRECIATION EXPENSE	\$2,820,732	\$0	\$0	E-94	\$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
444		DEFERRED INCOME TAXES										
114 115	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$2.715.586	See note (4)	See note (1)	E-115	Soo note (4)	\$2,715,586	-\$991.086	\$4 724 F00	See note (1)	See note (1)
115 116	410.000 412.000	Amortization of Deferred ITC	\$2,715,586 -\$2.859	See note (1)	See note (1)	E-115 E-116	See note (1)	\$2,715,586 -\$2,859	-\$991,086 \$0	\$1,724,500 -\$2.859	See note (1)	See note (1)
116	412.000	Deferred Income Taxes - Prior Years	-\$∠,859 \$0			E-116 E-117		-\$∠,859 \$0	\$0 \$0	-\$∠,859 \$0		
117	411.000	TOTAL DEFERRED INCOME TAXES	\$2,712,727	\$0	\$0	E-11/	\$0	\$2,712,727	-\$991.086	\$1,721,641	\$0	\$0
110		TOTAL DELENTED INCOME TAXES	φ ∠ ,/ 1∠,/ ∠/	ŞU	\$0		\$0	ΨΖ,1 1Ζ,1Ζ1	-p391,000	φ1,1∠1,041	\$0	\$0
119		NET OPERATING INCOME	\$5,579,016	\$0	\$0		\$0	\$4,542,602	\$1,081,412	\$5,624,014	\$0	\$0

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

Lina	Δ	<u>B</u>	<u>C</u>	<u>D</u>
Line Number	Description	7.58% Return	7.79% Return	8.01% Return
Number	Description	Ketuiii	Ketuiii	Ketuiii
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	\$2,306,228	\$2,601,255	\$2,893,619

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

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

	<u>A</u>	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
			* 404 *** ***
	Plant In Service		\$161,257,844
	Less Accumulated Depreciation Reserve		\$27,127,697
	·		. , ,
	Net Plant In Service		\$134,130,147
	ADD TO NET PLANT IN SERVICE		
	Cash Working Capital		-\$27,543
	Materials & Supplies		\$448,854
	Prepayments		\$104,173
	Pensions/OPEBs Tracker Asset		\$212,312
	Tank Painting Tracker		\$177,818
	TOTAL ADD TO NET PLANT IN SERVICE		\$915,614
	SUBTRACT FROM NET PLANT		
	Federal Tax Offset		-\$46,162
	State Tax Offset		\$6,233
	City Tax Offset		\$0
	Interest Expense Offset		\$409,842
	Customer Advances		\$6,671,660
	Contributions in Aid of Construction		\$27,739,403
	Deferred Income Taxes		\$14,072,705
	Accumulated Deferred ITC (3%)		\$6,856
	Accrued Pension Liability		\$131,897
	TOTAL SUBTRACT FROM NET PLANT		\$48,992,434
	Total Rate Base		\$86,053,327

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

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

Line	<u>A</u> Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	E	F As Adjusted	<u>G</u>	<u>H</u> Jurisdictional	<u>l</u> MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
	, , , , , , , , , , , , , , , , , , , ,	·							
1		INTANGIBLE PLANT							
2 3	301.000	Organization Franchises and Consents	\$26,982 \$25,908	P-2 P-3	\$0 \$0	\$26,982 \$25,908		\$23,810 \$0	\$50,792 \$25,908
3 4		Miscellaneous Intangible Plant	\$25,906 \$91,652	P-3 P-4	\$0 \$0	\$25,906 \$91,652		\$0 \$40,142	\$25,908 \$131,794
5	000.000	TOTAL INTANGIBLE PLANT	\$144,542		\$0	\$144,542	1	\$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 9	311.000 312.000	Structures and Improvements - SSP Collecting & Impounding Reservoirs	\$5,909,467 \$112,499	P-8 P-9	\$0 \$0	\$5,909,467 \$112,499		\$0 \$0	\$5,909,467 \$112,499
10	313.000	Lake, River and Other Intakes	\$595,458	P-10	\$0 \$0	\$595,458		\$0 \$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 15	317.000	Other Water Source Plant TOTAL SOURCE OF SUPPLY PLANT	\$16,193,832	P-14	\$0 \$0	\$0 \$16,193,832	,	\$0 \$0	\$0 \$16,193,832
15		TOTAL SOURCE OF SUPPLY PLANT	\$10,193,032		φU	\$10,193,03Z		ψU	\$16,193,632
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 21	323.000 324.000	Other Power Production Equipment Steam Pumping Equipment	\$1,459,509 \$14,631	P-20 P-21	\$0 \$0	\$1,459,509 \$14,631		\$0 \$0	\$1,459,509 \$14,631
22	325.000	Electric Pumping Equipment	\$8,207,572	P-21	\$0 \$0	\$8,207,572		\$0 \$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 38	343.000 343.100	TD Mains Not Classified TD Mains 4 & Less	\$5,053,549	P-37 P-38	\$0 \$0	\$5,053,549 \$5,563,364		\$0 \$0	\$5,053,549 \$5,563,364
30 39	343.100	TD Mains 4 & Less TD Mains AC 4 (STL)	\$5,562,264 \$0	P-30 P-39	\$0 \$0	\$5,562,264 \$0		\$0 \$0	\$5,562,264 \$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 45		TD Mains CI <10 1900-28 (STL) TD Mains CI <10 1929-56 (STL)	\$0 \$0	P-44 P-45	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
45 46	343.200	TD Mains CI < 10 1929-36 (STL)	\$0	P-45 P-46	\$0 \$0	\$0 \$0		\$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 51	343.300	TD Mains 18 & Grtr	\$932,805	P-50	\$0 \$0	\$932,805		\$9,875	\$942,680
51 52	343.300 343.300	TD Mains CI 12 (STL) TD Mains CI 16 (STL)	\$0 \$0	P-51 P-52	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
52 53	343.300	TD Mains DI 12 (STL)	\$0	P-52 P-53	\$0 \$0	\$0 \$0		\$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 50	343.300	TD Main DI 10in (STL)	\$0	P-57	\$0 \$0	\$0 \$122 806		\$0 *0	\$0 \$122 806
58 59	344.000 345.000	Fire Mains Services	\$123,896 \$13,973,996	P-58 P-59	\$0 \$0	\$123,896 \$13,973,996		\$0 \$0	\$123,896 \$13,973,996
60		Meters	\$2,343,895	P-60	\$0 \$0	\$2,343,895		\$0 \$0	\$2,343,895
61		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

	<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
63	349.000	Other Transmission & Distribution Plant	\$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

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$7,936	R-2	\$0	\$7,936		\$0	\$7,936
3 4	302.000 303.000	Franchises and Consents Miscellaneous Intangible Plant	\$0 \$0	R-3 R-4	\$0 \$0	\$0 \$0		\$0 \$39,392	\$0 \$39,392
5	000.000	TOTAL INTANGIBLE PLANT	\$7,936		\$0	\$7,936		\$39,392	\$47,328
6		SOURCE OF SURRI V RI ANT							
7	310.000	SOURCE OF SUPPLY PLANT 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	313.000 314.000	Lake, River and Other Intakes Wells and Springs	\$77,397	R-10	\$0 *0	\$77,397		\$0	\$77,397
11 12	314.000	Infiltration Galleries and Tunnels	\$889,534 \$0	R-11 R-12	\$0 \$0	\$889,534 \$0		\$0 \$0	\$889,534 \$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 \$373.740	R-17	\$0 *0	\$0 \$272.740		\$0	\$0 \$272.740
18 19	321.000 322.000	Structures and Improvements - PP Boiler Plant Equipment	\$373,740 \$87	R-18 R-19	\$0 \$0	\$373,740 \$87		\$0 \$0	\$373,740 \$87
20	323.000	Other Power Production Equipment	\$91,427	R-20	\$0	\$91,427		\$0 \$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 24	326.000 327.000	Diesel Pumping Equipment Hydraulic Pumping Equipment	\$40,518 \$4,960	R-23 R-24	\$0 \$0	\$40,518 \$4,960		\$0 \$0	\$40,518 \$4,960
2 4 25	328.000	Other Pumping Equipment	\$4,960 \$129,589	R-24 R-25	\$0 \$0	\$129,589		\$0 \$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 31	332.000 333.000	Water Treatment Equipment Miscellaneous Water Treat, Other	\$3,047,801 \$0	R-30 R-31	\$0 \$0	\$3,047,801 \$0		\$0 \$0	\$3,047,801 \$0
32	333.000	TOTAL WATER TREATMENT PLANT	\$3,755,697	K-31	\$0	\$3,755,697		\$492	\$3,756,189
								·	
33 34	340.000	TRANSMISSION & DIST. PLANT 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		\$70 \$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 39	343.100 343.100	TD Mains 4 & Less TD Mains AC 4 (STL)	\$242,293 \$0	R-38 R-39	\$0 \$0	\$242,293 \$0		\$0 \$0	\$242,293 \$0
40	343.100	TD Mains Galve 1 (STL)	\$0 \$0	R-40	\$0 \$0	\$0 \$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 44	343.200	TD Mains 6 to 10in (TN) TD Mains CI <10 1900-28 (STL)	\$0 \$0	R-43	\$0 *0	\$0 \$0		\$0 \$0	\$0
44 45	343.200 343.200	TD Mains CI < 10 1900-28 (STL) TD Mains CI < 10 1929-56 (STL)	\$0 \$0	R-44 R-45	\$0 \$0	\$0 \$0		\$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 \$4.396.304		\$0 \$040	\$0
49 50	343.300 343.300	TD Mains 10 to 16" TD Mains 18 & Grtr	\$1,386,201 \$98,877	R-49 R-50	\$0 \$0	\$1,386,201 \$98,877		\$610 \$0	\$1,386,811 \$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 55	343.300 343.300	TD Mains DI 16 &>(STL) TD Mains LJ 20 (STL)	\$0 \$0	R-54 R-55	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
56	343.300	TD Mains PL 12in (STL)	\$0 \$0	R-56	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
57	343.300	TD Main DI 10in (STL)	\$0	R-57	\$0	\$0		\$0	\$0
58	344.000	Fire Mains	\$21,760	R-58	\$0	\$21,760		\$0	\$21,760
59 60	345.000 346.000	Services Meters	\$3,532,704	R-59 R-60	\$0 \$0	\$3,532,704 -\$8 102		\$2 \$0	\$3,532,706 -\$8 102
61	345.000	Meters Meter Installations	-\$8,102 \$1,230,205	R-60 R-61	\$0 \$0	-\$8,102 \$1,230,205		\$0 \$207	-\$8,102 \$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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	Н	<u>I</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
64		TOTAL TRANSMISSION & DIST. PLANT	\$16,445,645		\$0	\$16,445,645		\$12,795	\$16,458,440
65		GENERAL PLANT							
66	389.000	Land and Land Rights - GP	\$0	R-66	\$0	\$0		\$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

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Line	Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	H Total Company	<u>l</u> Jurisdictional Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Nullibei	income Description	(D+E)	Laboi	NOII Labor	Number	(From Adj. Sch.)	(C+G)	(From Adj. Sch.)		L + N	
			,				, , ,	(- /	, , , , , , , , , , , , , , , , , , , ,	, ,		
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 \$48			Rev-9		\$0	\$0	\$0		
Rev-10 Rev-11	472.000 464.000	Rents from Water Property Other Public Auth.	\$18 \$990,467			Rev-10 Rev-11		\$18 \$990,467	\$0 \$31,730	\$18 \$1,022,197		
Rev-11	466.000	Sales for Resale	\$990,467 \$903.011			Rev-11		\$990,467 \$903.011	-\$13,921	\$1,022,197		
Rev-12	471.000	Other Water Revenue - Oper. Rev.	\$353,350			Rev-12		\$353,350	\$335,106	\$688,456		
14	47 1.000	TOTAL OPERATING REVENUES	\$21,478,489			1464-12		\$21,478,489	\$1,499,827	\$22,978,316		
14		TOTAL OF ENATING REVEROES	φ21,470,403					φ21,470,403	\$1,493,027	\$22,970,310		
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 TOTAL SOURCE OF SUPPLY EXPENSES	\$23,349	\$12,240	\$11,109	E-14	-\$864	\$22,485	<u>\$0</u> \$0	\$22,485 \$651.613	\$11,376	\$11,109 \$634,226
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	Miscellanous Expenses - WTE	\$382,251	\$0	\$382,251	E-34	\$40,800	\$423,051	\$0	\$423,051	\$0	\$423,051
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	A	В	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>		,l	<u>K</u>		M
Line	Account	<u>=</u>	Test Year	Test Year	Test Year	Adjust.		Total Company	Jurisdictiona	I Jurisdictional	MO Final Adi	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations		Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	
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	224 222	CUSTOMER ACCOUNTS EXPENSE	••	•	••		••	•		••	••	••	••
60	901.000 902.000	Supervision - CAE	\$0	\$0 \$194.937	\$0 \$342	E-60 E-61	\$0	\$0 \$180.948		\$0 \$0	\$0 \$180.948	\$0 \$180,606	\$0 \$342
61 62	902.000	Meter Reading Expenses - CAE Customer Records & Collection Expenses	\$195,279 \$177,442	\$194,93 <i>7</i> \$3,997		E-61 E-62	-\$14,331 -\$348	\$180,948 \$177,094		\$0 \$0	\$180,948 \$177.094	\$180,606 \$3,649	
63	903.000	Uncollectible Amounts - CAE	\$177,442 \$405.373	\$3,997 \$0	\$173,445 \$405,373	E-62 E-63	-\$346 -\$150.850	\$177,094 \$254,523		\$0 \$0	\$177,094 \$254,523	\$3,649 \$0	\$173,445 \$254.523
64	905.000	Misc. Customer Accounts Expense - CAE	\$405,373 \$71,538	\$53,437	\$405,373 \$18,101	E-64	-\$150,650 \$6,121	\$254,523 \$77,659		\$0 \$0	\$254,523 \$77,659	\$59,422	,
65	905.000	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$849.632	\$252.371	\$597,261	E-04	-\$159,408	\$690,224	•	\$0	\$690,224	\$243.677	\$18,237 \$446,547
		TOTAL COSTOMER ACCOUNTS EXPENSE	\$049, 0 32	\$232,37 I	\$597,201		-\$159,400	\$050,224		φu	\$050,224	\$243,677	\$440,54 <i>1</i>
66		CUSTOMER SERVICE EXPENSES	•	••	••		••	••		••	•	••	•
67 68	907.000	Customer Service & Information Expenses TOTAL CUSTOMER SERVICE EXPENSES	\$0 \$0	\$0 \$0	\$0 \$0	E-67	<u>\$0</u>	\$0 \$0		\$0 \$0	\$0 \$0	<u>\$0</u>	\$0 \$0
68		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
69		SALES PROMOTION EXPENSES											
70	910.000	Sales Promotion Expenses - SPE	<u>\$0</u>	\$0	\$0	E-70	\$0	\$0		\$0	\$0	\$0	<u>\$0</u>
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

Number Number Income Description Total (D+E) Labor Non Labor Nu 81 926.000 Employee Pensions & Benefits \$885,007 \$0 \$885,007 E 82 927.000 Franchise Requirements \$0 \$0 \$0 E 83 928.100 PSC Assessment \$147,557 \$0 \$147,557 E 84 928.200 Rate Case Expense \$69,660 \$0 \$69,660 E 85 929.000 Duplicate Charges - Credit \$0 \$0 \$0 \$0 86 930.100 Institutional or Goodwill Advertising Expenses \$6,966 \$0 \$6,966 E	E G H L L ust. Total Company Total Company Jurisdictional Jurisdictional MO Final Adj MO Adj. nber Adjustments Adjusted Allocations Adjustments Jurisdictional Juris. Labor	<u>M</u>
Section Sect	ber Adjustments Adjusted Allocations Adjustments Jurisdictional Juris. Labor	MO Adj. Juris.
81 926.000 Employee Pensions & Benefits \$885,007 \$0 \$885,007 Employee Pensions & Benefits 82 927.000 Franchise Requirements \$0 \$0 \$0 Employee Pensions & Some Pensions		Non Labor
82 927.000 Franchise Requirements \$0 \$0 \$0 E 83 928.100 PSC Assessment \$147,557 \$0 \$147,557 E 84 928.200 Rate Case Expense \$69,660 \$0 \$69,660 E 85 929.000 Duplicate Charges - Credit \$0 \$0 \$0 \$0 86 930.100 Institutional or Goodwill Advertising Expenses \$6,966 \$0 \$6,966 E	(From Adj. Sch.) (C+G) (From Adj. Sch.) (H x I) + J L +	M = K
82 927.000 Franchise Requirements \$0 \$0 \$0 E 83 928.100 PSC Assessment \$147,557 \$0 \$147,557 E 84 928.200 Rate Case Expense \$69,660 \$0 \$69,660 E 85 929.000 Duplicate Charges - Credit \$0 \$0 \$0 \$0 86 930.100 Institutional or Goodwill Advertising Expenses \$6,966 \$0 \$6,966 E	81 \$551,385 \$1,436,392 \$0 \$1,436,392 \$0	\$1,436,392
83 928.100 PSC Assessment \$147,557 \$0 \$147,557 E 84 928.200 Rate Case Expense \$69,660 \$0 \$69,660 E 85 929.000 Duplicate Charges - Credit \$0 \$0 \$0 \$0 86 930.100 Institutional or Goodwill Advertising Expenses \$6,966 \$0 \$6,966 E	82 \$0 \$0 \$0 \$0 \$0	
84 928.200 Rate Case Expense \$69,660 \$0 \$69,660 E 85 929.000 Duplicate Charges - Credit \$0 \$0 \$0 E 86 930.100 Institutional or Goodwill Advertising Expenses \$6,966 \$0 \$6,966 E	83 -\$24,103 \$123,454 \$0 \$123,454 \$0	\$123,454
86 930.100 Institutional or Goodwill Advertising Expenses \$6,966 \$0 \$6,966 E	84 -\$52,524 \$17,136 \$0 \$17,136 \$0	\$17,136
	85 \$0 \$0 \$0 \$0 \$0	\$0
87 930.200 Misc. General Expenses \$376,116 \$0 \$376,116 E	86 -\$4,928 \$2,038 \$0 \$2,038 \$0	\$2,038
	87 -\$25,211 \$350,905 \$0 \$350,905 \$0	\$350,905
88 930.300 Research & Development Expenses - AGE \$0 \$0 \$0 \$0	88 \$0 \$0 \$0 \$0 \$0	\$0
	89 \$0 \$43,384 \$0 \$43,384 \$0	
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 See note (1) \$2,485,659 \$1,101,310 \$3,586,969 See note (1)) See note (1)
	94 \$0 -\$444,617 -\$444,617	, Gee Hote (1)
95 TOTAL DEPRECIATION EXPENSE \$2,485,659 \$0 \$0	\$0 \$2,485,659 \$656,693 \$3,142,352 \$0	\$0
96 AMORTIZATION EXPENSE		
1.00	97 \$0 \$8,078 \$0 \$8,078 \$0	
	98 \$0 \$1,882 \$0 \$1,882 \$0	
	99 \$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		
	02 \$0 \$570,455 -\$570,455 \$0 \$0	\$0
	03 \$42,406 \$1,358,805 \$0 \$1,358,805 \$0	
	04 \$109 \$182,635 \$0 \$182,635 \$0	
	05 \$0 \$0 \$0 \$0 \$0	
	06 -\$3,716 \$26,018 \$0 \$26,018 \$0	
	07 \$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	
109 TOTAL OPERATING EXPENSE \$14,504,547 \$2,371,829 \$9,647,059 E	09 <u>\$1,201,190</u> <u>\$15,705,737</u> <u>\$86,238</u> <u>\$15,791,975</u> <u>\$2,270,190</u>	\$10,379,433
110 NET INCOME BEFORE TAXES \$6,973,942 \$0 \$0 E	10 \$0 \$5,772,752 \$1,413,589 \$7,186,341 \$0	\$0
111 INCOME TAXES		
	12 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	
114 DEFERRED INCOME TAXES		
	15 See note (1) \$2,508,337 -\$3,315,099 -\$806,762 See note (1)) See note (1)
	16 -\$7,343 \$4,742 -\$2,601	
	17 <u>\$0</u> <u>\$0</u> <u>\$0</u> <u>\$0</u>	
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

1.	Δ	<u>B</u>	<u>C</u>	<u>D</u>
Line Number	Description	7.58% Return	7.79% Return	8.01% Return
Number	Description	Return	Return	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	\$2,422,695	\$2,445,545	\$2,469,120

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

Missouri-American Water Company Case No. WR-2011-0337 Total Sewer

Test Year Ending 12-31-2010 SEWER - RATE BASE SCHEDULE

	Δ	<u>B</u>	<u>C</u>
Line Number	Poto Poog Poogrintian	Percentage Rate	Dollar
Nulliber	Rate Base Description	Rate	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

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

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

	Λ	P	C	Г	F	F	C	U	
Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
									,
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$5,700	P-2	\$0	\$5,700		\$2,111	\$7,811
3 4	302.000 303.000	Franchises - IP Other Plant & Misc. Equipment - IP	\$2,234 \$3,328	P-3 P-4	\$0 \$0	\$2,234 \$3,328		\$0 \$3,888	\$2,234 \$7,216
5	303.000	TOTAL INTANGIBLE PLANT	\$11,262	F-4	\$0	\$11,262		\$5,999	\$17,261
•		TOTAL INTANOIDEL TEANT	Ψ11,202		Ψ	Ψ11,202		ψ5,555	Ψ17,201
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 13	356.000	Other Collection Plant - CP TOTAL COLLECTION PLANT	\$79,964 \$7,098,854	P-12	\$0 \$0	\$79,964 \$7,098,854		\$0 \$35,774	\$79,964 \$7,134,628
13		TOTAL COLLECTION FLANT	\$7,030,034		40	φ1,090,03 4		φ35,774	\$7,134,020
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 40	392.200	Trans Equipment - Heavy Trucks GP	\$0 \$0	P-39	\$0 \$0	\$0 \$0		\$0 \$1.350	\$0 \$4.250
40 41	392.300 392.400	Trans Equipment - Autos GP Trans Equipment - Other GP	\$0 \$33,537	P-40 P-41	\$0 -\$17,351	\$0 \$16,186		\$1,350 \$0	\$1,350 \$16,186
42	393.000	Stores Equipment - Other GP	\$33,53 <i>1</i> \$22,400	P-41 P-42	-\$17,351 \$0	\$22,400		\$0 \$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		Power Operated Equipment - GP	\$0	P-45	\$0	\$0		\$0	\$0
46	397.100	Communication Equipment - Non	\$50,810	P-46	\$0	\$50,810		\$440	\$51,250
		Telephone GP		_					
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	1	TOTAL PLANT IN SERVICE	\$16,130,526	1	\$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	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	R-2	\$0	\$0		\$0	\$0
3	302.000	Franchises - IP	\$0 \$0	R-3	\$0 \$0	\$0 \$0		\$0	\$0
4 5	303.000	Other Plant & Misc. Equipment - IP TOTAL INTANGIBLE PLANT	\$0 \$0	R-4	\$0 \$0	\$0 \$0		\$3,814 \$3,814	\$3,814 \$3,814
3		TOTAL INTANGIBLE F LANT	Ψ		Ψ	ΨΟ		Ψ3,014	Ψ3,014
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	200.000	SYSTEM PUMPING PLANT	¢0	D 45	**	**		60	
15 46	360.000	Land and Land Rights - SPP	\$0 \$4.074	R-15	\$0	\$0 \$4.074		\$0	\$0
16 17	361.000 362.000	Structures and Improvements - SPP Receiving Wells - SSP	\$1,071 \$0	R-16 R-17	\$0 \$0	\$1,071 \$0		\$0 \$0	\$1,071
18	363.000	Electric Pumping Equipment - SPP	\$625,416	R-17 R-18	\$0 \$0	\$625,416		\$0 \$0	\$0 \$625,416
19	364.000	Diesel Pumping Equipment - SPP	\$023,410	R-19	\$0 \$0	\$023,410		\$0	\$023,410
20	365.000	Other Pumping Equipment - SPP	\$131,247	R-20	\$0 \$0	\$131,247		\$0	\$131,247
21	505.550	TOTAL SYSTEM PUMPING PLANT	\$757,734	11-20	\$0	\$757,734		\$0	\$757,734
		TOTAL OTOTEM FORM INCO EARLY	ψ. σ. ₁ . σ. ₁		40	\$101,104			\$101,104
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	200 000	GENERAL PLANT	**	D 00	**				
30	389.000	Land and Land Rights - GP	\$0 \$42.447	R-30	\$0 \$0	\$0 \$40.447		\$0	\$0
31	390.000	Structures and Improvements - GP	\$12,147	R-31	\$0	\$12,147		\$147	\$12,294
32 33	390.900 391.000	Structures & Improvements-Leasehold Office Furniture and Equipment - GP	\$0 \$3,150	R-32 R-33	\$0 \$12,442	\$0 \$15,592		-\$1,801 \$993	-\$1,801 \$16,585
33 34	391.100	Computer & Peripheral Equipment	\$3,130 \$14,478	R-33	-\$13,073	\$15,592		\$993	\$1,405
3 4 35	391.100	Computer & Peripheral Equipment Computer Hardware & Software	\$14,478	R-34 R-35	-\$13,073 \$631	\$1,405 \$631		\$41,728	\$1,405 \$42,359
36	391.200	Computer Hardware & Software	\$0 \$0	R-36	\$0	\$0		\$17,256	\$17,256
37	391.200	Computer Hardware & Software	\$0 \$0	R-37	\$0 \$0	\$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		Power Operated Equipment - GP	\$0	R-46	\$0	\$0		\$177	\$177
47	397.100	Communication Equipment - Non	\$3,439	R-47	\$0	\$3,439		\$81	\$3,520
		Telephone GP							
48	397.200	Communication Equipment - Telephone GP	\$0	R-48	\$0	\$0		\$371	\$371
40	300 000	Miscellaneous Equipment - GP	¢64.646	D 40	ė^	¢64.646		**	\$64.640
49 50	398.000 399.000	Other Tangible Plant	\$61,616 \$207	R-49 R-50	\$0 \$0	\$61,616 \$207		\$2 \$5	\$61,618 \$212
50 51	333.000	TOTAL GENERAL PLANT	\$213,030	11-50	\$0	\$213,030		\$82,482	\$295,512
			,			12.0,000		, , , , , , ,	
52		TOTAL DEPRECIATION RESERVE	\$3,186,549		\$0	\$3,186,549		\$87,584	\$3,274,133

Line	Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	H Total Company	<u>I</u> Jurisdictional Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Nullibei	income bescription	(D+E)	Laboi	NOII Labor	Nullibei	(From Adj. Sch.)	(C+G)	(From Adj. Sch.)	(H x I) + J	L + M	
			(/				(· · · · · · · · · · · · · · · · · · ·	(= =)	(()		
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 \$0			Rev-4		\$0 \$0	\$0 \$0	\$0 \$0		
Rev-5	462.000	Private Fire Fighting	\$0 \$0			Rev-5		\$0 \$0	\$0 \$0	\$0 \$0		
Rev-6 Rev-7	463.000 470.000	Public Fire Fighting Forfieted Discounts	\$0 \$0			Rev-6 Rev-7		\$0 \$0	\$0 \$0	\$0 \$0		
Rev-7	470.000	Rents From Sewer Property	\$0 \$0			E-8		\$0 \$0	\$0 \$0	\$0 \$0		
Rev-o 9	464.000	Other Public Authority	\$0 \$0			E-0 E-9		\$0 \$0	\$0 \$0	\$0 \$0		
10	471.000	Other Sewer Revenue - Oper. Rev.	\$17,951			E-10		\$17,951	\$1,745	\$19,696		
11	47 1.000	TOTAL OPERATING REVENUES	\$2,282,882			L-10		\$2,282,882	\$16.461	\$2,299,342		
			4 2,202,002					+ 2,202,002	\$16,161	4 2,200,012		
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		\$0	\$0	\$0	E-4	\$0	\$0	\$0	\$0	<u>\$0</u>	\$0
5		TOTAL COLLECTION OPERATIONS EXPENSES	\$7,495	\$0	\$7,495		\$0	\$7,495	\$0	\$7,495	\$0	\$7,495
6		COLLECTION MAINT, EXPENSES										
7	610.000	Supervision & Engineering - CME	\$0	\$0	\$0	E-7	\$0	\$0	\$0	\$0	\$0	\$0
8	612.000	Collect & Impound Mtce - CME	\$0	\$0	\$0	E-8	\$0	\$0	\$0	\$0	\$0	\$0
9	617.000	Misc. Plant Mtce - CME	\$1,901	\$73	\$1,828	E-9	\$2	\$1,903	\$0	\$1,903	\$75	\$1,828
10		TOTAL COLLECTION MAINT. EXPENSES	\$1,901	\$73	\$1,828		\$2	\$1,903	\$0	\$1,903	\$75	\$1,828
11		PUMPING OPERATIONS EXPENSES										
12	620,000	Supervision & Engineering - POE	\$0	\$0	\$0	E-12	\$0	\$0	\$0	\$0	\$0	\$0
13	621.000	Fuel For Purchased Power - POE	\$0 \$0	\$0	\$0	E-12	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0
14	622.000	Labor & Eng Oper Pwr Prod - POE	\$0 \$0	\$0	\$0	E-14	\$0	\$0	\$0	\$0	\$0	\$0 \$0
15	623.000	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 EVE. ORER 9 MTGE										
27	640.000	WATER TREATMENT EXP - OPER & MTCE	**	**	**	E 20	**	**	**	**	**	60
28 29	640.000 641.000	Supervision & Engineering - Oper-WT Chemicals - Oper-WT	\$2 \$402.538	\$2 \$0	\$0 \$402,538	E-28 E-29	\$0 \$32	\$2 \$402.570	\$0 \$0	\$2 \$402.570	\$2 \$0	\$0 \$402,570
29 30	642.000	Labor & Exp - Oper-WT	\$402,538 \$42,531	\$0 \$40,661	\$402,538 \$1,870	E-29 E-30	\$32 \$1.165	\$402,570 \$43.696	\$0 \$0	\$402,570 \$43,696	\$0 \$41,826	\$402,570 \$1,870
30 31	643.100	Miscellaneous Expenses - WTE	\$42,531 \$28.416	\$40,661 \$0	\$1,670 \$28,416	E-30 E-31	\$1,165 \$2.925	\$43,696 \$31,341	\$0 \$0	\$43,696 \$31,341	\$41,626 \$0	\$1,870 \$31,341
32	643.200	Misc Expenses - Waste Disposal	\$20,416 \$115,274	\$0 \$0	\$20,416 \$115,274	E-31	\$2,925 \$0	\$31,341 \$115,274	\$0 \$0	\$31,341 \$115,274	\$0 \$0	\$31,341 \$115,274
33	644.000	Rents - Oper-WT	\$115,274	\$0	\$115,274	E-32	\$0 \$0	\$115,274	\$0	\$115,274	\$0 \$0	\$115,274
34	650.000	Supervision & Engineering - Mtce-WT	\$174,382	\$174,382	\$0	E-34	-\$18,646	\$155,736	\$0	\$155,736	\$155,736	\$0 \$0
35	651.000	Structures & Improvements - Mtce-WT	\$174,302	\$174,382	\$0	E-35	-φ10,040 \$0	\$133,730	\$0	\$133,730	\$133,730	\$0 \$0
			+3	+*	40		40	ų.	40	40	70	+3

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	<u>H</u> Total Company	<u> </u>	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Italiboi	Humber	moonie Beschpaon	(D+E)	Luboi	TTOTT EUDOT	Italiibei	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + N	
36	652.000	Misc. Equipment - Mtce-WT	\$1,638	\$0	\$1,638	E-36	\$0	\$1,638		\$0	\$1,638	\$0	\$1,638
37	002.000	TOTAL WATER TREATMENT EXP - OPER & MTCE	\$764,781	\$215,045	\$549,736	_ 00	-\$14,524	\$750,257		\$0	\$750,257	\$197,564	\$552,693
0.			ψ104,101	Ψ210,040	ψο-10,1 σο		ψ14,024	ψ1 00,201		4 0	ψ100,201	\$101,004	4002 ,000
38		TREAT. & DISP. OPER. EXPENSE											
39	660.000	Supervision & Engineering - TDO	\$0	\$0	\$0	E-39	\$0	\$0		\$0	\$0	\$0	\$0
40	661.000	Storage Facility Expense - TDO	\$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 49	671.000	Structures & Improve - TDM	\$0 \$0	\$0 \$0	\$0 \$0	E-48 E-49	\$0 \$0	\$0 \$0		\$0	\$0 \$0	\$0 \$0	\$0 \$0
49 50	672.000 673.000	Dist. Res. Stand. Maint TDM TD Maint TDM	\$0 \$0	\$0 \$0	\$0 \$0	E-49 E-50	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
50 51	674.000	Fire Maint TDM	\$0 \$0	\$0 \$0	\$0 \$0	E-50 E-51	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
52	675.000	Services Maint TDM	\$78	\$78	\$0 \$0	E-51	-\$12	\$66		\$0 \$0	\$66	\$66	\$0 \$0
53	676.000	Meter Maint TDM	\$66	\$66	\$0 \$0	E-53	-\$12 -\$10	\$56		\$0 \$0	\$56	\$56	\$0 \$0
54	677.000	Hydrant Maint TDM	\$42	\$42	\$0	E-54	-\$10	\$35		\$0	\$35	\$35	\$0 \$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	0.0.00	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 \$0	\$1,855	E-69 E-70	-\$1,855	\$0		\$0 \$0	\$0	\$0 \$0	\$0 \$50.947
70 71	923.300 924.000	Outside Services - Call Center Property Insurance	\$16,649 \$8.958	\$0 \$0	\$16,649 \$8,958	E-70 E-71	\$34,298 \$71,628	\$50,947 \$80,586		\$0 \$0	\$50,947 \$80.586	\$0 \$0	\$50,947 \$80.586
72	925.000	Injuries & Damages	\$6,956 \$21	\$0 \$0	\$6,956 \$21	E-71	\$71,626	\$60,566 \$21		\$0 \$0	\$60,566 \$21	\$0 \$0	\$60,566 \$21
73	926.000	Employee Pensions & Benefits	\$132,308	\$0 \$0	\$132,308	E-72	\$96,980	\$229,288		\$0 \$0	\$229,288	\$0 \$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 \$0	\$102,119	E-75	\$119.129	\$221.248		\$0 \$0	\$221.248	\$0 \$0	\$221.248
76	928.200	Rate Case Expense	\$49,201	\$0	\$49,201	E-76	-\$45,730	\$3,471		\$0	\$3,471	\$0	\$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

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	H Total Company	<u>I</u> Jurisdictiona	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	M MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	Л = K
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	932.000	TOTAL ADMIN. & GENERAL EXPENSES	\$1,208,023	\$122.064	\$1,085,959	E-02	\$575.036	\$1,783,059		\$0	\$1,783,059	\$117.721	\$1,665,338
03		TOTAL ADMIN. & CENERAL EXTENDED	φ1,200,023	\$122,004	φ1,000,909		φ373,030	φ1,703,033		ΨU	φ1,703,039	φ117,721	φ1,000,000
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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>
Line		7.58%	7.79%	8.01%
Number	Description	Return	Return	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	\$1,225,452	\$1,239,829	\$1,254,927

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

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

SEWER - RATE BASE SCHEDULE

Line	<u>A</u>	<u>B</u> Percentage	<u>C</u> Dollar
Number	Rate Base Description	Rate	Amount
	Plant In Service		\$7,646,761
	Less Accumulated Depreciation Reserve		\$1,408,850
	2000 / Godinalatou Doprociation (Godina		Ψ1,-100,000
	Net Plant In Service		\$6,237,911
	ADD TO NET PLANT IN SERVICE		
	Cash Working Capital		\$28,837
	Materials & Supplies		\$20,037
	Prepayments		\$3,406
	Pensions/OPEBs Tracker Asset		\$25,993
	Tank Painting Tracker		\$0
	TOTAL ADD TO NET PLANT IN SERVICE	_	\$58,236
	SUBTRACT FROM NET PLANT		
	Federal Tax Offset		\$2,305
	State Tax Offset		\$890
	City Tax Offset		\$0
	Interest Expense Offset		\$25,751
	Customer Advances		\$4,033
	Contributions in Aid of Construction		\$1,004,488
	Deferred Income Taxes		\$688,873
	Accumulated Deferred ITC (3%)		\$0
	Accrued Pension Liability		\$15,449
	TOTAL SUBTRACT FROM NET PLANT	_	\$1,741,789
	Total Rate Base		\$4,554,358

Accounting Schedule: 02 Sponsor: Paul R. Harrison

Page: 1 of 1

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

Line Account Plant Account Plant Adjust Adj		A	<u>B</u>	С	D	<u>E</u>	F	<u>G</u>	Н	
1 301.000 INTANGIBLE PLANT 30 P-2 S0 S0 S1,014	Line		-		_	=				MO Adjusted
2 301.000 Organization - IP	Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
2 301.000 Organization - IP										
3 302.000 Financises - IP S0 P-3 \$0 \$0 \$1,867		204 000		**		**	**		64.044	64.044
303.000 Other Plant & Misc. Equipment - IP 50 P-4 50 50 \$3,887 \$1,86										
TOTAL INTAKGIBLE PLANT									• •	•
6 351.00 COLLECTION PLANT 7 350.000 Structures and Improvements - CP 51,168,031 P-3 50 \$1,168,033 \$376 \$1,169,181 \$10 \$352.000 Collection Mains - Forced - CP 526,431 P-3 50 \$326,431 \$16,101 \$352.000 Collection Mains - Forced - CP 526,431 P-3 50 \$326,431 \$16,101 \$353.000 Services to Customers - CP 556,967 P-11 \$0 \$350,967 \$1 \$0 \$35,867 P-12 \$10 \$350,967 P-12 \$10 \$350,967 P-12 \$10 \$10 \$10,101 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10		000.000			1 -4			1		
	_			**		**	***		+-, -	,,,,,
8 351.00 Structures and Improvements - CP \$1,168,003 P-8 \$0 \$1,168,003 \$3.76 \$1,169,101 \$1.00 \$1.0			COLLECTION PLANT							
9 352.100 Collection Mains - Forced - CP		350.000	Land and Land Rights - CP	\$0	1				•	-\$108
10 352.200 Collection Main - Gravity - CP \$1,166,158 P-10 \$0 \$1,166,158 \$1 \$0 \$0 \$56,967 \$0 \$0 \$56,967 \$0 \$0 \$56,967 \$1 \$0 \$0 \$56,967 \$1 \$0 \$56,967 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$			<u> </u>		_					
11 353,000 Sorvices to Customers - CP \$56,967 P-11 \$0 \$56,967 \$0 \$25,928 \$0 \$20,928 \$1 \$0 \$20,928 \$1 \$0 \$20,928 \$1 \$0 \$20,928 \$1 \$0 \$20,928 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$					-		. ,			
12 386,000 Other Collection Plant CP \$20,928 P-12 \$0 \$20,928 \$317,180 \$22,0928 \$32,439,287 \$317,180 \$22,456,467 \$360,000 Land and Land Rights - SPP \$16,296 \$10,200 \$10,20					_				•	
TOTAL COLLECTION PLANT \$2,439,287 \$0 \$2,439,287 \$17,180 \$2,456,467					1					
SYSTEM PUMPING PLANT S. S. S. S. S. S. S. S		356.000			F-12					
15 360,000 Land and Land Rights - SPP S0 P-15 S0 S16,296 S0 S16,296			TOTAL GOLLLOTTON T LANT	\$2,400,20 1		40	\$2,400,20		V 11,100	\$2,100,101
16 361,000 Structures and Improvements - SPP \$16,296 \$16,296 \$0 \$16,296 \$0 \$16,296 \$0 \$16,296 \$0 \$16,296 \$0 \$18,3000 \$18,3000 \$18,000 \$19,00	14		SYSTEM PUMPING PLANT							
17 362,000 Receiving Wells - SSP S645,720 P-17 S0 S645,720 S645,720 S0 S645,720 S645,720 S0 S645,720 S645,720 S645,720 S0 S645,720 S645,720 S0 S645,720 S645,720 S645,720 S0 S645,720 S645,720 S0 S645,720 S645,	15	360.000	Land and Land Rights - SPP	\$0	P-15	\$0	\$0		\$0	\$0
18 363.000			<u> </u>	\$16,296	_		\$16,296			\$16,296
19				\$0			• •			\$0
20 365.000 Chter Pumping Equipment - SPP \$188,045 P-20 \$0 \$188,045 \$0 \$188,045 \$0 \$850,061 \$0 \$850,061 \$0 \$850,061 \$0 \$850,061 \$0 \$850,061 \$0 \$850,061 \$0 \$850,061 \$0 \$850,061 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					1				•	
TOTAL SYSTEM PUMPING PLANT \$850,061 \$0										•
TREATMENT & DISPOSAL PLANT		365.000			P-20					
23 370,000 Land and Land Rights - TDP \$4,471 P.23 \$0 \$4,471 \$0 \$851,479 \$0 \$10,4701 \$0	21		TOTAL STOTEM TOWN ING TEART	ψοσο,σσ1		ΨΟ	ψ050,001		Ψ	ψ050,001
23 370,000 Land and Land Rights - TDP \$4,471 P.23 \$0 \$4,471 \$0 \$851,479 \$0 \$10,4701 \$0	22		TREATMENT & DISPOSAL PLANT							
Treatment & Disposal Equipment - TDP \$2,938,440 \$2,938,440 \$0 \$2,938,440 \$0 \$203,560 \$0 \$203,500 \$0 \$203,500 \$0 \$203,500 \$0 \$203,500 \$0 \$203,500 \$0		370.000		\$4,471	P-23	\$0	\$4,471		\$0	\$4,471
26 373.000 Plant Sewers - TDP \$203,560 P.26 \$0 \$203,560 \$0 \$203,560 \$0 \$203,560 \$0 \$203,560 \$0 \$203,560 \$0 \$203,560 \$0 \$0 \$0 \$0 \$0 \$0 \$0	24	371.000	Structures and Improvements - TDP	\$851,479	P-24	\$0	\$851,479		\$0	\$851,479
374.000 Outfall Sewer Lines - TDP S14,701 S0 S14,701 S0 S4,012,651 S0 S0 S0 S0 S0 S0 S0 S				\$2,938,440	P-25					\$2,938,440
TOTAL TREATMENT & DISPOSAL PLANT \$4,012,651 \$0 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50					1					\$203,560
GENERAL PLANT		374.000			P-27			,		
30 389.000 Land and Land Rights - GP \$0 P-30 \$0 \$10 \$10 \$11,196 \$15,382 \$10,900 \$10,000 \$1	28		TOTAL TREATMENT & DISPOSAL PLANT	\$4,012,651		\$0	\$4,012,651		\$0	\$4,012,651
30 389.000 Land and Land Rights - GP \$0 P-30 \$0 \$10 \$10 \$11,196 \$15,382 \$10,900 \$10,000 \$1	29		GENERAL PLANT							
31 390,000 Structures and Improvements - GP \$14,186 P.31 \$0 \$14,186 \$1,196 \$15,382 \$30,900 Structures & Improvements - Leasehold \$0 P.32 \$0 \$0 \$0 \$0 \$30 \$30,300 \$30,300 \$30,000 \$10,000 \$10,000 \$14,146 \$13,406 \$740 \$14,146 \$14,146 \$13,406 \$740 \$14,146 \$14,146 \$14,146 \$13,406 \$13,406 \$13,406 \$14,146 \$		389 000		\$0	P-30	\$0	\$0		\$0	\$0
390,900 Structures & Improvements-Leasehold \$0 P-32 \$0 \$0 \$0 \$0 \$3 \$391,000 Office Furniture and Equipment GP \$13,406 \$14,146			<u> </u>							•
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-36 \$0 \$0 \$33,361 \$39,086 36 391.300 Other Office Equipment \$0 P-36 \$0 \$0 \$0 37 392.400 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-38 \$0 <t< td=""><td></td><td></td><td></td><td></td><td>P-32</td><td></td><td></td><td></td><td></td><td>\$0</td></t<>					P-32					\$0
35 391.200 Computer Hardware & Software \$3,930 P-35 \$1,767 \$5,697 \$33,361 \$39,058 \$39,1300 \$391.300 Computer Hardware & Software \$0 P-36 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	33	391.000	Office Furniture and Equipment - GP	\$13,406	P-33	\$0	\$13,406		\$740	\$14,146
391.300 391.300 391.300 391.300 391.300 391.300 392.100 391.300 392.200 391.300 392.			Computer & Peripheral Equipment		_				\$6,367	\$6,367
37 392.100 Trans Equipment - Light Trucks GP \$0 P-37 \$17,351 \$17,455 \$94 \$17,445 38 392.200 Trans Equipment - Heavy Trucks GP \$0 P-38 \$0 \$0 \$0 \$0 39 392.300 Trans Equipment - Other GP \$0 P-39 \$0 \$0 \$648 \$648 40 392.400 Trans Equipment - Other GP \$17,351 \$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 \$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 46 397.200 Communication Equipment - GP \$0 \$0										\$39,058
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 \$393,389 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 \$50,810 P-45 \$0 \$0 \$359 \$359 47 398.000 Miscellaneous Equipment - GP \$127,936					1					
39					_				•	
40 392.400 Trans Equipment - Other GP \$17,351 P-40 -\$17,351 \$0 \$0 \$0 41 393.000 Stores Equipment - GP \$0 \$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 Ower Operated Equipment - GP \$0 P-44 \$0 \$0 \$0 \$0 \$0 \$12,558 45 397.100 Communication Equipment - Non \$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 \$0 \$0 \$0 \$0 \$0 \$0 48 399.000 Miscellaneous Equipment - GP \$0 \$0 \$0 \$0 \$0 \$0										•
393.000 Stores Equipment - GP \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$				• •	1	* -			•	
42 394.000 d3 Tools, Shop and Garage Equipment - GP \$39,389 d39,389 d39,51 \$39,389 d39,389 d39,51 \$39,751 d39,558 d39,751 \$39,751 d39,558 d39,751 \$39,751 d39,558 d39,751 d39,751 \$39,751 d39,558 d39,751 d39,751 \$39,751 d39,558 d39,751 d39,751 \$39,751 d39,751 d39,751 d39,751 d39,751 d39,751 d39,751 \$39,751 d39,751					_				•	•
43 395.000 dt Laboratory Equipment - GP \$12,558 dt \$0 started \$12,558 dt \$0 started \$0 started \$12,558 dt \$0 started \$0 started \$12,558 dt \$0 started \$0 sta				* -			-		•	\$39,751
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 48 Miscellaneous Equipment - GP Other Tangible Plant TOTAL GENERAL PLANT \$127,936 50 \$0 \$0 \$0 \$0 \$0 \$0 49 \$0 \$0 \$0 \$0 \$0 \$0 \$0 49 \$0 \$0 \$0 \$0 \$0 \$0		395.000	Laboratory Equipment - GP		P-43				•	\$12,558
Telephone GP	44					* -			\$0	\$0
46 397.200 Communication Equipment - Telephone GP \$0 P-46 \$0 \$0 \$359 \$359 47 398.000 48 Miscellaneous Equipment - GP Other Tangible Plant TOTAL GENERAL PLANT \$127,936 9.48 \$0 \$127,936 9.48 \$0 <t< td=""><td>45</td><td>397.100</td><td></td><td>\$50,810</td><td>P-45</td><td>\$0</td><td>\$50,810</td><td></td><td>\$211</td><td>\$51,021</td></t<>	45	397.100		\$50,810	P-45	\$0	\$50,810		\$211	\$51,021
47	40								00-0	
48 399.000 Other Tangible Plant \$0 \$0 \$0 \$0 \$0 49 TOTAL GENERAL PLANT \$281,333 \$0 \$281,333 \$324,701	46	397.200	Communication Equipment - Telephone GP	\$0	P-46	\$0	\$0		\$359	\$359
48 399.000 Other Tangible Plant \$0 \$0 \$0 \$0 \$0 49 TOTAL GENERAL PLANT \$281,333 \$0 \$281,333 \$324,701	47	308 000	Miscellaneous Equipment GP	\$427 B26	D_47	¢n.	\$427 B26		620	\$127 DEE
49 TOTAL GENERAL PLANT \$281,333 \$0 \$281,333 \$43,368 \$324,701					1					
		355.000			. 40					\$324,701
50 TOTAL PLANT IN SERVICE \$7,583,332 \$0 \$7,583,332 \$63,429 \$7,646,761				. ,				<u> </u>		
	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

	Α	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>
Line	Account Number		Total Reserve	Adjust. Number		As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	R-2	\$0	\$0		\$0	\$0
3	302.000	Franchises - IP	\$0	R-3	\$0	\$0		\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$0 \$0	R-4	\$0 \$0	\$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 9	351.000 352.100	Structures and Improvements - CP Collection Mains - Forced - CP	\$74,719	R-8 R-9	\$0 \$0	\$74,719		\$4	\$74,723 \$0,463
10	352.100	Collection Main - Forced - CP	\$8,876 \$255,320	R-10	\$0 \$0	\$8,876 \$255,320		\$587 \$0	\$9,463 \$255,320
11	353.000	Services to Customers - CP	\$30,992	R-11	\$0 \$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 27	373.000 374.000	Plant Sewers - TDP Outfall Sewer Lines - TDP	\$11,664 \$907	R-26 R-27	\$0 \$0	\$11,664 \$907		\$0 \$0	\$11,664 \$907
28	374.000	TOTAL TREATMENT & DISPOSAL PLANT	\$735,935	13-27	\$0	\$735,935		\$0	\$735,935
		OFNERAL BLANE							
29 30	389.000	GENERAL PLANT	¢0	R-30	**	**		60	
30 31	390.000	Land and Land Rights - GP Structures and Improvements - GP	\$0 \$656	R-31	\$0 \$0	\$0 \$656		\$0 \$70	\$0 \$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 *0	R-38	\$0 \$0	\$0 \$0		\$0 \$774	\$0 \$774
39 40	392.300 392.400	Trans Equipment - Autos GP Trans Equipment - Other GP	\$0 \$22,365	R-39 R-40	\$0 -\$22,365	\$0 \$0		\$771 \$0	\$771 \$0
41	393.000	Stores Equipment - GP	\$22,303 \$0	R-41	\$0	\$0 \$0		\$0	\$0
42	394.000	Tools, Shop and Garage Equipment - GP	\$5,9 6 3	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	\$3,439	R-45	\$0	\$3,439		\$65	\$3,504
46	397.200	Telephone GP Communication Equipment - Telephone GP	\$0	R-46	\$0	\$0		\$178	\$178
40	331.200	Communication Equipment - relephone GF	φU	N-40	3 0			\$170	\$176
47	398.000	Miscellaneous Equipment - GP	\$45,037	R-47	\$0	\$45,037		\$0	\$45,037
48 49	399.000	Other Tangible Plant TOTAL GENERAL PLANT	\$0 \$93,767	R-48	\$0 \$0	\$0 \$93,767		\$0 \$39,611	\$0 \$133,378
50		TOTAL DEPRECIATION RESERVE	\$1,366,789		\$0	\$1,366,789		\$42,061	\$1,408,850

		<u>B</u>	<u>c</u>	D	<u>E</u>	E	<u>G</u>	<u>H</u>	1 1	<u>K</u>		<u>M</u>
Line	<u>A</u> Account	므	Test Year	Test Year	⊑ Test Year	Adjust.			Jurisdictional Jurisdictional	MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)	(From Adj. Sch.)		L + M	
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	000 11010(1)	000 11010(1)	Rev-3	occ noto(1)	\$0	\$75,796	\$75,796	000 11010(1)	000 11010(1)
Rev-4	461.000	Industrial	\$0			Rev-4		\$0	\$0	\$0		
Rev-5	462.000	Private Fire Fighting	\$0			Rev-5		\$0	\$0	\$0		
Rev-6	463.000	Public Fire Fighting	\$0			Rev-6		\$0	\$0	\$0		
Rev-7	470.000	Forfieted Discounts	\$0			Rev-7		\$0	\$0	\$0		
Rev-8	472.000	Rents From Sewer Property	\$0			E-8		\$0	\$0	\$0		
9	464.000	Other Public Authority	\$0			E-9		\$0	\$0	\$0		
10	471.000	Other Sewer Revenue - Oper. Rev.	\$0			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	002.000	TOTAL COLLECTION OPERATIONS EXPENSES	\$7,496	\$0	\$7,496		\$0	\$7,496	\$0	\$7,496	\$0	\$7,496
•		COLLECTION MAINT EXPENSES										
6	040.000	COLLECTION MAINT. EXPENSES	••	••	•		**		••	••		••
/	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 \$2	\$1,903	<u>\$0</u>	\$1,903	<u>\$75</u>	\$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
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

Line	Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	H Total Company Ju	<u> </u> urisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments		Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + M	= K
36	652.000	Misc. Equipment - Mtce-WT	\$1,631	\$0	\$1,631	E-36	\$0	\$1,631		\$0	\$1,631	\$0	\$1,631
37	002.000	TOTAL WATER TREATMENT EXP - OPER & MTCE	\$101,283	\$25,690	\$75,593	_ 00	\$5,586	\$106,869		\$0	\$106,869	\$28,322	\$78,547
٠.			4.0.,200	4_0,000	Ų. O,000		40,000	\$100,000		**	4.00,000	410,011	ψ. ο,ο
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		<u>\$0</u>	\$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 \$50.450	\$0	\$0
55 56	678.000	Misc. Plant Maint TDM TOTAL TREAT. & DISP. MAINT. EXPENSES	\$52,849 \$52,849	\$0 \$0	\$52,849 \$52,849	E-55	-\$2,393 -\$2,393	\$50,456 \$50,456		\$0 \$0	\$50,456 \$50,456	\$0 \$0	\$50,456 \$50,456
36		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$52,049	φu	\$52,049		-\$2,393	\$50,456		φu	\$50,456	φu	\$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 \$0	\$43,448	\$0	\$43,448
72 73	925.000 926.000	Injuries & Damages Employee Pensions & Benefits	\$19 \$53,941	\$0 \$0	\$19 \$53,941	E-72 E-73	\$0 \$78,240	\$19 \$132,181		\$0 \$0	\$19 \$132,181	\$0 \$0	\$19 \$132,181
		Franchise Requirements	\$53,941 \$0		\$53,941 \$0	E-73 E-74		\$132,161		\$0 \$0	\$132,161 \$0		
74 75	927.000 928.100	PSC Assessment	\$0 \$4.571	\$0 \$0	\$0 \$4.571	E-74 E-75	\$0 \$67,631	\$0 \$72.202		\$0 \$0	\$0 \$72.202	\$0 \$0	\$0 \$72.202
75 76	928.200	Rate Case Expense	\$4,571 \$1.954	\$0 \$0	\$4,571 \$1,954	E-75 E-76	\$67,631 -\$88	\$72,202 \$1,866		\$0 \$0	\$72,202 \$1,866	\$0 \$0	\$72,202 \$1,866
76 77	929.000	Duplicate Charges - Credit	\$1,954 \$0	\$0 \$0	\$1,954 \$0	E-76	-əoo \$0	\$1,000		\$0 \$0	\$1,000	\$0 \$0	\$1,000
78	930.100	Institutional or Goodwill Advertising Expenses	\$34	\$0	\$34	E-77	-\$65	-\$31		\$0	-\$31	\$0 \$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
				**			**	,		**		**	

Number Number Number Number Number Number Adjustments A	Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	H Total Company	<u>l</u> Jurisdictiona	<u>J</u> Jurisdictional	<u>K</u> MO Final Adi	<u>L</u> MO Adi.	MO Adj. Juris.
Second S	-		Income Description											
Second Column Second Colum			· ·	(D+E)				(From Adj. Sch.)	(Ć+G)		(From Adj. Sch.)	(H x I) + J	L + N	1 = K
Second Column Second Colum														
Depreciation Expense		932.000					E-82							
86	83		TOTAL ADMIN. & GENERAL EXPENSES	\$499,161	\$91,563	\$407,598		\$330,113	\$829,274		\$0	\$829,274	\$93,389	\$735,885
86	9.4		DEDDECIATION EXPENSE											
Accordance Acc		403 000		\$289 889	See note (1)	See note (1)	F-85	See note (1)	\$289 889		\$48 486	\$338 375	See note (1)	See note (1)
88					000 11010 (1)	000 11010 (1)		000 11010 (1)					occ note (1)	Occ note (1)
89 405.000 Amort-Other UP \$2.78 \$0 \$2.78 \$0 \$2.78 \$0 \$2.78 \$0 \$2.78 \$0 \$2.78 \$0 \$2.78 \$0 \$2.78 \$0 \$2.78 \$0 \$2.78 \$0 \$2.78 \$0 \$2.78 \$0 \$0.00 \$0 \$0 \$0 \$0 \$0					\$0	\$0		\$0					\$0	\$0
89 405.000 Amort-Other UP \$2.78 \$0 \$2.78 \$0 \$2.78 \$0 \$2.78 \$0 \$2.78 \$0 \$2.78 \$0 \$2.78 \$0 \$2.78 \$0 \$2.78 \$0 \$2.78 \$0 \$2.78 \$0 \$2.78 \$0 \$2.78 \$0 \$2.78 \$0 \$2.78 \$0 \$2.78 \$0 \$2.78 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	88		AMORTIZATION EXPENSE											
91 407,000 Amort-Property Losses 50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		405.000	Amort-Other UP	\$278	\$0	\$278	E-89	\$0	\$278		\$0	\$278	\$0	\$278
92 TOTAL AMORTIZATION EXPENSE 93 OTHER OPERATING EXPENSES 94 403.900 Amortization of Nat Cost of Removal 95 408.000 Property Taxes 96 408.000 Property Taxes 97 408.000 Property Taxes 98 408.000 Property Taxes 99 408.000 Property Taxes 99 408.000 Property Taxes 90 408.000 Property Taxes 90 408.000 Property Taxes 91 408.000 Property Taxes 91 408.000 Property Taxes 92 408.000 Property Taxes 93 408.000 Property Taxes 94 408.000 Property Taxes 95 408.000 Property Taxes 96 408.000 Property Taxes 97 408.000 Property Taxes 98 408.000 Property Taxes 99 403.000 Transportation of Property Taxes 99 403.000 Transportation Depr Clearing 90 403.000 Transportation Depr Clearing 90 403.000 Transportation Depr Clearing 91 403.000 Transportation Depr Clearing 92 403.000 Transportation Depr Clearing 93 403.000 Transportation Depr Clearing 94 403.000 Transportation Depr Clearing 95 408.000 Deprecent Taxes & Licenses 96 408.000 Property Taxes 97 408.000 Deprecent Taxes & Licenses 98 403.000 Transportation Depr Clearing 99 403.000 Transportation Depr Clearing 90 50 50 50 50 50 50 50 50 50 50 50 50 50		406.000	Amort-Intangible Fin	\$12,845	\$0	\$12,845		\$0	\$12,845		\$0	\$12,845	\$0	\$12,845
93 OTHER OPERATING EXPENSES 94 403.900 Amortization of Net Cost of Removal		407.000					E-91							
403.900 Amortization of Net Cost of Removal \$608 \$0 \$608 \$0 \$50 \$0 \$0 \$0 \$0 \$0 \$	92		TOTAL AMORTIZATION EXPENSE	\$13,123	\$0	\$13,123		\$0	\$13,123		\$0	\$13,123	\$0	\$13,123
95 408.000 Property Taxes \$\frac{\$\frac{\$1}{10}}{10}\$ Property Property Taxes \$\frac{\$\frac{\$1}{10}}{10}\$ Property Property Taxes \$\frac{\$\frac{\$1}{10}}{10}\$ Property Property Taxes \$\frac{\$\frac{\$1}{10}}{10}\$ Property Property Taxes \$\frac{\$1}{10}\$ Property Property Taxes \$\frac{\$\frac{\$1}{10}}{10}\$ Property Property Taxes \$\frac{\$\frac{\$1}{10}}{10}\$ Property Property Property Taxes \$\frac{\$\frac{\$1}{10}}{10}\$ Property Property Taxes \$\frac{\$\frac{\$1}{10}}{10}\$ Property Property Property Taxe	93		OTHER OPERATING EXPENSES											
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 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		403.900				-\$608					\$608			
97 408.000 Gross Receipts Tax \$ \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$														
98 408.000 Other Taxes & Licenses \$1,027 \$0 \$1,027 E-98 -\$178 \$849 \$0 \$0 \$849 \$0 \$849 \$0 \$849 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0														
99 403.000 Transportation Depr Clearing \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$				• • • • • • • • • • • • • • • • • • • •				7.	·		**	**	• •	
100 TOTAL OTHER OPERATING EXPENSES \$16,752 \$0 \$16,752 \$0 \$16,752 \$0 \$34,361 \$51,113 \$608 \$51,721 \$0 \$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 \$0 E-102 \$0 -\$828,311 \$61,476 -\$766,835 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0											**			
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 \$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) \$29,429 \$-\$29,429 \$0 \$See note (1) \$0 \$0 \$0 105 TOTAL INCOME TAXES \$29,429 \$0 \$0 \$0 \$0 106 DEFERRED INCOME TAXES 107 410.000 Deferred Income Taxes - Def. Inc. Tax\$114,461 \$See note (1) \$See note (1) \$114,461 \$115,700 \$11,239 \$See note (1) \$See note (1) \$100 \$11,0		403.000					E-99							
NET INCOME BEFORE TAXES -\$439,588 \$0 \$0 \$0 \$-102 \$0 -\$828,311 \$61,476 -\$766,835 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$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
103 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) See note (1) \$29,429 -\$29,429 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	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
104 409.000 Current Income Taxes \$29,429 See note (1) See note (1) \$29,429 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	102		NET INCOME BEFORE TAXES	-\$439,588	\$0	\$0	E-102	\$0	-\$828,311		\$61,476	-\$766,835	\$0	\$0
105 TOTAL INCOME TAXES \$29,429 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	103		INCOME TAXES											
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 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		409.000	Current Income Taxes	\$29,429	See note (1)	See note (1)	E-104	See note (1)			-\$29,429	\$0	See note (1)	See note (1)
107 410.000 Deferred Income Taxes - Def. Inc. Tax\$114,461 See note (1) See note (1) -\$114,461 \$115,700 \$1,239 See note (1) See note (1) 108 412.000 Amortization of Deferred ITC \$66 \$66 \$10 \$66 \$10 \$66 \$10 \$110 \$110 \$	105		TOTAL INCOME TAXES	\$29,429	\$0	\$0		\$0	\$29,429		-\$29,429	\$0	\$0	\$0
108 412.000 Amortization of Deferred ITC \$66 E-108 Section 109 \$66 \$0 \$66 109 411.000 Deferred Income Taxes - Prior Years \$0 E-109 Society \$0 \$0 \$0 110 TOTAL DEFERRED INCOME TAXES -\$114,395 \$0 \$0 -\$114,395 \$115,700 \$1,305 \$0 \$0														
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					See note (1)	See note (1)		See note (1)					See note (1)	See note (1)
110 TOTAL DEFERRED INCOME TAXES -\$114,395 \$0 \$0 \$0 -\$114,395 \$115,700 \$1,305 \$0 \$0														
		411.000					E-109							
111 NET OPERATING INCOME -\$354,622 \$0 \$0 \$0 -\$743,345 -\$24,795 -\$768,140 \$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

1 :	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>
Line	5	7.58%	7.79%	8.01%
Number	Description	Return	Return	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	\$622,322	\$626,044	\$629,768

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

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

SEWER - RATE BASE SCHEDULE

Line	<u>A</u>	<u>B</u> Percentage	<u>C</u> Dollar
Number	Rate Base Description	Rate	Amount
		1 30000	1 2000 0000
	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

Accounting Schedule: 02 Sponsor: Paul R. Harrison

Page: 1 of 1

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

	^	D	•	- Г	-	F	· ·	U	
Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1	204 000	INTANGIBLE PLANT	¢E 700	D 2	*0	¢E 700		¢E24	£6.224
2 3	301.000 302.000	Organization - IP Franchises - IP	\$5,700 \$2,084	P-2 P-3	\$0 \$0	\$5,700 \$2,084		\$534 \$0	\$6,234 \$2,084
4	303.000	Other Plant & Misc. Equipment - IP	\$2,064 \$3,328	P-4	\$0 \$0	\$3,328		\$983	\$2,064 \$4,311
5	000.000	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 10	352.100 352.200	Collection Mains - Forced - CP Collection Main - Gravity - CP	\$650,704 \$320,635	P-9 P-10	\$0 \$0	\$650,704 \$320,635		\$8,902 \$0	\$659,606 \$320,635
11	353.000	Services to Customers - CP	\$320,635 \$492	P-10 P-11	\$0 \$0	\$320,635 \$492		\$0 \$0	\$320,635 \$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	1	\$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 17	361.000 362.000	Structures and Improvements - SPP	\$0 \$0	P-16 P-17	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
18	363.000	Receiving Wells - SSP Electric Pumping Equipment - SPP	\$467,981	P-17 P-18	\$0 \$0	\$467,981		\$0 \$0	\$0 \$467,981
19	364.000	Diesel Pumping Equipment - SPP	\$0	P-19	\$0	\$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	1	\$0	\$467,981
22		TREATMENT & DISPOSAL PLANT							
23	370.000	Land and Land Rights - TDP	\$39,554	P-23	\$0 \$0	\$39,554		\$0	\$39,554
24 25	371.000 372.000	Structures and Improvements - TDP Treatment & Disposal Equipment - TDP	\$701,379 \$1,076,845	P-24 P-25	\$0 \$0	\$701,379 \$1,076,845		\$0 \$0	\$701,379 \$1,076,845
26	373.000	Plant Sewers - TDP	\$1,070,045	P-26	\$0	\$1,070,045		\$0 \$0	\$1,070,045
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	1	\$0	\$1,890,402
29		GENERAL PLANT							
30	389.000	Land and Land Rights - GP	\$0	P-30	\$0 \$0	\$0		\$0 ************************************	\$0
31 32	390.000 390.900	Structures and Improvements - GP Structures & Improvements-Leasehold	\$48,302 \$0	P-31 P-32	\$0 \$0	\$48,302 \$0		\$629 \$0	\$48,931 \$0
33	391.000	Office Furniture and Equipment - GP	\$356	P-33	\$0 \$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 \$0	P-38	\$0 \$0	\$0 *0		\$0 \$244	\$0 \$244
39 40	392.300 392.400	Trans Equipment - Autos GP Trans Equipment - Other GP	\$0 \$16,186	P-39 P-40	\$0 \$0	\$0 \$16,186		\$341 \$0	\$341 \$16,186
40 41	393.000	Stores Equipment - GP	\$16,166 \$0	P-40 P-41	\$0 \$0	\$16,166		\$0 \$0	\$16,166
42	394.000	Tools, Shop and Garage Equipment - GP	\$67,754	P-42	\$0	\$67,754		\$190	\$67,944
43	395.000	Laboratory Equipment - GP	\$31,791	P-43	\$0	\$31,791		\$0	\$31,791
44	396.000	Power Operated Equipment - GP	\$0	P-44	\$0	\$0		\$0	\$0
45	397.100	Communication Equipment - Non	\$0	P-45	\$0	\$0		\$111	\$111
40	207.000	Telephone GP		D 40				A4===	*4=*
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-47 P-48	\$0 \$0	\$5,466		\$0	\$5,466
49		TOTAL GENERAL PLANT	\$245,239		\$0	\$245,239	1	\$22,827	\$268,066
50		TOTAL PLANT IN SERVICE	\$3,935,129		\$0	\$3,935,129		\$33,389	\$3,968,518
					·			· <u></u>	

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u> </u>
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
			7,000,000		,	13000110			
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	R-2	\$0	\$0		\$0	\$0
3	302.000	Franchises - IP	\$0 \$0	R-3	\$0	\$0 \$0		\$0	\$0 \$064
4 5	303.000	Other Plant & Misc. Equipment - IP TOTAL INTANGIBLE PLANT	\$0 \$0	R-4	\$0 \$0	\$0 \$0		\$964 \$964	\$964 \$964
3		TOTAL INTANOIDEL FLANT	ΨU		40	40		Ψ30-	\$304
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	R-7	\$0	\$0		\$12	\$12
8	351.000 352.100	Structures and Improvements - CP	\$36,347	R-8	\$0	\$36,347		\$0	\$36,347
9 10	352.100 352.200	Collection Mains - Forced - CP Collection Main - Gravity - CP	\$117,629 -\$71,649	R-9 R-10	\$0 \$0	\$117,629 -\$71,649		\$308 \$0	\$117,937 -\$71,649
11	353.000	Services to Customers - CP	-\$71,649 \$71	R-10	\$0 \$0	-\$71,649 \$71		\$0	\$71,649
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 15	360.000	SYSTEM PUMPING PLANT Land and Land Rights - SPP	\$0	R-15	\$0	\$0		\$0	\$0
16	361.000	Structures and Improvements - SPP	\$0 \$0	R-15	\$0 \$0	\$0 \$0		\$0	\$0
17	362.000	Receiving Wells - SSP	\$0 \$0	R-17	\$0	\$0		\$0	\$0
18	363.000	Electric Pumping Equipment - SPP	\$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 28	374.000	Outfall Sewer Lines - TDP TOTAL TREATMENT & DISPOSAL PLANT	\$4,305 \$160,899	R-27	\$0 \$0	\$4,305 \$160,899		\$0 \$0	\$4,305 \$160,899
20		TOTAL TREATMENT & DISPOSAL PLANT	\$100,033		\$0	\$100,099		\$0	\$100,099
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 *54	R-32	\$0	\$0		-\$455	-\$455
33 34	391.000 391.100	Office Furniture and Equipment - GP Computer & Peripheral Equipment	\$54 \$0	R-33 R-34	\$0 \$0	\$54 \$0		\$251 \$0	\$305 \$0
35	391.100	Computer Hardware & Software	\$0 \$0	R-35	\$0 \$0	\$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 \$0.004	R-41	\$0	\$0 \$0.004		\$0	\$0 \$6.740
42 43	394.000 395.000	Tools, Shop and Garage Equipment - GP Laboratory Equipment - GP	\$6,694 \$2,560	R-42 R-43	\$0 \$0	\$6,694 \$2,560		\$55 \$0	\$6,749 \$2,560
44	396.000	Power Operated Equipment - GP	\$2,300	R-44	\$0	\$2,300		\$59	\$59
45		Communication Equipment - Non	\$0 \$0	R-45	\$0	\$0		\$8	\$8
		Telephone GP							
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

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	H Total Company	<u>I</u> <u>J</u> Jurisdictional Jurisdiction	<u>K</u> nal MO Final Adi	<u>L</u> MO Adi.	<u>M</u> MO Adi. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations Adjustme		Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)	(From Adj.	Sch.) (H x I) + J	L+	M = K
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		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	Forfieted Discounts	\$0			Rev-7		\$0		\$0 \$0		
Rev-8	472.000	Rents From Sewer Property	\$0			E-8		\$0		\$0 \$0		
9	464.000	Other Public Authority	\$0			E-9		\$0		\$0 \$0		
10	471.000	Other Sewer Revenue - Oper. Rev.	\$11,295			E-10		\$11,295		<u>621</u> \$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		
4	602.000	Purchased Water - COE	\$0	\$0	\$0	E-4	\$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		
9	617.000	Misc. Plant Mtce - CME	\$0	\$0	\$0	E-9	\$0	\$0		\$0 \$0		
10		TOTAL COLLECTION MAINT. EXPENSES	\$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		
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	<u>\$0</u>	\$21	<u></u>	\$0 \$21	\$0	
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		
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		
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		
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		
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		
35	651.000	Structures & Improvements - Mtce-WT	\$0	\$0	\$0	E-35	\$0	\$0		\$0 \$0	\$0	\$0

Line	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u> </u>	<u>J</u>	<u>K</u>	<u>L</u>	MO Adi Jawia
Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments	Total Company Adjusted	Allocations	Jurisdictional Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Italiboi	Humbon	moonie Beschption	(D+E)	Luboi	Hon Luboi	· · · · · · · · · · · · · · · · · · ·	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + N	
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	**	**	**	E 00	**	**		**	**	**	**
39 40	660.000 661.000	Supervision & Engineering - TDO Storage Facility Expense - TDO	\$0 \$1	\$0 \$0	\$0 \$1	E-39 E-40	\$0 \$0	\$0 \$1		\$0 \$0	\$0 \$1	\$0 \$0	\$0 \$1
40 41	662.000	TD Line Expense - TDO	\$1 \$50	\$0 \$0	\$1 \$50	E-40 E-41	\$0 \$0	\$1 \$50		\$0 \$0	\$1 \$50	\$0 \$0	\$1 \$50
41	663.000	Meter Expense - TDO	\$50 \$0	\$0 \$0	\$50 \$0	E-41 E-42	\$0 \$0	\$50 \$0		\$0 \$0	\$50 \$0	\$0 \$0	\$50 \$0
43	665.000	Misc. Exp - TDO	\$76,112	\$307	\$75,805	E-42	-\$222	\$75,890		\$0 \$0	\$75,890	\$85	\$75,805
44	666.000	Rents - TDO	\$47	\$307 \$0	\$47	E-44	\$0	\$47		\$0	\$47	\$0 \$0	\$73,803 \$47
45	000.000	TOTAL TREAT. & DISP. OPER. EXPENSE	\$76,210	\$307	\$75,903	L-44	-\$222	\$75,988		\$0	\$75,988	\$85	\$75,903
40		TOTAL TREAT. & DIOT. OF ER. EXTENSE	ψ/0,210	Ψ301	ψ10,300		-Ψ222	ψ10,500		40	ψ7 0,300	φοσ	ψ10,500
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	<u>\$0</u> \$0	<u>\$0</u> \$0	\$0 \$0	E-55	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
56		TOTAL TREAT. & DISP. MAINT. EXPENSES	φu	φu	φu		φu	\$0		φu	φu	\$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

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	H Total Company	<u>l</u> Jurisdictiona	<u>J</u> Jurisdictional	<u>K</u> MO Final Adi	<u>L</u> MO Adi.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	1 = K
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	\$122,532	See Hote (1)	See Hote (1)	E-86	See Hote (1)	\$122,332		-\$39.496	-\$39.496	See note (1)	See note (1)
87	400.000	TOTAL DEPRECIATION EXPENSE	\$122,532	\$0	\$0	L-00	\$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	
92		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	<u>\$0</u>
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	<u>\$0</u>	\$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	Δ	<u>B</u>	<u>C</u>	<u>D</u> 8.01%
Number	Description	7.58% Return	7.79% Return	Return
Itamioi				Rotain
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
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$105	\$105	\$105
12	Gross Revenue Requirement	\$6,324	\$6,376	\$6,429

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

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

SEWER - RATE BASE SCHEDULE

Line	<u>A</u>	<u>B</u> Percentage	<u>C</u> Dollar
Number	Rate Base Description	Rate	Amount
	Plant In Service		\$80,461
	Less Accumulated Depreciation Reserve		\$34,900
	Less Accumulated Depreciation Reserve		ψ0-1,300
	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

Accounting Schedule: 02 Sponsor: Paul R. Harrison

Page: 1 of 1

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

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	
Line	Account #	₽	<u>U</u> Total	Adjust.	<u> </u>			Jurisdictional	MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0 \$450	P-2 P-3	\$0 \$0	\$0 \$4.50		\$7 \$0	\$7
3 4	302.000 303.000	Franchises - IP Other Plant & Misc. Equipment - IP	\$150 \$0	P-3 P-4	\$0 \$0	\$150 \$0		\$0 \$14	\$150 \$14
5	303.000	TOTAL INTANGIBLE PLANT	\$150	1	\$0	\$150	1	\$21	\$171
•		TO THE INTRINSIBLE I EARLY	\$100		40	4.00		Ψ=.	V
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 \$0	\$29,163
11 12	353.000 356.000	Services to Customers - CP Other Collection Plant - CP	\$7,951 \$0	P-11 P-12	\$0 \$0	\$7,951 \$0		\$0 \$0	\$7,951
13	356.000	TOTAL COLLECTION PLANT	\$37,114	P-12	\$0	\$37,114	•	\$126	\$0 \$37,240
		TO THE GOLLEGIION I EARL	ψο,,		40	Ψ01,114		Ų.120	401,240
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 20	364.000	Diesel Pumping Equipment - SPP	\$0 \$0	P-19	\$0 \$0	\$0 \$0		\$0 \$0	\$0
20 21	365.000	Other Pumping Equipment - SPP TOTAL SYSTEM PUMPING PLANT	\$0 \$0	P-20	\$0 \$0	\$0 \$0	1	\$0 \$0	\$0 \$0
21		TOTAL STSTEM FOMFING FLANT	\$0		40	ΨU		φυ	φυ
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 39	392.200 392.300	Trans Equipment - Heavy Trucks GP Trans Equipment - Autos GP	\$0 \$0	P-38 P-39	\$0 \$0	\$0 \$0		\$0 \$5	\$0 \$5
40	392.400	Trans Equipment - Autos GP	\$0 \$0	P-40	\$0 \$0	\$0 \$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	\$0	P-45	\$0	\$0		\$2	\$2
		Telephone GP			_			_	,
46	397.200	Communication Equipment - Telephone GP	\$0	P-46	\$0	\$0		\$2	\$2
47	398.000	Missellaneous Equipment CP	**	P-47	*^	ሶ ስ		60	**
47 48	398.000	Miscellaneous Equipment - GP Other Tangible Plant	\$0 \$0	P-47 P-48	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
49	333.000	TOTAL GENERAL PLANT	\$33,433		\$0	\$33,433	1	\$317	\$33,750
							<u> </u>		
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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	R-2	\$0	\$0		\$0	\$0
3 4	302.000 303.000	Franchises - IP Other Plant & Misc. Equipment - IP	\$0 \$0	R-3 R-4	\$0 \$0	\$0 \$0		\$0 \$13	\$0 \$43
5	303.000	TOTAL INTANGIBLE PLANT	\$0	K-4	\$0	\$0		\$13	\$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 \$46.704	R-9	\$0	\$0		\$4	\$4
10 11	352.200 353.000	Collection Main - Gravity - CP Services to Customers - CP	\$16,791 \$6,749	R-10 R-11	\$0 \$0	\$16,791 \$6,749		\$0 \$0	\$16,791 \$6,749
12	356.000	Other Collection Plant - CP	\$0,743	R-12	\$0	\$0,749		\$0	\$0,743
13	000.000	TOTAL COLLECTION PLANT	\$23,540	10-12	\$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	362.000 363.000	Receiving Wells - SSP	\$0 *0	R-17	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
18 19	364.000	Electric Pumping Equipment - SPP Diesel Pumping Equipment - SPP	\$0 \$0	R-18 R-19	\$0 \$0	\$0 \$0		\$0	\$0 \$0
20	365,000	Other Pumping Equipment - SPP	\$0 \$0	R-20	\$0 \$0	\$0 \$0		\$0	\$0
21	000.000	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 27	373.000 374.000	Plant Sewers - TDP Outfall Sewer Lines - TDP	\$0 \$8,510	R-26 R-27	\$0 \$0	\$0 \$8,510		\$0 \$0	\$0 \$8,510
28	374.000	TOTAL TREATMENT & DISPOSAL PLANT	\$11,053	K-21	\$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 35	391.100 391.200	Computer & Peripheral Equipment Computer Hardware & Software	\$0 \$0	R-34 R-35	\$0 \$0	\$0 \$0		\$0 \$281	\$0 \$281
36	391.200	Other Office Equipment	\$0 \$0	R-36	\$0 \$0	\$0 \$0		\$201	\$201
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 *0	R-43	\$0 \$0	\$0 \$0		\$0	\$0
44 45	396.000 397.100	Power Operated Equipment - GP Communication Equipment - Non	\$0 \$0	R-44 R-45	\$0 \$0	\$0 \$0		\$1 \$0	\$1 \$0
		Telephone GP							
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 49	399.000	Other Tangible Plant TOTAL GENERAL PLANT	\$0 \$0	R-48	\$0 \$0	\$0 \$0		\$0 \$290	\$0 \$290
					·	\$34,593		\$307	
50		TOTAL DEPRECIATION RESERVE	\$34,593		\$0	<u> </u>		<u>\$307</u>	\$34,900

17	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	G Total Commons	H Tatal Campany	luniadiational luniadiati	<u>K</u>	<u>L</u>	MO Adi Iuria
Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Adjustments	Adjusted	Jurisdictional Jurisdictional Allocations Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	income Description	(D+E)	Labor	NOII LADOF	Number	(From Adj. Sch.)	(C+G)	(From Adj. Sch.)	(H x I) + J	L + M	
D4		ODEDATING DEVENUES										<u>.</u>
Rev-1	461.000	OPERATING REVENUES Residential	\$73.322	Can Nata(4)	Con Noto(d)	Day 2	Cas Nata(4)	\$73.322	¢o off	¢00.477	Con Note(4)	Con Note(4)
Rev-2 Rev-3	461.000	Commercial	\$73,322 \$0	See Note(1)	See Note(1)	Rev-2 Rev-3	See Note(1)	\$73,322 \$0	\$8,855 \$0	\$82,177 \$0	See Note(1)	See Note(1)
Rev-3	461.000	Industrial	\$0 \$0			Rev-3		\$0 \$0	\$0 \$0	\$0 \$0		
Rev-4	462.000	Private Fire Fighting	\$0 \$0			Rev-4		\$0 \$0	\$0	\$0 \$0		
Rev-6	463.000	Public Fire Fighting	\$0 \$0			Rev-5		\$0 \$0	\$0	\$0 \$0		
Rev-7	470.000	Forfieted Discounts	\$0 \$0			Rev-7		\$0 \$0	\$0	\$0 \$0		
Rev-8	472.000	Rents From Sewer Property	\$0			E-8		\$0	\$0	\$0		
9	464.000	Other Public Authority	\$0 \$0			E-9		\$0 \$0	\$0	\$0		
10	471.000	Other Sewer Revenue - Oper. Rev.	\$0			E-10		\$0	\$0	\$0		
11	47 1.000	TOTAL OPERATING REVENUES	\$73,322	,	,			\$73,322	\$8,855	\$82,177		
			4.0,022					******	40,000	**** ********************************		
1		COLLECTION OPERATIONS EXPENSES										
2	600.000	Supervision & Engineering - COE	\$0	\$0	\$0	E-2	\$0	\$0	\$0	\$0	\$0	\$0
3	601.000		-\$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
5		TOTAL COLLECTION OPERATIONS EXPENSES	-\$1	\$0	-\$1		\$0	-\$1	\$0	-\$1	\$0	-\$1
6		COLLECTION MAINT. EXPENSES										
7	610.000		\$0	\$0	\$0	E-7	\$0	\$0	\$0	\$0	\$0	\$0
8	612.000	Collect & Impound Mtce - CME	\$0	\$0	\$0	E-8	\$0	\$0	\$0	\$0	\$0	\$0
9	617.000	Misc. Plant Mtce - CME	\$0	\$0	\$0	E-9	\$0	\$0	\$0	\$0	\$0	\$0
10		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
11		PUMPING OPERATIONS EXPENSES										
12	620.000	Supervision & Engineering - POE	\$0	\$0	\$0	E-12	\$0	\$0	\$0	\$0	\$0	\$0
13	621.000	Fuel For Purchased Power - POE	\$0	\$0	\$0	E-13	\$0	\$0	\$0	\$0	\$0	\$0
14	622.000	Labor & Eng Oper Pwr Prod - POE	\$0	\$0	\$0	E-14	\$0	\$0	\$0	\$0	\$0	\$0
15	623.000	Purchased Fuel/Power For Pump - POE	\$0	\$0	\$0	E-15	\$0	\$0	\$0	\$0	\$0	\$0
16	624.000	Labor & Eng Oper Pump - POE	\$1	\$1	\$0	E-16	\$0	\$1	\$0	\$1	\$1	\$0
17	626.000	Misc. Exp Oper - POE	\$0	\$0	\$0	E-17	\$0	\$0	\$0	\$0	\$0	\$0
18	627.000	Rents Oper - POE	\$0	\$0	\$0	E-18	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL PUMPING OPERATIONS EXPENSES	\$1	\$1	\$0		\$0	\$1	\$0	\$1	\$1	\$0
20		PUMPING MAINTENANCE EXPENSES										
21	630.000		\$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		\$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

	A	<u>B</u>	<u>c</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	<u> </u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Adjustments	Total Company Adjusted	Allocations	Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	income Description	(D+E)	Laboi	NOII LADOI	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + N	
36	652.000	Misc. Equipment - Mtce-WT	\$4	\$0	\$4	E-36	\$0	\$4		\$0	\$4	\$0	\$4
37	002.000	TOTAL WATER TREATMENT EXP - OPER & MTCE	\$47,035	\$0	\$47.035	_ 00	\$3	\$47.038		\$0	\$47.038	\$0	\$47.038
•			¥,000	**	4.1.,000		40	Ų,ooo		**	¥,000	**	4 , 555
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 56	678.000	Misc. Plant Maint TDM	\$10,197 \$10,383	\$0 \$186	\$10,197	E-55	-\$199 -\$228	\$9,998		\$0 \$0	\$9,998 \$10,155	\$0 \$157	\$9,998 \$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 70	924.000	Property Insurance	\$780	\$0	\$780	E-71	-\$11 \$0	\$769		\$0	\$769 \$2	\$0	\$769
72 73	925.000	Injuries & Damages	\$2 \$3.036	\$0 \$0	\$2 \$3.036	E-72 E-73	\$0 \$2.214	\$2 \$5,250		\$0 \$0	\$2 \$5.250	\$0 \$0	\$2 \$5,250
	926.000	Employee Pensions & Benefits Franchise Requirements		\$0 \$0	\$3,U36 \$0	E-73 E-74	\$2,214 \$0	\$5,250 \$0		\$0 \$0	\$5,∠50 \$0	\$0 \$0	
74 75	927.000 928.100	PSC Assessment	\$0 \$473	\$0 \$0	\$0 \$473	E-74 E-75	\$0 \$7.436	\$0 \$7.909		\$0 \$0	\$0 \$7.909	\$0 \$0	\$0 \$7.909
76	928.200	Rate Case Expense	\$163	\$0 \$0	\$473 \$163	E-75	-\$131	\$32		\$0 \$0	\$7,909	\$0 \$0	\$7,909 \$32
76 77	929.000	Duplicate Charges - Credit	\$103	\$0 \$0	\$103	E-76	-\$131 \$0	\$32 \$0		\$0 \$0	\$32 \$0	\$0 \$0	\$32 \$0
78	930.100	Institutional or Goodwill Advertising Expenses	\$3	\$0 \$0	\$3	E-77	-\$1	\$2		\$0 \$0	\$0 \$2	\$0 \$0	\$2
79	930.200	Misc. General Expenses	\$147	\$0	\$147	E-79	-\$7	\$140		\$0	\$140	\$0	\$140
80	930.300	Research & Development Expenses - AGE	\$0	\$0	\$0	E-80	\$0	\$0		\$0	\$0	\$0	\$0
81	931.000	Rents - AGE	\$15	\$0	\$15	E-81	\$0	\$15		\$0	\$15	\$0	\$15
-				**	,	-	**	***		**	,	**	

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.					<u>K</u> MO Final Adj	<u>L</u> MO Adj.	M MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+N	/I = K
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 87	403.000	CIAC Depreciation Offset TOTAL DEPRECIATION EXPENSE	<u>\$0</u> \$1,341	\$0	\$0	E-86	\$0	\$0 \$1,341		-\$245 -\$783	-\$245 \$558	\$0	\$0
87		TOTAL DEPRECIATION EXPENSE	\$1,341	φu	\$0		\$ 0	\$1,341		-\$783	\$558	φu	φu
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
			7-,	**	**		**	*,		70,010	**,=**	**	**
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
			73,772										

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	A	<u>B</u> 7.58%	<u>C</u> 7.79%	<u>D</u> 8.01%
Number	Description	Return	Return	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	\$568,597	\$573,296	\$577,996

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

Missouri American Water Company Case No. WR-2011-0337 Sewer District # 4

Test Year Ending 12-31-2010 SEWER - RATE BASE SCHEDULE

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

Accounting Schedule: 02 Sponsor: Paul R. Harrison

Page: 1 of 1

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

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	
Line	Account #	₽	<u>U</u> Total	Adjust.	=			Jurisdictional	MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1	004.000	INTANGIBLE PLANT							2552
2	301.000	Organization - IP Franchises - IP	\$0 \$0	P-2 P-3	\$0 £0	\$0 *0		\$556	\$556
3 4	302.000 303.000	Other Plant & Misc. Equipment - IP	\$0 \$0	P-3 P-4	\$0 \$0	\$0 \$0		\$0 \$1,024	\$0 \$1,024
5	303.000	TOTAL INTANGIBLE PLANT	\$0	1	\$0	\$0 \$0	1	\$1,580	\$1,580
			**		**	•••		* 1,000	, ,,,,,,,,,
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 \$0	\$749,612		\$9,274	\$758,886
10 11	352.200 353.000	Collection Main - Gravity - CP Services to Customers - CP	\$2,357,871 \$0	P-10 P-11	\$0 \$0	\$2,357,871 \$0		\$0 \$0	\$2,357,871 \$0
12	356.000	Other Collection Plant - CP	\$0 \$0	P-12	\$0	\$0		\$0 \$0	\$0 \$0
13	000.000	TOTAL COLLECTION PLANT	\$3,302,058		\$0	\$3,302,058	1	\$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	\$0
18 19	363.000 364.000	Electric Pumping Equipment - SPP Diesel Pumping Equipment - SPP	\$776,334 \$0	P-18 P-19	\$0 \$0	\$776,334 \$0		\$0 \$0	\$776,334 \$0
20	365.000	Other Pumping Equipment - SPP	\$0 \$0	P-20	\$0	\$0		\$0 \$0	\$0 \$0
21		TOTAL SYSTEM PUMPING PLANT	\$776,334		\$0	\$776,334	1	\$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 26	372.000 373.000	Treatment & Disposal Equipment - TDP	\$0 \$358,625	P-25 P-26	\$0 \$0	\$0 \$358,625		\$0 \$0	\$0 \$358,625
26 27	374.000	Plant Sewers - TDP Outfall Sewer Lines - TDP	\$64,126	P-26 P-27	\$0 \$0	\$64,126		\$0 \$0	\$356,625 \$64,126
28	374.000	TOTAL TREATMENT & DISPOSAL PLANT	\$422,751	F-21	\$0	\$422,751	•	\$0	\$422,751
			V 1.2_,1 V 1		**	¥ .==,. v .		***	V .==,. V .
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 34	391.000 391.100	Office Furniture and Equipment - GP	\$3,000 \$0	P-33 P-34	\$0 \$0	\$3,000 \$0		\$406	\$3,406 \$3,402
3 4 35	391.100	Computer & Peripheral Equipment Computer Hardware & Software	\$0 \$0	P-34 P-35	\$0 \$0	\$0 \$0		\$3,492 \$18,296	\$3,492 \$18,296
36	391.300	Other Office Equipment	\$0	P-36	\$0 \$0	\$0		\$10,230	\$10,230
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 \$5,535	P-41	\$0 \$0	\$22,400		\$0 \$100	\$22,400
42 43	394.000 395.000	Tools, Shop and Garage Equipment - GP Laboratory Equipment - GP	\$5,525 \$0	P-42 P-43	\$0 \$0	\$5,525 \$0		\$198 \$0	\$5,723 \$0
44	396.000	Power Operated Equipment - GP	\$0	P-44	\$0 \$0	\$0 \$0		\$0	\$0 \$0
45	397.100	Communication Equipment - Non	\$0	P-45	\$0	\$0		\$116	\$116
-		Telephone GP			, ,	70			
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 49	399.000	Other Tangible Plant TOTAL GENERAL PLANT	\$0 \$30,925	P-48	\$0 \$0	\$0 \$30,925		\$0 \$23,786	\$0 \$54,711
49		TOTAL GENERAL FLANT	\$30,925		ΨU	ф30,925		\$23,10 6	φ ο4 ,/11
50	·	TOTAL PLANT IN SERVICE	\$4,532,068		\$0	\$4,532,068		\$34,789	\$4,566,857
			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		70 .,. 30	7 .,500,001

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

		-		D					
Line	Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	R-2	\$0	\$0		\$0	\$0
3	302.000	Franchises - IP	\$0	R-3	\$0	\$0		\$0	\$0
4 5	303.000	Other Plant & Misc. Equipment - IP TOTAL INTANGIBLE PLANT	\$0 \$0	R-4	\$0 \$0	\$0 \$0		\$1,005 \$1,005	\$1,005 \$1,005
3		TOTAL INTANGIBLE FLANT	φυ		φ0	φ0		\$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 12	353.000 356.000	Services to Customers - CP Other Collection Plant - CP	\$0 \$0	R-11 R-12	\$0 \$0	\$0 \$0		\$0 \$0	\$0
13	356.000	TOTAL COLLECTION PLANT	\$698,002	R-12	\$0 \$0	\$698,002		\$346	\$0 \$698,348
		TOTAL GOLLEGIIONT LANT	Ψ030,002		Ψ	ψ030,00 <u>2</u>		ΨΟΨΟ	ψ030,040
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 20	364.000 365.000	Diesel Pumping Equipment - SPP Other Pumping Equipment - SPP	\$0 \$0	R-19 R-20	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
21	365.000	TOTAL SYSTEM PUMPING PLANT	\$249,402	K-20	\$0	\$249,402		\$0	\$249,402
21		TOTAL STOTEM FOMFING FEART	Ψ 2 -13,-10 2		ΨΟ	\$243,40Z		40	ΨZ-13,-10Z
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 \$0	\$13,707		\$0 \$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 36	391.200	Computer Hardware & Software	\$0 \$0	R-35 R-36	\$0 \$0	\$0 *0		\$21,085	\$21,085
36 37	391.300 392.100	Other Office Equipment Trans Equipment - Light Trucks GP	\$0 \$0	R-36 R-37	\$0 \$0	\$0 \$0		\$0 \$162	\$0 \$162
38	392.200	Trans Equipment - Heavy Trucks GP	\$0 \$0	R-38	\$0 \$0	\$0 \$0		\$102	\$102
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
70	337.200	20amounon Equipment - releptione GF	Ų	11-40	Ψ0	Ψ0		φ36	936
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	l	\$0	\$1,122,815		\$23,071	\$1,145,886
			Ψ1,122,010		<u> </u>	ψ1,122,010		Ψ <u>Σ</u> υ,υ ι Ι	ψ1,170,000

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Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	H Total Company	Jurisdictional Jurisdictional	<u>K</u> MO Final Adj	<u>∟</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)	(From Adj. Sch.)	(H x I) + J	L + M	
Rev-1	404.000	OPERATING REVENUES	\$00E 004	O N-4-(4)	0 11-4-(4)	D 0	0 11-4-(4)	\$00E 004	\$400.505	£400.000	0 N-4-(4)	O N-4-(4)
Rev-2	461.000 461.000	Residential Commercial	\$295,861	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$295,861 \$0	-\$102,535	\$193,326	See Note(1)	See Note(1)
Rev-3 Rev-4	461.000	Industrial	\$0 \$0			Rev-3 Rev-4		\$0 \$0	\$94,820 \$0	\$94,820 \$0		
Rev-4 Rev-5	462.000	Private Fire Fighting	\$0 \$0			Rev-4 Rev-5		\$0 \$0	\$0 \$0	\$0 \$0		
Rev-6	463.000	Public Fire Fighting	\$0			Rev-5		\$0 \$0	\$0	\$0 \$0		
Rev-7	470.000	Forfieted Discounts	\$0			Rev-6		\$0 \$0	\$0	\$0 \$0		
Rev-8	472.000	Rents From Sewer Property	\$0			E-8		\$0	\$0	\$0 \$0		
9	464.000	Other Public Authority	\$0			E-9		\$0 \$0	\$0 \$0	\$0 \$0		
10	471.000	Other Sewer Revenue - Oper. Rev.	\$6,656			E-10		\$6,656	\$124	\$6,780		
11	471.000	TOTAL OPERATING REVENUES	\$302,517			L-10		\$302,517	-\$7,591	\$294,926		
• • •		TOTAL OF EXAMINOR REVERTOES	ψ302,311					ψ502,517		Ψ234,320		
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	<u>\$0</u>	\$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	\$0 \$0	E-13	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0
14	622.000	Labor & Eng Oper Pwr Prod - POE	\$0	\$0 \$0	\$0 \$0	E-14	\$0 \$0	\$0 \$0	\$0	\$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	027.000	TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0	0	\$0	\$0	\$0	\$0	\$0	\$0
20		PUMPING MAINTENANCE EXPENSES	4.5		_						_	4
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
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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	<u> 1</u>	<u>J</u>	<u>K</u>	Ŀ	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris. Labor L + N	Non Labor
			(DTE)				(FIOIII Auj. Scii.)	(6+6)		(FIOIII Auj. Scii.)	(H X I) + J	LTIV	II - K
36	652.000	Misc. Equipment - Mtce-WT	\$3	\$0	\$3	E-36	\$0	\$3		\$0	\$3	\$0	\$3
37		TOTAL WATER TREATMENT EXP - OPER & MTCE	\$393,949	\$0	\$393,949		\$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	<u>\$0</u>	\$0		\$0	\$0	\$0	<u>\$0</u>
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 75	927.000	Franchise Requirements	\$0 60	\$0 \$0	\$0 \$0	E-74	\$0	\$0		\$0 \$0	\$0 \$20.395	\$0 60	\$0
75 76	928.100 928.200	PSC Assessment	\$0 \$28,827	\$0 \$0	\$0 \$28,827	E-75 E-76	\$28,385 -\$28,827	\$28,385 \$0		\$0 \$0	\$28,385 \$0	\$0 \$0	\$28,385 \$0
76 77	928.200	Rate Case Expense Duplicate Charges - Credit	\$28,82 <i>1</i> \$0	\$0 \$0	\$28,827 \$0	E-76 E-77	-\$28,82 <i>1</i> \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
77 78	929.000	Institutional or Goodwill Advertising Expenses	\$0 \$0	\$0 \$0	\$0 \$0	E-77	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
76 79	930.200	Misc. General Expenses	\$622	\$0 \$0	\$622	E-78	\$0 \$0	\$622		\$0 \$0	\$622	\$0 \$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
			**	**	**		**	**		**	**	**	7*

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	H Total Company	<u>l</u> Jurisdictiona	<u>J</u> L.Jurisdictional	<u>K</u> MO Final Adi	<u>L</u> MO Adi.	M MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	Л = K
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
		DEDDE OUT TO VENE VOE											
84	402.000	DEPRECIATION EXPENSE Depreciation Expense, Dep. Exp.	6457.070	See note (1)	See note (1)	E-85	Con mate (4)	\$157.079		£2.020	6450 447	See note (1)	See note (1)
85 86	403.000 403.000	CIAC Depreciation Offset	\$157,079 \$0	See note (1)	See note (1)	E-85 E-86	See note (1)	\$157,079 \$0		\$2,038 -\$21.987	\$159,117 -\$21,987	See note (1)	See note (1)
87	403.000	TOTAL DEPRECIATION EXPENSE	\$157,079	\$0	\$0	⊑-00	\$0	\$157,079		-\$19,949	\$137,130	\$0	\$0
07		TOTAL DEFINEDIATION EXPENSE	\$137,079	ΨU	ΨU		ΨΟ	φ151,013		-φ13,343	φ137,130	40	φυ
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 \$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
102		NET INCOME BEFORE 1750ES	-ψ510,155	ΨŪ	ΨŪ	L-102	ΨΟ	-4024,241		Ψ12,550	-ψ511,005	Ψ	Ψ
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
		HET OF EIGHT INCOME	-9310,203	- 30	\$0		<u> </u>	-9324,231		-911,320	-\$40Z,177	\$0	20