

Exhibit No.:
Issue: Accounting Schedules
Witness: MoPSC Auditors
Sponsoring Party: MoPSC Staff
Type of Exhibit: Accounting Schedules
Case No.: WR-2010-0131
Date Prepared: March 9, 2010

MISSOURI PUBLIC SERVICE COMMISSION
UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

MISSOURI-AMERICAN WATER COMPANY

CASE NO. WR-2010-0131

Jefferson City, Missouri
March, 2010

Exhibit No.: 0
Issue: Accounting Schedules
Witness: Kimberly K. Bolin
Sponsoring Party: MO PSC Staff
Case No: WR-2010-0131
Date Prepared: 3/9/2010



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

**MISSOURI - AMERICAN WATER COMPANY
Total Company**

CASE NO. WR-2010-0131

Jefferson City, Missouri

March 2009

Missouri - American Water Company
Case No. WR-2010-0131
Total Company
Test Year Ending 06-30-2009; Update 10-31-2009
Sewer Water Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.42% Return	<u>C</u> 7.56% Return	<u>D</u> 7.70% Return
1	Net Orig Cost Rate Base	\$756,001,340	\$756,001,340	\$756,001,340
2	Rate of Return	7.42%	7.56%	7.70%
3	Net Operating Income Requirement	\$56,110,419	\$57,153,702	\$58,204,543
4	Net Income Available	\$47,048,738	\$47,048,738	\$47,048,738
5	Additional Net Income Required	\$9,061,681	\$10,104,964	\$11,155,805
6	Income Tax Requirement			
7	Required Current Income Tax	\$8,631,762	\$9,274,582	\$9,963,971
8	Current Income Tax Available	\$3,631,590	\$3,631,590	\$3,631,590
9	Additional Current Tax Required	\$5,000,172	\$5,642,992	\$6,332,381
10	Revenue Requirement	\$14,061,853	\$15,747,956	\$17,488,186
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$5,069,948	\$5,069,948	\$5,069,948
12	Gross Revenue Requirement	<u>\$19,131,801</u>	<u>\$20,817,904</u>	<u>\$22,558,134</u>

Missouri - American Water Company
Case No. WR-2010-0131
Total Company
Test Year Ending 06-30-2009; Update 10-31-2009
SEWER WATER RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$1,433,405,062
2	Less Accumulated Depreciation Reserve		\$347,683,965
3	Net Plant In Service		\$1,085,721,097
4	TOTAL ADD TO NET PLANT IN SERVICE		\$11,759,742
5	TOTAL SUBTRACT FROM NET PLANT		\$341,479,499
6	Total Rate Base		<u>\$756,001,340</u>

Missouri - American Water Company
Case No. WR-2010-0131
Total Company
Test Year Ending 06-30-2009; Update 10-31-2009
Sewer Water Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$194,235,012	See Note (1)	See Note (1)	See Note (1)	\$194,235,012	\$22,922,735	\$217,157,747	See Note (1)	See Note (1)
2	TOTAL COLLECTION OPERATIONS EXPENSES	\$1,752	\$0	\$1,752	\$0	\$1,752	\$0	\$1,752	\$0	\$1,752
3	TOTAL COLLECTION MAINT. EXPENSES	-\$9	-\$2	-\$7	\$0	-\$9	\$0	-\$9	-\$2	-\$7
4	TOTAL PUMPING OPERATIONS EXPENSES	\$2,585	-\$22	\$2,607	\$292	\$2,877	\$0	\$2,877	-\$22	\$2,899
5	TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL TREAT. & DISP. OPER. EXPENSE	\$100,889	\$98,207	\$2,682	\$17,884	\$118,773	\$0	\$118,773	\$116,091	\$2,682
7	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$23,901	\$265	\$23,636	-\$2,374	\$21,527	\$0	\$21,527	\$291	\$21,236
8	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$7,407,822	\$2,824,735	\$4,583,087	-\$289,652	\$7,118,170	\$0	\$7,118,170	\$2,731,506	\$4,386,664
9	TOTAL ADMIN. & GENERAL EXPENSES	\$59,434,001	\$43,775,206	\$15,658,795	-\$3,462,594	\$55,971,407	\$0	\$55,971,407	\$47,119,787	\$8,851,620
10	TOTAL DEPRECIATION EXPENSE	\$19,874,362	See Note (1)	See Note (1)	See Note (1)	\$19,874,362	\$8,829,941	\$28,704,303	See Note (1)	See Note (1)
11	TOTAL OTHER OPERATING EXPENSE	\$16,408,535	\$18,358	\$16,390,177	\$896,030	\$17,304,565	\$0	\$17,304,565	-\$219,791	\$17,524,356
12	TOTAL WASTEW TREAT EXP - OPER & MTCE	\$161,515	\$12,782	\$148,733	\$4,701	\$166,216	\$0	\$166,216	\$15,297	\$150,919
13	TOTAL AMORTIZATION EXPENSE	\$14,893	\$0	\$14,893	\$0	\$14,893	\$0	\$14,893	\$0	\$14,893
14	TOTAL SOURCE OF SUPPLY EXPENSES	\$2,063,224	\$493,268	\$1,569,956	\$68,527	\$2,131,751	\$0	\$2,131,751	\$473,924	\$1,657,827
15	TOTAL PUMPING EXPENSES	\$9,839,010	\$2,496,539	\$7,342,471	\$191,870	\$10,030,880	\$0	\$10,030,880	\$2,449,347	\$7,581,533
16	TOTAL WATER TREATMENT EXPENSES	\$14,046,363	\$3,130,863	\$10,915,500	\$3,991,197	\$18,037,560	\$0	\$18,037,560	\$3,006,851	\$15,030,709
17	TOTAL TRANSMISSION & DIST. EXPENSES	\$16,236,836	\$10,241,099	\$5,995,737	-\$147,604	\$16,089,232	\$0	\$16,089,232	\$9,845,527	\$6,243,705
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	\$145,615,679	\$63,091,298	\$62,650,019	\$1,268,277	\$146,883,956	\$8,829,941	\$155,713,897	\$65,538,806	\$61,470,788
21	NET INCOME BEFORE TAXES	\$48,619,333	\$0	\$0	\$0	\$47,351,056	\$14,092,794	\$61,443,850	\$0	\$0
22	TOTAL INCOME TAXES	-\$12,834,429	See Note (1)	See Note (1)	See Note (1)	-\$12,834,429	\$16,466,019	\$3,631,590	See Note (1)	See Note (1)
23	TOTAL DEFERRED INCOME TAXES	\$21,765,799	See Note (1)	See Note (1)	See Note (1)	\$21,765,799	-\$11,002,277	\$10,763,522	See Note (1)	See Note (1)
24	NET OPERATING INCOME	\$39,687,963	\$0	\$0	\$0	\$38,419,686	\$8,629,052	\$47,048,738	\$0	\$0

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

Missouri - American Water Company
Case No. WR-2010-0131
Total Company
Test Year Ending 06-30-2009; Update 10-31-2009
Sewer - Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.47% Return	<u>C</u> 7.47% Return	<u>D</u> 7.71% Return
1	Net Orig Cost Rate Base	\$3,249,789	\$3,249,789	\$3,249,789
2	Rate of Return	7.47%	7.47%	7.71%
3	Net Operating Income Requirement	\$241,199	\$245,685	\$250,201
4	Net Income Available	-\$504,737	-\$504,737	-\$504,737
5	Additional Net Income Required	\$745,936	\$750,422	\$754,938
6	Income Tax Requirement			
7	Required Current Income Tax	\$41,817	\$44,882	\$47,973
8	Current Income Tax Available	-\$291	-\$291	-\$291
9	Additional Current Tax Required	\$42,108	\$45,173	\$48,264
10	Revenue Requirement	\$788,044	\$795,595	\$803,202
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$4,672	\$4,672	\$4,672
12	Gross Revenue Requirement	\$792,716	\$800,267	\$807,874

Missouri - American Water Company
Case No. WR-2010-0131
Total Company
Test Year Ending 06-30-2009; Update 10-31-2009
SEWER - RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$4,819,870
2	Less Accumulated Depreciation Reserve		\$1,040,755
3	Net Plant In Service		\$3,779,115
4	TOTAL ADD TO NET PLANT IN SERVICE		\$87,093
5	TOTAL SUBTRACT FROM NET PLANT		\$616,419
6	Total Rate Base		<u>\$3,249,789</u>

Missouri - American Water Company
Case No. WR-2010-0131
Total Company
Test Year Ending 06-30-2009; Update 10-31-2009
Sewer - Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$533,461	See Note (1)	See Note (1)	See Note (1)	\$533,461	\$69,498	\$602,959	See Note (1)	See Note (1)
2	TOTAL COLLECTION OPERATIONS EXPENSES	\$1,752	\$0	\$1,752	\$0	\$1,752	\$0	\$1,752	\$0	\$1,752
3	TOTAL COLLECTION MAINT. EXPENSES	-\$9	-\$2	-\$7	\$0	-\$9	\$0	-\$9	-\$2	-\$7
4	TOTAL PUMPING OPERATIONS EXPENSES	\$2,585	-\$22	\$2,607	\$292	\$2,877	\$0	\$2,877	-\$22	\$2,899
5	TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL TREAT. & DISP. OPER. EXPENSE	\$100,889	\$98,207	\$2,682	\$17,884	\$118,773	\$0	\$118,773	\$116,091	\$2,682
7	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$23,901	\$265	\$23,636	-\$2,374	\$21,527	\$0	\$21,527	\$291	\$21,236
8	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$29,334	\$17,649	\$11,685	-\$1,151	\$28,183	\$0	\$28,183	\$15,844	\$12,339
9	TOTAL ADMIN. & GENERAL EXPENSES	\$271,124	\$231,162	\$39,962	\$144,652	\$415,776	\$0	\$415,776	\$330,318	\$85,458
10	TOTAL DEPRECIATION EXPENSE	\$277,874	See Note (1)	See Note (1)	See Note (1)	\$277,874	-\$63,824	\$214,050	See Note (1)	See Note (1)
11	TOTAL OTHER OPERATING EXPENSE	\$23,167	\$18,358	\$4,809	\$43,572	\$66,739	\$0	\$66,739	\$18,343	\$48,396
12	TOTAL WASTEW TREAT EXP - OPER & MTCE	\$161,515	\$12,782	\$148,733	\$4,701	\$166,216	\$0	\$166,216	\$15,297	\$150,919
13	TOTAL AMORTIZATION EXPENSE	\$14,893	\$0	\$14,893	\$0	\$14,893	\$0	\$14,893	\$0	\$14,893
14	TOTAL OPERATING EXPENSE	\$907,025	\$378,399	\$250,752	\$207,576	\$1,114,601	-\$63,824	\$1,050,777	\$496,160	\$340,567
15	NET INCOME BEFORE TAXES	-\$373,564	\$0	\$0	\$0	-\$581,140	\$133,322	-\$447,818	\$0	\$0
16	TOTAL INCOME TAXES	\$28,227	See Note (1)	See Note (1)	See Note (1)	\$28,227	-\$28,518	-\$291	See Note (1)	See Note (1)
17	TOTAL DEFERRED INCOME TAXES	-\$48,389	See Note (1)	See Note (1)	See Note (1)	-\$48,389	\$105,599	\$57,210	See Note (1)	See Note (1)
18	NET OPERATING INCOME	-\$353,402	\$0	\$0	\$0	-\$560,978	\$56,241	-\$504,737	\$0	\$0

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

Missouri - American Water Company
Case No. WR-2010-0131
Total Company
Test Year Ending 06-30-2009; Update 10-31-2009
Water - Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.47% Return	<u>C</u> 7.47% Return	<u>D</u> 7.71% Return
1	Net Orig Cost Rate Base	\$752,751,551	\$752,751,551	\$752,751,551
2	Rate of Return	7.47%	7.47%	7.71%
3	Net Operating Income Requirement	\$55,869,220	\$56,908,017	\$57,954,342
4	Net Income Available	\$47,553,475	\$47,553,475	\$47,553,475
5	Additional Net Income Required	\$8,315,745	\$9,354,542	\$10,400,867
6	Income Tax Requirement			
7	Required Current Income Tax	\$8,589,945	\$9,229,700	\$9,915,998
8	Current Income Tax Available	\$3,631,881	\$3,631,881	\$3,631,881
9	Additional Current Tax Required	\$4,958,064	\$5,597,819	\$6,284,117
10	Revenue Requirement	\$13,273,809	\$14,952,361	\$16,684,984
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$5,065,276	\$5,065,276	\$5,065,276
12	Gross Revenue Requirement	\$18,339,085	\$20,017,637	\$21,750,260

Missouri - American Water Company
Case No. WR-2010-0131
Total Company
Test Year Ending 06-30-2009; Update 10-31-2009
WATER - RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$1,428,585,192
2	Less Accumulated Depreciation Reserve		\$346,643,210
3	Net Plant In Service		\$1,081,941,982
4	TOTAL ADD TO NET PLANT IN SERVICE		\$11,672,649
5	TOTAL SUBTRACT FROM NET PLANT		\$340,863,080
6	Total Rate Base		<u>\$752,751,551</u>

Missouri - American Water Company
Case No. WR-2010-0131
Total Company
Test Year Ending 06-30-2009; Update 10-31-2009
Water - Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$193,701,551	See Note (1)	See Note (1)	See Note (1)	\$193,701,551	\$22,853,237	\$216,554,788	See Note (1)	See Note (1)
2	TOTAL SOURCE OF SUPPLY EXPENSES	\$2,063,224	\$493,268	\$1,569,956	\$68,527	\$2,131,751	\$0	\$2,131,751	\$473,924	\$1,657,827
3	TOTAL PUMPING EXPENSES	\$9,839,010	\$2,496,539	\$7,342,471	\$191,870	\$10,030,880	\$0	\$10,030,880	\$2,449,347	\$7,581,533
4	TOTAL WATER TREATMENT EXPENSES	\$14,046,363	\$3,130,863	\$10,915,500	\$3,991,197	\$18,037,560	\$0	\$18,037,560	\$3,006,851	\$15,030,709
5	TOTAL TRANSMISSION & DIST. EXPENSES	\$16,236,836	\$10,241,099	\$5,995,737	-\$147,604	\$16,089,232	\$0	\$16,089,232	\$9,845,527	\$6,243,705
6	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$7,378,488	\$2,807,086	\$4,571,402	-\$288,501	\$7,089,987	\$0	\$7,089,987	\$2,715,662	\$4,374,325
7	TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL ADMIN. & GENERAL EXPENSES	\$59,162,877	\$43,544,044	\$15,618,833	-\$3,607,246	\$55,555,631	\$0	\$55,555,631	\$46,789,469	\$8,766,162
10	TOTAL DEPRECIATION EXPENSE	\$19,596,488	See Note (1)	See Note (1)	See Note (1)	\$19,596,488	\$8,893,765	\$28,490,253	See Note (1)	See Note (1)
11	TOTAL OTHER OPERATING EXPENSE	\$16,385,368	\$0	\$16,385,368	\$852,458	\$17,237,826	\$0	\$17,237,826	-\$238,134	\$17,475,960
12	TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	TOTAL OPERATING EXPENSE	\$144,708,654	\$62,712,899	\$62,399,267	\$1,060,701	\$145,769,355	\$8,893,765	\$154,663,120	\$65,042,646	\$61,130,221
14	NET INCOME BEFORE TAXES	\$48,992,897	\$0	\$0	\$0	\$47,932,196	\$13,959,472	\$61,891,668	\$0	\$0
15	TOTAL INCOME TAXES	-\$12,862,656	See Note (1)	See Note (1)	See Note (1)	-\$12,862,656	\$16,494,537	\$3,631,881	See Note (1)	See Note (1)
16	TOTAL DEFERRED INCOME TAXES	\$21,814,188	See Note (1)	See Note (1)	See Note (1)	\$21,814,188	-\$11,107,876	\$10,706,312	See Note (1)	See Note (1)
17	NET OPERATING INCOME	\$40,041,365	\$0	\$0	\$0	\$38,980,664	\$8,572,811	\$47,553,475	\$0	\$0

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

Exhibit No.: 0
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2010-0131
Date Prepared: March 9, 2010



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

**MISSOURI - AMERICAN WATER COMPANY
Brunswick Water District**

CASE NO. WR-2010-0131

Jefferson City, Missouri

March 2010

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.42% Return	<u>C</u> 7.56% Return	<u>D</u> 7.70% Return
1	Net Orig Cost Rate Base	\$1,662,863	\$1,662,863	\$1,662,863
2	Rate of Return	7.42%	7.56%	7.70%
3	Net Operating Income Requirement	\$123,418	\$125,712	\$128,024
4	Net Income Available	-\$181,928	-\$181,928	-\$181,928
5	Additional Net Income Required	\$305,346	\$307,640	\$309,952
6	Income Tax Requirement			
7	Required Current Income Tax	\$17,267	\$18,210	\$19,558
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$17,267	\$18,210	\$19,558
10	Revenue Requirement	\$322,613	\$325,850	\$329,510
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$3,560	\$3,560	\$3,560
12	Gross Revenue Requirement	\$326,173	\$329,410	\$333,070

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$3,063,627
2	Less Accumulated Depreciation Reserve		\$744,705
3	Net Plant In Service		<u>\$2,318,922</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$33,968
6	Materials & Supplies		\$1,331
7	Prepayments		\$1,377
8	Pension/OPEB Tracker		\$6,131
9	Regulatory Deferrals		<u>\$18,942</u>
10	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$61,749</u>
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	-5.3041%	-\$726
13	State Tax Offset	-5.3041%	-\$240
14	City Tax Offset	0.0000%	\$0
15	Interest Expense Offset	11.5068%	\$6,288
16	Contribution In Aid of Construction		\$152,024
17	Customer Advances		\$0
18	Customer Deposits		\$0
19	Accumulated Deferred ITC (3%)		\$0
20	Deferred Income Taxes		\$489,736
21	Pension Tracker Liability		\$611
22	Accrued Pension Liability		\$27,160
23	Tank Painting Liability		<u>\$42,955</u>
24	TOTAL SUBTRACT FROM NET PLANT		<u>\$717,808</u>
25	Total Rate Base		<u><u>\$1,662,863</u></u>

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$189	\$189	100.00%	\$0	\$189
3	302.000	Franchises and Consents	\$1,092	P-3	\$0	\$1,092	100.00%	\$0	\$1,092
4	303.000	Miscellaneous Intangible Plant	\$5,724	P-4	\$348	\$6,072	100.00%	\$0	\$6,072
5		TOTAL PLANT INTANGIBLE	\$6,816		\$537	\$7,353		\$0	\$7,353
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$11,981	P-7	\$0	\$11,981	100.00%	\$0	\$11,981
8	311.000	Structures and Improvements - SSP	\$23,993	P-8	\$0	\$23,993	100.00%	\$0	\$23,993
9	312.000	Collecting & Impounding Reservoirs	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River and Other Intakes	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	314.000	Wells and Springs	\$228,450	P-11	\$0	\$228,450	100.00%	\$0	\$228,450
12	315.000	Infiltration Galleries and Tunnels	\$1,804	P-12	\$0	\$1,804	100.00%	\$0	\$1,804
13	316.000	Supply Mains	\$79,964	P-13	\$0	\$79,964	100.00%	\$0	\$79,964
14	316.100	Supply Mains - North Plant (STL)	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	316.200	Supply Mains - Central Plant (STL)	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	316.300	Supply Mains - South Plant (STL)	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	316.400	Supply Mains - Meramec Plant (STL)	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	317.000	Other Water Source Plant	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$346,192		\$0	\$346,192		\$0	\$346,192
20		PUMPING PLANT							
21	320.000	Land and Land Rights - PP	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	321.000	Structures and Improvements - PP	\$57,728	P-22	\$0	\$57,728	100.00%	\$0	\$57,728
23	321.100	S & I - Pumps (STL)	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	321.200	S & I - Boosters	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	322.000	Boiler Plant Equipment	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	323.100	Power Generation Equipment	\$1,552	P-26	\$0	\$1,552	100.00%	\$0	\$1,552
27	323.200	Power Generation Equip Other	\$0	P-27	\$0	\$0	100.00%	\$0	\$0
28	324.000	Steam Pumping Equipment	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	325.000	Electric Pumping Equipment	\$107,894	P-29	\$0	\$107,894	100.00%	\$0	\$107,894
30	325.100	Pumping Equipment - Pre '46	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	325.200	Pumping Equipment - Post '46	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	325.300	Pumping Equipment - Booster	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equipment - Central	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	327.000	Hydraulic Pumping Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	328.100	Other Pumping Equipment	\$14,155	P-37	\$0	\$14,155	100.00%	\$0	\$14,155
38	328.200	WT Pumping Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	328.300	TD Pumping Equipment	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL PUMPING PLANT	\$181,329		\$0	\$181,329		\$0	\$181,329
41		WATER TREATMENT PLANT							
42	330.000	Land and Land Rights - WTP	\$1,468	P-42	\$0	\$1,468	100.00%	\$0	\$1,468
43	331.000	Structures and Improvements - WTP	\$273,949	P-43	\$66	\$274,015	100.00%	\$0	\$274,015
44	331.100	S & I - North Plant (STL)	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	331.200	S & I - Central 1 & 2	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	331.300	S & I - Central 3	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	331.400	S & I - South Plant (STL)	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48	331.500	S & I - Meramec (STL)	\$0	P-48	\$0	\$0	100.00%	\$0	\$0
49	332.000	WT Equipment - Non-Media	\$204,386	P-49	\$0	\$204,386	100.00%	\$0	\$204,386
50	332.100	WT Equipment - North Plant (STL)	\$0	P-50	\$0	\$0	100.00%	\$0	\$0
51	332.200	WT Equipment - Central 1 & 2	\$0	P-51	\$0	\$0	100.00%	\$0	\$0
52	332.300	WT Equipment - Central 3	\$0	P-52	\$0	\$0	100.00%	\$0	\$0
53	332.400	WT Equipment - South Plant (STL)	\$0	P-53	\$0	\$0	100.00%	\$0	\$0
54	332.500	WT Equipment - Meramec (STL)	\$0	P-54	\$0	\$0	100.00%	\$0	\$0
55	332.600	Other P/E Hand Equipment	\$0	P-55	\$0	\$0	100.00%	\$0	\$0
56	332.700	Equipment Filter Media	\$73,756	P-56	\$0	\$73,756	100.00%	\$0	\$73,756
57		TOTAL WATER TREATMENT PLANT	\$553,559		\$66	\$553,625		\$0	\$553,625
58		TRANSMISSION & DIST. PLANT							
59	340.000	Land and Land Rights - TDP	\$591	P-59	-\$16	\$575	100.00%	\$0	\$575
60	341.000	Structures and Improvements - TDP	\$26,326	P-60	\$5	\$26,331	100.00%	\$0	\$26,331
61	341.100	S & I - Spec Cross	\$0	P-61	\$0	\$0	100.00%	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
62	342.000	Distribution Reservoirs and Standpipes	\$52,904	P-62	\$0	\$52,904	100.00%	\$0	\$52,904
63	342.100	Rsvr & Standpipe - Elev	\$23,952	P-63	\$0	\$23,952	100.00%	\$0	\$23,952
64	342.200	Rsvr & Standpipe - Ground	\$0	P-64	\$0	\$0	100.00%	\$0	\$0
65	342.300	Rsvr & Standpipe - Below Grade Facilities	\$0	P-65	\$0	\$0	100.00%	\$0	\$0
66	342.400	Rsvr & Standpipe - Clearwell	\$0	P-66	\$0	\$0	100.00%	\$0	\$0
67	343.000	Trans and Distr Mains - Not Classified	\$246,492	P-67	\$0	\$246,492	100.00%	\$0	\$246,492
68	343.100	T & D Mains - 4" & Less	\$66,201	P-68	\$0	\$66,201	100.00%	\$0	\$66,201
69	343.110	T & D Mains - AC 4" (STL)	\$0	P-69	\$0	\$0	100.00%	\$0	\$0
70	343.120	T & D Mains - Galv 1 (STL)	\$0	P-70	\$0	\$0	100.00%	\$0	\$0
71	343.130	T & D Mains - DI 4in (STL)	\$0	P-71	\$0	\$0	100.00%	\$0	\$0
72	343.200	T & D Mains - 6" to 8"	\$455,221	P-72	\$1,205	\$456,426	100.00%	\$0	\$456,426
73	343.210	T & D Mains - 6 to 10" (TN)	\$0	P-73	\$433	\$433	100.00%	\$0	\$433
74	343.220	CI - 10" & Smaller - 1900 - 1928	\$0	P-74	\$0	\$0	100.00%	\$0	\$0
75	343.230	CI - 10" & Smaller - 1929 - 1956	\$0	P-75	\$0	\$0	100.00%	\$0	\$0
76	343.240	CI - 10" & Smaller - 1957 - 1993	\$0	P-76	\$0	\$0	100.00%	\$0	\$0
77	343.250	T & D Mains - DI 6-8" (STL)	\$0	P-77	\$0	\$0	100.00%	\$0	\$0
78	343.260	T & D Mains - PL 6-8" (STL)	\$0	P-78	\$0	\$0	100.00%	\$0	\$0
79	343.300	T & D Mains - 10" to 16"	\$0	P-79	\$0	\$0	100.00%	\$0	\$0
80	343.310	T & D Mains - 18" & Greater	\$0	P-80	\$86	\$86	100.00%	\$0	\$86
81	343.320	TD Mains - CI - 12" (STL)	\$0	P-81	\$0	\$0	100.00%	\$0	\$0
82	343.330	TD Mains - CI - 16" (STL)	\$0	P-82	\$0	\$0	100.00%	\$0	\$0
83	343.340	T & D Mains - DI 12 (STL)	\$0	P-83	\$0	\$0	100.00%	\$0	\$0
84	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	P-84	\$0	\$0	100.00%	\$0	\$0
85	343.360	T & D Mains - LJ 20 (STL)	\$0	P-85	\$0	\$0	100.00%	\$0	\$0
86	343.370	T & D Mains - PL 12" (STL)	\$0	P-86	\$0	\$0	100.00%	\$0	\$0
87	344.000	Fire Mains	\$0	P-87	\$0	\$0	100.00%	\$0	\$0
88	345.000	Services	\$309,296	P-88	\$0	\$309,296	100.00%	\$0	\$309,296
89	346.100	Meters - Bronze Case	\$54,285	P-89	\$0	\$54,285	100.00%	\$0	\$54,285
90	346.200	Meters - Plastic Case	\$0	P-90	\$0	\$0	100.00%	\$0	\$0
91	346.300	Meters - Others	\$22,461	P-91	\$0	\$22,461	100.00%	\$0	\$22,461
92	346.400	Meters - Remote (ARBs)	\$11,551	P-92	\$0	\$11,551	100.00%	\$0	\$11,551
93	346.500	Meter Vault	\$9,108	P-93	\$0	\$9,108	100.00%	\$0	\$9,108
94	347.100	Meter Installations	\$110,237	P-94	\$0	\$110,237	100.00%	\$0	\$110,237
95	347.200	Meter Install - Other	\$0	P-95	\$0	\$0	100.00%	\$0	\$0
96	348.000	Hydrants	\$105,810	P-96	\$18	\$105,828	100.00%	\$0	\$105,828
97	349.000	Other Transmission & Distribution Plant	\$0	P-97	\$0	\$0	100.00%	\$0	\$0
98		TOTAL TRANSMISSION & DIST. PLANT	\$1,494,435		\$1,731	\$1,496,166		\$0	\$1,496,166
99		GENERAL PLANT							
100	389.000	Land and Land Rights - GP	\$0	P-100	\$0	\$0	100.00%	\$0	\$0
101	390.000	S & I - Store, Shop & Garage	\$500	P-101	\$0	\$500	100.00%	\$0	\$500
102	390.100	S & I - Office	\$99,272	P-102	\$0	\$99,272	100.00%	\$0	\$99,272
103	390.200	S & I - Leasehold	\$0	P-103	\$0	\$0	100.00%	\$0	\$0
104	390.300	S & I - AG	\$66	P-104	\$98	\$164	100.00%	\$0	\$164
105	390.400	S & I - Misc.	\$17,571	P-105	\$0	\$17,571	100.00%	\$0	\$17,571
106	390.500	General Structures HVAC	\$0	P-106	\$0	\$0	100.00%	\$0	\$0
107	391.000	Office Furniture and Equipment	\$2,054	P-107	\$138	\$2,192	100.00%	\$0	\$2,192
108	391.100	Computer & Peripheral Equipment	\$9,344	P-108	\$2,050	\$11,394	100.00%	\$0	\$11,394
109	391.200	Computer Software	\$3,557	P-109	\$6,096	\$9,653	100.00%	\$0	\$9,653
110	391.300	Computer Software Customized	\$10,648	P-110	\$0	\$10,648	100.00%	\$0	\$10,648
111	391.400	Computer Software - Personal	\$0	P-111	\$118	\$118	100.00%	\$0	\$118
112	391.500	Computer Software Other	\$2,834	P-112	\$0	\$2,834	100.00%	\$0	\$2,834
113	391.600	Data Handling Equipment	\$41,925	P-113	\$0	\$41,925	100.00%	\$0	\$41,925
114	391.700	Other Office Equipment	\$3,048	P-114	\$0	\$3,048	100.00%	\$0	\$3,048
115	392.110	Trans Equip - Lt Duty Trucks	\$19,919	P-115	\$18	\$19,937	100.00%	\$0	\$19,937
116	392.120	Trans Equip - Hvy Duty Trucks	\$0	P-116	\$0	\$0	100.00%	\$0	\$0
117	392.200	Trans Equip - Autos	\$0	P-117	\$136	\$136	100.00%	\$0	\$136
118	392.300	Trans Equip - Other	\$0	P-118	\$0	\$0	100.00%	\$0	\$0
119	393.000	Stores Equipment	\$16,034	P-119	\$0	\$16,034	100.00%	\$0	\$16,034
120	394.000	Tools, Shop and Garage Equipment	\$34,950	P-120	\$67	\$35,017	100.00%	\$0	\$35,017
121	394.100	Tools, Shop & Garage - Other	\$0	P-121	\$0	\$0	100.00%	\$0	\$0
122	395.000	Laboratory Equipment	\$25,810	P-122	\$0	\$25,810	100.00%	\$0	\$25,810
123	395.100	Laboratory Equipment - Other	\$0	P-123	\$0	\$0	100.00%	\$0	\$0
124	396.000	Power Operated Equipment	\$3,369	P-124	\$0	\$3,369	100.00%	\$0	\$3,369
125	397.000	Communication Equipment - Non Tele	\$1,338	P-125	\$38	\$1,376	100.00%	\$0	\$1,376

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
126	397.100	Remote Control & Instrument	\$9,458	P-126	\$0	\$9,458	100.00%	\$0	\$9,458
127	397.200	Communication Equip - Tele	\$0	P-127	\$35	\$35	100.00%	\$0	\$35
128	398.000	Miscellaneous Equipment	\$143,912	P-128	\$11	\$143,923	100.00%	\$0	\$143,923
129	399.000	Other Tangible Equipment	\$24,548	P-129	\$0	\$24,548	100.00%	\$0	\$24,548
130		TOTAL GENERAL PLANT	\$470,157		\$8,805	\$478,962		\$0	\$478,962
131		TOTAL PLANT IN SERVICE	<u>\$3,052,488</u>		<u>\$11,139</u>	<u>\$3,063,627</u>		<u>\$0</u>	<u>\$3,063,627</u>

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-2	Organization	301.000		\$189		\$0
	1. To Include Corporate Allocation (McMellen)		\$189		\$0	
P-4	Miscellaneous Intangible Plant	303.000		\$348		\$0
	1. To Include Corporate Allocation (McMellen)		\$348		\$0	
P-43	Structures and Improvements - WTP	331.000		\$66		\$0
	1. To Include Corporate Allocation (McMellen)		\$66		\$0	
P-59	Land and Land Rights - TDP	340.000		-\$16		\$0
	1. To Include Corporate Allocation (McMellen)		-\$16		\$0	
P-60	Structures and Improvements - TDP	341.000		\$5		\$0
	1. To Include Corporate Allocation (McMellen)		\$5		\$0	
P-72	T & D Mains - 6" to 8"	343.200		\$1,205		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,205		\$0	
P-73	T & D Mains - 6 to 10" (TN)	343.210		\$433		\$0
	1. To Include Corporate Allocation (McMellen)		\$433		\$0	
P-80	T & D Mains - 18" & Greater	343.310		\$86		\$0
	1. To Include Corporate Allocation (McMellen)		\$86		\$0	
P-96	Hydrants	348.000		\$18		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To Include Corporate Allocation (McMellen)		\$18		\$0	
P-104	S & I - AG	390.300		\$98		\$0
	1. To Include Corporate Allocation (McMellen)		\$98		\$0	
P-107	Office Furniture and Equipment	391.000		\$138		\$0
	1. To Include Corporate Allocation (McMellen)		\$138		\$0	
P-108	Computer & Peripheral Equipment	391.100		\$2,050		\$0
	1. To Include Corporate Allocation (McMellen)		\$2,050		\$0	
P-109	Computer Software	391.200		\$6,096		\$0
	1. To Include Corporate Allocation (McMellen)		\$6,096		\$0	
P-111	Computer Software - Personal	391.400		\$118		\$0
	1. To Include Corporate Allocation (McMellen)		\$118		\$0	
P-115	Trans Equip - Lt Duty Trucks	392.110		\$18		\$0
	1. To Include Corporate Allocation (McMellen)		\$18		\$0	
P-117	Trans Equip - Autos	392.200		\$136		\$0
	1. To Include Corporate Allocation (McMellen)		\$136		\$0	
P-120	Tools, Shop and Garage Equipment	394.000		\$67		\$0
	1. To Include Corporate Allocation (McMellen)		\$67		\$0	
P-125	Communication Equipment - Non Tele	397.000		\$38		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To Include Corporate Allocation (McMellen)		\$38		\$0	
P-127	Communication Equip - Tele	397.200		\$35		\$0
	1. To Include Corporate Allocation (McMellen)		\$35		\$0	
P-128	Miscellaneous Equipment	398.000		\$11		\$0
	1. To Include Corporate Allocation (McMellen)		\$11		\$0	
Total Plant Adjustments				\$11,139		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$189	0.00%	\$0
3	302.000	Franchises and Consents	\$1,092	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$6,072	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$7,353		\$0
6		SOURCE OF SUPPLY PLANT			
7	310.000	Land and Land Rights - SSP	\$11,981	0.00%	\$0
8	311.000	Structures and Improvements - SSP	\$23,993	2.36%	\$566
9	312.000	Collecting & Impounding Reservoirs	\$0	1.25%	\$0
10	313.000	Lake, River and Other Intakes	\$0	1.77%	\$0
11	314.000	Wells and Springs	\$228,450	1.82%	\$4,158
12	315.000	Infiltration Galleries and Tunnels	\$1,804	1.67%	\$30
13	316.000	Supply Mains	\$79,964	1.79%	\$1,431
14	316.100	Supply Mains - North Plant (STL)	\$0	1.79%	\$0
15	316.200	Supply Mains - Central Plant (STL)	\$0	1.79%	\$0
16	316.300	Supply Mains - South Plant (STL)	\$0	1.79%	\$0
17	316.400	Supply Mains - Meramec Plant (STL)	\$0	1.79%	\$0
18	317.000	Other Water Source Plant	\$0	4.00%	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$346,192		\$6,185
20		PUMPING PLANT			
21	320.000	Land and Land Rights - PP	\$0	0.00%	\$0
22	321.000	Structures and Improvements - PP	\$57,728	1.80%	\$1,039
23	321.100	S & I - Pumps (STL)	\$0	1.80%	\$0
24	321.200	S & I - Boosters	\$0	1.80%	\$0
25	322.000	Boiler Plant Equipment	\$0	2.22%	\$0
26	323.100	Power Generation Equipment	\$1,552	2.00%	\$31
27	323.200	Power Generation Equip Other	\$0	2.00%	\$0
28	324.000	Steam Pumping Equipment	\$0	2.62%	\$0
29	325.000	Electric Pumping Equipment	\$107,894	2.62%	\$2,827
30	325.100	Pumping Equipment - Pre '46	\$0	2.62%	\$0
31	325.200	Pumping Equipment - Post '46	\$0	2.62%	\$0
32	325.300	Pumping Equipment - Booster	\$0	2.62%	\$0
33	326.000	Diesel Pumping Equipment	\$0	2.62%	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	2.62%	\$0
35	326.200	Diesel Pumping Equipment - Central	\$0	2.62%	\$0
36	327.000	Hydraulic Pumping Equipment	\$0	2.62%	\$0
37	328.100	Other Pumping Equipment	\$14,155	2.62%	\$371
38	328.200	WT Pumping Equipment	\$0	2.62%	\$0
39	328.300	TD Pumping Equipment	\$0	2.62%	\$0
40		TOTAL PUMPING PLANT	\$181,329		\$4,268
41		WATER TREATMENT PLANT			
42	330.000	Land and Land Rights - WTP	\$1,468	0.00%	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
43	331.000	Structures and Improvements - WTP	\$274,015	1.69%	\$4,631
44	331.100	S & I - North Plant (STL)	\$0	1.69%	\$0
45	331.200	S & I - Central 1 & 2	\$0	1.69%	\$0
46	331.300	S & I - Central 3	\$0	1.69%	\$0
47	331.400	S & I - South Plant (STL)	\$0	1.69%	\$0
48	331.500	S & I - Meramec (STL)	\$0	1.69%	\$0
49	332.000	WT Equipment - Non-Media	\$204,386	2.89%	\$5,907
50	332.100	WT Equipment - North Plant (STL)	\$0	2.89%	\$0
51	332.200	WT Equipment - Central 1 & 2	\$0	2.89%	\$0
52	332.300	WT Equipment - Central 3	\$0	2.89%	\$0
53	332.400	WT Equipment - South Plant (STL)	\$0	2.89%	\$0
54	332.500	WT Equipment - Meramec (STL)	\$0	2.89%	\$0
55	332.600	Other P/E Hand Equipment	\$0	3.33%	\$0
56	332.700	Equipment Filter Media	\$73,756	2.89%	\$2,132
57		TOTAL WATER TREATMENT PLANT	\$553,625		\$12,670
58		TRANSMISSION & DIST. PLANT			
59	340.000	Land and Land Rights - TDP	\$575	0.00%	\$0
60	341.000	Structures and Improvements - TDP	\$26,331	2.40%	\$632
61	341.100	S & I - Spec Cross	\$0	0.00%	\$0
62	342.000	Distribution Reservoirs and Standpipes	\$52,904	2.25%	\$1,190
63	342.100	Rsvr & Standpipe - Elev	\$23,952	2.25%	\$539
64	342.200	Rsvr & Standpipe - Ground	\$0	2.25%	\$0
65	342.300	Rsvr & Stanpipe - Below Grade Facilities	\$0	2.25%	\$0
66	342.400	Rsvr & Standpipe - Clearwell	\$0	2.25%	\$0
67	343.000	Trans and Distr Mains - Not Classified	\$246,492	1.39%	\$3,426
68	343.100	T & D Mains - 4" & Less	\$66,201	1.39%	\$920
69	343.110	T & D Mains - AC 4" (STL)	\$0	1.39%	\$0
70	343.120	T & D Mains - Galv 1 (STL)	\$0	1.39%	\$0
71	343.130	T & D Mains - DI 4in (STL)	\$0	1.39%	\$0
72	343.200	T & D Mains - 6" to 8"	\$456,426	1.39%	\$6,344
73	343.210	T & D Mains - 6 to 10" (TN)	\$433	1.39%	\$6
74	343.220	CI - 10" & Smaller - 1900 - 1928	\$0	1.39%	\$0
75	343.230	CI - 10" & Smaller - 1929 - 1956	\$0	1.39%	\$0
76	343.240	CI - 10" & Smaller - 1957 - 1993	\$0	1.39%	\$0
77	343.250	T & D Mains - DI 6-8" (STL)	\$0	1.39%	\$0
78	343.260	T & D Mains - PL 6-8" (STL)	\$0	1.39%	\$0
79	343.300	T & D Mains - 10" to 16"	\$0	1.39%	\$0
80	343.310	T & D Mains - 18" & Greater	\$86	1.39%	\$1
81	343.320	TD Mains - CI - 12" (STL)	\$0	1.39%	\$0
82	343.330	TD Mains - CI - 16" (STL)	\$0	1.39%	\$0
83	343.340	T & D Mains - DI 12 (STL)	\$0	1.39%	\$0
84	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	1.39%	\$0
85	343.360	T & D Mains - LJ 20 (STL)	\$0	1.39%	\$0
86	343.370	T & D Mains - PL 12" (STL)	\$0	1.39%	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
87	344.000	Fire Mains	\$0	1.39%	\$0
88	345.000	Services	\$309,296	2.92%	\$9,031
89	346.100	Meters - Bronze Case	\$54,285	2.40%	\$1,303
90	346.200	Meters - Plastic Case	\$0	2.40%	\$0
91	346.300	Meters - Others	\$22,461	2.40%	\$539
92	346.400	Meters - Remote (ARBs)	\$11,551	2.40%	\$277
93	346.500	Meter Vault	\$9,108	2.40%	\$219
94	347.100	Meter Installations	\$110,237	0.00%	\$0
95	347.200	Meter Install - Other	\$0	0.00%	\$0
96	348.000	Hydrants	\$105,828	1.85%	\$1,958
97	349.000	Other Transmission & Distribution Plant	\$0	2.00%	\$0
98		TOTAL TRANSMISSION & DIST. PLANT	\$1,496,166		\$26,385
99		GENERAL PLANT			
100	389.000	Land and Land Rights - GP	\$0	0.00%	\$0
101	390.000	S & I - Store, Shop & Garage	\$500	2.40%	\$12
102	390.100	S & I - Office	\$99,272	2.40%	\$2,383
103	390.200	S & I - Leasehold	\$0	5.00%	\$0
104	390.300	S & I - AG	\$164	2.40%	\$4
105	390.400	S & I - Misc.	\$17,571	2.40%	\$422
106	390.500	General Structures HVAC	\$0	2.40%	\$0
107	391.000	Office Furniture and Equipment	\$2,192	5.00%	\$110
108	391.100	Computer & Peripheral Equipment	\$11,394	20.00%	\$2,279
109	391.200	Computer Software	\$9,653	20.00%	\$1,931
110	391.300	Computer Software Customized	\$10,648	20.00%	\$2,130
111	391.400	Computer Software - Personal	\$118	20.00%	\$24
112	391.500	Computer Software Other	\$2,834	20.00%	\$567
113	391.600	Data Handling Equipment	\$41,925	6.67%	\$2,796
114	391.700	Other Office Equipment	\$3,048	6.67%	\$203
115	392.110	Trans Equip - Lt Duty Trucks	\$19,937	11.25%	\$2,243
116	392.120	Trans Equip - Hvy Duty Trucks	\$0	10.00%	\$0
117	392.200	Trans Equip - Autos	\$136	18.00%	\$24
118	392.300	Trans Equip - Other	\$0	5.67%	\$0
119	393.000	Stores Equipment	\$16,034	4.00%	\$641
120	394.000	Tools, Shop and Garage Equipment	\$35,017	5.00%	\$1,751
121	394.100	Tools, Shop & Garage - Other	\$0	5.00%	\$0
122	395.000	Laboratory Equipment	\$25,810	6.67%	\$1,722
123	395.100	Laboratory Equipment - Other	\$0	6.67%	\$0
124	396.000	Power Operated Equipment	\$3,369	7.73%	\$260
125	397.000	Communication Equipment - Non Tele	\$1,376	6.67%	\$92
126	397.100	Remote Control & Instrument	\$9,458	6.67%	\$631
127	397.200	Communication Equip - Tele	\$35	10.00%	\$4
128	398.000	Miscellaneous Equipment	\$143,923	6.67%	\$9,600
129	399.000	Other Tangible Equipment	\$24,548	5.00%	\$1,227
130		TOTAL GENERAL PLANT	\$478,962		\$31,056

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense
131		Total Depreciation	<u>\$3,063,627</u>		<u>\$80,564</u>

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$341	\$341	100.00%	\$0	\$341
5		TOTAL PLANT INTANGIBLE	\$0		\$341	\$341		\$0	\$341
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures and Improvements - SSP	\$4,441	R-8	\$0	\$4,441	100.00%	\$0	\$4,441
9	312.000	Collecting & Impounding Reservoirs	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River and Other Intakes	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	314.000	Wells and Springs	\$71,828	R-11	\$0	\$71,828	100.00%	\$0	\$71,828
12	315.000	Infiltration Galleries and Tunnels	\$55	R-12	\$0	\$55	100.00%	\$0	\$55
13	316.000	Supply Mains	\$33,219	R-13	\$0	\$33,219	100.00%	\$0	\$33,219
14	316.100	Supply Mains - North Plant (STL)	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	316.200	Supply Mains - Central Plant (STL)	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	316.300	Supply Mains - South Plant (STL)	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	316.400	Supply Mains - Meramec Plant (STL)	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	317.000	Other Water Source Plant	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$109,543		\$0	\$109,543		\$0	\$109,543
20		PUMPING PLANT							
21	320.000	Land and Land Rights - PP	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	321.000	Structures and Improvements - PP	\$7,041	R-22	\$0	\$7,041	100.00%	\$0	\$7,041
23	321.100	S & I - Pumps (STL)	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	321.200	S & I - Boosters	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	322.000	Boiler Plant Equipment	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	323.100	Power Generation Equipment	\$290	R-26	\$0	\$290	100.00%	\$0	\$290
27	323.200	Power Generation Equip Other	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28	324.000	Steam Pumping Equipment	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	325.000	Electric Pumping Equipment	\$38,317	R-29	\$0	\$38,317	100.00%	\$0	\$38,317
30	325.100	Pumping Equipment - Pre '46	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	325.200	Pumping Equipment - Post '46	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	325.300	Pumping Equipment - Booster	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equipment - Central	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	327.000	Hydraulic Pumping Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	328.100	Other Pumping Equipment	-\$4,308	R-37	\$0	-\$4,308	100.00%	\$0	-\$4,308
38	328.200	WT Pumping Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	328.300	TD Pumping Equipment	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL PUMPING PLANT	\$41,340		\$0	\$41,340		\$0	\$41,340
41		WATER TREATMENT PLANT							
42	330.000	Land and Land Rights - WTP	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	331.000	Structures and Improvements - WTP	\$135,143	R-43	\$2	\$135,145	100.00%	\$0	\$135,145
44	331.100	S & I - North Plant (STL)	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	331.200	S & I - Central 1 & 2	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	331.300	S & I - Central 3	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	331.400	S & I - South Plant (STL)	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48	331.500	S & I - Meramec (STL)	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49	332.000	WT Equipment - Non-Media	\$107,321	R-49	\$0	\$107,321	100.00%	\$0	\$107,321
50	332.100	WT Equipment - North Plant (STL)	\$0	R-50	\$0	\$0	100.00%	\$0	\$0
51	332.200	WT Equipment - Central 1 & 2	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
52	332.300	WT Equipment - Central 3	\$0	R-52	\$0	\$0	100.00%	\$0	\$0
53	332.400	WT Equipment - South Plant (STL)	\$0	R-53	\$0	\$0	100.00%	\$0	\$0
54	332.500	WT Equipment - Meramec (STL)	\$0	R-54	\$0	\$0	100.00%	\$0	\$0
55	332.600	Other P/E Hand Equipment	\$0	R-55	\$0	\$0	100.00%	\$0	\$0
56	332.700	Equipment Filter Media	\$4,786	R-56	\$0	\$4,786	100.00%	\$0	\$4,786
57		TOTAL WATER TREATMENT PLANT	\$247,250		\$2	\$247,252		\$0	\$247,252
58		TRANSMISSION & DIST. PLANT							
59	340.000	Land and Land Rights - TDP	\$0	R-59	\$0	\$0	100.00%	\$0	\$0
60	341.000	Structures and Improvements - TDP	\$5,341	R-60	\$5	\$5,346	100.00%	\$0	\$5,346
61	341.100	S & I - Spec Cross	\$0	R-61	\$0	\$0	100.00%	\$0	\$0
62	342.000	Distribution Reservoirs and Standpipes	\$20,981	R-62	\$0	\$20,981	100.00%	\$0	\$20,981
63	342.100	Rsvr & Standpipe - Elev	\$2,948	R-63	\$0	\$2,948	100.00%	\$0	\$2,948
64	342.200	Rsvr & Standpipe - Ground	\$0	R-64	\$0	\$0	100.00%	\$0	\$0
65	342.300	Rsvr & Stanpipe - Below Grade Facilities	\$0	R-65	\$0	\$0	100.00%	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
66	342.400	Rsvr & Standpipe - Clearwell	\$0	R-66	\$0	\$0	100.00%	\$0	\$0
67	343.000	Trans and Distr Mains - Not Classified	\$121,682	R-67	\$0	\$121,682	100.00%	\$0	\$121,682
68	343.100	T & D Mains - 4" & Less	-\$1,554	R-68	\$0	-\$1,554	100.00%	\$0	-\$1,554
69	343.110	T & D Mains - AC 4" (STL)	\$0	R-69	\$0	\$0	100.00%	\$0	\$0
70	343.120	T & D Mains - Galv 1 (STL)	\$0	R-70	\$0	\$0	100.00%	\$0	\$0
71	343.130	T & D Mains - DI 4in (STL)	\$0	R-71	\$0	\$0	100.00%	\$0	\$0
72	343.200	T & D Mains - 6" to 8"	\$16,928	R-72	\$39	\$16,967	100.00%	\$0	\$16,967
73	343.210	T & D Mains - 6 to 10" (TN)	\$0	R-73	\$0	\$0	100.00%	\$0	\$0
74	343.220	CI - 10" & Smaller - 1900 - 1928	\$0	R-74	\$0	\$0	100.00%	\$0	\$0
75	343.230	CI - 10" & Smaller - 1929 - 1956	\$0	R-75	\$0	\$0	100.00%	\$0	\$0
76	343.240	CI - 10" & Smaller - 1957 - 1993	\$0	R-76	\$0	\$0	100.00%	\$0	\$0
77	343.250	T & D Mains - DI 6-8" (STL)	\$0	R-77	\$0	\$0	100.00%	\$0	\$0
78	343.260	T & D Mains - PL 6-8" (STL)	\$0	R-78	\$0	\$0	100.00%	\$0	\$0
79	343.300	T & D Mains - 10" to 16"	\$0	R-79	\$5	\$5	100.00%	\$0	\$5
80	343.310	T & D Mains - 18" & Greater	\$0	R-80	\$2	\$2	100.00%	\$0	\$2
81	343.320	TD Mains - CI - 12" (STL)	\$0	R-81	\$0	\$0	100.00%	\$0	\$0
82	343.330	TD Mains - CI - 16" (STL)	\$0	R-82	\$0	\$0	100.00%	\$0	\$0
83	343.340	T & D Mains - DI 12 (STL)	\$0	R-83	\$0	\$0	100.00%	\$0	\$0
84	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	R-84	\$0	\$0	100.00%	\$0	\$0
85	343.360	T & D Mains - LJ 20 (STL)	\$0	R-85	\$0	\$0	100.00%	\$0	\$0
86	343.370	T & D Mains - PL 12" (STL)	\$0	R-86	\$0	\$0	100.00%	\$0	\$0
87	344.000	Fire Mains	\$0	R-87	\$0	\$0	100.00%	\$0	\$0
88	345.000	Services	\$16,351	R-88	\$0	\$16,351	100.00%	\$0	\$16,351
89	346.100	Meters - Bronze Case	\$4,922	R-89	\$0	\$4,922	100.00%	\$0	\$4,922
90	346.200	Meters - Plastic Case	\$0	R-90	\$0	\$0	100.00%	\$0	\$0
91	346.300	Meters - Others	\$15,992	R-91	\$0	\$15,992	100.00%	\$0	\$15,992
92	346.400	Meters - Remote (ARBs)	\$631	R-92	\$0	\$631	100.00%	\$0	\$631
93	346.500	Meter Vault	\$301	R-93	\$0	\$301	100.00%	\$0	\$301
94	347.100	Meter Installations	\$6,897	R-94	\$0	\$6,897	100.00%	\$0	\$6,897
95	347.200	Meter Install - Other	\$0	R-95	\$0	\$0	100.00%	\$0	\$0
96	348.000	Hydrants	\$28,234	R-96	\$0	\$28,234	100.00%	\$0	\$28,234
97	349.000	Other Transmission & Distribution Plant	\$0	R-97	\$0	\$0	100.00%	\$0	\$0
98		TOTAL TRANSMISSION & DIST. PLANT	\$239,654		\$51	\$239,705		\$0	\$239,705
99		GENERAL PLANT							
100	389.000	Land and Land Rights - GP	\$0	R-100	\$0	\$0	100.00%	\$0	\$0
101	390.000	S & I - Store, Shop & Garage	\$61	R-101	\$0	\$61	100.00%	\$0	\$61
102	390.100	S & I - Office	\$3,535	R-102	\$0	\$3,535	100.00%	\$0	\$3,535
103	390.200	S & I - Leasehold	\$0	R-103	\$0	\$0	100.00%	\$0	\$0
104	390.300	S & I - AG	\$1	R-104	\$2	\$3	100.00%	\$0	\$3
105	390.400	S & I - Misc.	\$1,022	R-105	\$0	\$1,022	100.00%	\$0	\$1,022
106	390.500	General Structures HVAC	\$0	R-106	\$0	\$0	100.00%	\$0	\$0
107	391.000	Office Furniture and Equipment	\$79	R-107	\$75	\$154	100.00%	\$0	\$154
108	391.100	Computer & Peripheral Equipment	\$2,070	R-108	\$433	\$2,503	100.00%	\$0	\$2,503
109	391.200	Computer Software	\$466	R-109	\$5,069	\$5,535	100.00%	\$0	\$5,535
110	391.300	Computer Software Customized	\$2,857	R-110	\$0	\$2,857	100.00%	\$0	\$2,857
111	391.400	Computer Software - Personal	\$0	R-111	\$69	\$69	100.00%	\$0	\$69
112	391.500	Computer Software Other	\$733	R-112	\$0	\$733	100.00%	\$0	\$733
113	391.600	Data Handling Equipment	\$7,315	R-113	\$0	\$7,315	100.00%	\$0	\$7,315
114	391.700	Other Office Equipment	\$1,182	R-114	\$0	\$1,182	100.00%	\$0	\$1,182
115	392.110	Trans Equip - Lt Duty Trucks	\$7,218	R-115	\$57	\$7,275	100.00%	\$0	\$7,275
116	392.120	Trans Equip - Hvy Duty Trucks	\$0	R-116	\$0	\$0	100.00%	\$0	\$0
117	392.200	Trans Equip - Autos	\$0	R-117	\$126	\$126	100.00%	\$0	\$126
118	392.300	Trans Equip - Other	\$12,484	R-118	\$0	\$12,484	100.00%	\$0	\$12,484
119	393.000	Stores Equipment	\$2,226	R-119	\$0	\$2,226	100.00%	\$0	\$2,226
120	394.000	Tools, Shop and Garage Equipment	\$9,008	R-120	\$12	\$9,020	100.00%	\$0	\$9,020
121	394.100	Tools, Shop & Garage - Other	\$0	R-121	\$0	\$0	100.00%	\$0	\$0
122	395.000	Laboratory Equipment	\$5,556	R-122	\$0	\$5,556	100.00%	\$0	\$5,556
123	395.100	Laboratory Equipment - Other	\$0	R-123	\$0	\$0	100.00%	\$0	\$0
124	396.000	Power Operated Equipment	\$638	R-124	\$0	\$638	100.00%	\$0	\$638
125	397.000	Communication Equipment - Non Tele	-\$2,005	R-125	\$16	-\$1,989	100.00%	\$0	-\$1,989
126	397.100	Remote Control & Instrument	\$905	R-126	\$0	\$905	100.00%	\$0	\$905
127	397.200	Communication Equip - Tele	\$3,051	R-127	\$20	\$3,071	100.00%	\$0	\$3,071
128	398.000	Miscellaneous Equipment	\$34,985	R-128	\$5	\$34,990	100.00%	\$0	\$34,990
129	399.000	Other Tangible Equipment	\$7,253	R-129	\$0	\$7,253	100.00%	\$0	\$7,253
130		TOTAL GENERAL PLANT	\$100,640		\$5,884	\$106,524		\$0	\$106,524
131		TOTAL DEPRECIATION RESERVE	\$738,427		\$6,278	\$744,705		\$0	\$744,705

Missouri - American Water Company
 Case No. WR-2010-0131
 Brunswick Water District
 Test Year Ending 06-30-2009; Update 10-31-2009
 Accumulated Depreciation Reserve

Line Number	<u>A</u> Account Number	<u>B</u> Depreciation Reserve Description	<u>C</u> Total Reserve	<u>D</u> Adjust. Number	<u>E</u> Adjustments	<u>F</u> As Adjusted Reserve	<u>G</u> Jurisdictional Allocations	<u>H</u> Jurisdictional Adjustments	<u>I</u> MO Adjusted Jurisdictional
----------------	-------------------------------	--	------------------------------	-------------------------------	-------------------------	------------------------------------	---	---	---

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-4	Miscellaneous Intangible Plant	303.000		\$341		\$0
	1. To Include Corporate Allocation (McMellen)		\$341		\$0	
R-43	Structures and Improvements - WTP	331.000		\$2		\$0
	1. To Include Corporate Allocation (McMellen)		\$2		\$0	
R-60	Structures and Improvements - TDP	341.000		\$5		\$0
	No Adjustment		\$5		\$0	
R-72	T & D Mains - 6" to 8"	343.200		\$39		\$0
	1. To Include Corporate Allocation (McMellen)		\$39		\$0	
R-79	T & D Mains - 10" to 16"	343.300		\$5		\$0
	1. To Include Corporate Allocation (McMellen)		\$5		\$0	
R-80	T & D Mains - 18" & Greater	343.310		\$2		\$0
	1. To Include Corporate Allocation (McMellen)		\$2		\$0	
R-104	S & I - AG	390.300		\$2		\$0
	1. To Include Corporate Allocation (McMellen)		\$2		\$0	
R-107	Office Furniture and Equipment	391.000		\$75		\$0
	1. To Include Corporate Allocation (McMellen)		\$75		\$0	
R-108	Computer & Peripheral Equipment	391.100		\$433		\$0
	1. To Include Corporate Allocation (McMellen)		\$433		\$0	

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-109	Computer Software	391.200		\$5,069		\$0
	1. To Include Corporate Allocation (McMellen)		\$5,069		\$0	
R-111	Computer Software - Personal	391.400		\$69		\$0
	1. To Include Corporate Allocation (McMellen)		\$69		\$0	
R-115	Trans Equip - Lt Duty Trucks	392.110		\$57		\$0
	1. To Include Corporate Allocation (McMellen)		\$57		\$0	
R-117	Trans Equip - Autos	392.200		\$126		\$0
	1. To Include Corporate Allocation (McMellen)		\$126		\$0	
R-120	Tools, Shop and Garage Equipment	394.000		\$12		\$0
	1. To Include Corporate Allocation (McMellen)		\$12		\$0	
R-125	Communication Equipment - Non Tele	397.000		\$16		\$0
	1. To Include Corporate Allocation (McMellen)		\$16		\$0	
R-127	Communication Equip - Tele	397.200		\$20		\$0
	1. To Include Corporate Allocation (McMellen)		\$20		\$0	
R-128	Miscellaneous Equipment	398.000		\$5		\$0
	1. To Include Corporate Allocation (McMellen)		\$5		\$0	
Total Reserve Adjustments				\$6,278		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Base Payroll	\$117,898	49.00	12.00	37.00	0.101370	\$11,951
3	Tax Withholding	\$12,720	49.00	12.00	37.00	0.101370	\$1,289
4	Pensions & OPEBs	\$71,003	49.00	-1.39	50.39	0.138055	\$9,802
5	Group Insurance	\$12,658	49.00	-9.38	58.38	0.159936	\$2,024
6	401(k)	\$3,671	49.00	17.50	31.50	0.086301	\$317
7	Electric	\$15,490	49.00	28.47	20.53	0.056252	\$871
8	Chemicals	\$8,366	49.00	13.58	35.42	0.097052	\$812
9	Management Fees	\$0	49.00	23.99	25.01	0.068521	\$0
10	Uncollectible Accounts	\$2,618	49.00	49.00	0.00	0.000000	\$0
11	PSC Assessment	\$2,417	49.00	-45.00	94.00	0.257534	\$622
12	Insurance Other	\$24,380	49.00	-32.94	81.94	0.224485	\$5,473
13	Cash Vouchers	\$132,670	49.00	23.99	25.01	0.068521	\$9,091
14	TOTAL OPERATION AND MAINT. EXPENSE	\$403,891					\$42,252
15	TAXES						
16	FICA - Employer Portion	\$8,509	49.00	12.00	37.00	0.101370	\$863
17	Unemployment	\$426	49.00	12.00	37.00	0.101370	\$43
18	Property Tax	\$26,650	49.00	175.50	-126.50	-0.346575	-\$9,236
19	Corporate Franchise	\$867	49.00	29.69	19.31	0.052896	\$46
20	TOTAL TAXES	\$36,452					-\$8,284
21	CWC REQ'D BEFORE RATE BASE OFFSETS						\$33,968
22	TAX OFFSET FROM RATE BASE						
23	Federal Tax Offset	\$13,684	49.00	29.64	19.36	0.053041	\$726
24	State Tax Offset	\$4,526	49.00	29.64	19.36	0.053041	\$240
25	City Tax Offset	\$0	49.00	49.00	0.00	0.000000	\$0
26	Interest Expense Offset	\$54,642	49.00	91.00	-42.00	-0.115068	-\$6,288
27	TOTAL OFFSET FROM RATE BASE	\$72,852					-\$5,322
28	TOTAL CASH WORKING CAPITAL REQUIRED						\$28,646

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$298,661	See Note (1)	See Note (1)	See Note (1)	\$298,661	\$48,323	\$346,984	See Note (1)	See Note (1)
2	TOTAL SOURCE OF SUPPLY EXPENSES	\$8,006	\$2,137	\$5,869	\$726	\$8,732	\$0	\$8,732	\$2,392	\$6,340
3	TOTAL PUMPING EXPENSES	\$59,695	\$51,252	\$8,443	\$6,800	\$66,495	\$0	\$66,495	\$57,350	\$9,145
4	TOTAL WATER TREATMENT EXPENSES	\$42,287	\$25,538	\$16,749	\$5,822	\$48,109	\$0	\$48,109	\$28,332	\$19,777
5	TOTAL TRANSMISSION & DIST. EXPENSES	\$11,763	\$5,619	\$6,144	\$55,607	\$67,370	\$0	\$67,370	\$6,275	\$61,095
6	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$13,327	\$2,480	\$10,847	-\$1,407	\$11,920	\$0	\$11,920	\$2,776	\$9,144
7	TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL ADMIN. & GENERAL EXPENSES	\$181,138	\$77,545	\$103,593	\$20,127	\$201,265	\$0	\$201,265	\$89,453	\$111,812
10	TOTAL DEPRECIATION EXPENSE	\$59,515	See Note (1)	See Note (1)	See Note (1)	\$59,515	\$21,049	\$80,564	See Note (1)	See Note (1)
11	TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	TOTAL OTHER OPERATING EXPENSE	\$34,124	\$0	\$34,124	\$4,539	\$38,663	\$0	\$38,663	\$1,110	\$37,553
13	TOTAL OPERATING EXPENSE	\$409,855	\$164,571	\$185,769	\$92,214	\$502,069	\$21,049	\$523,118	\$187,688	\$254,866
14	NET INCOME BEFORE TAXES	-\$111,194	\$0	\$0	\$0	-\$203,408	\$27,274	-\$176,134	\$0	\$0
15	TOTAL INCOME TAXES	\$3,849	See Note (1)	See Note (1)	See Note (1)	\$3,849	-\$3,849	\$0	See Note (1)	See Note (1)
16	TOTAL DEFERRED INCOME TAXES	-\$59,166	See Note (1)	See Note (1)	See Note (1)	-\$59,166	\$64,960	\$5,794	See Note (1)	See Note (1)
17	NET OPERATING INCOME	-\$55,877	\$0	\$0	\$0	-\$148,091	-\$33,837	-\$181,928	\$0	\$0

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

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Revenue Billing Determinant Sheet

Feeder Description	<u>A</u> Annualized Customers	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	<u>D</u> Annualized Water Usage	<u>E</u> Annualized Volumetric Revenues	<u>F</u> Total Annualized Revenues C+E
Residential Revenue Feeders, Totals	352	4,213	\$66,324	14,882,266	\$127,711	\$194,035
Commercial Revenue Feeders, Totals	70	818	\$16,731	5,568,485	\$41,956	\$58,687
Industrial Revenue Feeders, Totals	4	37	\$1,582	31,500	\$386	\$1,968
Total Revenue Feeders	426	5,068	\$84,637	20,482,251	\$170,053	\$254,690

Missouri - American Water Company
 Case No. WR-2010-0131
 Brunswick Water District
 Test Year Ending 06-30-2009; Update 10-31-2009
 Residential Min. Base Usage Revenue Feeder - Summary

A	B	C	D	E	F	G	H
Meter Size	Annualized Customers	Bills Per Year	Total Customer Bills	Annual Customer Charge Revenues	Annualized Water Usage	Annualized Volumetric Revenues	Total Annualized Revenues
5/8"	350	12	4,200	\$65,982	0	\$0	\$65,982
1"	1	12	12	\$342	0	\$0	\$342
Volumetric Charge - First 100,000	1	1	1	\$0	14,882,266	\$127,711	\$127,711
Totals	352		4,213	\$66,324	14,882,266	\$127,711	\$194,035

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Residential Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Base Usage Gallons	H Volumetric Usage Gallons	I Volmetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (H*I)/J
1	BRUNSWICK WATER										
2	5/8"	350	12	4,200	\$15.71	\$65,982	0	0	0.0000	0	\$0
3	1"	1	12	12	\$28.50	\$342	0	0	0.0000	0	\$0
4	Volumetric Charge - First 100,000	<u>1</u>	1	<u>1</u>	\$0.00	<u>\$0</u>	0	<u>14,882,266</u>	8.5814	1,000	<u>\$127,711</u>
5	TOTAL BRUNSWICK WATER	<u>352</u>		<u>4,213</u>		<u>\$66,324</u>		<u>14,882,266</u>			<u>127,711</u>
6	TOTAL ALL CATEGORIES	<u>352</u>		<u>4,213</u>		<u>\$66,324</u>		<u>14,882,266</u>			<u>\$127,711</u>

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Commercial No Min. Base Usage Revenue Feeder - Summary

Meter Size	<u>B</u> Annualized Customers	<u>C</u> Bills Per Year	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	<u>D</u> Annualized Water Usage	<u>E</u> Annualized Volumetric Revenues	<u>E</u> Total Annualized Revenues
5/8"	57	12	684	\$10,746	0	\$0	\$10,746
1"	7	12	84	\$2,394	0	\$0	\$2,394
2"	4	12	48	\$3,591	0	\$0	\$3,591
Volumetric Charge - First 100,000	1	1	1	\$0	4,922,934	\$39,085	\$39,085
Volumetric Charge - Next 1,900,000	1	1	1	\$0	645,551	\$2,871	\$2,871
Totals	<u>70</u>		<u>818</u>	<u>\$16,731</u>	<u>5,568,485</u>	<u>\$41,956</u>	<u>\$58,687</u>

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Commercial No Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	I Volmetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B*G*I)/J
1	BRUNSWICK WATER										
2	5/8"	57	12	684	\$15.71	\$10,746	0	0	0.0000	1,000	\$0
3	1"	7	12	84	\$28.50	\$2,394	0	0	0.0000	1,000	\$0
4	2"	4	12	48	\$74.82	\$3,591	0	0	0.0000	1,000	\$0
5	Volumetric Charge - First 100,000	1	1	1	\$0.00	\$0	4,922,934	4,922,934	7.9394	1,000	\$39,085
6	Volumetric Charge - Next 1,900,000	1	1	1	\$0.00	\$0	645,551	645,551	4.4478	1,000	\$2,871
7	TOTAL BRUNSWICK WATER	70		818		\$16,731		5,568,485			\$41,956
8	TOTAL ALL CATEGORIES	70		818		\$16,731		5,568,485			\$41,956

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Industrial Min. Base Usage Revenue Feeder - Summary

Meter Size	<u>B</u> Annualized Customers	<u>C</u> Bills Per Year	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	<u>D</u> Annualized Water Usage	<u>E</u> Annualized Volumetric Revenues	<u>E</u> Total Annualized Revenues
1"	2	12	24	\$684	0	\$0	\$684
2"	1	12	12	\$898	0	\$0	\$898
Volumetric Charge - First 100,000	1	1	1	\$0	31,500	\$386	\$386
Totals	4		37	\$1,582	31,500	\$386	\$1,968

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Industrial Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Base Usage Gallons	H Volumetric Usage Gallons	I Volmetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (H*I)/J
1	BRUNSWICK WATER										
2	1"	2	12	24	\$28.50	\$684	0	0	0.0000	0	\$0
3	2"	1	12	12	\$74.82	\$898	0	0	0.0000	0	\$0
4	Volumetric Charge - First 100,000	<u>1</u>	<u>1</u>	<u>1</u>	<u>\$0.00</u>	<u>\$0</u>	<u>0</u>	<u>31,500</u>	<u>12.2559</u>	<u>1,000</u>	<u>\$386</u>
5	TOTAL BRUNSWICK WATER	<u>4</u>		<u>37</u>		<u>\$1,582</u>		<u>31,500</u>			<u>386</u>
6	TOTAL ALL CATEGORIES	<u>4</u>		<u>37</u>		<u>\$1,582</u>		<u>31,500</u>			<u>\$386</u>

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
L + M = K													
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$158,034	See note (1)	See note (1)	Rev-2	See note (1)	\$158,034	100.00%	\$36,001	\$194,035	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$55,567			Rev-3		\$55,567	100.00%	\$3,120	\$58,687		
Rev-4	461.300	Industrial	\$954			Rev-4		\$954	100.00%	\$1,014	\$1,968		
Rev-5	462.000	Private Fire Protection	\$9,181			Rev-5		\$9,181	100.00%	\$1,386	\$10,567		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	464.000	Other Sales to Public Authorities	\$7,772			Rev-7		\$7,772	100.00%	\$1,147	\$8,919		
Rev-8	466.000	Sales for Resale	\$58,587			Rev-8		\$58,587	100.00%	\$10,942	\$69,529		
Rev-9	471.100	Misc Sales Billed	\$0			Rev-9		\$0	100.00%	\$0	\$0		
Rev-10	471.200	Misc Sales Billed Unmetered	\$0			Rev-10		\$0	100.00%	\$0	\$0		
Rev-11	471.300	Misc Service revenues	\$8,566			Rev-11		\$8,566	100.00%	-\$5,287	\$3,279		
Rev-12	493.000	Other Water Revenue - Oper. Rev.	\$0			Rev-12		\$0	100.00%	\$0	\$0		
Rev-13		TOTAL OPERATING REVENUES	\$298,661					\$298,661		\$48,323	\$346,984		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Super & Eng Oper SS	\$1,965	\$1,965	\$0	E-2	\$234	\$2,199	100.00%	\$0	\$2,199	\$2,199	\$0
3	601.000	Labor & Exp Oper SS	\$454	\$173	\$281	E-3	\$21	\$475	100.00%	\$0	\$475	\$194	\$281
4	602.000	Purchased Water	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	603.100	Misc Exp Oper SS - Fuel & Power	\$5,360	\$0	\$5,360	E-5	\$471	\$5,831	100.00%	\$0	\$5,831	\$0	\$5,831
6	603.200	Misc Exp Oper	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	604.000	Rents Oper SS	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	610.000	Super & Eng Maint SS	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	611.000	Struct & Improve Maint SS	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	612.000	Collects & Impound Maint SS	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
11	613.000	Lake, River and Oth Maint SS	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	614.000	Wells & Springs Maint SS	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	615.000	Infil Gall & Tunnels Maint SS	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	616.000	Supply Mains Maint SS	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	617.000	Misc Plant Maint SS	\$227	-\$1	\$228	E-15	\$0	\$227	100.00%	\$0	\$227	-\$1	\$228
16		TOTAL SOURCE OF SUPPLY EXPENSES	\$8,006	\$2,137	\$5,869		\$726	\$8,732		\$0	\$8,732	\$2,392	\$6,340
17		PUMPING EXPENSES											
18	620.000	Super & Eng Oper PE	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19	621.000	Fuel for Power Prod	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	622.000	Labor & Exp Oper Pwr Prod	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	623.000	Purch Fuel/Power for Prod	\$7,990	\$0	\$7,990	E-21	\$702	\$8,692	100.00%	\$0	\$8,692	\$0	\$8,692
22	624.000	Labor & Exp Oper Pump	\$30,021	\$30,021	\$0	E-22	\$3,572	\$33,593	100.00%	\$0	\$33,593	\$33,593	\$0
23	626.000	Misc Exp Oper P	\$1	\$0	\$1	E-23	\$0	\$1	100.00%	\$0	\$1	\$0	\$1
24	627.000	Rents Oper P	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	630.000	Super & Eng Maint P	\$116	\$116	\$0	E-25	\$14	\$130	100.00%	\$0	\$130	\$130	\$0
26	631.000	Struct & Improve Maint P	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	632.000	Power Prod Equip Maint P	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	633.000	Pump Equip Maint P	\$21,567	\$21,115	\$452	E-28	\$2,512	\$24,079	100.00%	\$0	\$24,079	\$23,627	\$452
29		TOTAL PUMPING EXPENSES	\$59,695	\$51,252	\$8,443		\$6,800	\$66,495		\$0	\$66,495	\$57,350	\$9,145
30		WATER TREATMENT EXPENSES											
31	640.000	Super & Eng Oper WT	\$11,768	\$11,768	\$0	E-31	\$1,400	\$13,168	100.00%	\$0	\$13,168	\$13,168	\$0
32	641.000	Chemicals	\$5,385	\$0	\$5,385	E-32	\$2,981	\$8,366	100.00%	\$0	\$8,366	\$0	\$8,366
33	642.000	Labor & Exp Oper WT	\$6,736	\$0	\$6,736	E-33	\$0	\$6,736	100.00%	\$0	\$6,736	\$0	\$6,736
34	643.100	Misc Expenses - Fuel & Power	\$534	\$0	\$534	E-34	\$47	\$581	100.00%	\$0	\$581	\$0	\$581

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F E. Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
												L + M = K	
35	643.200	Misc Expenses - Waste Disposal	\$3,000	\$0	\$3,000	E-35	\$0	\$3,000	100.00%	\$0	\$3,000	\$0	\$3,000
36	643.300	Misc Operation Expense	\$1,094	\$0	\$1,094	E-36	\$0	\$1,094	100.00%	\$0	\$1,094	\$0	\$1,094
37	644.000	Rents Oper WT	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
38	650.000	Super & Eng Maint WT	\$11,715	\$11,715	\$0	E-38	\$1,394	\$13,109	100.00%	\$0	\$13,109	\$13,109	\$0
39	651.000	Struct & Improve Maint WT	\$0	\$0	\$0	E-39	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
40	652.000	WT Equip Maint WT	\$2,055	\$2,055	\$0	E-40	\$0	\$2,055	100.00%	\$0	\$2,055	\$2,055	\$0
41		TOTAL WATER TREATMENT EXPENSES	\$42,287	\$25,538	\$16,749		\$5,822	\$48,109		\$0	\$48,109	\$28,332	\$19,777
42		TRANSMISSION & DIST. EXPENSES											
43	660.000	Super & Eng Oper TD	\$2,021	\$2,021	\$0	E-43	\$241	\$2,262	100.00%	\$0	\$2,262	\$2,262	\$0
44	661.000	Storage Facility Exp	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45	662.000	TD Lines Exp	\$1,786	\$1,475	\$311	E-45	\$162	\$1,948	100.00%	\$0	\$1,948	\$1,637	\$311
46	663.000	Meter Expense	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47	664.000	Customer Install Exp	\$0	\$0	\$0	E-47	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
48	665.100	Misc Expenses - Labor & Misc	\$4,003	\$215	\$3,788	E-48	\$26	\$4,029	100.00%	\$0	\$4,029	\$241	\$3,788
49	665.200	Misc T&D Exp - Fuel & Power	\$354	\$0	\$354	E-49	\$31	\$385	100.00%	\$0	\$385	\$0	\$385
50	666.000	Rents Oper TD	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	670.000	Super & Eng Maint TD	\$1,907	\$1,907	\$0	E-51	\$227	\$2,134	100.00%	\$0	\$2,134	\$2,134	\$0
52	671.000	Struct & Improve Maint TD	\$0	\$0	\$0	E-52	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
53	672.000	Dist Res Stand Maint TD	\$0	\$0	\$0	E-53	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
54	673.000	TD Main Maint TD	\$0	\$0	\$0	E-54	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
55	674.000	Fire Main Maint TD	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	675.000	Services Maint TD	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
57	676.000	Meters Maint TD	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58	677.000	Hydrants Maint TD	\$0	\$0	\$0	E-58	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
59	678.000	Misc Plant Maint TD	\$1,692	\$1	\$1,691	E-59	\$54,920	\$56,612	100.00%	\$0	\$56,612	\$1	\$56,611
60		TOTAL TRANSMISSION & DIST. EXPENSES	\$11,763	\$5,619	\$6,144		\$55,607	\$67,370		\$0	\$67,370	\$6,275	\$61,095
61		CUSTOMER ACCOUNTS EXPENSE											
62	901.000	Supervision CA	\$1,965	\$1,965	\$0	E-62	\$234	\$2,199	100.00%	\$0	\$2,199	\$2,199	\$0
63	902.100	Meter Reading Expenses - Labor & Misc	\$0	\$0	\$0	E-63	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
64	902.200	Meter Reading Expenses - Cust Acctg	\$0	\$0	\$0	E-64	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
65	903.000	Cust Rec & Collection CA	\$2,089	\$157	\$1,932	E-65	\$19	\$2,108	100.00%	\$0	\$2,108	\$176	\$1,932
66	904.000	Uncollectible Accts	\$4,251	\$0	\$4,251	E-66	-\$1,703	\$2,548	100.00%	\$0	\$2,548	\$0	\$2,548
67	905.100	Misc Cust Accts Exp - Labor & Acctg	\$5,022	\$358	\$4,664	E-67	\$43	\$5,065	100.00%	\$0	\$5,065	\$401	\$4,664
68	905.200	Misc Cust Accts Exp - Fuel & Power	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
69		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$13,327	\$2,480	\$10,847		-\$1,407	\$11,920		\$0	\$11,920	\$2,776	\$9,144
70		CUSTOMER SERVICE EXPENSES											
71	907.000	Cust Serv & Info Exp CA	\$0	\$0	\$0	E-71	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
72		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
73		SALES PROMOTION EXPENSES											
74	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-74	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
75		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
76		ADMIN. & GENERAL EXPENSES											
77	920.000	Salaries AG	\$19,786	\$19,786	\$0	E-77	\$1,645	\$21,431	100.00%	\$0	\$21,431	\$21,431	\$0
78	921.100	Other Supplies & Exp - Fuel & Power	\$4	\$0	\$4	E-78	\$0	\$4	100.00%	\$0	\$4	\$0	\$4
79	921.200	General Office Exp - Other Supplies	\$4,260	\$0	\$4,260	E-79	\$5,066	\$9,326	100.00%	\$0	\$9,326	\$0	\$9,326

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
													L + M = K
80	921.300	Misc Office Expense - Other Supplies	\$7,032	\$0	\$7,032	E-80	\$199	\$7,231	100.00%	\$0	\$7,231	\$0	\$7,231
81	923.100	Outside Services - Mgmt Fees	\$28,609	\$28,609	\$0	E-81	-\$50,740	-\$22,131	100.00%	\$0	-\$22,131	-\$22,131	\$0
82	923.200	Outside Services - Misc Exp	\$1,679	\$1,679	\$0	E-82	\$0	\$1,679	100.00%	\$0	\$1,679	\$1,679	\$0
83	923.300	Outside Services - Mtce Exp	\$61,684	\$0	\$61,684	E-83	\$0	\$61,684	100.00%	\$0	\$61,684	\$0	\$61,684
84	923.400	Audit & Legal Fees	\$0	\$0	\$0	E-84	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
85	924.100	Property Insurance - Ins Other Than Group	\$2,518	\$0	\$2,518	E-85	\$14,926	\$17,444	100.00%	\$0	\$17,444	\$0	\$17,444
86	924.200	Property Insurance - Misc	\$3,885	\$0	\$3,885	E-86	\$3,698	\$7,583	100.00%	\$0	\$7,583	\$0	\$7,583
87	925.000	Injuries & Damages	-\$40	\$0	-\$40	E-87	\$774	\$734	100.00%	\$0	\$734	\$0	\$734
88	926.100	Group Insurance Oper AG	\$11,247	\$11,247	\$0	E-88	\$0	\$11,247	100.00%	\$0	\$11,247	\$11,247	\$0
89	926.200	Pensions	\$10,409	\$10,409	\$0	E-89	\$32,486	\$42,895	100.00%	\$0	\$42,895	\$42,895	\$0
90	926.300	Employee Pension & Benefits - Misc	\$5,815	\$5,815	\$0	E-90	\$28,517	\$34,332	100.00%	\$0	\$34,332	\$34,332	\$0
91	927.000	Franchise Requirements	\$0	\$0	\$0	E-91	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
92	928.100	Regulatory Commission Exp	\$0	\$0	\$0	E-92	\$443	\$443	100.00%	\$0	\$443	\$0	\$443
93	928.200	Amort of Other Regulatory Exp	\$506	\$0	\$506	E-93	\$0	\$506	100.00%	\$0	\$506	\$0	\$506
94	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-94	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
95	930.100	Goodwill Advertising Exp	\$5	\$0	\$5	E-95	-\$17	-\$12	100.00%	\$0	-\$12	\$0	-\$12
96	930.200	Misc. General Expenses	\$12,374	\$0	\$12,374	E-96	-\$4,963	\$7,411	100.00%	\$0	\$7,411	\$0	\$7,411
97	930.300	Research & Development	\$0	\$0	\$0	E-97	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
98	931.000	Rents AG	\$60	\$0	\$60	E-98	\$166	\$226	100.00%	\$0	\$226	\$0	\$226
99	932.000	General Plant Maint AG	\$11,305	\$0	\$11,305	E-99	-\$12,073	-\$768	100.00%	\$0	-\$768	\$0	-\$768
100		TOTAL ADMIN. & GENERAL EXPENSES	\$181,138	\$77,545	\$103,593		\$20,127	\$201,265		\$0	\$201,265	\$89,453	\$111,812
101		DEPRECIATION EXPENSE											
102	403.000	Depreciation Expense, Dep. Exp.	\$59,515	See note (1)	See note (1)	E-102	See note (1)	\$59,515	100.00%	\$21,049	\$80,564	See note (1)	See note (1)
103		TOTAL DEPRECIATION EXPENSE	\$59,515	\$0	\$0		\$0	\$59,515		\$21,049	\$80,564	\$0	\$0
104		AMORTIZATION EXPENSE											
105		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
106		OTHER OPERATING EXPENSES											
107	403.900	Amortization - Other UP	\$0	\$0	\$0	E-107	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
108	404.000	Amortization - Intangible Fir	\$126	\$0	\$126	E-108	\$0	\$126	100.00%	\$0	\$126	\$0	\$126
109	408.000	PSC Assessment - Water	\$2,052	\$0	\$2,052	E-109	\$365	\$2,417	100.00%	\$0	\$2,417	\$0	\$2,417
110	408.000	Property Taxes	\$23,638	\$0	\$23,638	E-110	\$3,012	\$26,650	100.00%	\$0	\$26,650	\$0	\$26,650
111	408.000	Payroll Taxes - FICA	\$100	\$0	\$100	E-111	\$1,053	\$1,153	100.00%	\$0	\$1,153	\$1,053	\$100
112	408.000	Payroll Taxes - FUTA	\$7,456	\$0	\$7,456	E-112	\$13	\$7,469	100.00%	\$0	\$7,469	\$13	\$7,456
113	408.000	Payroll Taxes - SUTA	\$269	\$0	\$269	E-113	\$44	\$313	100.00%	\$0	\$313	\$44	\$269
114	408.000	Other Taxes & Licenses	\$483	\$0	\$483	E-114	\$52	\$535	100.00%	\$0	\$535	\$0	\$535
115	408.000	Gross Receipts Taxes	\$0	\$0	\$0	E-115	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
116		TOTAL OTHER OPERATING EXPENSE	\$34,124	\$0	\$34,124		\$4,539	\$38,663		\$0	\$38,663	\$1,110	\$37,553
117		TOTAL OPERATING EXPENSE	\$409,855	\$164,571	\$185,769		\$92,214	\$502,069		\$21,049	\$523,118	\$187,688	\$254,866
118		NET INCOME BEFORE TAXES	-\$111,194					-\$203,408		\$27,274	-\$176,134		
119		INCOME TAXES											
120	409.000	Current Income Taxes	\$3,849	See note (1)	See note (1)	E-120	See note (1)	\$3,849	100.00%	-\$3,849	\$0	See note (1)	See note (1)
121		TOTAL INCOME TAXES	\$3,849					\$3,849		-\$3,849	\$0		
122		DEFERRED INCOME TAXES											

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
123	410.000	Deferred Income Taxes - Def. Inc. Tax.	-\$6,607	See note (1)	See note (1)	E-123	See note (1)	-\$6,607	100.00%	\$6,607	\$0	See note (1)	See note (1)
124	412.000	Amortization of Deferred ITC	\$9			E-124		\$9	100.00%	-\$9	\$0		
125	0.000	Deferred Income Tax - Test Line	-\$52,568			E-125		-\$52,568	100.00%	\$58,362	\$5,794		
126		TOTAL DEFERRED INCOME TAXES	-\$59,166					-\$59,166		\$64,960	\$5,794		
127		NET OPERATING INCOME	-\$55,877					-\$148,091		-\$33,837	-\$181,928		

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

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$36,001	\$36,001
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$36,001	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	\$3,120	\$3,120
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$3,120	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	\$1,014	\$1,014
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$1,014	
Rev-5	Private Fire Protection	462.000	\$0	\$0	\$0	\$0	\$1,386	\$1,386
	1. To Annualize Revenues (Mapeka)		\$0	\$0		\$0	\$1,386	
Rev-7	Other Sales to Public Authorities	464.000	\$0	\$0	\$0	\$0	\$1,147	\$1,147
	1. To Annualize Revenues (Mapeka)		\$0	\$0		\$0	\$1,147	
Rev-8	Sales for Resale	466.000	\$0	\$0	\$0	\$0	\$10,942	\$10,942
	1. To Annualize Revenues (Mapeka)		\$0	\$0		\$0	\$10,942	
Rev-11	Misc Service revenues	471.300	\$0	\$0	\$0	\$0	-\$5,287	-\$5,287
	1. Corporate Revs for AWR Water-Line Protect (McMellen)		\$0	\$0		\$0	\$77	
	2. To Remove Unbilled Revenues (Mapeka)		\$0	\$0		\$0	-\$5,364	
E-2	Super & Eng Oper SS	600.000	\$234	\$0	\$234	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$234	\$0		\$0	\$0	
E-3	Labor & Exp Oper SS	601.000	\$21	\$0	\$21	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$21	\$0		\$0	\$0	
E-5	Misc Exp Oper SS - Fuel & Power	603.100	\$0	\$471	\$471	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Green)		\$0	\$471		\$0	\$0	
E-21	Purch Fuel/Power for Prod	623.000	\$0	\$702	\$702	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Green)		\$0	\$702		\$0	\$0	
E-22	Labor & Exp Oper Pump	624.000	\$3,572	\$0	\$3,572	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$3,572	\$0		\$0	\$0	
E-25	Super & Eng Maint P	630.000	\$14	\$0	\$14	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$14	\$0		\$0	\$0	
E-28	Pump Equip Maint P	633.000	\$2,512	\$0	\$2,512	\$0	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To Annualize Payroll (McMellen)		\$2,512	\$0		\$0	\$0	
E-31	Super & Eng Oper WT	640.000	\$1,400	\$0	\$1,400	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$1,400	\$0		\$0	\$0	
E-32	Chemicals	641.000	\$0	\$2,981	\$2,981	\$0	\$0	\$0
	1. To Annualize Chemical Expense (Green)		\$0	\$2,981		\$0	\$0	
E-34	Misc Expenses - Fuel & Power	643.100	\$0	\$47	\$47	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Green)		\$0	\$47		\$0	\$0	
E-38	Super & Eng Maint WT	650.000	\$1,394	\$0	\$1,394	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$1,394	\$0		\$0	\$0	
E-43	Super & Eng Oper TD	660.000	\$241	\$0	\$241	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$241	\$0		\$0	\$0	
E-45	TD Lines Exp	662.000	\$162	\$0	\$162	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$162	\$0		\$0	\$0	
E-48	Misc Expenses - Labor & Misc	665.100	\$26	\$0	\$26	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$26	\$0		\$0	\$0	
E-49	Misc T&D Exp - Fuel & Power	665.200	\$0	\$31	\$31	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Green)		\$0	\$31		\$0	\$0	
E-51	Super & Eng Maint TD	670.000	\$227	\$0	\$227	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$227	\$0		\$0	\$0	
E-59	Misc Plant Maint TD	678.000	\$0	\$54,920	\$54,920	\$0	\$0	\$0
	1. To Annualize Tank Painting Expense (Bolin)		\$0	\$54,920		\$0	\$0	
E-62	Supervision CA	901.000	\$234	\$0	\$234	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$234	\$0		\$0	\$0	
E-65	Cust Rec & Collection CA	903.000	\$19	\$0	\$19	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$19	\$0		\$0	\$0	
E-66	Uncollectible Accts	904.000	\$0	-\$1,703	-\$1,703	\$0	\$0	\$0
	1. To Annualize Bad Debts Expense (Mapeka)		\$0	-\$1,703		\$0	\$0	
E-67	Misc Cust Accts Exp - Labor & Acctg	905.100	\$43	\$0	\$43	\$0	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To Annualize Payroll (McMellen)		\$43	\$0		\$0	\$0	
E-77	Salaries AG	920.000	\$1,645	\$0	\$1,645	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$1,645	\$0		\$0	\$0	
E-79	General Office Exp - Other Supplies	921.200	\$0	\$5,066	\$5,066	\$0	\$0	\$0
	1. To Annualize Postage Expense (Green)		\$0	\$5,066		\$0	\$0	
E-80	Misc Office Expense - Other Supplies	921.300	\$0	\$199	\$199	\$0	\$0	\$0
	1. To Annualize Regulatory Asset Expense (McMellen)		\$0	\$670		\$0	\$0	
	2. To Disallow Dues and Donations (Bolin)		\$0	-\$471		\$0	\$0	
E-81	Outside Services - Mgmt Fees	923.100	-\$50,740	\$0	-\$50,740	\$0	\$0	\$0
	1. To Adjust Belleville Lab Allocation Costs (McMellen)		-\$42,293	\$0		\$0	\$0	
	2. To Adjust Corporate Svc Mgmt Fees (McMellen)		-\$8,447	\$0		\$0	\$0	
E-85	Property Insurance - Ins Other Than Group	924.100	\$0	\$14,926	\$14,926	\$0	\$0	\$0
	1. To Adjust Insurance Other Than Group (Green)		\$0	\$14,926		\$0	\$0	
E-86	Property Insurance - Misc	924.200	\$0	\$3,698	\$3,698	\$0	\$0	\$0
	1. To Adjust Insurance Other Than Group (Green)		\$0	\$3,698		\$0	\$0	
E-87	Injuries & Damages	925.000	\$0	\$774	\$774	\$0	\$0	\$0
	1. To Adjust Injuries & Damages (Green)		\$0	\$774		\$0	\$0	
E-89	Pensions	926.200	\$32,486	\$0	\$32,486	\$0	\$0	\$0
	1. To Annualize Pension Expense (Bolin)		\$32,486	\$0		\$0	\$0	
E-90	Employee Pension & Benefits - Misc	926.300	\$28,517	\$0	\$28,517	\$0	\$0	\$0
	1. To Annualize 401 (k) Employer Costs (Bolin)		\$409	\$0		\$0	\$0	
	2. To Annualize OPEB Expense (Bolin)		\$28,108	\$0		\$0	\$0	
E-92	Regulatory Commission Exp	928.100	\$0	\$443	\$443	\$0	\$0	\$0
	1. To Annualize Rate Case Expense (Green)		\$0	\$417		\$0	\$0	
	2. To Annualize for Depreciation Study (Green)		\$0	\$26		\$0	\$0	
E-95	Goodwill Advertising Exp	930.100	\$0	-\$17	-\$17	\$0	\$0	\$0
	1. To Disallow Advertising Expense (Bolin)		\$0	-\$17		\$0	\$0	
E-96	Misc. General Expenses	930.200	\$0	-\$4,963	-\$4,963	\$0	\$0	\$0
	1. To Eliminate Lobbying Expenses (McMellen)		\$0	-\$348		\$0	\$0	

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To Annualize Transportation Expense (Mapeka)		\$0	-\$2,905		\$0	\$0	
	3. To Disallow Promotional Giveaways (Bolin)		\$0	-\$266		\$0	\$0	
	4. To Disallow Dues and Donations (Bolin)		\$0	-\$1,444		\$0	\$0	
E-98	Rents AG	931.000	\$0	\$166	\$166	\$0	\$0	\$0
	1. To Annualize Lease Expense (Mapeka)		\$0	\$166		\$0	\$0	
E-99	General Plant Maint AG	932.000	\$0	-\$12,073	-\$12,073	\$0	\$0	\$0
	1. To Eliminate Net Negative Salvage (McMellen)		\$0	-\$12,073		\$0	\$0	
E-102	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$21,049	\$21,049
	To Annualize Depreciation Expense		\$0	\$0		\$0	\$21,049	
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-109	PSC Assessment - Water	408.000	\$0	\$365	\$365	\$0	\$0	\$0
	1. To Annualize PSC Assessment (Green)		\$0	\$365		\$0	\$0	
E-110	Property Taxes	408.000	\$0	\$3,012	\$3,012	\$0	\$0	\$0
	1. To Annualize Property Taxes (Green)		\$0	\$3,012		\$0	\$0	
E-111	Payroll Taxes - FICA	408.000	\$1,053	\$0	\$1,053	\$0	\$0	\$0
	1. To Annualize Payroll Taxes (McMellen)		\$1,053	\$0		\$0	\$0	
E-112	Payroll Taxes - FUTA	408.000	\$13	\$0	\$13	\$0	\$0	\$0
	1. To Annualize Payroll Taxes (McMellen)		\$13	\$0		\$0	\$0	
E-113	Payroll Taxes - SUTA	408.000	\$44	\$0	\$44	\$0	\$0	\$0
	1. To Annualize Payroll Taxes (McMellen)		\$44	\$0		\$0	\$0	
E-114	Other Taxes & Licenses	408.000	\$0	\$52	\$52	\$0	\$0	\$0
	1. To Annualize Franchise Taxes (Green)		\$0	\$52		\$0	\$0	
E-120	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	-\$3,849	-\$3,849
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$3,849	
E-123	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	\$6,607	\$6,607
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$6,607	
E-124	Amortization of Deferred ITC	412.000	\$0	\$0	\$0	\$0	-\$9	-\$9
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$9	

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
E-125	Deferred Income Tax - Test Line		\$0	\$0	\$0	\$0	\$58,362	\$58,362
	1. To Annualize Deferred Income Tax - Test Line		\$0	\$0		\$0	\$58,362	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$48,323	\$48,323
Total Operating & Maint. Expense			\$23,117	\$69,097	\$92,214	\$0	\$82,160	\$82,160

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.42% Return	E 7.56% Return	F 7.70% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$176,134	\$146,479	\$149,716	\$153,375
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$80,564	\$80,564	\$80,564	\$80,564
4	Misc. Non-deductible Expenses		\$89	\$89	\$89	\$89
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$80,653	\$80,653	\$80,653	\$80,653
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of	3.2860%	\$54,642	\$54,642	\$54,642	\$54,642
8	Tax Straight-Line Depreciation		\$80,564	\$80,564	\$80,564	\$80,564
9	Excess Tax Depreciation		\$15,902	\$15,902	\$15,902	\$15,902
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$151,108	\$151,108	\$151,108	\$151,108
11	NET TAXABLE INCOME		-\$246,589	\$76,024	\$79,261	\$82,920
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$0	\$76,024	\$79,261	\$82,920
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$4,348	\$4,526	\$4,719
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		\$0	\$71,676	\$74,735	\$78,201
17	Federal Income Tax at the Rate of	See Tax Table	\$0	\$12,919	\$13,684	\$14,839
18	Subtract Federal Income Tax Credits					
19	Credits - Solar		\$0	\$0	\$0	\$0
20	Net Federal Income Tax		\$0	\$12,919	\$13,684	\$14,839
21	PROVISION FOR MO. INCOME TAX					
22	Net Taxable Income - MO. Inc. Tax		\$0	\$76,024	\$79,261	\$82,920
23	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$6,460	\$6,842	\$7,420
24	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
25	Missouri Taxable Income - MO. Inc. Tax		\$0	\$69,564	\$72,419	\$75,500
26	Missouri Income Tax at the Rate of	6.250%	\$0	\$4,348	\$4,526	\$4,719
27	PROVISION FOR CITY INCOME TAX					
28	Net Taxable Income - City Inc. Tax		\$0	\$76,024	\$79,261	\$82,920
29	Deduct Federal Income Tax - City Inc. Tax		\$0	\$12,919	\$13,684	\$14,839
30	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$4,348	\$4,526	\$4,719
31	City Taxable Income		\$0	\$58,757	\$61,051	\$63,362
32	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
33	SUMMARY OF CURRENT INCOME TAX					
34	Federal Income Tax		\$0	\$12,919	\$13,684	\$14,839
35	State Income Tax		\$0	\$4,348	\$4,526	\$4,719
36	City Income Tax		\$0	\$0	\$0	\$0
37	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$17,267	\$18,210	\$19,558
38	DEFERRED INCOME TAXES					
39	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
40	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
41	Deferred Income Tax - Test Line		\$5,794	\$5,794	\$5,794	\$5,794
42	Deferred Investment Tax Credit		\$0	\$0	\$0	\$0
43	Deferred Tax Depreciation		\$0	\$0	\$0	\$0
44	Amort of Deferred tax Depreciation		\$0	\$0	\$0	\$0
45	Amort of Repair Allowance		\$0	\$0	\$0	\$0
46	Deferred Unbilled		\$0	\$0	\$0	\$0
47	TOTAL DEFERRED INCOME TAXES		\$5,794	\$5,794	\$5,794	\$5,794
48	TOTAL INCOME TAX		\$5,794	\$23,061	\$24,004	\$25,352

Missouri - American Water Company
Case No. WR-2010-0131
Brunswick Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.95%	F Weighted Cost of Capital 9.25%	G Weighted Cost of Capital 9.55%
1	Common Stock	\$3,987,252	46.21%		4.136%	4.274%	4.413%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$27,619	0.32%	9.19%	0.029%	0.029%	0.029%
4	Long Term Debt	\$4,537,552	52.59%	6.18%	3.250%	3.250%	3.250%
5	Short Term Debt	\$76,556	0.89%	0.81%	0.007%	0.007%	0.007%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$8,628,979	100.00%		7.422%	7.560%	7.699%
8	PreTax Cost of Capital				7.422%	7.560%	7.699%

Exhibit No.: 0
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2010-0131
Date Prepared: 3/9/2010



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

**MISSOURI - AMERICAN WATER COMPANY
Cedar Hill Sewer District**

CASE NO. WR-2010-0131

Jefferson City, Missouri

June 2008

Missouri - American Water Company
Case No. WR-2010-0131
Cedar Hill Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.42% Return	<u>C</u> 7.56% Return	<u>D</u> 7.70% Return
1	Net Orig Cost Rate Base	\$172,114	\$172,114	\$172,114
2	Rate of Return	7.42%	7.56%	7.70%
3	Net Operating Income Requirement	\$12,774	\$13,012	\$13,251
4	Net Income Available	-\$127,496	-\$127,496	-\$127,496
5	Additional Net Income Required	\$140,270	\$140,508	\$140,747
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	\$140,270	\$140,508	\$140,747
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	\$140,270	\$140,508	\$140,747

Missouri - American Water Company
Case No. WR-2010-0131
Cedar Hill Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$734,255
2	Less Accumulated Depreciation Reserve		\$367,590
3	Net Plant In Service		\$366,665
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$32,405
6	Materials & Supplies		\$0
7	Prepayments		\$1,794
8	Pension/OPEB Tracker		\$5,702
9	TOTAL ADD TO NET PLANT IN SERVICE		\$39,901
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	-2.8192%	\$0
12	State Tax Offset	-2.8192%	\$0
13	City Tax Offset	0.0000%	\$0
14	Interest Expense Offset	13.9918%	\$791
15	Contribution In Aid of Construction		\$0
16	Customer Advances		\$0
17	Customer Deposits		\$0
18	Accumulated Deferred ITC		\$0
19	Deferred Income Taxes		\$207,830
20	Pension Tracker Liability		\$568
21	Accrued Pension Liability		\$25,263
22	TOTAL SUBTRACT FROM NET PLANT		\$234,452
23	Total Rate Base		\$172,114

Missouri - American Water Company
Case No. WR-2010-0131
Cedar Hill Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	P-2	\$246	\$246	100.00%	\$0	\$246
3	302.000	Franchises - IP	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$0	P-4	\$453	\$453	100.00%	\$0	\$453
5		TOTAL PLANT INTANGIBLE	\$0		\$699	\$699		\$0	\$699
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	351.000	Structures and Improvements - CP	\$130,791	P-8	\$0	\$130,791	100.00%	\$0	\$130,791
9	356.000	Power Generation Equipment - CP	\$20,928	P-9	\$0	\$20,928	100.00%	\$0	\$20,928
10	352.000	Collection Sewer Forced	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	352.100	Collection Mains - CP	\$257,312	P-11	\$0	\$257,312	100.00%	\$0	\$257,312
12	352.200	Collection Other - CP	\$51,910	P-12	\$0	\$51,910	100.00%	\$0	\$51,910
13	352.300	Special Collecting Structures - CP	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	353.000	Services to Customers - CP	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	354.000	Flow Measuring Devices - CP	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	355.000	Flow Measuring Installations - CP	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	356.000	Other Plant & Misc. Equipment - CP	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18		TOTAL COLLECTION PLANT	\$460,941		\$0	\$460,941		\$0	\$460,941
19		SYSTEM PUMPING PLANT							
20	360.000	Land and Land Rights - SPP	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	321.000	Structures and Improvements - SPP	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	0.000	WW Struct & Imp SPP	\$2,102	P-22	\$0	\$2,102	100.00%	\$0	\$2,102
23	362.000	Power Generation Equipment - SPP	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	0.000	Receiving Wells - SPP	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	325.000	Pumping Equipment Elect - SPP	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	363.000	WW Pumping Equip Elect	\$5,160	P-26	\$0	\$5,160	100.00%	\$0	\$5,160
27	365.000	Pumping Equip Other	\$123,710	P-27	\$0	\$123,710	100.00%	\$0	\$123,710
28	0.000	Other Plant & Misc. Equipment - SPP	\$0	P-28	\$24	\$24	100.00%	\$0	\$24
29		TOTAL SYSTEM PUMPING PLANT	\$130,972		\$24	\$130,996		\$0	\$130,996
30		TREATMENT & DISPOSAL PLANT							
31	370.000	Land and Land Rights - TDP	\$0	P-31	-\$20	-\$20	100.00%	\$0	-\$20
32	371.000	Structures and Improvements - TDP	\$596,288	P-32	\$92	\$596,380	100.00%	-\$586,668	\$9,712
33	372.000	Power Generation Equipment - TDP	\$48,991	P-33	\$0	\$48,991	100.00%	-\$44,598	\$4,393
34	372.100	TD Mains	\$0	P-34	\$2,241	\$2,241	100.00%	\$0	\$2,241
35	372.200	WW Treatment & Disposal Equip	\$405,905	P-35	\$0	\$405,905	100.00%	-\$286,689	\$119,216
36	372.300	Treatment & Disposal Equip Grit Removal	\$43,172	P-36	\$0	\$43,172	100.00%	-\$41,596	\$1,576
37	372.400	Treatment & Disposal Equip Sed Tanks	\$776,852	P-37	\$0	\$776,852	100.00%	-\$748,500	\$28,352
38	372.500	Treatment & Disposal Equip Sledge/Effl	\$62,714	P-38	\$0	\$62,714	100.00%	-\$60,433	\$2,281
39	372.600	Treatment & Disposal Equip Gen Trmt	\$57,613	P-39	\$0	\$57,613	100.00%	-\$55,421	\$2,192
40	372.700	Treatment & Disposal Equip Influent Lift	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	373.000	Plant Sewers - TDP	\$194,073	P-41	\$0	\$194,073	100.00%	-\$341,839	-\$147,766
42	374.100	Outfall Sewer Lines - TDP	\$14,701	P-42	\$0	\$14,701	100.00%	-\$14,164	\$537
43	374.200	Other Plant & Misc. Equipment - TDP	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44		TOTAL TREATMENT & DISPOSAL PLANT	\$2,200,309		\$2,313	\$2,202,622		-\$2,179,908	\$22,714
45		GENERAL PLANT							
46	389.000	Land & Ld Rights Gen	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	390.000	Struct & Imp Gen	\$11,810	P-47	\$127	\$11,937	100.00%	\$0	\$11,937
48	391.000	Office Furniture and Equipment - GP	\$13,377	P-48	\$179	\$13,556	100.00%	\$0	\$13,556
49	391.110	WW Computers and Peripherals	\$1,767	P-49	\$0	\$1,767	100.00%	\$0	\$1,767
50	391.120	Computer & Peripheral Equipment	\$0	P-50	\$2,665	\$2,665	100.00%	\$0	\$2,665
51	391.250	Computer Software	\$0	P-51	\$7,924	\$7,924	100.00%	\$0	\$7,924
52	391.260	Computer Software Personal	\$0	P-52	\$154	\$154	100.00%	\$0	\$154
53	391.300	Other Office Equipment	\$0	P-53	\$0	\$0	100.00%	\$0	\$0
54	392.000	Transportation Equipment - GP	\$17,351	P-54	\$0	\$17,351	100.00%	\$0	\$17,351
55	392.100	Transportation Equip Lt Duty Trucks	\$0	P-55	\$23	\$23	100.00%	\$0	\$23
56	392.200	Transportation Equip Hvy Duty trucks	\$0	P-56	\$0	\$0	100.00%	\$0	\$0
57	392.300	Transportation Equipment Autos	\$0	P-57	\$177	\$177	100.00%	\$0	\$177
58	393.000	Stores Equipment - GP	\$0	P-58	\$0	\$0	100.00%	\$0	\$0
59	394.000	Tools, Shop and Garage Equipment - GP	\$0	P-59	\$88	\$88	100.00%	\$0	\$88
60	394.000	WW Tools,Shop,Garage	\$21,053	P-60	\$0	\$21,053	100.00%	\$0	\$21,053

Missouri - American Water Company
Case No. WR-2010-0131
Cedar Hill Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
61	395.000	Laboratory Equipment	\$6,363	P-61	\$0	\$6,363	100.00%	\$0	\$6,363
62	396.000	Communication Equipment - GP	\$18,240	P-62	\$96	\$18,336	100.00%	\$0	\$18,336
63	398.000	Miscellaneous Equipment - GP	\$0	P-63	\$14	\$14	100.00%	\$0	\$14
64	398.000	WW Misc Equipment	\$17,497	P-64	\$0	\$17,497	100.00%	\$0	\$17,497
65	398.700	Other Tangible Equipment - GP	\$0	P-65	\$0	\$0	100.00%	\$0	\$0
66		TOTAL GENERAL PLANT	\$107,458		\$11,447	\$118,905		\$0	\$118,905
67		TOTAL PLANT IN SERVICE	\$2,899,680		\$14,483	\$2,914,163		-\$2,179,908	\$734,255

Missouri - American Water Company
Case No. WR-2010-0131
Cedar Hill Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-2	Organization - IP	301.000		\$246		\$0
	1. To Include Corporate Allocation (McMellen)		\$246		\$0	
P-4	Other Plant & Misc. Equipment - IP	303.000		\$453		\$0
	1. To Include Corporate Allocation (McMellen)		\$453		\$0	
P-28	Other Plant & Misc. Equipment - SPP			\$24		\$0
	1. To Include Corporate Allocation (McMellen)		\$24		\$0	
P-31	Land and Land Rights - TDP	370.000		-\$20		\$0
	1. To Include Corporate Allocation (McMellen)		-\$20		\$0	
P-32	Structures and Improvements - TDP	371.000		\$92		-\$586,668
	1. To Include Corporate Allocation (McMellen)		\$92		\$0	
	2. To Eliminate Excess Capacity (Merciel)		\$0		-\$586,668	
P-33	Power Generation Equipment - TDP	372.000		\$0		-\$44,598
	1. To Eliminate Excess Capacity (Merciel)		\$0		-\$44,598	
P-34	TD Mains	372.100		\$2,241		\$0
	1. To Include Corporate Allocation (McMellen)		\$2,241		\$0	
P-35	WW Treatment & Disposal Equip	372.200		\$0		-\$286,689
	1. To Eliminate Excess Capacity (Merciel)		\$0		-\$286,689	
P-36	Treatment & Disposal Equip Grit Removal	372.300		\$0		-\$41,596
	1. To Eliminate Excess Capacity (Merciel)		\$0		-\$41,596	

Missouri - American Water Company
Case No. WR-2010-0131
Cedar Hill Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-37	Treatment & Disposal Equip Sed Tanks	372.400		\$0		-\$748,500
	1. To Eliminate Excess Capacity (Merciel)		\$0		-\$748,500	
P-38	Treatment & Disposal Equip Sledge/Effl	372.500		\$0		-\$60,433
	1. To Eliminate Excess Capacity (Merciel)		\$0		-\$60,433	
P-39	Treatment & Disposal Equip Gen Trmt	372.600		\$0		-\$55,421
	1. To Eliminate Excess Capacity (Merciel)		\$0		-\$55,421	
P-41	Plant Sewers - TDP	373.000		\$0		-\$341,839
	1. To Eliminate Excess Capacity (Merciel)		\$0		-\$341,839	
P-42	Outfall Sewer Lines - TDP	374.100		\$0		-\$14,164
	1. To Eliminate Excess Capacity (Merciel)		\$0		-\$14,164	
P-47	Struct & Imp Gen	390.000		\$127		\$0
	1. To Include Corporate Allocation (McMellen)		\$127		\$0	
P-48	Office Furniture and Equipment - GP	391.000		\$179		\$0
	1. To Include Corporate Allocation (McMellen)		\$179		\$0	
P-50	Computer & Peripheral Equipment	391.120		\$2,665		\$0
	1. To Include Corporate Allocation (McMellen)		\$2,665		\$0	
P-51	Computer Software	391.250		\$7,924		\$0
	1. To Include Corporate Allocation (McMellen)		\$7,924		\$0	
P-52	Computer Software Personal	391.260		\$154		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Cedar Hill Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To Include Corporate Allocation (McMellen)		\$154		\$0	
P-55	Transportation Equip Lt Duty Trucks	392.100		\$23		\$0
	1. To Include Corporate Allocation (McMellen)		\$23		\$0	
P-57	Transportation Equipment Autos	392.300		\$177		\$0
	1. To Include Corporate Allocation (McMellen)		\$177		\$0	
P-59	Tools, Shop and Garage Equipment - GP	394.000		\$88		\$0
	1. To Include Corporate Allocation (McMellen)		\$88		\$0	
P-62	Communication Equipment - GP	396.000		\$96		\$0
	1. To Include Corporate Allocation (McMellen)		\$96		\$0	
P-63	Miscellaneous Equipment - GP	398.000		\$14		\$0
	1. To Include Corporate Allocation (McMellen)		\$14		\$0	
Total Plant Adjustments				\$14,483		-\$2,179,908

Missouri - American Water Company
Case No. WR-2010-0131
Cedar Hill Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization - IP	\$246	0.00%	\$0
3	302.000	Franchises - IP	\$0	0.00%	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$453	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$699		\$0
6		COLLECTION PLANT			
7	350.000	Land and Land Rights - CP	\$0	0.00%	\$0
8	351.000	Structures and Improvements - CP	\$130,791	2.50%	\$3,270
9	356.000	Power Generation Equipment - CP	\$20,928	2.00%	\$419
10	352.000	Collection Sewer Forced	\$0	2.00%	\$0
11	352.100	Collection Mains - CP	\$257,312	2.00%	\$5,146
12	352.200	Collection Other - CP	\$51,910	2.00%	\$1,038
13	352.300	Special Collecting Structures - CP	\$0	0.00%	\$0
14	353.000	Services to Customers - CP	\$0	2.00%	\$0
15	354.000	Flow Measuring Devices - CP	\$0	0.00%	\$0
16	355.000	Flow Measuring Installations - CP	\$0	0.00%	\$0
17	356.000	Other Plant & Misc. Equipment - CP	\$0	0.00%	\$0
18		TOTAL COLLECTION PLANT	\$460,941		\$9,873
19		SYSTEM PUMPING PLANT			
20	360.000	Land and Land Rights - SPP	\$0	0.00%	\$0
21	321.000	Structures and Improvements - SPP	\$0	0.00%	\$0
22		WW Struct & Imp SPP	\$2,102	2.50%	\$53
23	362.000	Power Generation Equipment - SPP	\$0	0.00%	\$0
24		Receiving Wells - SPP	\$0	0.00%	\$0
25	325.000	Pumping Equipment Elect - SPP	\$0	10.00%	\$0
26	363.000	WW Pumping Equip Elect	\$5,160	10.00%	\$516
27	365.000	Pumping Equip Other	\$123,710	10.00%	\$12,371
28		Other Plant & Misc. Equipment - SPP	\$24	0.00%	\$0
29		TOTAL SYSTEM PUMPING PLANT	\$130,996		\$12,940
30		TREATMENT & DISPOSAL PLANT			
31	370.000	Land and Land Rights - TDP	-\$20	0.00%	\$0
32	371.000	Structures and Improvements - TDP	\$9,712	2.50%	\$243
33	372.000	Power Generation Equipment - TDP	\$4,393	2.00%	\$88
34	372.100	TD Mains	\$2,241	1.39%	\$31
35	372.200	WW Treatment & Disposal Equip	\$119,216	5.00%	\$5,961
36	372.300	Treatment & Disposal Equip Grit Removal	\$1,576	5.00%	\$79
37	372.400	Treatment & Disposal Equip Sed Tanks	\$28,352	5.00%	\$1,418
38	372.500	Treatment & Disposal Equip Sledge/Effl	\$2,281	5.00%	\$114
39	372.600	Treatment & Disposal Equip Gen Trmt	\$2,192	5.00%	\$110
40	372.700	Treatment & Disposal Equip Influent Lift	\$0	5.00%	\$0
41	373.000	Plant Sewers - TDP	-\$147,766	2.00%	-\$2,955

Missouri - American Water Company
Case No. WR-2010-0131
Cedar Hill Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
42	374.100	Outfall Sewer Lines - TDP	\$537	2.00%	\$11
43	374.200	Other Plant & Misc. Equipment - TDP	\$0	0.00%	\$0
44		TOTAL TREATMENT & DISPOSAL PLANT	\$22,714		\$5,100
45		GENERAL PLANT			
46	389.000	Land & Ld Rights Gen	\$0	0.00%	\$0
47	390.000	Struct & Imp Gen	\$11,937	2.50%	\$298
48	391.000	Office Furniture and Equipment - GP	\$13,556	4.00%	\$542
49	391.110	WW Computers and Peripherals	\$1,767	4.00%	\$71
50	391.120	Computer & Peripheral Equipment	\$2,665	0.00%	\$0
51	391.250	Computer Software	\$7,924	0.00%	\$0
52	391.260	Computer Software Personal	\$154	0.00%	\$0
53	391.300	Other Office Equipment	\$0	0.00%	\$0
54	392.000	Transportation Equipment - GP	\$17,351	0.00%	\$0
55	392.100	Transportation Equip Lt Duty Trucks	\$23	0.00%	\$0
56	392.200	Transportation Equip Hvy Duty trucks	\$0	0.00%	\$0
57	392.300	Transportation Equipment Autos	\$177	0.00%	\$0
58	393.000	Stores Equipment - GP	\$0	0.00%	\$0
59	394.000	Tools, Shop and Garage Equipment - GP	\$88	0.00%	\$0
60	394.000	WW Tools,Shop,Garage	\$21,053	5.00%	\$1,053
61	395.000	Laboratory Equipment	\$6,363	4.00%	\$255
62	396.000	Communication Equipment - GP	\$18,336	5.00%	\$917
63	398.000	Miscellaneous Equipment - GP	\$14	0.00%	\$0
64	398.000	WW Misc Equipment	\$17,497	5.00%	\$875
65	398.700	Other Tangible Equipment - GP	\$0	0.00%	\$0
66		TOTAL GENERAL PLANT	\$118,905		\$4,011
67		Total Depreciation	\$734,255		\$31,924

Missouri - American Water Company
Case No. WR-2010-0131
Cedar Hill Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises - IP	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$0	R-4	\$445	\$445	100.00%	\$0	\$445
5		TOTAL PLANT INTANGIBLE	\$0		\$445	\$445		\$0	\$445
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	351.000	Structures and Improvements - CP	\$9,820	R-8	\$0	\$9,820	100.00%	\$0	\$9,820
9	356.000	Power Generation Equipment - CP	\$767	R-9	\$0	\$767	100.00%	\$0	\$767
10	352.000	Collection Sewer Forced	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	352.100	Collection Mains - CP	\$51,716	R-11	\$0	\$51,716	100.00%	\$0	\$51,716
12	352.200	Collection Other - CP	\$3,817	R-12	\$0	\$3,817	100.00%	\$0	\$3,817
13	352.300	Special Collecting Structures - CP	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	353.000	Services to Customers - CP	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	354.000	Flow Measuring Devices - CP	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	355.000	Flow Measuring Installations - CP	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	356.000	Other Plant & Misc. Equipment - CP	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18		TOTAL COLLECTION PLANT	\$66,120		\$0	\$66,120		\$0	\$66,120
19		SYSTEM PUMPING PLANT							
20	360.000	Land and Land Rights - SPP	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	321.000	Structures and Improvements - SPP	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22		WW Struct & Imp SPP	\$35	R-22	\$0	\$35	100.00%	\$0	\$35
23	362.000	Power Generation Equipment - SPP	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24		Receiving Wells - SPP	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	325.000	Pumping Equipment Elect - SPP	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	363.000	WW Pumping Equip Elect	\$568	R-26	\$0	\$568	100.00%	\$0	\$568
27	365.000	Pumping Equip Other	\$17,631	R-27	\$0	\$17,631	100.00%	\$0	\$17,631
28		Other Plant & Misc. Equipment - SPP	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29		TOTAL SYSTEM PUMPING PLANT	\$18,234		\$0	\$18,234		\$0	\$18,234
30		TREATMENT & DISPOSAL PLANT							
31	370.000	Land and Land Rights - TDP	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	371.000	Structures and Improvements - TDP	\$22,037	R-32	\$2	\$22,039	100.00%	\$0	\$22,039
33	372.000	Power Generation Equipment - TDP	\$1,707	R-33	\$0	\$1,707	100.00%	\$0	\$1,707
34	372.100	TD Mains	\$0	R-34	\$61	\$61	100.00%	\$0	\$61
35	372.200	WW Treatment & Disposal Equip	\$97,418	R-35	\$0	\$97,418	100.00%	\$0	\$97,418
36	372.300	Treatment & Disposal Equip Grit Removal	\$4,443	R-36	\$0	\$4,443	100.00%	\$0	\$4,443
37	372.400	Treatment & Disposal Equip Sed Tanks	\$79,951	R-37	\$0	\$79,951	100.00%	\$0	\$79,951
38	372.500	Treatment & Disposal Equip Sledge/Effl	\$5,746	R-38	\$0	\$5,746	100.00%	\$0	\$5,746
39	372.600	Treatment & Disposal Equip Gen Trmt	\$5,494	R-39	\$0	\$5,494	100.00%	\$0	\$5,494
40	372.700	Treatment & Disposal Equip Influent Lift	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	373.000	Plant Sewers - TDP	\$7,013	R-41	\$0	\$7,013	100.00%	\$0	\$7,013
42	374.100	Outfall Sewer Lines - TDP	\$564	R-42	\$0	\$564	100.00%	\$0	\$564
43	374.200	Other Plant & Misc. Equipment - TDP	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44		TOTAL TREATMENT & DISPOSAL PLANT	\$224,373		\$63	\$224,436		\$0	\$224,436
45		GENERAL PLANT							
46	389.000	Land & Ld Rights Gen	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	390.000	Struct & Imp Gen	\$218	R-47	\$3	\$221	100.00%	\$0	\$221
48	391.000	Office Furniture and Equipment - GP	\$12,449	R-48	\$97	\$12,546	100.00%	\$0	\$12,546
49	391.110	WW Computers and Peripherals	\$337	R-49	\$0	\$337	100.00%	\$0	\$337
50	391.120	Computer & Peripheral Equipment	\$0	R-50	\$563	\$563	100.00%	\$0	\$563
51	391.250	Computer Software	\$0	R-51	\$6,589	\$6,589	100.00%	\$0	\$6,589
52	391.260	Computer Software Personal	\$0	R-52	\$90	\$90	100.00%	\$0	\$90
53	391.300	Other Office Equipment	\$0	R-53	\$0	\$0	100.00%	\$0	\$0
54	392.000	Transportation Equipment - GP	\$22,365	R-54	\$0	\$22,365	100.00%	\$0	\$22,365
55	392.100	Transportation Equip Lt Duty Trucks	\$0	R-55	\$72	\$72	100.00%	\$0	\$72
56	392.200	Transportation Equip Hvy Duty trucks	\$0	R-56	\$0	\$0	100.00%	\$0	\$0
57	392.300	Transportation Equipment Autos	\$0	R-57	\$164	\$164	100.00%	\$0	\$164
58	393.000	Stores Equipment - GP	\$0	R-58	\$0	\$0	100.00%	\$0	\$0
59	394.000	Tools, Shop and Garage Equipment - GP	\$0	R-59	\$16	\$16	100.00%	\$0	\$16
60	394.000	WW Tools,Shop,Garage	\$1,942	R-60	\$0	\$1,942	100.00%	\$0	\$1,942
61	395.000	Laboratory Equipment	\$127	R-61	\$0	\$127	100.00%	\$0	\$127
62	396.000	Communication Equipment - GP	\$1,685	R-62	\$47	\$1,732	100.00%	\$0	\$1,732
63	398.000	Miscellaneous Equipment - GP	\$0	R-63	\$6	\$6	100.00%	\$0	\$6
64	398.000	WW Misc Equipment	\$11,585	R-64	\$0	\$11,585	100.00%	\$0	\$11,585

Missouri - American Water Company
Case No. WR-2010-0131
Cedar Hill Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
65	398.700	Other Tangible Equipment - GP	\$0	R-65	\$0	\$0	100.00%	\$0	\$0
66		TOTAL GENERAL PLANT	\$50,708		\$7,647	\$58,355		\$0	\$58,355
67		TOTAL DEPRECIATION RESERVE	\$359,435		\$8,155	\$367,590		\$0	\$367,590

Missouri - American Water Company
Case No. WR-2010-0131
Cedar Hill Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-4	Other Plant & Misc. Equipment - IP	303.000		\$445		\$0
	1. To Include Corporate Allocation (McMellen)		\$445		\$0	
R-32	Structures and Improvements - TDP	371.000		\$2		\$0
	1. To Include Corporate Allocation (McMellen)		\$2		\$0	
R-34	TD Mains	372.100		\$61		\$0
	1. To Include Corporate Allocation (McMellen)		\$61		\$0	
R-47	Struct & Imp Gen	390.000		\$3		\$0
	1. To Include Corporate Allocation (McMellen)		\$3		\$0	
R-48	Office Furniture and Equipment - GP	391.000		\$97		\$0
	1. To Include Corporate Allocation (McMellen)		\$97		\$0	
R-50	Computer & Peripheral Equipment	391.120		\$563		\$0
	1. To Include Corporate Allocation (McMellen)		\$563		\$0	
R-51	Computer Software	391.250		\$6,589		\$0
	1. To Include Corporate Allocation (McMellen)		\$6,589		\$0	
R-52	Computer Software Personal	391.260		\$90		\$0
	1. To Include Corporate Allocation (McMellen)		\$90		\$0	
R-55	Transportation Equip Lt Duty Trucks	392.100		\$72		\$0
	1. To Include Corporate Allocation (McMellen)		\$72		\$0	

Missouri - American Water Company
Case No. WR-2010-0131
Cedar Hill Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-57	Transportation Equipment Autos	392.300		\$164		\$0
	1. To Include Corporate Allocation (McMellen)		\$164		\$0	
R-59	Tools, Shop and Garage Equipment - GP	394.000		\$16		\$0
	1. To Include Corporate Allocation (McMellen)		\$16		\$0	
R-62	Communication Equipment - GP	396.000		\$47		\$0
	1. To Include Corporate Allocation (McMellen)		\$47		\$0	
R-63	Miscellaneous Equipment - GP	398.000		\$6		\$0
	1. To Include Corporate Allocation (McMellen)		\$6		\$0	
Total Reserve Adjustments				\$8,155		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Cedar Hill Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Base Payroll	\$109,659	39.93	12.00	27.93	0.076521	\$8,391
3	Tax Withholding	\$14,586	39.93	12.00	27.93	0.076521	\$1,116
4	Pensions & OPEBS	\$37,206	39.93	-1.39	41.32	0.113205	\$4,212
5	Group Insurance	\$9,971	39.93	-9.38	49.31	0.135087	\$1,347
6	401 (k)	\$386	39.93	17.50	22.43	0.061452	\$24
7	Electric	\$25,011	39.93	20.52	19.41	0.053191	\$1,330
8	Management Fees	\$29,332	39.93	23.99	15.94	0.043671	\$1,281
9	Uncollectible Accounts	\$3,670	39.93	39.93	0.00	0.000000	\$0
10	PSC Assessment	\$33,801	39.93	-45.00	84.93	0.232685	\$7,865
11	Insurance Other	\$20,845	39.93	-32.94	72.87	0.199636	\$4,161
12	Cash Vouchers	\$46,140	39.93	23.99	15.94	0.043671	\$2,015
13	TOTAL OPERATION AND MAINT. EXPENSE	\$330,607					\$31,742
14	TAXES						
15	FICA - Employer Portion	\$8,170	39.93	12.00	27.93	0.076521	\$625
16	Unemployment	\$438	39.93	12.00	27.93	0.076521	\$34
17	Corporate Franchise	\$137	39.93	29.63	10.30	0.028219	\$4
18	TOTAL TAXES	\$8,745					\$663
19	CWC REQ'D BEFORE RATE BASE OFFSETS						\$32,405
20	TAX OFFSET FROM RATE BASE						
21	Federal Tax Offset	\$0	39.93	29.64	10.29	0.028192	\$0
22	State Tax Offset	\$0	39.93	29.64	10.29	0.028192	\$0
23	City Tax Offset	\$0	39.93	39.93	0.00	0.000000	\$0
24	Interest Expense Offset	\$5,656	39.93	91.00	-51.07	-0.139918	-\$791
25	TOTAL OFFSET FROM RATE BASE	\$5,656					-\$791
26	TOTAL CASH WORKING CAPITAL REQUIRED						\$31,614

Missouri - American Water Company
Case No. WR-2010-0131
Cedar Hill Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$295,296	See Note (1)	See Note (1)	See Note (1)	\$295,296	\$52,613	\$347,909	See Note (1)	See Note (1)
2	TOTAL COLLECTION OPERATIONS EXPENSES	\$1,755	\$0	\$1,755	\$0	\$1,755	\$0	\$1,755	\$0	\$1,755
3	TOTAL COLLECTION MAINT. EXPENSES	-\$4	-\$1	-\$3	\$0	-\$4	\$0	-\$4	-\$1	-\$3
4	TOTAL PUMPING OPERATIONS EXPENSES	\$2,594	-\$12	\$2,606	\$292	\$2,886	\$0	\$2,886	-\$12	\$2,898
5	TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL WASTEW TREAT EXP - OPER & MTCE	\$45,913	-\$6	\$45,919	\$1,270	\$47,183	\$0	\$47,183	-\$6	\$47,189
7	TOTAL TREAT. & DISP. OPER. EXPENSE	\$4,333	\$4,050	\$283	-\$443	\$3,890	\$0	\$3,890	\$3,607	\$283
8	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$11,467	\$1	\$11,466	-\$1,300	\$10,167	\$0	\$10,167	\$1	\$10,166
9	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$24,274	\$17,019	\$7,255	-\$942	\$23,332	\$0	\$23,332	\$15,090	\$8,242
10	TOTAL ADMIN. & GENERAL EXPENSES	\$192,266	\$167,420	\$24,846	\$49,132	\$241,398	\$0	\$241,398	\$202,548	\$38,850
11	TOTAL DEPRECIATION EXPENSE	\$97,935	See Note (1)	See Note (1)	See Note (1)	\$97,935	-\$66,011	\$31,924	See Note (1)	See Note (1)
12	TOTAL AMORTIZATION EXPENSE	\$12,944	\$0	\$12,944	\$0	\$12,944	\$0	\$12,944	\$0	\$12,944
13	TOTAL OTHER OPERATING EXPENSE	\$12,504	\$9,848	\$2,656	\$30,517	\$43,021	\$0	\$43,021	\$8,608	\$34,413
14	TOTAL OPERATING EXPENSE	\$405,981	\$198,319	\$109,727	\$78,526	\$484,507	-\$66,011	\$418,496	\$229,835	\$156,737
15	NET INCOME BEFORE TAXES	-\$110,685	\$0	\$0	\$0	-\$189,211	\$118,624	-\$70,587	\$0	\$0
16	TOTAL INCOME TAXES	\$3,849	See Note (1)	See Note (1)	See Note (1)	\$3,849	-\$3,849	\$0	See Note (1)	See Note (1)
17	TOTAL DEFERRED INCOME TAXES	-\$6,598	See Note (1)	See Note (1)	See Note (1)	-\$6,598	\$63,507	\$56,909	See Note (1)	See Note (1)
18	NET OPERATING INCOME	-\$107,936	\$0	\$0	\$0	-\$186,462	\$58,966	-\$127,496	\$0	\$0

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

Missouri - American Water Company
Case No. WR-2010-0131
Cedar Hill Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Revenue Billing Determinant Sheet

Feeder Description	<u>A</u> Annualized Customers	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	<u>D</u> Annualized Water Usage	<u>E</u> Annualized Volumetric Revenues	<u>F</u> Total Annualized Revenues C+F
Residential Revenue Feeders, Totals	13,784	21,649	\$337,076	0	\$0	\$337,076
Commercial Revenue Feeders, Totals	34	397	\$9,338	0	\$0	\$9,338
Industrial Revenue Feeders, Totals	0	0	\$0	0	\$0	\$0
Total Revenue Feeders	13,818	22,046	\$346,414	0	\$0	\$346,414

Missouri - American Water Company
Case No. WR-2010-0131
Cedar Hill Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Residential Annualized Sewer Revenues, No Water Usage Charge

Line Number	A Customer Description	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E
1	CEDAR HILL					
2	5/8" Single Family with Meters	33	12	396	\$33.81	\$13,389
3	Residential without Meters	567	12	6,804	\$33.81	\$230,043
4	Mobile Homes Inside Mobile Home Park	95	12	1,140	\$30.43	\$34,690
5	Multiple Family Residence, per Unit	20	12	240	\$27.05	\$6,492
6	Volumetric Charge Next 6,000	13,068	1	13,068	\$3.98	\$52,011
7	Rounding Adjustment	1	1	1	\$451.00	\$451
8	TOTAL CEDAR HILL	<u>13,784</u>		<u>21,649</u>		<u>\$337,076</u>
9	TOTAL ALL CATEGORIES	<u>13,784</u>		<u>21,649</u>		<u>\$337,076</u>
				Total Annualized Revenues		<u><u>\$337,076</u></u>

Missouri - American Water Company
Case No. WR-2010-0131
Cedar Hill Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Commercial Annualized Sewer Revenues, No Water Usage Charge

Line Number	<u>A</u> Meter Size	<u>B</u> Annualized Customers	<u>C</u> Bills Per Year	<u>D</u> Total Customer Bills B * C	<u>E</u> Customer Charge	<u>F</u> Annual Customer Charge Revenues D * E
1	CEDAR HILL					
2	5/8" Meter	33	12	396	\$23.52	\$9,314
3	Rounding Adjustment	1	1	1	\$24.00	\$24
4	TOTAL CEDAR HILL	<u>34</u>		<u>397</u>		<u>\$9,338</u>
5	TOTAL ALL CATEGORIES	<u>34</u>		<u>397</u>		<u>\$9,338</u>
Total Annualized Revenues						<u><u>\$9,338</u></u>

Missouri - American Water Company
Case No. WR-2010-0131
Cedar Hill Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	480.000	Residential	\$288,709	See note (1)	See note (1)	Rev-2	See note (1)	\$288,709	100.00%	\$48,367	\$337,076	See note (1)	See note (1)
Rev-3	481.100	Commercial	-\$1,199			Rev-3		-\$1,199	100.00%	\$10,537	\$9,338		
Rev-4	481.200	Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	0.000	Misc Service Revenues	\$7,786			Rev-5		\$7,786	100.00%	-\$6,388	\$1,398		
Rev-6	493.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-6		\$0	100.00%	\$97	\$97		
Rev-7		TOTAL OPERATING REVENUES	\$295,296					\$295,296		\$52,613	\$347,909		
1		COLLECTION OPERATIONS EXPENSES											
2	600.000	Super & Eng Oper COE	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Exp COE	\$1,755	\$0	\$1,755	E-3	\$0	\$1,755	100.00%	\$0	\$1,755	\$0	\$1,755
4	602.000	Purchased Water	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5		TOTAL COLLECTION OPERATIONS EXPENSES	\$1,755	\$0	\$1,755			\$1,755		\$0	\$1,755	\$0	\$1,755
6		COLLECTION MAINT. EXPENSES											
7	610.000	Super & Eng Mtce CME	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	612.000	Collect & Impound Mtce CME	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Misc Plant Mtce CME	-\$4	-\$1	-\$3	E-9	\$0	-\$4	100.00%	\$0	-\$4	-\$1	-\$3
10		TOTAL COLLECTION MAINT. EXPENSES	-\$4	-\$1	-\$3			-\$4		\$0	-\$4	-\$1	-\$3
11		PUMPING OPERATIONS EXPENSES											
12	620.000	Super & Eng Oper POE	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	621.000	Fuel for Purchased Power	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	622.000	Labor & Eng Oper Pwr Prod	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	623.000	Purchased Fuel/Power for Pump	\$2,605	\$0	\$2,605	E-15	\$292	\$2,897	100.00%	\$0	\$2,897	\$0	\$2,897
16	624.000	Labor & Eng Oper Pump	-\$12	-\$12	\$0	E-16	\$0	-\$12	100.00%	\$0	-\$12	-\$12	\$0
17	626.000	Misc Exp Oper POE	\$1	\$0	\$1	E-17	\$0	\$1	100.00%	\$0	\$1	\$0	\$1
18	627.000	Rents Oper POE	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19		TOTAL PUMPING OPERATIONS EXPENSES	\$2,594	-\$12	\$2,606			\$292		\$0	\$2,886	-\$12	\$2,898
20		PUMPING MAINTENANCE EXPENSES											
21	630.000	Super & Eng Mtce PME	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	631.000	Struct & Improve Mtce PME	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23	632.000	Power Prod Equip Mtce PME	\$0	\$0	\$0	E-23	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
24	633.000	Pump Equip Mtce	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	634.000	Misc Exp Mtce - PME	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
27		WASTEWT TREAT EXP - OPER & MTCE											
28	640.000	Super & Eng Exp WT	-\$7	-\$7	\$0	E-28	\$0	-\$7	100.00%	\$0	-\$7	-\$7	\$0
29	641.000	Chemicals	\$83	\$0	\$83	E-29	\$0	\$83	100.00%	\$0	\$83	\$0	\$83
30	642.000	Labor & Exp WT	\$626	\$0	\$626	E-30	\$0	\$626	100.00%	\$0	\$626	\$0	\$626
31	643.000	Misc Exp WT	\$44,601	\$0	\$44,601	E-31	\$1,270	\$45,871	100.00%	\$0	\$45,871	\$0	\$45,871
32	644.000	Rents WT	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	651.000	Structures & Improvements WT	\$0	\$0	\$0	E-33	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
34	652.000	WT Equip Mtce WT	\$610	\$1	\$609	E-34	\$0	\$610	100.00%	\$0	\$610	\$1	\$609
35		TOTAL WASTEWT TREAT EXP - OPER & MTCE	\$45,913	-\$6	\$45,919			\$1,270		\$0	\$47,183	-\$6	\$47,189
36		TREAT. & DISP. OPER. EXPENSE											
37	660.000	Super & Eng Oper TD	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Cedar Hill Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
												L + M = K	
38	661.000	Storage Facility Exp	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	662.000	TD Lines exp	\$4,050	\$4,050	\$0	E-39	-\$443	\$3,607	100.00%	\$0	\$3,607	\$3,607	\$0
40	663.000	Meter Exp	\$0	\$0	\$0	E-40	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
41	665.000	Misc Exp Oper TD	\$0	\$0	\$0	E-41	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
42	666.000	Rents Oper TD	\$283	\$0	\$283	E-42	\$0	\$283	100.00%	\$0	\$283	\$0	\$283
43	0.000	M & S Oper TD Mains	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44	0.000	M & S Oper TD Hydrants	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45		TOTAL TREAT. & DISP. OPER. EXPENSE	\$4,333	\$4,050	\$283		-\$443	\$3,890		\$0	\$3,890	\$3,607	\$283
46		TREAT. & DISP. MAINT. EXPENSES											
47	670.000	Super & Eng Mtce TD	\$0	\$0	\$0	E-47	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
48	671.000	Struct & Improve Mtce TD	\$0	\$0	\$0	E-48	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
49	673.000	TD Mains Mtce TD	\$0	\$0	\$0	E-49	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
50	675.000	Services Mtce	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	676.000	Meters Mtce TD	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	678.000	Misc Plant Mtce TD	\$11,467	\$1	\$11,466	E-52	-\$1,300	\$10,167	100.00%	\$0	\$10,167	\$1	\$10,166
53		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$11,467	\$1	\$11,466		-\$1,300	\$10,167		\$0	\$10,167	\$1	\$10,166
54		CUSTOMER ACCOUNTS EXPENSE											
55	903.000	Cust Rec & Collection CA	\$19,495	\$16,984	\$2,511	E-55	-\$1,925	\$17,570	100.00%	\$0	\$17,570	\$15,059	\$2,511
56	904.000	Uncollectible Accts	\$2,808	\$0	\$2,808	E-56	\$987	\$3,795	100.00%	\$0	\$3,795	\$0	\$3,795
57	905.000	Misc Cust Accts Exp CA	\$1,971	\$35	\$1,936	E-57	-\$4	\$1,967	100.00%	\$0	\$1,967	\$31	\$1,936
58	907.000	Cust Serv & Info Exp CA	\$0	\$0	\$0	E-58	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
59		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$24,274	\$17,019	\$7,255		-\$942	\$23,332		\$0	\$23,332	\$15,090	\$8,242
60		ADMIN. & GENERAL EXPENSES											
61	920.000	Salaries & Wages - Employees - AGE	\$102,643	\$102,383	\$260	E-61	-\$11,612	\$91,031	100.00%	\$0	\$91,031	\$90,771	\$260
62	921.100	Other Supplies & Exp	\$8,550	\$0	\$8,550	E-62	\$958	\$9,508	100.00%	\$0	\$9,508	\$0	\$9,508
63	921.200	General Office Exp - Other Supplies	\$1,585	\$0	\$1,585	E-63	\$4,267	\$5,852	100.00%	\$0	\$5,852	\$4,267	\$1,585
64	921.300	Misc Other Supplies	\$14,042	\$0	\$14,042	E-64	\$113	\$14,155	100.00%	\$0	\$14,155	\$0	\$14,155
65	923.100	Outside Services - Mgmt Fees	\$37,189	\$37,189	\$0	E-65	-\$7,857	\$29,332	100.00%	\$0	\$29,332	\$29,332	\$0
66	923.200	Outside Services - Misc	\$1,973	\$1,973	\$0	E-66	\$0	\$1,973	100.00%	\$0	\$1,973	\$1,973	\$0
67	923.300	Outside Services - Mtce exp	-\$58	\$0	-\$58	E-67	\$0	-\$58	100.00%	\$0	-\$58	\$0	-\$58
68	924.100	Property Ins Other Than Group	\$3,274	\$0	\$3,274	E-68	\$11,640	\$14,914	100.00%	\$0	\$14,914	\$0	\$14,914
69	924.200	Property Ins - Misc	\$3,445	\$0	\$3,445	E-69	\$2,485	\$5,930	100.00%	\$0	\$5,930	\$0	\$5,930
70	925.000	Injuries & Damages	-\$32	\$0	-\$32	E-70	\$714	\$682	100.00%	\$0	\$682	\$714	-\$32
71	926.100	Group Insurance - Empl Pen & Ber	\$11,247	\$11,247	\$0	E-71	\$0	\$11,247	100.00%	\$0	\$11,247	\$11,247	\$0
72	926.200	Pensions - Empl Ben & Pen	\$11,484	\$11,484	\$0	E-72	\$25,722	\$37,206	100.00%	\$0	\$37,206	\$37,206	\$0
73	926.300	Employee Pensions & Benefits Misc	\$3,144	\$3,144	\$0	E-73	\$23,894	\$27,038	100.00%	\$0	\$27,038	\$27,038	\$0
74	928.000	Reg Commission Exp	\$658	\$0	\$658	E-74	\$225	\$883	100.00%	\$0	\$883	\$0	\$883
75	931.000	Rents	\$0	\$0	\$0	E-75	\$152	\$152	100.00%	\$0	\$152	\$0	\$152
76	930.100	Goodwill Advertising Exp	\$6	\$0	\$6	E-76	-\$16	-\$10	100.00%	\$0	-\$10	\$0	-\$10
77	930.200	Misc Exp AG	-\$7,294	\$0	-\$7,294	E-77	-\$1,530	-\$8,824	100.00%	\$0	-\$8,824	\$0	-\$8,824
78	930.300	Research & Development	\$12	\$0	\$12	E-78	\$0	\$12	100.00%	\$0	\$12	\$0	\$12
79	932.000	General Plant Maintenance AG	\$398	\$0	\$398	E-79	-\$23	\$375	100.00%	\$0	\$375	\$0	\$375
80		TOTAL ADMIN. & GENERAL EXPENSES	\$192,266	\$167,420	\$24,846		\$49,132	\$241,398		\$0	\$241,398	\$202,548	\$38,850
81		DEPRECIATION EXPENSE											
82	403.000	Depreciation Expense, Dep. Exp.	\$97,935	See note (1)	See note (1)	E-82	See note (1)	\$97,935	100.00%	-\$66,011	\$31,924	See note (1)	See note (1)
83		TOTAL DEPRECIATION EXPENSE	\$97,935	\$0	\$0		\$0	\$97,935		-\$66,011	\$31,924	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Cedar Hill Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F E Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
84		AMORTIZATION EXPENSE											
85	405.000	Amortization - Other UP	\$12,944	\$0	\$12,944	E-85	\$0	\$12,944	100.00%	\$0	\$12,944	\$0	\$12,944
86	406.000	Amortization - Intangible Fir	\$0	\$0	\$0	E-86	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
87		TOTAL AMORTIZATION EXPENSE	\$12,944	\$0	\$12,944		\$0	\$12,944		\$0	\$12,944	\$0	\$12,944
88		OTHER OPERATING EXPENSES											
89	0.000	PSC Assessment - Sewer	\$2,052	\$0	\$2,052	E-89	\$31,749	\$33,801	100.00%	\$0	\$33,801	\$0	\$33,801
90	408.000	Property Taxes	-\$24	\$0	-\$24	E-90	\$0	-\$24	100.00%	\$0	-\$24	\$0	-\$24
91	408.000	FICA	\$123	\$123	\$0	E-91	-\$1,206	-\$1,083	100.00%	\$0	-\$1,083	-\$1,083	\$0
92	0.000	FUTA	\$9,376	\$9,376	\$0	E-92	-\$7	\$9,369	100.00%	\$0	\$9,369	\$9,369	\$0
93	0.000	SUTA	\$349	\$349	\$0	E-93	-\$27	\$322	100.00%	\$0	\$322	\$322	\$0
94	0.000	Other Taxes & Licenses	\$628	\$0	\$628	E-94	\$0	\$628	100.00%	\$0	\$628	\$0	\$628
95	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-95	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
96	408.000	Missouri Franchise Taxes	\$0	\$0	\$0	E-96	\$8	\$8	100.00%	\$0	\$8	\$0	\$8
97		TOTAL OTHER OPERATING EXPENSE	\$12,504	\$9,848	\$2,656		\$30,517	\$43,021		\$0	\$43,021	\$8,608	\$34,413
98		TOTAL OPERATING EXPENSE	\$405,981	\$198,319	\$109,727		\$78,526	\$484,507		-\$66,011	\$418,496	\$229,835	\$156,737
99		NET INCOME BEFORE TAXES	-\$110,685					-\$189,211		\$118,624	-\$70,587		
100		INCOME TAXES											
101	0.000	Current Income Taxes	\$3,849	See note (1)	See note (1)	E-101	See note (1)	\$3,849	100.00%	-\$3,849	\$0	See note (1)	See note (1)
102		TOTAL INCOME TAXES	\$3,849					\$3,849		-\$3,849	\$0		
103		DEFERRED INCOME TAXES											
104	0.000	Deferred Income Taxes - Def. Inc. Tax.	-\$6,607	See note (1)	See note (1)	E-104	See note (1)	-\$6,607	100.00%	\$6,607	\$0	See note (1)	See note (1)
105	0.000	Amortization of Deferred ITC	\$9			E-105		\$9	100.00%	-\$9	\$0		
106	0.000	Deferred Income Taxes - Test Year	\$0			E-106		\$0	100.00%	\$56,909	\$56,909		
107		TOTAL DEFERRED INCOME TAXES	-\$6,598					-\$6,598		\$63,507	\$56,909		
108		NET OPERATING INCOME	-\$107,936					-\$186,462		\$58,966	-\$127,496		

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

Missouri - American Water Company
Case No. WR-2010-0131
Cedar Hill Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	480.000	\$0	\$0	\$0	\$0	\$48,367	\$48,367
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$48,367	
Rev-3	Commercial	481.100	\$0	\$0	\$0	\$0	\$10,537	\$10,537
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$10,537	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-5	Misc Service Revenues		\$0	\$0	\$0	\$0	-\$6,388	-\$6,388
	1. Corporate Revs for AWR Water-Line Protect (McMellen)		\$0	\$0		\$0	\$97	
	2. To Remove Unbilled Revenues (Mapeka)		\$0	\$0		\$0	-\$6,485	
Rev-6	Other Sewer Revenue - Oper. Rev.	493.000	\$0	\$0	\$0	\$0	\$97	\$97
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	\$97	
E-15	Purchased Fuel/Power for Pump	623.000	\$0	\$292	\$292	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Green)		\$0	\$292		\$0	\$0	
E-31	Misc Exp WT	643.000	\$0	\$1,270	\$1,270	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Green)		\$0	\$1,270		\$0	\$0	
E-39	TD Lines exp	662.000	-\$443	\$0	-\$443	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$443	\$0		\$0	\$0	
E-52	Misc Plant Mtce TD	678.000	\$0	-\$1,300	-\$1,300	\$0	\$0	\$0
	1. To Annualize Tank Painting Expense (Bolin)		\$0	-\$1,300		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-55	Cust Rec & Collection CA	903.000	-\$1,925	\$0	-\$1,925	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$1,925	\$0		\$0	\$0	
E-56	Uncollectible Accts	904.000	\$0	\$987	\$987	\$0	\$0	\$0
	1. To Annualize Bad Debts Exoense (Mapeka)		\$0	\$987		\$0	\$0	
E-57	Misc Cust Accts Exp CA	905.000	-\$4	\$0	-\$4	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$4	\$0		\$0	\$0	
E-61	Salaries & Wages - Employees - AGE	920.000	-\$11,612	\$0	-\$11,612	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$11,612	\$0		\$0	\$0	
E-62	Other Supplies & Exp	921.100	\$0	\$958	\$958	\$0	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Cedar Hill Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To Annualize Fuel & Power Expense (Green)		\$0	\$958		\$0	\$0	
E-63	General Office Exp - Other Supplies	921.200	\$4,267	\$0	\$4,267	\$0	\$0	\$0
	1. To Annualize Postage Expense (Green)		\$4,267	\$0		\$0	\$0	
E-64	Misc Other Supplies	921.300	\$0	\$113	\$113	\$0	\$0	\$0
	1. To Annualize Regulatory Asset Expense (McMellen)		\$0	\$560		\$0	\$0	
	2. To Disallow Dues and Donations (Bolin)		\$0	-\$439		\$0	\$0	
	3. To Annualize Telephone Expense (Green)		\$0	-\$8		\$0	\$0	
E-65	Outside Services - Mgmt Fees	923.100	-\$7,857	\$0	-\$7,857	\$0	\$0	\$0
	1. To Adjust Corporate Svc Mgmt Fees (McMellen)		-\$7,857	\$0		\$0	\$0	
E-68	Property Ins Other Than Group	924.100	\$0	\$11,640	\$11,640	\$0	\$0	\$0
	1. To Adjust Insurance Other Than Group (Green)		\$0	\$11,640		\$0	\$0	
E-69	Property Ins - Misc	924.200	\$0	\$2,485	\$2,485	\$0	\$0	\$0
	1. To Adjust Insurance Other Than Group (Green)		\$0	\$2,485		\$0	\$0	
E-70	Injuries & Damages	925.000	\$714	\$0	\$714	\$0	\$0	\$0
	1. To Adjust Injuries & Damages (Green)		\$714	\$0		\$0	\$0	
E-72	Pensions - Empl Ben & Pen	926.200	\$25,722	\$0	\$25,722	\$0	\$0	\$0
	1. To Annualize Pension Expense (Bolin)		\$25,722	\$0		\$0	\$0	
E-73	Employee Pensions & Benefits Misc	926.300	\$23,894	\$0	\$23,894	\$0	\$0	\$0
	1. To Annualize 401 (k) Employer Costs (Bolin)		-\$49	\$0		\$0	\$0	
	2. To Annualize OPEB Expense (Bolin)		\$23,943	\$0		\$0	\$0	
E-74	Reg Commission Exp	928.000	\$0	\$225	\$225	\$0	\$0	\$0
	1. To Annualize Rate case Expense (Green)		\$0	\$201		\$0	\$0	
	2. To Annualize the Depreciation Study (green)		\$0	\$24		\$0	\$0	
E-75	Rents	931.000	\$0	\$152	\$152	\$0	\$0	\$0
	1. To Annualize Lease Expense (Mapeka)		\$0	\$152		\$0	\$0	
E-76	Goodwill Advertising Exp	930.100	\$0	-\$16	-\$16	\$0	\$0	\$0
	1. To Disallow Advertising Expense (Bolin)		\$0	-\$16		\$0	\$0	
E-77	Misc Exp AG	930.200	\$0	-\$1,530	-\$1,530	\$0	\$0	\$0
	1. To Eliminate Lobbying Expenses (McMellen)		\$0	-\$324		\$0	\$0	

Missouri - American Water Company
Case No. WR-2010-0131
Cedar Hill Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To Annualize Transportation Expense (Mapeka)		\$0	\$13		\$0	\$0	
	3. To Disallow Promotional Giveaways (Bolin)		\$0	-\$247		\$0	\$0	
	4. To Disallow Dues and Donations (Bolin)		\$0	-\$972		\$0	\$0	
E-79	General Plant Maintenance AG	932.000	\$0	-\$23	-\$23	\$0	\$0	\$0
	1. To Eliminate Net Negative Salvage (McMellen)		\$0	-\$23		\$0	\$0	
E-82	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	-\$66,011	-\$66,011
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	-\$66,011	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-89	PSC Assessment - Sewer		\$0	\$31,749	\$31,749	\$0	\$0	\$0
	1. To Annualize PSC Assessment (Green)		\$0	\$31,749		\$0	\$0	
E-91	FICA	408.000	-\$1,206	\$0	-\$1,206	\$0	\$0	\$0
	1. To Annualize Payroll Taxes (McMellen)		-\$1,206	\$0		\$0	\$0	
E-92	FUTA		-\$7	\$0	-\$7	\$0	\$0	\$0
	1. To Annualize Payroll Taxes (McMellen)		-\$7	\$0		\$0	\$0	
E-93	SUTA		-\$27	\$0	-\$27	\$0	\$0	\$0
	1. To Annualize Payroll Taxes (McMellen)		-\$27	\$0		\$0	\$0	
E-96	Missouri Franchise Taxes	408.000	\$0	\$8	\$8	\$0	\$0	\$0
	1. To Annualize Franchise Taxes (Green)		\$0	\$8		\$0	\$0	
E-101	Current Income Taxes		\$0	\$0	\$0	\$0	-\$3,849	-\$3,849
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$3,849	
	No Adjustment		\$0	\$0		\$0	\$0	
E-104	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	\$6,607	\$6,607
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$6,607	
	No Adjustment		\$0	\$0		\$0	\$0	
E-105	Amortization of Deferred ITC		\$0	\$0	\$0	\$0	-\$9	-\$9
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$9	
	No Adjustment		\$0	\$0		\$0	\$0	
E-106	Deferred Income Taxes - Test Year		\$0	\$0	\$0	\$0	\$56,909	\$56,909
	1. To Annualize Deferred Income Taxes - Test Year		\$0	\$0		\$0	\$56,909	
	No Adjustment		\$0	\$0		\$0	\$0	

Missouri - American Water Company
Case No. WR-2010-0131
Cedar Hill Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	Total Operating Revenues		\$0	\$0	\$0	\$0	\$52,613	\$52,613
	Total Operating & Maint. Expense		\$31,516	\$47,010	\$78,526	\$0	-\$6,353	-\$6,353

Missouri - American Water Company
Case No. WR-2010-0131
Cedar Hill Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.42% Return	E 7.56% Return	F 7.70% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$70,587	\$69,683	\$69,921	\$70,160
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$31,924	\$31,924	\$31,924	\$31,924
4	Miscellaneous Non-Deductible Expense		\$116	\$116	\$116	\$116
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$32,040	\$32,040	\$32,040	\$32,040
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of	3.2860%	\$5,656	\$5,656	\$5,656	\$5,656
8	Tax Straight-Line Depreciation		\$31,924	\$31,924	\$31,924	\$31,924
9	Excess Tax Depreciation		\$148,228	\$148,228	\$148,228	\$148,228
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$185,808	\$185,808	\$185,808	\$185,808
11	NET TAXABLE INCOME		-\$224,355	-\$84,085	-\$83,847	-\$83,608
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$0	\$0	\$0
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		\$0	\$0	\$0	\$0
17	Federal Income Tax at the Rate of	See Tax Table	\$0	\$0	\$0	\$0
18	Subtract Federal Income Tax Credits					
19	Credit - Wind		\$0	\$0	\$0	\$0
20	Credit - Solar		\$0	\$0	\$0	\$0
21	Net Federal Income Tax		\$0	\$0	\$0	\$0
22	PROVISION FOR MO. INCOME TAX					
23	Net Taxable Income - MO. Inc. Tax		\$0	\$0	\$0	\$0
24	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$0	\$0	\$0
25	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
26	Missouri Taxable Income - MO. Inc. Tax		\$0	\$0	\$0	\$0
27	Missouri Income Tax at the Rate of	6.250%	\$0	\$0	\$0	\$0
28	PROVISION FOR CITY INCOME TAX					
29	Net Taxable Income - City Inc. Tax		\$0	\$0	\$0	\$0
30	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
31	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
32	City Taxable Income		\$0	\$0	\$0	\$0
33	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
34	SUMMARY OF CURRENT INCOME TAX					
35	Federal Income Tax		\$0	\$0	\$0	\$0
36	State Income Tax		\$0	\$0	\$0	\$0
37	City Income Tax		\$0	\$0	\$0	\$0
38	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$0	\$0	\$0
39	DEFERRED INCOME TAXES					
40	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
41	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
42	Deferred Income Taxes - Test Year		\$56,909	\$56,909	\$56,909	\$56,909
43	TOTAL DEFERRED INCOME TAXES		\$56,909	\$56,909	\$56,909	\$56,909
44	TOTAL INCOME TAX		\$56,909	\$56,909	\$56,909	\$56,909

Missouri - American Water Company
Case No. WR-2010-0131
Cedar Hill Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.95%	F Weighted Cost of Capital 9.25%	G Weighted Cost of Capital 9.55%
1	Common Stock	\$3,987,252	46.21%		4.136%	4.274%	4.413%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$27,619	0.32%	9.19%	0.029%	0.029%	0.029%
4	Long Term Debt	\$4,537,552	52.59%	6.18%	3.250%	3.250%	3.250%
5	Short Term Debt	\$76,556	0.89%	0.81%	0.007%	0.007%	0.007%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$8,628,979	100.00%		7.422%	7.560%	7.699%
8	PreTax Cost of Capital				7.422%	7.560%	7.699%

Exhibit No.: 0
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2010-0131
Date Prepared: March 9, 2010



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

MISSOURI - AMERICAN WATER COMPANY
Jefferson City Water District

CASE NO. WR-2010-0131

Jefferson City, Missouri

March 2010

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.42% Return	<u>C</u> 7.56% Return	<u>D</u> 7.70% Return
1	Net Orig Cost Rate Base	\$13,656,015	\$13,656,015	\$13,656,015
2	Rate of Return	7.42%	7.56%	7.70%
3	Net Operating Income Requirement	\$1,013,549	\$1,032,395	\$1,051,377
4	Net Income Available	\$1,101,634	\$1,101,634	\$1,101,634
5	Additional Net Income Required	-\$88,085	-\$69,239	-\$50,257
6	Income Tax Requirement			
7	Required Current Income Tax	\$147,773	\$159,515	\$171,342
8	Current Income Tax Available	\$202,655	\$202,655	\$202,655
9	Additional Current Tax Required	-\$54,882	-\$43,140	-\$31,313
10	Revenue Requirement	-\$142,967	-\$112,379	-\$81,570
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$64,784	\$64,784	\$64,784
12	Gross Revenue Requirement	-\$78,183	-\$47,595	-\$16,786

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$27,453,904
2	Less Accumulated Depreciation Reserve		\$5,791,766
3	Net Plant In Service		<u>\$21,662,138</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$142,580
6	Materials & Supplies		\$151,256
7	Prepayments		\$34,042
8	Pension/OPEB Tracker		\$48,682
9	Regulatory Deferrals		<u>\$142,065</u>
10	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$518,625</u>
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	-2.1808%	-\$3,006
13	State Tax Offset	-2.1808%	-\$472
14	City Tax Offset	0.0000%	\$0
15	Interest Expense Offset	14.6301%	\$65,651
16	Contribution In Aid of Construction		\$3,237,898
17	Customer Advances		\$0
18	Customer Deposits		\$0
19	Accumulated Deferred ITC (3%)		\$0
20	Deferred Income Taxes		\$4,978,380
21	Pension Liability Tracker		\$4,851
22	Accrued Pension Liability		\$215,673
23	Tank Painting Liability		<u>\$25,773</u>
24	TOTAL SUBTRACT FROM NET PLANT		<u>\$8,524,748</u>
25	Total Rate Base		<u><u>\$13,656,015</u></u>

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$772	P-2	\$4,521	\$5,293	100.00%	\$0	\$5,293
3	302.000	Franchises and Consents	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$177,651	P-4	\$8,321	\$185,972	100.00%	\$0	\$185,972
5		TOTAL PLANT INTANGIBLE	\$178,423		\$12,842	\$191,265		\$0	\$191,265
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures and Improvements - SSP	\$60,365	P-8	\$0	\$60,365	100.00%	\$0	\$60,365
9	312.000	Collecting & Impounding Reservoirs	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River and Other Intakes	\$388,397	P-10	\$0	\$388,397	100.00%	\$0	\$388,397
11	314.000	Wells and Springs	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12	315.000	Infiltration Galleries and Tunnels	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	316.100	Supply Mains - North Plant (STL)	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	316.200	Supply Mains - Central Plant (STL)	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	316.300	Supply Mains - South Plant (STL)	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	316.400	Supply Mains - Meramec Plant (STL)	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	317.000	Other Water Source Plant	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$448,762		\$0	\$448,762		\$0	\$448,762
20		PUMPING PLANT							
21	320.000	Land and Land Rights - PP	\$944	P-21	\$0	\$944	100.00%	\$0	\$944
22	321.000	Structures and Improvements - PP	\$619,499	P-22	\$0	\$619,499	100.00%	\$0	\$619,499
23	321.100	S & I - Pumps (STL)	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	321.200	S & I - Boosters	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	322.000	Boiler Plant Equipment	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	323.100	Power Generation Equipment	\$644,675	P-26	\$0	\$644,675	100.00%	\$0	\$644,675
27	323.200	Power Generation Equip Other	\$0	P-27	\$0	\$0	100.00%	\$0	\$0
28	324.000	Steam Pumping Equipment	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	325.000	Electric Pumping Equipment	\$1,537,932	P-29	\$0	\$1,537,932	100.00%	\$0	\$1,537,932
30	325.100	Pumping Equipment - Pre '46	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	325.200	Pumping Equipment - Post '46	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	325.300	Pumping Equipment - Booster	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equipment - Central	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	327.000	Hydraulic Pumping Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	328.100	Other Pumping Equipment	\$29,226	P-37	\$0	\$29,226	100.00%	\$0	\$29,226
38	328.200	WT Pumping Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	328.300	TD Pumping Equipment	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL PUMPING PLANT	\$2,832,276		\$0	\$2,832,276		\$0	\$2,832,276
41		WATER TREATMENT PLANT							
42	330.000	Land and Land Rights - WTP	\$70,255	P-42	\$0	\$70,255	100.00%	\$0	\$70,255
43	331.000	Structures and Improvements - WTP	\$2,244,007	P-43	\$1,566	\$2,245,573	100.00%	\$0	\$2,245,573
44	331.100	S & I - North Plant (STL)	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	331.200	S & I - Central 1 & 2	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	331.300	S & I - Central 3	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	331.400	S & I - South Plant (STL)	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48	331.500	S & I - Meramec (STL)	\$0	P-48	\$0	\$0	100.00%	\$0	\$0
49	332.000	WT Equipment - Non-Media	\$2,990,729	P-49	\$0	\$2,990,729	100.00%	\$0	\$2,990,729
50	332.100	WT Equipment - North Plant (STL)	\$0	P-50	\$0	\$0	100.00%	\$0	\$0
51	332.200	WT Equipment - Central 1 & 2	\$0	P-51	\$0	\$0	100.00%	\$0	\$0
52	332.300	WT Equipment - Central 3	\$0	P-52	\$0	\$0	100.00%	\$0	\$0
53	332.400	WT Equipment - South Plant (STL)	\$0	P-53	\$0	\$0	100.00%	\$0	\$0
54	332.500	WT Equipment - Meramec (STL)	\$0	P-54	\$0	\$0	100.00%	\$0	\$0
55	332.600	Other P/E Hand Equipment	\$0	P-55	\$0	\$0	100.00%	\$0	\$0
56	332.700	Equipment Filter Media	\$153,082	P-56	\$0	\$153,082	100.00%	\$0	\$153,082
57		TOTAL WATER TREATMENT PLANT	\$5,458,073		\$1,566	\$5,459,639		\$0	\$5,459,639
58		TRANSMISSION & DIST. PLANT							
59	340.000	Land and Land Rights - TDP	\$100,738	P-59	-\$374	\$100,364	100.00%	\$0	\$100,364
60	341.000	Structures and Improvements - TDP	\$198,236	P-60	\$121	\$198,357	100.00%	\$0	\$198,357
61	341.100	S & I - Spec Cross	\$0	P-61	\$0	\$0	100.00%	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
62	342.000	Distribution Reservoirs and Standpipes	\$44,147	P-62	\$131	\$44,278	100.00%	\$0	\$44,278
63	342.100	Rsvr & Standpipe - Elev	\$990,258	P-63	\$0	\$990,258	100.00%	\$0	\$990,258
64	342.200	Rsvr & Standpipe - Ground	\$6,393	P-64	\$0	\$6,393	100.00%	\$0	\$6,393
65	342.300	Rsvr & Standpipe - Below Grade Facilities	\$0	P-65	\$0	\$0	100.00%	\$0	\$0
66	342.400	Rsvr & Standpipe - Clearwell	\$0	P-66	\$0	\$0	100.00%	\$0	\$0
67	343.000	Trans and Distr Mains - Not Classified	\$5,971,555	P-67	\$0	\$5,971,555	100.00%	\$0	\$5,971,555
68	343.100	T & D Mains - 4" & Less	\$211,153	P-68	\$0	\$211,153	100.00%	\$0	\$211,153
69	343.110	T & D Mains - AC 4" (STL)	\$0	P-69	\$0	\$0	100.00%	\$0	\$0
70	343.120	T & D Mains - Galv 1 (STL)	\$0	P-70	\$0	\$0	100.00%	\$0	\$0
71	343.130	T & D Mains - DI 4in (STL)	\$0	P-71	\$0	\$0	100.00%	\$0	\$0
72	343.200	T & D Mains - 6" to 8"	\$2,419,238	P-72	\$28,803	\$2,448,041	100.00%	\$0	\$2,448,041
73	343.210	T & D Mains - 6 to 10" (TN)	\$0	P-73	\$0	\$0	100.00%	\$0	\$0
74	343.220	CI - 10" & Smaller - 1900 - 1928	\$0	P-74	\$0	\$0	100.00%	\$0	\$0
75	343.230	CI - 10" & Smaller - 1929 - 1956	\$0	P-75	\$0	\$0	100.00%	\$0	\$0
76	343.240	CI - 10" & Smaller - 1957 - 1993	\$27,965	P-76	\$0	\$27,965	100.00%	\$0	\$27,965
77	343.250	T & D Mains - DI 6-8" (STL)	\$0	P-77	\$0	\$0	100.00%	\$0	\$0
78	343.260	T & D Mains - PL 6-8" (STL)	\$0	P-78	\$0	\$0	100.00%	\$0	\$0
79	343.300	T & D Mains - 10" to 16"	\$3,306,820	P-79	\$10,358	\$3,317,178	100.00%	\$0	\$3,317,178
80	343.310	T & D Mains - 18" & Greater	\$0	P-80	\$2,047	\$2,047	100.00%	\$0	\$2,047
81	343.320	TD Mains - CI - 12" (STL)	\$0	P-81	\$0	\$0	100.00%	\$0	\$0
82	343.330	TD Mains - CI - 16" (STL)	\$0	P-82	\$0	\$0	100.00%	\$0	\$0
83	343.340	T & D Mains - DI 12 (STL)	\$0	P-83	\$0	\$0	100.00%	\$0	\$0
84	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	P-84	\$0	\$0	100.00%	\$0	\$0
85	343.360	T & D Mains - LJ 20 (STL)	\$0	P-85	\$0	\$0	100.00%	\$0	\$0
86	343.370	T & D Mains - PL 12" (STL)	\$0	P-86	\$0	\$0	100.00%	\$0	\$0
87	344.000	Fire Mains	\$0	P-87	\$0	\$0	100.00%	\$0	\$0
88	345.000	Services	\$488,895	P-88	\$0	\$488,895	100.00%	\$0	\$488,895
89	346.100	Meters - Bronze Case	\$998,777	P-89	\$0	\$998,777	100.00%	\$0	\$998,777
90	346.200	Meters - Plastic Case	\$0	P-90	\$0	\$0	100.00%	\$0	\$0
91	346.300	Meters - Others	\$685,435	P-91	\$0	\$685,435	100.00%	\$0	\$685,435
92	346.400	Meters - Remote (ARBs)	\$10,011	P-92	\$0	\$10,011	100.00%	\$0	\$10,011
93	346.500	Meter Vault	\$0	P-93	\$0	\$0	100.00%	\$0	\$0
94	347.100	Meter Installations	\$328,834	P-94	\$0	\$328,834	100.00%	\$0	\$328,834
95	347.200	Meter Install - Other	\$0	P-95	\$0	\$0	100.00%	\$0	\$0
96	348.000	Hydrants	\$1,130,286	P-96	\$432	\$1,130,718	100.00%	\$0	\$1,130,718
97	349.000	Other Transmission & Distribution Plant	\$0	P-97	\$0	\$0	100.00%	\$0	\$0
98		TOTAL TRANSMISSION & DIST. PLANT	\$16,918,741		\$41,518	\$16,960,259		\$0	\$16,960,259
99		GENERAL PLANT							
100	389.000	Land and Land Rights - GP	\$7,181	P-100	\$0	\$7,181	100.00%	\$0	\$7,181
101	390.000	S & I - Store, Shop & Garage	\$0	P-101	\$0	\$0	100.00%	\$0	\$0
102	390.100	S & I - Office	\$262,134	P-102	\$0	\$262,134	100.00%	\$0	\$262,134
103	390.200	S & I - Leasehold	\$0	P-103	\$0	\$0	100.00%	\$0	\$0
104	390.300	S & I - AG	\$0	P-104	\$2,335	\$2,335	100.00%	\$0	\$2,335
105	390.400	S & I - Misc.	\$0	P-105	\$0	\$0	100.00%	\$0	\$0
106	390.500	General Structures HVAC	\$0	P-106	\$0	\$0	100.00%	\$0	\$0
107	391.000	Office Furniture and Equipment	\$16,253	P-107	\$3,293	\$19,546	100.00%	\$0	\$19,546
108	391.100	Computer & Peripheral Equipment	\$167,719	P-108	\$48,992	\$216,711	100.00%	\$0	\$216,711
109	391.200	Computer Software	\$0	P-109	\$145,685	\$145,685	100.00%	\$0	\$145,685
110	391.300	Computer Software Customized	\$0	P-110	\$0	\$0	100.00%	\$0	\$0
111	391.400	Computer Software - Personal	\$0	P-111	\$2,826	\$2,826	100.00%	\$0	\$2,826
112	391.500	Computer Software Other	\$0	P-112	\$0	\$0	100.00%	\$0	\$0
113	391.600	Data Handling Equipment	\$0	P-113	\$0	\$0	100.00%	\$0	\$0
114	391.700	Other Office Equipment	\$0	P-114	\$0	\$0	100.00%	\$0	\$0
115	392.110	Trans Equip - Lt Duty Trucks	\$68,310	P-115	\$421	\$68,731	100.00%	\$0	\$68,731
116	392.120	Trans Equip - Hvy Duty Trucks	\$35,989	P-116	\$0	\$35,989	100.00%	\$0	\$35,989
117	392.200	Trans Equip - Autos	\$46,942	P-117	\$3,255	\$50,197	100.00%	\$0	\$50,197
118	392.300	Trans Equip - Other	\$1,320	P-118	\$0	\$1,320	100.00%	\$0	\$1,320
119	393.000	Stores Equipment	\$3,178	P-119	\$0	\$3,178	100.00%	\$0	\$3,178
120	394.000	Tools, Shop and Garage Equipment	\$205,580	P-120	\$1,611	\$207,191	100.00%	\$0	\$207,191
121	394.100	Tools, Shop & Garage - Other	\$0	P-121	\$0	\$0	100.00%	\$0	\$0
122	395.000	Laboratory Equipment	\$52,871	P-122	\$0	\$52,871	100.00%	\$0	\$52,871
123	395.100	Laboratory Equipment - Other	\$5,251	P-123	\$0	\$5,251	100.00%	\$0	\$5,251
124	396.000	Power Operated Equipment	\$125,691	P-124	\$0	\$125,691	100.00%	\$0	\$125,691
125	397.000	Communication Equipment - Non Tele	\$61,605	P-125	\$912	\$62,517	100.00%	\$0	\$62,517

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
126	397.100	Remote Control & Instrument	\$9,323	P-126	\$0	\$9,323	100.00%	\$0	\$9,323
127	397.200	Communication Equip - Tele	\$0	P-127	\$839	\$839	100.00%	\$0	\$839
128	398.000	Miscellaneous Equipment	\$281,927	P-128	\$260	\$282,187	100.00%	\$0	\$282,187
129	399.000	Other Tangible Equipment	\$0	P-129	\$0	\$0	100.00%	\$0	\$0
130		TOTAL GENERAL PLANT	\$1,351,274		\$210,429	\$1,561,703		\$0	\$1,561,703
131		TOTAL PLANT IN SERVICE	<u>\$27,187,549</u>		<u>\$266,355</u>	<u>\$27,453,904</u>		<u>\$0</u>	<u>\$27,453,904</u>

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-2	Organization	301.000		\$4,521		\$0
	1. To Include Corporate Allocation (McMellen)		\$4,521		\$0	
P-4	Miscellaneous Intangible Plant	303.000		\$8,321		\$0
	1. To Include Corporate Allocation (McMellen)		\$8,321		\$0	
P-43	Structures and Improvements - WTP	331.000		\$1,566		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,566		\$0	
P-59	Land and Land Rights - TDP	340.000		-\$374		\$0
	1. To Include Corporate Allocation (McMellen)		-\$374		\$0	
P-60	Structures and Improvements - TDP	341.000		\$121		\$0
	1. To Include Corporate Allocation (McMellen)		\$121		\$0	
P-62	Distribution Reservoirs and Standpipes	342.000		\$131		\$0
	1. To Include Corporate Allocation (McMellen)		\$131		\$0	
P-72	T & D Mains - 6" to 8"	343.200		\$28,803		\$0
	1. To Include Corporate Allocation (McMellen)		\$28,803		\$0	
P-79	T & D Mains - 10" to 16"	343.300		\$10,358		\$0
	1. To Include Corporate Allocation (McMellen)		\$10,358		\$0	
P-80	T & D Mains - 18" & Greater	343.310		\$2,047		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To Include Corporate Allocation (McMellen)		\$2,047		\$0	
P-96	Hydrants	348.000		\$432		\$0
	1. To Include Corporate Allocation (McMellen)		\$432		\$0	
P-104	S & I - AG	390.300		\$2,335		\$0
	1. To Include Corporate Allocation (McMellen)		\$2,335		\$0	
P-107	Office Furniture and Equipment	391.000		\$3,293		\$0
	1. To Include Corporate Allocation (McMellen)		\$3,293		\$0	
P-108	Computer & Peripheral Equipment	391.100		\$48,992		\$0
	1. To Include Corporate Allocation (McMellen)		\$48,992		\$0	
P-109	Computer Software	391.200		\$145,685		\$0
	1. To Include Corporate Allocation (McMellen)		\$145,685		\$0	
P-111	Computer Software - Personal	391.400		\$2,826		\$0
	1. To Include Corporate Allocation (McMellen)		\$2,826		\$0	
P-115	Trans Equip - Lt Duty Trucks	392.110		\$421		\$0
	1. To Include Corporate Allocation (McMellen)		\$421		\$0	
P-117	Trans Equip - Autos	392.200		\$3,255		\$0
	1. To Include Corporate Allocation (McMellen)		\$3,255		\$0	
P-120	Tools, Shop and Garage Equipment	394.000		\$1,611		\$0

Missouri - American Water Company
 Case No. WR-2010-0131
 Jefferson City Water District
 Test Year Ending 06-30-2009; Update 10-31-2009
 Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To Include Corporate Allocation (McMellen)		\$1,611		\$0	
P-125	Communication Equipment - Non Tele	397.000		\$912		\$0
	1. To Include Corporate Allocation (McMellen)		\$912		\$0	
P-127	Communication Equip - Tele	397.200		\$839		\$0
	1. To Include Corporate Allocation (McMellen)		\$839		\$0	
P-128	Miscellaneous Equipment	398.000		\$260		\$0
	1. To Include Corporate Allocation (McMellen)		\$260		\$0	
Total Plant Adjustments				\$266,355		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$5,293	0.00%	\$0
3	302.000	Franchises and Consents	\$0	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$185,972	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$191,265		\$0
6		SOURCE OF SUPPLY PLANT			
7	310.000	Land and Land Rights - SSP	\$0	0.00%	\$0
8	311.000	Structures and Improvements - SSP	\$60,365	2.36%	\$1,425
9	312.000	Collecting & Impounding Reservoirs	\$0	1.25%	\$0
10	313.000	Lake, River and Other Intakes	\$388,397	1.77%	\$6,875
11	314.000	Wells and Springs	\$0	1.82%	\$0
12	315.000	Infiltration Galleries and Tunnels	\$0	1.67%	\$0
13	316.000	Supply Mains	\$0	1.79%	\$0
14	316.100	Supply Mains - North Plant (STL)	\$0	1.79%	\$0
15	316.200	Supply Mains - Central Plant (STL)	\$0	1.79%	\$0
16	316.300	Supply Mains - South Plant (STL)	\$0	1.79%	\$0
17	316.400	Supply Mains - Meramec Plant (STL)	\$0	1.79%	\$0
18	317.000	Other Water Source Plant	\$0	4.00%	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$448,762		\$8,300
20		PUMPING PLANT			
21	320.000	Land and Land Rights - PP	\$944	0.00%	\$0
22	321.000	Structures and Improvements - PP	\$619,499	1.80%	\$11,151
23	321.100	S & I - Pumps (STL)	\$0	1.80%	\$0
24	321.200	S & I - Boosters	\$0	1.80%	\$0
25	322.000	Boiler Plant Equipment	\$0	2.22%	\$0
26	323.100	Power Generation Equipment	\$644,675	2.00%	\$12,894
27	323.200	Power Generation Equip Other	\$0	2.00%	\$0
28	324.000	Steam Pumping Equipment	\$0	2.62%	\$0
29	325.000	Electric Pumping Equipment	\$1,537,932	2.62%	\$40,294
30	325.100	Pumping Equipment - Pre '46	\$0	2.62%	\$0
31	325.200	Pumping Equipment - Post '46	\$0	2.62%	\$0
32	325.300	Pumping Equipment - Booster	\$0	2.62%	\$0
33	326.000	Diesel Pumping Equipment	\$0	2.62%	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	2.62%	\$0
35	326.200	Diesel Pumping Equipment - Central	\$0	2.62%	\$0
36	327.000	Hydraulic Pumping Equipment	\$0	2.62%	\$0
37	328.100	Other Pumping Equipment	\$29,226	2.62%	\$766
38	328.200	WT Pumping Equipment	\$0	2.62%	\$0
39	328.300	TD Pumping Equipment	\$0	2.62%	\$0
40		TOTAL PUMPING PLANT	\$2,832,276		\$65,105
41		WATER TREATMENT PLANT			
42	330.000	Land and Land Rights - WTP	\$70,255	0.00%	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
43	331.000	Structures and Improvements - WTP	\$2,245,573	1.69%	\$37,950
44	331.100	S & I - North Plant (STL)	\$0	1.69%	\$0
45	331.200	S & I - Central 1 & 2	\$0	1.69%	\$0
46	331.300	S & I - Central 3	\$0	1.69%	\$0
47	331.400	S & I - South Plant (STL)	\$0	1.69%	\$0
48	331.500	S & I - Meramec (STL)	\$0	1.69%	\$0
49	332.000	WT Equipment - Non-Media	\$2,990,729	2.89%	\$86,432
50	332.100	WT Equipment - North Plant (STL)	\$0	2.89%	\$0
51	332.200	WT Equipment - Central 1 & 2	\$0	2.89%	\$0
52	332.300	WT Equipment - Central 3	\$0	2.89%	\$0
53	332.400	WT Equipment - South Plant (STL)	\$0	2.89%	\$0
54	332.500	WT Equipment - Meramec (STL)	\$0	2.89%	\$0
55	332.600	Other P/E Hand Equipment	\$0	3.33%	\$0
56	332.700	Equipment Filter Media	\$153,082	2.89%	\$4,424
57		TOTAL WATER TREATMENT PLANT	\$5,459,639		\$128,806
58		TRANSMISSION & DIST. PLANT			
59	340.000	Land and Land Rights - TDP	\$100,364	0.00%	\$0
60	341.000	Structures and Improvements - TDP	\$198,357	2.40%	\$4,761
61	341.100	S & I - Spec Cross	\$0	0.00%	\$0
62	342.000	Distribution Reservoirs and Standpipes	\$44,278	2.25%	\$996
63	342.100	Rsvr & Standpipe - Elev	\$990,258	2.25%	\$22,281
64	342.200	Rsvr & Standpipe - Ground	\$6,393	2.25%	\$144
65	342.300	Rsvr & Stanpipe - Below Grade Facilities	\$0	2.25%	\$0
66	342.400	Rsvr & Standpipe - Clearwell	\$0	2.25%	\$0
67	343.000	Trans and Distr Mains - Not Classified	\$5,971,555	1.39%	\$83,005
68	343.100	T & D Mains - 4" & Less	\$211,153	1.39%	\$2,935
69	343.110	T & D Mains - AC 4" (STL)	\$0	1.39%	\$0
70	343.120	T & D Mains - Galv 1 (STL)	\$0	1.39%	\$0
71	343.130	T & D Mains - DI 4in (STL)	\$0	1.39%	\$0
72	343.200	T & D Mains - 6" to 8"	\$2,448,041	1.39%	\$34,028
73	343.210	T & D Mains - 6 to 10" (TN)	\$0	1.39%	\$0
74	343.220	CI - 10" & Smaller - 1900 - 1928	\$0	1.39%	\$0
75	343.230	CI - 10" & Smaller - 1929 - 1956	\$0	1.39%	\$0
76	343.240	CI - 10" & Smaller - 1957 - 1993	\$27,965	1.39%	\$389
77	343.250	T & D Mains - DI 6-8" (STL)	\$0	1.39%	\$0
78	343.260	T & D Mains - PL 6-8" (STL)	\$0	1.39%	\$0
79	343.300	T & D Mains - 10" to 16"	\$3,317,178	1.39%	\$46,109
80	343.310	T & D Mains - 18" & Greater	\$2,047	1.39%	\$28
81	343.320	TD Mains - CI - 12" (STL)	\$0	1.39%	\$0
82	343.330	TD Mains - CI - 16" (STL)	\$0	1.39%	\$0
83	343.340	T & D Mains - DI 12 (STL)	\$0	1.39%	\$0
84	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	1.39%	\$0
85	343.360	T & D Mains - LJ 20 (STL)	\$0	1.39%	\$0
86	343.370	T & D Mains - PL 12" (STL)	\$0	1.39%	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
87	344.000	Fire Mains	\$0	1.56%	\$0
88	345.000	Services	\$488,895	2.92%	\$14,276
89	346.100	Meters - Bronze Case	\$998,777	2.40%	\$23,971
90	346.200	Meters - Plastic Case	\$0	2.40%	\$0
91	346.300	Meters - Others	\$685,435	2.40%	\$16,450
92	346.400	Meters - Remote (ARBs)	\$10,011	2.40%	\$240
93	346.500	Meter Vault	\$0	2.40%	\$0
94	347.100	Meter Installations	\$328,834	0.00%	\$0
95	347.200	Meter Install - Other	\$0	0.00%	\$0
96	348.000	Hydrants	\$1,130,718	1.85%	\$20,918
97	349.000	Other Transmission & Distribution Plant	\$0	2.00%	\$0
98		TOTAL TRANSMISSION & DIST. PLANT	\$16,960,259		\$270,531
99		GENERAL PLANT			
100	389.000	Land and Land Rights - GP	\$7,181	0.00%	\$0
101	390.000	S & I - Store, Shop & Garage	\$0	2.40%	\$0
102	390.100	S & I - Office	\$262,134	2.40%	\$6,291
103	390.200	S & I - Leasehold	\$0	5.00%	\$0
104	390.300	S & I - AG	\$2,335	2.40%	\$56
105	390.400	S & I - Misc.	\$0	2.40%	\$0
106	390.500	General Structures HVAC	\$0	2.40%	\$0
107	391.000	Office Furniture and Equipment	\$19,546	5.00%	\$977
108	391.100	Computer & Peripheral Equipment	\$216,711	20.00%	\$43,342
109	391.200	Computer Software	\$145,685	20.00%	\$29,137
110	391.300	Computer Software Customized	\$0	20.00%	\$0
111	391.400	Computer Software - Personal	\$2,826	20.00%	\$565
112	391.500	Computer Software Other	\$0	20.00%	\$0
113	391.600	Data Handling Equipment	\$0	6.67%	\$0
114	391.700	Other Office Equipment	\$0	6.67%	\$0
115	392.110	Trans Equip - Lt Duty Trucks	\$68,731	11.25%	\$7,732
116	392.120	Trans Equip - Hvy Duty Trucks	\$35,989	10.00%	\$3,599
117	392.200	Trans Equip - Autos	\$50,197	18.00%	\$9,035
118	392.300	Trans Equip - Other	\$1,320	5.67%	\$75
119	393.000	Stores Equipment	\$3,178	4.00%	\$127
120	394.000	Tools, Shop and Garage Equipment	\$207,191	5.00%	\$10,360
121	394.100	Tools, Shop & Garage - Other	\$0	5.00%	\$0
122	395.000	Laboratory Equipment	\$52,871	6.67%	\$3,526
123	395.100	Laboratory Equipment - Other	\$5,251	6.67%	\$350
124	396.000	Power Operated Equipment	\$125,691	7.73%	\$9,716
125	397.000	Communication Equipment - Non Tele	\$62,517	6.67%	\$4,170
126	397.100	Remote Control & Instrument	\$9,323	6.67%	\$622
127	397.200	Communication Equip - Tele	\$839	10.00%	\$84
128	398.000	Miscellaneous Equipment	\$282,187	6.67%	\$18,822
129	399.000	Other Tangible Equipment	\$0	5.00%	\$0
130		TOTAL GENERAL PLANT	\$1,561,703		\$148,586

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense
131		Total Depreciation	<u>\$27,453,904</u>		<u>\$621,328</u>

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$8,166	\$8,166	100.00%	\$0	\$8,166
5		TOTAL PLANT INTANGIBLE	\$0		\$8,166	\$8,166		\$0	\$8,166
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures and Improvements - SSP	\$1,924	R-8	\$0	\$1,924	100.00%	\$0	\$1,924
9	312.000	Collecting & Impounding Reservoirs	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River and Other Intakes	\$68,511	R-10	\$0	\$68,511	100.00%	\$0	\$68,511
11	314.000	Wells and Springs	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12	315.000	Infiltration Galleries and Tunnels	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	316.100	Supply Mains - North Plant (STL)	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	316.200	Supply Mains - Central Plant (STL)	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	316.300	Supply Mains - South Plant (STL)	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	316.400	Supply Mains - Meramec Plant (STL)	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	317.000	Other Water Source Plant	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$70,435		\$0	\$70,435		\$0	\$70,435
20		PUMPING PLANT							
21	320.000	Land and Land Rights - PP	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	321.000	Structures and Improvements - PP	\$99,941	R-22	\$0	\$99,941	100.00%	\$0	\$99,941
23	321.100	S & I - Pumps (STL)	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	321.200	S & I - Boosters	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	322.000	Boiler Plant Equipment	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	323.100	Power Generation Equipment	\$20,100	R-26	\$0	\$20,100	100.00%	\$0	\$20,100
27	323.200	Power Generation Equip Other	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28	324.000	Steam Pumping Equipment	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	325.000	Electric Pumping Equipment	\$388,302	R-29	\$0	\$388,302	100.00%	\$0	\$388,302
30	325.100	Pumping Equipment - Pre '46	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	325.200	Pumping Equipment - Post '46	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	325.300	Pumping Equipment - Booster	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equipment - Central	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	327.000	Hydraulic Pumping Equipment	-\$30,608	R-36	\$0	-\$30,608	100.00%	\$0	-\$30,608
37	328.100	Other Pumping Equipment	-\$2,522	R-37	\$0	-\$2,522	100.00%	\$0	-\$2,522
38	328.200	WT Pumping Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	328.300	TD Pumping Equipment	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL PUMPING PLANT	\$475,213		\$0	\$475,213		\$0	\$475,213
41		WATER TREATMENT PLANT							
42	330.000	Land and Land Rights - WTP	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	331.000	Structures and Improvements - WTP	\$458,645	R-43	\$45	\$458,690	100.00%	\$0	\$458,690
44	331.100	S & I - North Plant (STL)	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	331.200	S & I - Central 1 & 2	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	331.300	S & I - Central 3	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	331.400	S & I - South Plant (STL)	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48	331.500	S & I - Meramec (STL)	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49	332.000	WT Equipment - Non-Media	\$1,361,252	R-49	\$0	\$1,361,252	100.00%	\$0	\$1,361,252
50	332.100	WT Equipment - North Plant (STL)	\$0	R-50	\$0	\$0	100.00%	\$0	\$0
51	332.200	WT Equipment - Central 1 & 2	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
52	332.300	WT Equipment - Central 3	\$0	R-52	\$0	\$0	100.00%	\$0	\$0
53	332.400	WT Equipment - South Plant (STL)	\$0	R-53	\$0	\$0	100.00%	\$0	\$0
54	332.500	WT Equipment - Meramec (STL)	\$0	R-54	\$0	\$0	100.00%	\$0	\$0
55	332.600	Other P/E Hand Equipment	\$0	R-55	\$0	\$0	100.00%	\$0	\$0
56	332.700	Equipment Filter Media	\$6,637	R-56	\$0	\$6,637	100.00%	\$0	\$6,637
57		TOTAL WATER TREATMENT PLANT	\$1,826,534		\$45	\$1,826,579		\$0	\$1,826,579
58		TRANSMISSION & DIST. PLANT							
59	340.000	Land and Land Rights - TDP	\$0	R-59	\$0	\$0	100.00%	\$0	\$0
60	341.000	Structures and Improvements - TDP	\$15,595	R-60	\$8	\$15,603	100.00%	\$0	\$15,603
61	341.100	S & I - Spec Cross	\$0	R-61	\$0	\$0	100.00%	\$0	\$0
62	342.000	Distribution Reservoirs and Standpipes	\$2,256	R-62	\$6	\$2,262	100.00%	\$0	\$2,262
63	342.100	Rsvr & Standpipe - Elev	\$112,249	R-63	\$0	\$112,249	100.00%	\$0	\$112,249
64	342.200	Rsvr & Standpipe - Ground	\$1,957	R-64	\$0	\$1,957	100.00%	\$0	\$1,957
65	342.300	Rsvr & Stanpipe - Below Grade Facilities	\$0	R-65	\$0	\$0	100.00%	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
66	342.400	Rsvr & Standpipe - Clearwell	\$0	R-66	\$0	\$0	100.00%	\$0	\$0
67	343.000	Trans and Distr Mains - Not Classified	\$1,704,598	R-67	\$0	\$1,704,598	100.00%	\$0	\$1,704,598
68	343.100	T & D Mains - 4" & Less	\$19,627	R-68	\$0	\$19,627	100.00%	\$0	\$19,627
69	343.110	T & D Mains - AC 4" (STL)	\$0	R-69	\$0	\$0	100.00%	\$0	\$0
70	343.120	T & D Mains - Galv 1 (STL)	\$0	R-70	\$0	\$0	100.00%	\$0	\$0
71	343.130	T & D Mains - DI 4in (STL)	\$0	R-71	\$0	\$0	100.00%	\$0	\$0
72	343.200	T & D Mains - 6" to 8"	\$120,962	R-72	\$936	\$121,898	100.00%	\$0	\$121,898
73	343.210	T & D Mains - 6 to 10" (TN)	\$0	R-73	\$0	\$0	100.00%	\$0	\$0
74	343.220	CI - 10" & Smaller - 1900 - 1928	\$0	R-74	\$0	\$0	100.00%	\$0	\$0
75	343.230	CI - 10" & Smaller - 1929 - 1956	\$0	R-75	\$0	\$0	100.00%	\$0	\$0
76	343.240	CI - 10" & Smaller - 1957 - 1993	\$1,012	R-76	\$0	\$1,012	100.00%	\$0	\$1,012
77	343.250	T & D Mains - DI 6-8" (STL)	\$0	R-77	\$0	\$0	100.00%	\$0	\$0
78	343.260	T & D Mains - PL 6-8" (STL)	\$0	R-78	\$0	\$0	100.00%	\$0	\$0
79	343.300	T & D Mains - 10" to 16"	\$177,756	R-79	\$125	\$177,881	100.00%	\$0	\$177,881
80	343.310	T & D Mains - 18" & Greater	\$0	R-80	\$59	\$59	100.00%	\$0	\$59
81	343.320	TD Mains - CI - 12" (STL)	\$0	R-81	\$0	\$0	100.00%	\$0	\$0
82	343.330	TD Mains - CI - 16" (STL)	\$0	R-82	\$0	\$0	100.00%	\$0	\$0
83	343.340	T & D Mains - DI 12 (STL)	\$0	R-83	\$0	\$0	100.00%	\$0	\$0
84	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	R-84	\$0	\$0	100.00%	\$0	\$0
85	343.360	T & D Mains - LJ 20 (STL)	\$0	R-85	\$0	\$0	100.00%	\$0	\$0
86	343.370	T & D Mains - PL 12" (STL)	\$0	R-86	\$0	\$0	100.00%	\$0	\$0
87	344.000	Fire Mains	\$0	R-87	\$0	\$0	100.00%	\$0	\$0
88	345.000	Services	\$59,358	R-88	\$0	\$59,358	100.00%	\$0	\$59,358
89	346.100	Meters - Bronze Case	\$23,872	R-89	\$0	\$23,872	100.00%	\$0	\$23,872
90	346.200	Meters - Plastic Case	\$0	R-90	\$0	\$0	100.00%	\$0	\$0
91	346.300	Meters - Others	\$64,469	R-91	\$0	\$64,469	100.00%	\$0	\$64,469
92	346.400	Meters - Remote (ARBs)	\$489	R-92	\$0	\$489	100.00%	\$0	\$489
93	346.500	Meter Vault	\$0	R-93	\$0	\$0	100.00%	\$0	\$0
94	347.100	Meter Installations	\$23,926	R-94	\$0	\$23,926	100.00%	\$0	\$23,926
95	347.200	Meter Install - Other	\$0	R-95	\$0	\$0	100.00%	\$0	\$0
96	348.000	Hydrants	\$382,185	R-96	\$5	\$382,190	100.00%	\$0	\$382,190
97	349.000	Other Transmission & Distribution Plant	\$0	R-97	\$0	\$0	100.00%	\$0	\$0
98		TOTAL TRANSMISSION & DIST. PLANT	\$2,710,311		\$1,139	\$2,711,450		\$0	\$2,711,450
99		GENERAL PLANT							
100	389.000	Land and Land Rights - GP	\$0	R-100	\$0	\$0	100.00%	\$0	\$0
101	390.000	S & I - Store, Shop & Garage	\$0	R-101	\$0	\$0	100.00%	\$0	\$0
102	390.100	S & I - Office	\$121,889	R-102	\$0	\$121,889	100.00%	\$0	\$121,889
103	390.200	S & I - Leasehold	\$0	R-103	\$0	\$0	100.00%	\$0	\$0
104	390.300	S & I - AG	\$0	R-104	\$50	\$50	100.00%	\$0	\$50
105	390.400	S & I - Misc.	\$0	R-105	\$0	\$0	100.00%	\$0	\$0
106	390.500	General Structures HVAC	\$0	R-106	\$0	\$0	100.00%	\$0	\$0
107	391.000	Office Furniture and Equipment	\$78,789	R-107	\$1,791	\$80,580	100.00%	\$0	\$80,580
108	391.100	Computer & Peripheral Equipment	-\$134,934	R-108	\$10,353	-\$124,581	100.00%	\$0	-\$124,581
109	391.200	Computer Software	\$0	R-109	\$121,146	\$121,146	100.00%	\$0	\$121,146
110	391.300	Computer Software Customized	\$0	R-110	\$0	\$0	100.00%	\$0	\$0
111	391.400	Computer Software - Personal	\$0	R-111	\$1,646	\$1,646	100.00%	\$0	\$1,646
112	391.500	Computer Software Other	\$0	R-112	\$0	\$0	100.00%	\$0	\$0
113	391.600	Data Handling Equipment	\$0	R-113	\$0	\$0	100.00%	\$0	\$0
114	391.700	Other Office Equipment	\$0	R-114	\$0	\$0	100.00%	\$0	\$0
115	392.110	Trans Equip - Lt Duty Trucks	\$62,501	R-115	\$1,323	\$63,824	100.00%	\$0	\$63,824
116	392.120	Trans Equip - Hvy Duty Trucks	\$7,822	R-116	\$0	\$7,822	100.00%	\$0	\$7,822
117	392.200	Trans Equip - Autos	\$22,765	R-117	\$3,018	\$25,783	100.00%	\$0	\$25,783
118	392.300	Trans Equip - Other	\$0	R-118	\$0	\$0	100.00%	\$0	\$0
119	393.000	Stores Equipment	\$831	R-119	\$0	\$831	100.00%	\$0	\$831
120	394.000	Tools, Shop and Garage Equipment	\$129,113	R-120	\$290	\$129,403	100.00%	\$0	\$129,403
121	394.100	Tools, Shop & Garage - Other	\$0	R-121	\$0	\$0	100.00%	\$0	\$0
122	395.000	Laboratory Equipment	\$18,396	R-122	\$0	\$18,396	100.00%	\$0	\$18,396
123	395.100	Laboratory Equipment - Other	\$428	R-123	\$0	\$428	100.00%	\$0	\$428
124	396.000	Power Operated Equipment	\$148,335	R-124	\$0	\$148,335	100.00%	\$0	\$148,335
125	397.000	Communication Equipment - Non Tele	\$48,418	R-125	\$376	\$48,794	100.00%	\$0	\$48,794
126	397.100	Remote Control & Instrument	\$194	R-126	\$0	\$194	100.00%	\$0	\$194
127	397.200	Communication Equip - Tele	\$0	R-127	\$481	\$481	100.00%	\$0	\$481
128	398.000	Miscellaneous Equipment	\$54,786	R-128	\$116	\$54,902	100.00%	\$0	\$54,902
129	399.000	Other Tangible Equipment	\$0	R-129	\$0	\$0	100.00%	\$0	\$0
130		TOTAL GENERAL PLANT	\$559,333		\$140,590	\$699,923		\$0	\$699,923
131		TOTAL DEPRECIATION RESERVE	\$5,641,826		\$149,940	\$5,791,766		\$0	\$5,791,766

Missouri - American Water Company
 Case No. WR-2010-0131
 Jefferson City Water District
 Test Year Ending 06-30-2009; Update 10-31-2009
 Accumulated Depreciation Reserve

Line Number	<u>A</u> Account Number	<u>B</u> Depreciation Reserve Description	<u>C</u> Total Reserve	<u>D</u> Adjust. Number	<u>E</u> Adjustments	<u>F</u> As Adjusted Reserve	<u>G</u> Jurisdictional Allocations	<u>H</u> Jurisdictional Adjustments	<u>I</u> MO Adjusted Jurisdictional
----------------	-------------------------------	--	------------------------------	-------------------------------	-------------------------	------------------------------------	---	---	---

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-4	Miscellaneous Intangible Plant	303.000		\$8,166		\$0
	1. To Include Corporate Allocation (McMellen)		\$8,166		\$0	
R-43	Structures and Improvements - WTP	331.000		\$45		\$0
	1. To Include Corporate Allocation (McMellen)		\$45		\$0	
R-60	Structures and Improvements - TDP	341.000		\$8		\$0
	1. To Include Corporate Allocation (McMellen)		\$8		\$0	
R-62	Distribution Reservoirs and Standpipes	342.000		\$6		\$0
	1. To Include Corporate Allocation (McMellen)		\$6		\$0	
R-72	T & D Mains - 6" to 8"	343.200		\$936		\$0
	1. To Include Corporate Allocation (McMellen)		\$936		\$0	
R-79	T & D Mains - 10" to 16"	343.300		\$125		\$0
	1. To Include Corporate Allocation (McMellen)		\$125		\$0	
R-80	T & D Mains - 18" & Greater	343.310		\$59		\$0
	1. To Include Corporate Allocation (McMellen)		\$59		\$0	
R-96	Hydrants	348.000		\$5		\$0
	1. To Include Corporate Allocation (McMellen)		\$5		\$0	
R-104	S & I - AG	390.300		\$50		\$0
	1. To Include Corporate Allocation (McMellen)		\$50		\$0	

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-107	Office Furniture and Equipment	391.000		\$1,791		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,791		\$0	
R-108	Computer & Peripheral Equipment	391.100		\$10,353		\$0
	1. To Include Corporate Allocation (McMellen)		\$10,353		\$0	
R-109	Computer Software	391.200		\$121,146		\$0
	1. To Include Corporate Allocation (McMellen)		\$121,146		\$0	
R-111	Computer Software - Personal	391.400		\$1,646		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,646		\$0	
R-115	Trans Equip - Lt Duty Trucks	392.110		\$1,323		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,323		\$0	
R-117	Trans Equip - Autos	392.200		\$3,018		\$0
	1. To Include Corporate Allocation (McMellen)		\$3,018		\$0	
R-120	Tools, Shop and Garage Equipment	394.000		\$290		\$0
	1. To Include Corporate Allocation (McMellen)		\$290		\$0	
R-125	Communication Equipment - Non Tele	397.000		\$376		\$0
	1. To Include Corporate Allocation (McMellen)		\$376		\$0	
R-127	Communication Equip - Tele	397.200		\$481		\$0
	1. To Include Corporate Allocation (McMellen)		\$481		\$0	
R-128	Miscellaneous Equipment	398.000		\$116		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To Include Corporate Allocation (McMellen)		\$116		\$0	
Total Reserve Adjustments				\$149,940		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Base Payroll	\$911,723	37.60	13.47	24.13	0.066110	\$60,274
3	Tax Withholding	\$331,377	37.60	13.47	24.13	0.066110	\$21,907
4	Pensions & OPEBs	\$556,952	37.60	-1.39	38.99	0.106822	\$59,495
5	Group Insurance	\$106,763	37.60	-9.38	46.98	0.128703	\$13,741
6	401(k)	\$15,703	37.60	17.50	20.10	0.055068	\$865
7	Electric	\$201,102	37.60	32.79	4.81	0.013179	\$2,650
8	Chemicals	\$38,542	37.60	22.28	15.32	0.041970	\$1,618
9	Leases	\$32,153	37.60	-16.41	54.01	0.147979	\$4,758
10	Management Fees	\$581,226	37.60	23.99	13.61	0.037288	\$21,673
11	Uncollectible Accounts	\$56,357	37.60	37.60	0.00	0.000000	\$0
12	PSC Assessment	\$26,733	37.60	-45.00	82.60	0.226301	\$6,050
13	Insurance Other	\$50,724	37.60	-32.94	70.54	0.193253	\$9,803
14	Cash Vouchers	\$743,732	37.60	23.99	13.61	0.037288	\$27,732
15	TOTAL OPERATION AND MAINT. EXPENSE	\$3,653,087					\$230,566
16	TAXES						
17	FICA - Employer Portion	\$65,941	37.60	13.47	24.13	0.066110	\$4,359
18	Unemployment	\$3,637	37.60	13.47	24.13	0.066110	\$240
19	Property Tax	\$245,527	37.60	175.50	-137.90	-0.377808	-\$92,762
20	Corporate Franchise	\$8,103	37.60	29.63	7.97	0.021836	\$177
21	TOTAL TAXES	\$323,208					-\$87,986
22	CWC REQ'D BEFORE RATE BASE OFFSETS						\$142,580
23	TAX OFFSET FROM RATE BASE						
24	Federal Tax Offset	\$137,852	37.60	29.64	7.96	0.021808	\$3,006
25	State Tax Offset	\$21,663	37.60	29.64	7.96	0.021808	\$472
26	City Tax Offset	\$0	37.60	37.60	0.00	0.000000	\$0
27	Interest Expense Offset	\$448,737	37.60	91.00	-53.40	-0.146301	-\$65,651
28	TOTAL OFFSET FROM RATE BASE	\$608,252					-\$62,173
29	TOTAL CASH WORKING CAPITAL REQUIRED						\$80,407

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$5,320,009	See Note (1)	See Note (1)	See Note (1)	\$5,320,009	\$941,785	\$6,261,794	See Note (1)	See Note (1)
2	TOTAL SOURCE OF SUPPLY EXPENSES	\$8,883	\$85	\$8,798	\$5,639	\$14,522	\$0	\$14,522	\$88	\$14,434
3	TOTAL PUMPING EXPENSES	\$200,127	\$991	\$199,136	\$40,315	\$240,442	\$0	\$240,442	\$1,024	\$239,418
4	TOTAL WATER TREATMENT EXPENSES	\$696,537	\$371,965	\$324,572	\$115,728	\$812,265	\$0	\$812,265	\$382,290	\$429,975
5	TOTAL TRANSMISSION & DIST. EXPENSES	\$293,150	\$205,047	\$88,103	\$15,189	\$308,339	\$0	\$308,339	\$210,586	\$97,753
6	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$275,014	\$138,446	\$136,568	-\$14,048	\$260,966	\$0	\$260,966	\$142,470	\$118,496
7	TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL ADMIN. & GENERAL EXPENSES	\$1,657,253	\$1,122,917	\$534,336	\$359,300	\$2,016,553	\$0	\$2,016,553	\$1,502,837	\$513,716
10	TOTAL DEPRECIATION EXPENSE	\$432,480	See Note (1)	See Note (1)	See Note (1)	\$432,480	\$188,848	\$621,328	See Note (1)	See Note (1)
11	TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	TOTAL OTHER OPERATING EXPENSE	\$464,699	\$0	\$464,699	\$12,867	\$477,566	\$0	\$477,566	-\$2,198	\$479,764
13	TOTAL OPERATING EXPENSE	\$4,028,143	\$1,839,451	\$1,756,212	\$534,990	\$4,563,133	\$188,848	\$4,751,981	\$2,237,097	\$1,893,556
14	NET INCOME BEFORE TAXES	\$1,291,866	\$0	\$0	\$0	\$756,876	\$752,937	\$1,509,813	\$0	\$0
15	TOTAL INCOME TAXES	-\$323,330	See Note (1)	See Note (1)	See Note (1)	-\$323,330	\$525,985	\$202,655	See Note (1)	See Note (1)
16	TOTAL DEFERRED INCOME TAXES	\$560,095	See Note (1)	See Note (1)	See Note (1)	\$560,095	-\$354,571	\$205,524	See Note (1)	See Note (1)
17	NET OPERATING INCOME	\$1,055,101	\$0	\$0	\$0	\$520,111	\$581,523	\$1,101,634	\$0	\$0

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

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$2,904,266	See note (1)	See note (1)	Rev-2	See note (1)	\$2,904,266	100.00%	\$324,301	\$3,228,567	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$1,482,871			Rev-3		\$1,482,871	100.00%	\$241,502	\$1,724,373		
Rev-4	461.300	Industrial	\$238,258			Rev-4		\$238,258	100.00%	\$382,093	\$620,351		
Rev-5	462.000	Private Fire Protection	\$165,618			Rev-5		\$165,618	100.00%	\$9,318	\$174,936		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	464.000	Other Sales to Public Authorities	\$432,842			Rev-7		\$432,842	100.00%	\$39,915	\$472,757		
Rev-8	466.000	Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.100	Misc Sales Billed	\$678			Rev-9		\$678	100.00%	\$0	\$678		
Rev-10	471.200	Misc Sales Billed Unmetered	\$0			Rev-10		\$0	100.00%	\$0	\$0		
Rev-11	471.300	Misc Service revenues	\$95,476			Rev-11		\$95,476	100.00%	-\$55,344	\$40,132		
Rev-12	493.000	Other Water Revenue - Oper. Rev.	\$0			Rev-12		\$0	100.00%	\$0	\$0		
Rev-13		TOTAL OPERATING REVENUES	\$5,320,009					\$5,320,009		\$941,785	\$6,261,794		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Super & Eng Oper SS	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Exp Oper SS	\$4,720	\$0	\$4,720	E-3	\$0	\$4,720	100.00%	\$0	\$4,720	\$0	\$4,720
4	602.000	Purchased Water	\$4,126	\$0	\$4,126	E-4	\$5,636	\$9,762	100.00%	\$0	\$9,762	\$0	\$9,762
5	603.100	Misc Exp Oper SS - Fuel & Power	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	603.200	Misc Exp Oper	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	604.000	Rents Oper SS	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	610.000	Super & Eng Maint SS	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	611.000	Struct & Improve Maint SS	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	612.000	Collects & Impound Maint SS	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
11	613.000	Lake, River and Oth Maint SS	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	614.000	Wells & Springs Maint SS	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	615.000	Infil Gall & Tunnels Maint SS	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	616.000	Supply Mains Maint SS	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	617.000	Misc Plant Maint SS	\$37	\$85	-\$48	E-15	\$3	\$40	100.00%	\$0	\$40	\$88	-\$48
16		TOTAL SOURCE OF SUPPLY EXPENSES	\$8,883	\$85	\$8,798		\$5,639	\$14,522		\$0	\$14,522	\$88	\$14,434
17		PUMPING EXPENSES											
18	620.000	Super & Eng Oper PE	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19	621.000	Fuel for Power Prod	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	622.000	Labor & Exp Oper Pwr Prod	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	623.000	Purch Fuel/Power for Prod	\$199,127	\$0	\$199,127	E-21	\$40,282	\$239,409	100.00%	\$0	\$239,409	\$0	\$239,409
22	624.000	Labor & Exp Oper Pump	\$1,000	\$991	\$9	E-22	\$33	\$1,033	100.00%	\$0	\$1,033	\$1,024	\$9
23	626.000	Misc Exp Oper P	\$0	\$0	\$0	E-23	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
24	627.000	Rents Oper P	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	630.000	Super & Eng Maint P	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	631.000	Struct & Improve Maint P	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	632.000	Power Prod Equip Maint P	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	633.000	Pump Equip Maint P	\$0	\$0	\$0	E-28	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
29		TOTAL PUMPING EXPENSES	\$200,127	\$991	\$199,136		\$40,315	\$240,442		\$0	\$240,442	\$1,024	\$239,418
30		WATER TREATMENT EXPENSES											
31	640.000	Super & Eng Oper WT	\$30,014	\$30,014	\$0	E-31	\$965	\$30,979	100.00%	\$0	\$30,979	\$30,979	\$0
32	641.000	Chemicals	\$245,631	\$0	\$245,631	E-32	\$105,403	\$351,034	100.00%	\$0	\$351,034	\$0	\$351,034
33	642.000	Labor & Exp Oper WT	\$292,455	\$272,572	\$19,883	E-33	\$7,461	\$299,916	100.00%	\$0	\$299,916	\$280,033	\$19,883
34	643.100	Misc Expenses - Fuel & Power	\$0	\$0	\$0	E-34	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
												L + M = K	
35	643.200	Misc Expenses - Waste Disposal	\$0	\$0	\$0	E-35	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
36	643.300	Misc Operation Expense	\$2,454	\$0	\$2,454	E-36	\$0	\$2,454	100.00%	\$0	\$2,454	\$0	\$2,454
37	644.000	Rents Oper WT	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
38	650.000	Super & Eng Maint WT	\$69,379	\$69,379	\$0	E-38	\$1,899	\$71,278	100.00%	\$0	\$71,278	\$71,278	\$0
39	651.000	Struct & Improve Maint WT	\$0	\$0	\$0	E-39	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
40	652.000	WT Equip Maint WT	\$56,604	\$0	\$56,604	E-40	\$0	\$56,604	100.00%	\$0	\$56,604	\$0	\$56,604
41		TOTAL WATER TREATMENT EXPENSES	\$696,537	\$371,965	\$324,572		\$115,728	\$812,265		\$0	\$812,265	\$382,290	\$429,975
42		TRANSMISSION & DIST. EXPENSES											
43	660.000	Super & Eng Oper TD	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44	661.000	Storage Facility Exp	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45	662.000	TD Lines Exp	\$23,659	\$15,673	\$7,986	E-45	\$356	\$24,015	100.00%	\$0	\$24,015	\$16,029	\$7,986
46	663.000	Meter Expense	\$2,962	\$2,962	\$0	E-46	\$81	\$3,043	100.00%	\$0	\$3,043	\$3,043	\$0
47	664.000	Customer Install Exp	\$2	\$2	\$0	E-47	\$0	\$2	100.00%	\$0	\$2	\$2	\$0
48	665.100	Misc Expenses - Labor & Misc	\$13,075	\$0	\$13,075	E-48	\$0	\$13,075	100.00%	\$0	\$13,075	\$0	\$13,075
49	665.200	Misc T&D Exp - Fuel & Power	\$0	\$0	\$0	E-49	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
50	666.000	Rents Oper TD	\$158	\$0	\$158	E-50	\$0	\$158	100.00%	\$0	\$158	\$0	\$158
51	670.000	Super & Eng Maint TD	\$32,166	\$32,166	\$0	E-51	\$880	\$33,046	100.00%	\$0	\$33,046	\$33,046	\$0
52	671.000	Struct & Improve Maint TD	\$0	\$0	\$0	E-52	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
53	672.000	Dist Res Stand Maint TD	\$0	\$0	\$0	E-53	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
54	673.000	TD Main Maint TD	\$19,562	\$19,562	\$0	E-54	\$536	\$20,098	100.00%	\$0	\$20,098	\$20,098	\$0
55	674.000	Fire Main Maint TD	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	675.000	Services Maint TD	\$55,153	\$55,153	\$0	E-56	\$1,510	\$56,663	100.00%	\$0	\$56,663	\$56,663	\$0
57	676.000	Meters Maint TD	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58	677.000	Hydrants Maint TD	\$20	\$0	\$20	E-58	\$0	\$20	100.00%	\$0	\$20	\$0	\$20
59	678.000	Misc Plant Maint TD	\$146,393	\$79,529	\$66,864	E-59	\$11,826	\$158,219	100.00%	\$0	\$158,219	\$81,705	\$76,514
60		TOTAL TRANSMISSION & DIST. EXPENSES	\$293,150	\$205,047	\$88,103		\$15,189	\$308,339		\$0	\$308,339	\$210,586	\$97,753
61		CUSTOMER ACCOUNTS EXPENSE											
62	901.000	Supervision CA	\$0	\$0	\$0	E-62	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
63	902.100	Meter Reading Expenses - Labor & Misc	\$64,101	\$64,101	\$0	E-63	\$1,755	\$65,856	100.00%	\$0	\$65,856	\$65,856	\$0
64	902.200	Meter Reading Expenses - Cust Acctg	\$0	\$0	\$0	E-64	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
65	903.000	Cust Rec & Collection CA	\$120,265	\$74,258	\$46,007	E-65	\$2,267	\$122,532	100.00%	\$0	\$122,532	\$76,525	\$46,007
66	904.000	Uncollectible Accts	\$73,151	\$0	\$73,151	E-66	-\$18,072	\$55,079	100.00%	\$0	\$55,079	\$0	\$55,079
67	905.100	Misc Cust Accts Exp - Labor & Acctg	\$17,497	\$87	\$17,410	E-67	\$2	\$17,499	100.00%	\$0	\$17,499	\$89	\$17,410
68	905.200	Misc Cust Accts Exp - Fuel & Power	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
69		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$275,014	\$138,446	\$136,568		-\$14,048	\$260,966		\$0	\$260,966	\$142,470	\$118,496
70		CUSTOMER SERVICE EXPENSES											
71	907.000	Cust Serv & Info Exp CA	\$0	\$0	\$0	E-71	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
72		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
73		SALES PROMOTION EXPENSES											
74	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-74	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
75		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
76		ADMIN. & GENERAL EXPENSES											
77	920.000	Salaries AG	\$194,288	\$194,288	\$0	E-77	\$3,855	\$198,143	100.00%	\$0	\$198,143	\$198,143	\$0
78	921.100	Other Supplies & Exp - Fuel & Power	\$33	\$0	\$33	E-78	\$7	\$40	100.00%	\$0	\$40	\$0	\$40
79	921.200	General Office Exp - Other Supplies	\$49,622	\$0	\$49,622	E-79	\$20,717	\$70,339	100.00%	\$0	\$70,339	\$0	\$70,339

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
													L + M = K
80	921.300	Misc Office Expense - Other Supplies	\$87,758	\$0	\$87,758	E-80	-\$1,975	\$85,783	100.00%	\$0	\$85,783	\$0	\$85,783
81	923.100	Outside Services - Mgmt Fees	\$683,667	\$683,667	\$0	E-81	-\$102,441	\$581,226	100.00%	\$0	\$581,226	\$581,226	\$0
82	923.200	Outside Services - Misc Exp	\$30,858	\$30,858	\$0	E-82	\$0	\$30,858	100.00%	\$0	\$30,858	\$30,858	\$0
83	923.300	Outside Services - Mtce Exp	\$74,188	\$0	\$74,188	E-83	\$0	\$74,188	100.00%	\$0	\$74,188	\$0	\$74,188
84	923.400	Audit & Legal Fees	\$0	\$0	\$0	E-84	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
85	924.100	Property Insurance - Ins Other Than Group	\$60,188	\$0	\$60,188	E-85	\$78,812	\$139,000	100.00%	\$0	\$139,000	\$0	\$139,000
86	924.200	Property Insurance - Misc	\$46,512	\$0	\$46,512	E-86	\$15,308	\$61,820	100.00%	\$0	\$61,820	\$0	\$61,820
87	925.000	Injuries & Damages	-\$300	\$0	-\$300	E-87	\$6,125	\$5,825	100.00%	\$0	\$5,825	\$0	\$5,825
88	926.100	Group Insurance Oper AG	\$103,973	\$103,973	\$0	E-88	\$0	\$103,973	100.00%	\$0	\$103,973	\$103,973	\$0
89	926.200	Pensions	\$78,881	\$78,881	\$0	E-89	\$255,825	\$334,706	100.00%	\$0	\$334,706	\$334,706	\$0
90	926.300	Employee Pension & Benefits - Misc	\$30,349	\$30,349	\$0	E-90	\$222,656	\$253,005	100.00%	\$0	\$253,005	\$253,005	\$0
91	927.000	Franchise Requirements	\$0	\$0	\$0	E-91	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
92	928.100	Regulatory Commission Exp	\$0	\$0	\$0	E-92	-\$4,555	-\$4,555	100.00%	\$0	-\$4,555	\$0	-\$4,555
93	928.200	Amort of Other Regulatory Exp	\$12,095	\$0	\$12,095	E-93	\$0	\$12,095	100.00%	\$0	\$12,095	\$0	\$12,095
94	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-94	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
95	930.100	Goodwill Advertising Exp	\$2,341	\$0	\$2,341	E-95	-\$463	\$1,878	100.00%	\$0	\$1,878	\$0	\$1,878
96	930.200	Misc. General Expenses	\$97,124	\$0	\$97,124	E-96	-\$43,299	\$53,825	100.00%	\$0	\$53,825	\$0	\$53,825
97	930.300	Research & Development	\$0	\$0	\$0	E-97	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
98	931.000	Rents AG	\$5,104	\$0	\$5,104	E-98	\$727	\$5,831	100.00%	\$0	\$5,831	\$0	\$5,831
99	932.000	General Plant Maint AG	\$100,572	\$901	\$99,671	E-99	-\$91,999	\$8,573	100.00%	\$0	\$8,573	\$926	\$7,647
100		TOTAL ADMIN. & GENERAL EXPENSES	\$1,657,253	\$1,122,917	\$534,336		\$359,300	\$2,016,553		\$0	\$2,016,553	\$1,502,837	\$513,716
101		DEPRECIATION EXPENSE											
102	403.000	Depreciation Expense, Dep. Exp.	\$432,480	See note (1)	See note (1)	E-102	See note (1)	\$432,480	100.00%	\$188,848	\$621,328	See note (1)	See note (1)
103		TOTAL DEPRECIATION EXPENSE	\$432,480	\$0	\$0		\$0	\$432,480		\$188,848	\$621,328	\$0	\$0
104		AMORTIZATION EXPENSE											
105		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
106		OTHER OPERATING EXPENSES											
107	403.900	Amortization - Other UP	\$3,009	\$0	\$3,009	E-107	\$0	\$3,009	100.00%	\$0	\$3,009	\$0	\$3,009
108	404.000	Amortization - Intangible Fir	\$0	\$0	\$0	E-108	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
109	408.000	PSC Assessment - Water	\$37,352	\$0	\$37,352	E-109	\$6,262	\$43,614	100.00%	\$0	\$43,614	\$0	\$43,614
110	408.000	Property Taxes	\$341,011	\$0	\$341,011	E-110	\$8,310	\$349,321	100.00%	\$0	\$349,321	\$0	\$349,321
111	408.000	Payroll Taxes - FICA	\$957	\$0	\$957	E-111	-\$2,128	-\$1,171	100.00%	\$0	-\$1,171	-\$2,128	\$957
112	408.000	Payroll Taxes - FUTA	\$68,069	\$0	\$68,069	E-112	\$30	\$68,099	100.00%	\$0	\$68,099	\$30	\$68,069
113	408.000	Payroll Taxes - SUTA	\$2,750	\$0	\$2,750	E-113	-\$100	\$2,650	100.00%	\$0	\$2,650	-\$100	\$2,750
114	408.000	Other Taxes & Licenses	\$11,551	\$0	\$11,551	E-114	\$493	\$12,044	100.00%	\$0	\$12,044	\$0	\$12,044
115	408.000	Gross Receipts Taxes	\$0	\$0	\$0	E-115	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
116		TOTAL OTHER OPERATING EXPENSE	\$464,699	\$0	\$464,699		\$12,867	\$477,566		\$0	\$477,566	-\$2,198	\$479,764
117		TOTAL OPERATING EXPENSE	\$4,028,143	\$1,839,451	\$1,756,212		\$534,990	\$4,563,133		\$188,848	\$4,751,981	\$2,237,097	\$1,893,556
118		NET INCOME BEFORE TAXES	\$1,291,866					\$756,876		\$752,937	\$1,509,813		
119		INCOME TAXES											
120	409.000	Current Income Taxes	-\$323,330	See note (1)	See note (1)	E-120	See note (1)	-\$323,330	100.00%	\$525,985	\$202,655	See note (1)	See note (1)
121		TOTAL INCOME TAXES	-\$323,330					-\$323,330		\$525,985	\$202,655		
122		DEFERRED INCOME TAXES											

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
123	410.000	Deferred Income Taxes - Def. Inc. Tax	\$564,713	See note (1)	See note (1)	E-123	See note (1)	\$564,713	100.00%	-\$564,713	\$0	See note (1)	See note (1)
124	412.000	Amortization of Deferred ITC	-\$4,618			E-124		-\$4,618	100.00%	\$4,618	\$0		
125	0.000	Deferred Income Tax - Test Line	\$0			E-125		\$0	100.00%	\$205,524	\$205,524		
126		TOTAL DEFERRED INCOME TAXES	\$560,095					\$560,095		-\$354,571	\$205,524		
127		NET OPERATING INCOME	\$1,055,101					\$520,111		\$581,523	\$1,101,634		

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

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Revenue Billing Determinant Sheet

Feeder Description	<u>A</u> Annualized Customers	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	<u>D</u> Annualized Water Usage	<u>E</u> Annualized Volumetric Revenues	<u>F</u> Total Annualized Revenues C+E
Residential Revenue Feeders, Totals	8,950	107,378	\$1,274,552	502,317,380	\$1,954,015	\$3,228,567
Commercial Revenue Feeders, Totals	1,451	17,390	\$264,474	403,996,802	\$1,459,899	\$1,724,373
Industrial Revenue Feeders, Totals	17	160	\$29,188	193,769,600	\$591,163	\$620,351
Total Revenue Feeders	<u>10,418</u>	<u>124,928</u>	<u>\$1,568,214</u>	<u>1,100,083,782</u>	<u>\$4,005,077</u>	<u>\$5,573,291</u>

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Residential Min. Base Usage Revenue Feeder - Summary

Meter Size	<u>B</u> Annualized Customers	<u>C</u> Bills Per Year	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	<u>D</u> Annualized Water Usage	<u>E</u> Annualized Volumetric Revenues	<u>F</u> Total Annualized Revenues
5/8"	8,798	12	105,576	\$1,246,853	0	\$0	\$1,246,853
1"	146	12	1,752	\$26,543	0	\$0	\$26,543
1 1/2"	2	12	24	\$498	0	\$0	\$498
2"	2	12	24	\$658	0	\$0	\$658
Volumetric Charges - First 100,000	1	1	1	\$0	502,273,729	\$1,953,845	\$1,953,845
Volumetric Charge - Next 1,900,000	1	1	1	\$0	43,651	\$170	\$170
Totals	<u>8,950</u>		<u>107,378</u>	<u>\$1,274,552</u>	<u>502,317,380</u>	<u>\$1,954,015</u>	<u>\$3,228,567</u>

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Residential Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B * G)	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B * G * I) / J
1	JEFFERSON CITY WATER										
2	5/8"	8,798	12	105,576	\$11.81	\$1,246,853	0	0	0.0000	0	\$0
3	1"	146	12	1,752	\$15.15	\$26,543	0	0	0.0000	0	\$0
4	1 1/2"	2	12	24	\$20.75	\$498	0	0	0.0000	0	\$0
5	2"	2	12	24	\$27.42	\$658	0	0	0.0000	0	\$0
6	Volumetric Charges - First 100,000	1	1	1	\$0.00	\$0	502,273,729	502,273,729	3.8900	1,000	\$1,953,845
7	Volumetric Charge - Next 1,900,000	1	1	1	\$0.00	\$0	43,651	43,651	3.8900	1,000	\$170
8	TOTAL JEFFERSON CITY WATER	8,950	1	107,378		\$1,274,552		502,317,380			\$1,954,015
9	TOTAL ALL CATEGORIES	8,950		107,378		\$1,274,552		502,317,380			\$1,954,015

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Commercial No Min. Base Usage Revenue Feeder - Summary

Meter Size	<u>B</u> Annualized Customers	<u>C</u> Bills Per Year	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	<u>D</u> Annualized Water Usage	<u>E</u> Annualized Volumetric Revenues	<u>E</u> Total Annualized Revenues
5/8"	902	12	10,824	\$127,831	0	\$0	\$127,831
1"	290	12	3,480	\$52,722	0	\$0	\$52,722
1 1/2"	74	12	888	\$18,426	0	\$0	\$18,426
2"	167	12	2,004	\$54,950	0	\$0	\$54,950
3"	10	12	120	\$5,167	0	\$0	\$5,167
4"	5	12	60	\$3,924	0	\$0	\$3,924
6"	1	12	12	\$1,454	0	\$0	\$1,454
Volumetric Charge - First 100,000	1	1	1	\$0	316,452,611	\$1,231,855	\$1,231,855
Volumetric Charge - Next 1,900,000	1	1	1	\$0	87,544,191	\$228,044	\$228,044
Totals	1,451		17,390	\$264,474	403,996,802	\$1,459,899	\$1,724,373

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Commercial No Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	I Volmetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B*G*I)/J
1	JEFFERSON CITY WATER										
2	5/8"	902	12	10,824	\$11.81	\$127,831	0	0	0.0000	0	\$0
3	1"	290	12	3,480	\$15.15	\$52,722	0	0	0.0000	0	\$0
4	1 1/2"	74	12	888	\$20.75	\$18,426	0	0	0.0000	0	\$0
5	2"	167	12	2,004	\$27.42	\$54,950	0	0	0.0000	0	\$0
6	3"	10	12	120	\$43.06	\$5,167	0	0	0.0000	0	\$0
7	4"	5	12	60	\$65.40	\$3,924	0	0	0.0000	0	\$0
8	6"	1	12	12	\$121.18	\$1,454	0	0	0.0000	0	\$0
9	Volumetric Charge - First 100,000	1	1	1	\$0.00	\$0	316,452,611	316,452,611	3.8927	1,000	\$1,231,855
10	Volumetric Charge - Next 1,900,000	1	1	1	\$0.00	\$0	87,544,191	87,544,191	2.6049	1,000	\$228,044
11	TOTAL JEFFERSON CITY WATER	1,451		17,390		\$264,474		403,996,802			\$1,459,899
12	TOTAL ALL CATEGORIES	1,451		17,390		\$264,474		403,996,802			\$1,459,899

Missouri - American Water Company
 Case No. WR-2010-0131
 Jefferson City Water District
 Test Year Ending 06-30-2009; Update 10-31-2009
 Industrial No Min. Base Usage Revenue Feeder - Summary

Meter Size	<u>B</u> Annualized Customers	<u>C</u> Bills Per Year	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	<u>D</u> Annualized Water Usage	<u>E</u> Annualized Volumetric Revenues	<u>E</u> Total Annualized Revenues
5/8"	3	12	36	\$425	0	\$0	\$425
1"	2	12	24	\$364	0	\$0	\$364
3"	1	12	12	\$517	0	\$0	\$517
2"	4	12	48	\$1,316	0	\$0	\$1,316
4"	1	12	12	\$785	0	\$0	\$785
Large Industrial - 2"	1	12	12	\$12,672	0	\$0	\$12,672
Large Industrial - 4"	1	12	12	\$13,074	0	\$0	\$13,074
Volumetric Charge - First 100 000	1	1	1	\$0	92,346,000	\$359,475	\$359,475
Volumetric Charge - Next 1,900,000	1	1	1	\$0	1,485,000	\$3,868	\$3,868
Volumetric Charge - Large Industrial	1	1	1	\$0	99,938,600	\$227,820	\$227,820
Rounding Adjustment	1	1	1	\$35	0	\$0	\$35
Totals	<u>17</u>		<u>160</u>	<u>\$29,188</u>	<u>193,769,600</u>	<u>\$591,163</u>	<u>\$620,351</u>

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Industrial No Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	I Volmetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B*G*I)/J
1	JEFFERSON CITY WATER										
2	5/8"	3	12	36	\$11.81	\$425	0	0	0.0000	0	\$0
3	1"	2	12	24	\$15.15	\$364	0	0	0.0000	0	\$0
4	2"	4	12	48	\$27.42	\$1,316	0	0	0.0000	0	\$0
5	3"	1	12	12	\$43.06	\$517	0	0	0.0000	0	\$0
6	4"	1	12	12	\$65.40	\$785	0	0	0.0000	0	\$0
7	Large Industrial - 2"	1	12	12	\$1,055.99	\$12,672	0	0	0.0000	0	\$0
8	Large Industrial - 4"	1	12	12	\$1,089.47	\$13,074	0	0	0.0000	0	\$0
9	Volumetric Charge - First 100 000	1	1	1	\$0.00	\$0	92,346,000	92,346,000	3.8927	1,000	\$359,475
10	Volumetric Charge - Next 1,900,000	1	1	1	\$0.00	\$0	1,485,000	1,485,000	2.6049	1,000	\$3,868
11	Volumetric Charge - Large Industrial	1	1	1	\$0.00	\$0	99,938,600	99,938,600	2.2796	1,000	\$227,820
12	Rounding Adjustment	1	1	1	\$35.00	\$35	0	0	0.0000	0	\$0
13	TOTAL JEFFERSON CITY WATER	17		160		\$29,188		193,769,600			\$591,163
14	TOTAL ALL CATEGORIES	17		160		\$29,188		193,769,600			\$591,163

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$324,301	\$324,301
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$324,301	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	\$241,502	\$241,502
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$241,502	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	\$382,093	\$382,093
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$382,093	
Rev-5	Private Fire Protection	462.000	\$0	\$0	\$0	\$0	\$9,318	\$9,318
	1. To Annualize Revenues (Mapeka)		\$0	\$0		\$0	\$9,318	
Rev-7	Other Sales to Public Authorities	464.000	\$0	\$0	\$0	\$0	\$39,915	\$39,915
	1. To Annualize Revenues (Mapeka)		\$0	\$0		\$0	\$39,915	
Rev-11	Misc Service revenues	471.300	\$0	\$0	\$0	\$0	-\$55,344	-\$55,344
	1. Corporate Revs for AWR Water-Line Protect (McMellen)		\$0	\$0		\$0	\$2,011	
	2. To Remove Unbilled Revenues (Mapeka)		\$0	\$0		\$0	-\$57,355	
E-4	Purchased Water	602.000	\$0	\$5,636	\$5,636	\$0	\$0	\$0
	1. To Annualize Purchased Water Expense (Green)		\$0	\$5,636		\$0	\$0	
E-15	Misc Plant Maint SS	617.000	\$3	\$0	\$3	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$3	\$0		\$0	\$0	
E-21	Purch Fuel/Power for Prod	623.000	\$0	\$40,282	\$40,282	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Green)		\$0	\$40,282		\$0	\$0	
E-22	Labor & Exp Oper Pump	624.000	\$33	\$0	\$33	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$33	\$0		\$0	\$0	
E-31	Super & Eng Oper WT	640.000	\$965	\$0	\$965	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$965	\$0		\$0	\$0	
E-32	Chemicals	641.000	\$0	\$105,403	\$105,403	\$0	\$0	\$0
	1. To Annualize Chemical Expense (Green)		\$0	\$105,403		\$0	\$0	
E-33	Labor & Exp Oper WT	642.000	\$7,461	\$0	\$7,461	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$7,461	\$0		\$0	\$0	
E-38	Super & Eng Maint WT	650.000	\$1,899	\$0	\$1,899	\$0	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To Annualize Payroll (McMellen)		\$1,899	\$0		\$0	\$0	
E-45	TD Lines Exp	662.000	\$356	\$0	\$356	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$356	\$0		\$0	\$0	
E-46	Meter Expense	663.000	\$81	\$0	\$81	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$81	\$0		\$0	\$0	
E-51	Super & Eng Maint TD	670.000	\$880	\$0	\$880	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$880	\$0		\$0	\$0	
E-54	TD Main Maint TD	673.000	\$536	\$0	\$536	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$536	\$0		\$0	\$0	
E-56	Services Maint TD	675.000	\$1,510	\$0	\$1,510	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$1,510	\$0		\$0	\$0	
E-59	Misc Plant Maint TD	678.000	\$2,176	\$9,650	\$11,826	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$2,176	\$0		\$0	\$0	
	2. To Annualize Tank Painting Expense (Bolin)		\$0	\$9,650		\$0	\$0	
E-63	Meter Reading Expenses - Labor & Misc	902.100	\$1,755	\$0	\$1,755	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$1,755	\$0		\$0	\$0	
E-65	Cust Rec & Collection CA	903.000	\$2,267	\$0	\$2,267	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$2,267	\$0		\$0	\$0	
E-66	Uncollectible Accts	904.000	\$0	-\$18,072	-\$18,072	\$0	\$0	\$0
	1. To Annualize Bad Debt Expense (Mapeka)		\$0	-\$18,072		\$0	\$0	
E-67	Misc Cust Accts Exp - Labor & Acctg	905.100	\$2	\$0	\$2	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$2	\$0		\$0	\$0	
E-77	Salaries AG	920.000	\$3,855	\$0	\$3,855	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$3,855	\$0		\$0	\$0	
E-78	Other Supplies & Exp - Fuel & Power	921.100	\$0	\$7	\$7	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Green)		\$0	\$7		\$0	\$0	
E-79	General Office Exp - Other Supplies	921.200	\$0	\$20,717	\$20,717	\$0	\$0	\$0
	1. To Annualize Postage Expense (Green)		\$0	\$20,717		\$0	\$0	

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
E-80	Misc Office Expense - Other Supplies	921.300	\$0	-\$1,975	-\$1,975	\$0	\$0	\$0
	1. To Annualize Regulatory Asset Expense (McMellen)		\$0	\$2,588		\$0	\$0	
	2. To Disallow Dues and Donations (Bolin)		\$0	-\$4,227		\$0	\$0	
	3. To Annualize Telephone Expense (Green)		\$0	-\$336		\$0	\$0	
E-81	Outside Services - Mgmt Fees	923.100	-\$102,441	\$0	-\$102,441	\$0	\$0	\$0
	1. To Adjust Belleville Lab Allocation Costs (McMellen)		-\$35,366	\$0		\$0	\$0	
	2. To Adjust Corporate Svc Mgmt Fees (McMellen)		-\$67,075	\$0		\$0	\$0	
E-85	Property Insurance - Ins Other Than Group	924.100	\$0	\$78,812	\$78,812	\$0	\$0	\$0
	1. To Adjust Insurance Other Than Group (Green)		\$0	\$78,812		\$0	\$0	
E-86	Property Insurance - Misc	924.200	\$0	\$15,308	\$15,308	\$0	\$0	\$0
	1. To Adjust Insurance Other Than Group (Green)		\$0	\$15,308		\$0	\$0	
E-87	Injuries & Damages	925.000	\$0	\$6,125	\$6,125	\$0	\$0	\$0
	1. To Adjust Injuries & Damages (Green)		\$0	\$6,125		\$0	\$0	
E-89	Pensions	926.200	\$255,825	\$0	\$255,825	\$0	\$0	\$0
	1. To Annualize Pension Expense (Bolin)		\$255,825	\$0		\$0	\$0	
E-90	Employee Pension & Benefits - Misc	926.300	\$222,656	\$0	\$222,656	\$0	\$0	\$0
	1. To Annualize 401 (k) Employer Costs (Bolin)		\$410	\$0		\$0	\$0	
	2. To Annualize OPEB Expense (Bolin)		\$222,246	\$0		\$0	\$0	
E-92	Regulatory Commission Exp	928.100	\$0	-\$4,555	-\$4,555	\$0	\$0	\$0
	1. To Annualize Rate Case Expense (Green)		\$0	-\$4,762		\$0	\$0	
	2. To Annualize for Depreciation Study (Green)		\$0	\$207		\$0	\$0	
E-95	Goodwill Advertising Exp	930.100	\$0	-\$463	-\$463	\$0	\$0	\$0
	1. To Disallow Advertising Expense (Bolin)		\$0	-\$463		\$0	\$0	
E-96	Misc. General Expenses	930.200	\$0	-\$43,299	-\$43,299	\$0	\$0	\$0
	1. To Eliminate Lobbying Expenses (McMellen)		\$0	-\$2,767		\$0	\$0	
	2. To Annualize Transportation Expense (Mapeka)		\$0	-\$15,098		\$0	\$0	
	3. To Disallow Promotional Giveaways (Bolin)		\$0	-\$2,111		\$0	\$0	
	4. To Disallow Dues and Donations (Bolin)		\$0	-\$23,323		\$0	\$0	
E-98	Rents AG	931.000	\$0	\$727	\$727	\$0	\$0	\$0
	1. To Annualize Lease Expense (Mapeka)		\$0	\$727		\$0	\$0	

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-99	General Plant Maint AG	932.000	\$25	-\$92,024	-\$91,999	\$0	\$0	\$0
	1. To Eliminate Net Negative Salvage (McMellen)		\$0	-\$92,024		\$0	\$0	
	2. To Annualize Payroll (McMellen)		\$25	\$0		\$0	\$0	
E-102	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$188,848	\$188,848
	To Annualize Depreciation Expense		\$0	\$0		\$0	\$188,848	
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-109	PSC Assessment - Water	408.000	\$0	\$6,262	\$6,262	\$0	\$0	\$0
	1. To Annualize PSC Assessment (Green)		\$0	\$6,262		\$0	\$0	
E-110	Property Taxes	408.000	\$0	\$8,310	\$8,310	\$0	\$0	\$0
	1. To Annualize Property Taxes (Green)		\$0	\$8,310		\$0	\$0	
E-111	Payroll Taxes - FICA	408.000	-\$2,128	\$0	-\$2,128	\$0	\$0	\$0
	1. To Annualize Payroll Taxes (McMellen)		-\$2,128	\$0		\$0	\$0	
E-112	Payroll Taxes - FUTA	408.000	\$30	\$0	\$30	\$0	\$0	\$0
	1. To Annualize Payroll Taxes (McMellen)		\$30	\$0		\$0	\$0	
E-113	Payroll Taxes - SUTA	408.000	-\$100	\$0	-\$100	\$0	\$0	\$0
	1. To Annualize Payroll Taxes (McMellen)		-\$100	\$0		\$0	\$0	
E-114	Other Taxes & Licenses	408.000	\$0	\$493	\$493	\$0	\$0	\$0
	1. To Annualize Franchise Taxes (Green)		\$0	\$493		\$0	\$0	
E-120	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$525,985	\$525,985
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$525,985	
E-123	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$564,713	-\$564,713
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$564,713	
E-124	Amortization of Deferred ITC	412.000	\$0	\$0	\$0	\$0	\$4,618	\$4,618
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$4,618	
E-125	Deferred Income Tax - Test Line		\$0	\$0	\$0	\$0	\$205,524	\$205,524
	1. To Annualize Deferred Income Tax - Test Line		\$0	\$0		\$0	\$205,524	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$941,785	\$941,785
Total Operating & Maint. Expense			\$397,646	\$137,344	\$534,990	\$0	\$360,262	\$360,262

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.42% Return	E 7.56% Return	F 7.70% Return
1	TOTAL NET INCOME BEFORE TAXES		\$1,509,813	\$1,366,846	\$1,397,434	\$1,428,243
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$621,328	\$621,328	\$621,328	\$621,328
4	Misc. Non-deductible Expenses		\$2,186	\$2,186	\$2,186	\$2,186
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$623,514	\$623,514	\$623,514	\$623,514
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of	3.2860%	\$448,737	\$448,737	\$448,737	\$448,737
8	Tax Straight-Line Depreciation		\$621,328	\$621,328	\$621,328	\$621,328
9	Excess Tax Depreciation		\$535,357	\$535,357	\$535,357	\$535,357
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$1,605,422	\$1,605,422	\$1,605,422	\$1,605,422
11	NET TAXABLE INCOME		\$527,905	\$384,938	\$415,526	\$446,335
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$527,905	\$384,938	\$415,526	\$446,335
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$27,521	\$20,068	\$21,663	\$23,269
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		\$500,384	\$364,870	\$393,863	\$423,066
17	Federal Income Tax at the Rate of	35.000%	\$175,134	\$127,705	\$137,852	\$148,073
18	Subtract Federal Income Tax Credits					
19	Credits - Solar		\$0	\$0	\$0	\$0
20	Net Federal Income Tax		\$175,134	\$127,705	\$137,852	\$148,073
21	PROVISION FOR MO. INCOME TAX					
22	Net Taxable Income - MO. Inc. Tax		\$527,905	\$384,938	\$415,526	\$446,335
23	Deduct Federal Income Tax at the Rate of	50.000%	\$87,567	\$63,853	\$68,926	\$74,037
24	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
25	Missouri Taxable Income - MO. Inc. Tax		\$440,338	\$321,085	\$346,600	\$372,298
26	Missouri Income Tax at the Rate of	6.250%	\$27,521	\$20,068	\$21,663	\$23,269
27	PROVISION FOR CITY INCOME TAX					
28	Net Taxable Income - City Inc. Tax		\$527,905	\$384,938	\$415,526	\$446,335
29	Deduct Federal Income Tax - City Inc. Tax		\$175,134	\$127,705	\$137,852	\$148,073
30	Deduct Missouri Income Tax - City Inc. Tax		\$27,521	\$20,068	\$21,663	\$23,269
31	City Taxable Income		\$325,250	\$237,165	\$256,011	\$274,993
32	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
33	SUMMARY OF CURRENT INCOME TAX					
34	Federal Income Tax		\$175,134	\$127,705	\$137,852	\$148,073
35	State Income Tax		\$27,521	\$20,068	\$21,663	\$23,269
36	City Income Tax		\$0	\$0	\$0	\$0
37	TOTAL SUMMARY OF CURRENT INCOME TAX		\$202,655	\$147,773	\$159,515	\$171,342
38	DEFERRED INCOME TAXES					
39	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
40	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
41	Deferred Income Tax - Test Line		\$205,524	\$205,524	\$205,524	\$205,524
42	Deferred Investment Tax Credit		\$0	\$0	\$0	\$0
43	Deferred Tax Depreciation		\$0	\$0	\$0	\$0
44	Amort of Deferred tax Depreciation		\$0	\$0	\$0	\$0
45	Amort of Repair Allowance		\$0	\$0	\$0	\$0
46	Deferred Unbilled		\$0	\$0	\$0	\$0
47	TOTAL DEFERRED INCOME TAXES		\$205,524	\$205,524	\$205,524	\$205,524
48	TOTAL INCOME TAX		\$408,179	\$353,297	\$365,039	\$376,866

Missouri - American Water Company
Case No. WR-2010-0131
Jefferson City Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.95%	F Weighted Cost of Capital 9.25%	G Weighted Cost of Capital 9.55%
1	Common Stock	\$3,987,252	46.21%		4.136%	4.274%	4.413%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$27,619	0.32%	9.19%	0.029%	0.029%	0.029%
4	Long Term Debt	\$4,537,552	52.59%	6.18%	3.250%	3.250%	3.250%
5	Short Term Debt	\$76,556	0.89%	0.81%	0.007%	0.007%	0.007%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$8,628,979	100.00%		7.422%	7.560%	7.699%
8	PreTax Cost of Capital				9.999%	10.223%	10.449%

Exhibit No.: 12345667
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2010-0131
Date Prepared: March 9, 2010



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

**MISSOURI - AMERICAN WATER COMPANY
Joplin Water District**

CASE NO. WR-2010-0131

Jefferson City, Missouri

March 2010

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.42% Return	<u>C</u> 7.56% Return	<u>D</u> 7.70% Return
1	Net Orig Cost Rate Base	\$76,724,273	\$76,724,273	\$76,724,273
2	Rate of Return	7.42%	7.56%	7.70%
3	Net Operating Income Requirement	\$5,694,476	\$5,800,355	\$5,907,002
4	Net Income Available	\$4,434,097	\$4,434,097	\$4,434,097
5	Additional Net Income Required	\$1,260,379	\$1,366,258	\$1,472,905
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,544,502	\$1,607,923	\$1,671,803
8	Current Income Tax Available	\$789,548	\$789,548	\$789,548
9	Additional Current Tax Required	\$754,954	\$818,375	\$882,255
10	Revenue Requirement	\$2,015,333	\$2,184,633	\$2,355,160
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$482,196	\$482,196	\$482,196
12	Gross Revenue Requirement	<u>\$2,497,529</u>	<u>\$2,666,829</u>	<u>\$2,837,356</u>

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$125,687,191
2	Less Accumulated Depreciation Reserve		\$16,858,670
3	Net Plant In Service		<u>\$108,828,521</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$98,974
6	Materials & Supplies		\$414,605
7	Prepayments		\$76,252
8	Pension/OPEB Tracker		\$82,579
9	Regulatory Deferrals		<u>\$137,309</u>
10	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$809,719</u>
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	-2.8384%	-\$39,251
13	State Tax Offset	-2.8384%	-\$6,388
14	City Tax Offset	0.0000%	\$0
15	Interest Expense Offset	13.9726%	\$352,272
16	Contribution In Aid of Construction		\$16,534,789
17	Customer Advances		\$5,238,720
18	Customer Deposits		\$0
19	Accumulated Deferred ITC (3%)		\$3,959
20	Deferred Income Taxes		\$10,326,928
21	Pension Tracker Liability		\$8,229
22	Accrued Pension Liability		\$365,843
23	Tank Painting Liability		<u>\$128,866</u>
24	TOTAL SUBTRACT FROM NET PLANT		<u>\$32,913,967</u>
25	Total Rate Base		<u><u>\$76,724,273</u></u>

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$10,120	\$10,120	100.00%	\$0	\$10,120
3	302.000	Franchises and Consents	\$20,740	P-3	\$0	\$20,740	100.00%	\$0	\$20,740
4	303.000	Miscellaneous Intangible Plant	\$85,032	P-4	\$18,627	\$103,659	100.00%	\$0	\$103,659
5		TOTAL PLANT INTANGIBLE	\$105,772		\$28,747	\$134,519		\$0	\$134,519
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$146,950	P-7	\$0	\$146,950	100.00%	\$0	\$146,950
8	311.000	Structures and Improvements - SSP	\$5,692,701	P-8	\$0	\$5,692,701	100.00%	\$0	\$5,692,701
9	312.000	Collecting & Impounding Reservoirs	\$110,883	P-9	\$0	\$110,883	100.00%	\$0	\$110,883
10	313.000	Lake, River and Other Intakes	\$599,752	P-10	\$0	\$599,752	100.00%	\$0	\$599,752
11	314.000	Wells and Springs	\$3,711,544	P-11	\$0	\$3,711,544	100.00%	\$0	\$3,711,544
12	315.000	Infiltration Galleries and Tunnels	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$4,092,025	P-13	\$0	\$4,092,025	100.00%	\$0	\$4,092,025
14	316.100	Supply Mains - North Plant (STL)	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	316.200	Supply Mains - Central Plant (STL)	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	316.300	Supply Mains - South Plant (STL)	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	316.400	Supply Mains - Meramec Plant (STL)	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	317.000	Other Water Source Plant	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$14,353,855		\$0	\$14,353,855		\$0	\$14,353,855
20		PUMPING PLANT							
21	320.000	Land and Land Rights - PP	\$12,561	P-21	\$0	\$12,561	100.00%	\$0	\$12,561
22	321.000	Structures and Improvements - PP	\$3,001,906	P-22	\$0	\$3,001,906	100.00%	\$0	\$3,001,906
23	321.100	S & I - Pumps (STL)	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	321.200	S & I - Boosters	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	322.000	Boiler Plant Equipment	\$348	P-25	\$0	\$348	100.00%	\$0	\$348
26	323.100	Power Generation Equipment	\$1,419,884	P-26	\$0	\$1,419,884	100.00%	\$0	\$1,419,884
27	323.200	Power Generation Equip Other	\$0	P-27	\$0	\$0	100.00%	\$0	\$0
28	324.000	Steam Pumping Equipment	\$6,907	P-28	\$0	\$6,907	100.00%	\$0	\$6,907
29	325.000	Electric Pumping Equipment	\$6,735,617	P-29	\$0	\$6,735,617	100.00%	\$0	\$6,735,617
30	325.100	Pumping Equipment - Pre '46	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	325.200	Pumping Equipment - Post '46	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	325.300	Pumping Equipment - Booster	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$138,188	P-33	\$0	\$138,188	100.00%	\$0	\$138,188
34	326.100	Diesel Pumping Equipment - Stratman	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equipment - Central	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	327.000	Hydraulic Pumping Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	328.100	Other Pumping Equipment	\$249,583	P-37	\$0	\$249,583	100.00%	\$0	\$249,583
38	328.200	WT Pumping Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	328.300	TD Pumping Equipment	\$107,963	P-39	\$0	\$107,963	100.00%	\$0	\$107,963
40		TOTAL PUMPING PLANT	\$11,672,957		\$0	\$11,672,957		\$0	\$11,672,957
41		WATER TREATMENT PLANT							
42	330.000	Land and Land Rights - WTP	\$338,068	P-42	\$0	\$338,068	100.00%	\$0	\$338,068
43	331.000	Structures and Improvements - WTP	\$9,171,805	P-43	\$3,506	\$9,175,311	100.00%	\$0	\$9,175,311
44	331.100	S & I - North Plant (STL)	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	331.200	S & I - Central 1 & 2	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	331.300	S & I - Central 3	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	331.400	S & I - South Plant (STL)	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48	331.500	S & I - Meramec (STL)	\$0	P-48	\$0	\$0	100.00%	\$0	\$0
49	332.000	WT Equipment - Non-Media	\$16,698,633	P-49	\$0	\$16,698,633	100.00%	\$0	\$16,698,633
50	332.100	WT Equipment - North Plant (STL)	\$0	P-50	\$0	\$0	100.00%	\$0	\$0
51	332.200	WT Equipment - Central 1 & 2	\$0	P-51	\$0	\$0	100.00%	\$0	\$0
52	332.300	WT Equipment - Central 3	\$0	P-52	\$0	\$0	100.00%	\$0	\$0
53	332.400	WT Equipment - South Plant (STL)	\$0	P-53	\$0	\$0	100.00%	\$0	\$0
54	332.500	WT Equipment - Meramec (STL)	\$0	P-54	\$0	\$0	100.00%	\$0	\$0
55	332.600	Other P/E Hand Equipment	\$8,445	P-55	\$0	\$8,445	100.00%	\$0	\$8,445
56	332.700	Equipment Filter Media	\$182,146	P-56	\$0	\$182,146	100.00%	\$0	\$182,146
57		TOTAL WATER TREATMENT PLANT	\$26,399,097		\$3,506	\$26,402,603		\$0	\$26,402,603
58		TRANSMISSION & DIST. PLANT							
59	340.000	Land and Land Rights - TDP	\$27,039	P-59	-\$837	\$26,202	100.00%	\$0	\$26,202
60	341.000	Structures and Improvements - TDP	\$3,340,204	P-60	\$271	\$3,340,475	100.00%	\$0	\$3,340,475
61	341.100	S & I - Spec Cross	\$0	P-61	\$0	\$0	100.00%	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
62	342.000	Distribution Reservoirs and Standpipes	\$2,460,372	P-62	\$293	\$2,460,665	100.00%	\$0	\$2,460,665
63	342.100	Rsvr & Standpipe - Elev	\$2,832,052	P-63	\$0	\$2,832,052	100.00%	\$0	\$2,832,052
64	342.200	Rsvr & Standpipe - Ground	\$3,585	P-64	\$0	\$3,585	100.00%	\$0	\$3,585
65	342.300	Rsvr & Standpipe - Below Grade Facilities	\$0	P-65	\$0	\$0	100.00%	\$0	\$0
66	342.400	Rsvr & Standpipe - Clearwell	\$150,371	P-66	\$0	\$150,371	100.00%	\$0	\$150,371
67	343.000	Trans and Distr Mains - Not Classified	\$0	P-67	\$0	\$0	100.00%	\$0	\$0
68	343.100	T & D Mains - 4" & Less	\$4,936,825	P-68	\$0	\$4,936,825	100.00%	\$0	\$4,936,825
69	343.110	T & D Mains - AC 4" (STL)	\$0	P-69	\$0	\$0	100.00%	\$0	\$0
70	343.120	T & D Mains - Galv 1 (STL)	\$0	P-70	\$0	\$0	100.00%	\$0	\$0
71	343.130	T & D Mains - DI 4in (STL)	\$0	P-71	\$0	\$0	100.00%	\$0	\$0
72	343.200	T & D Mains - 6" to 8"	\$23,284,958	P-72	\$64,476	\$23,349,434	100.00%	\$0	\$23,349,434
73	343.210	T & D Mains - 6 to 10" (TN)	\$0	P-73	\$0	\$0	100.00%	\$0	\$0
74	343.220	CI - 10" & Smaller - 1900 - 1928	\$0	P-74	\$0	\$0	100.00%	\$0	\$0
75	343.230	CI - 10" & Smaller - 1929 - 1956	\$0	P-75	\$0	\$0	100.00%	\$0	\$0
76	343.240	CI - 10" & Smaller - 1957 - 1993	\$0	P-76	\$0	\$0	100.00%	\$0	\$0
77	343.250	T & D Mains - DI 6-8" (STL)	\$0	P-77	\$0	\$0	100.00%	\$0	\$0
78	343.260	T & D Mains - PL 6-8" (STL)	\$0	P-78	\$0	\$0	100.00%	\$0	\$0
79	343.300	T & D Mains - 10" to 16"	\$14,396,744	P-79	\$23,185	\$14,419,929	100.00%	\$0	\$14,419,929
80	343.310	T & D Mains - 18" & Greater	\$932,805	P-80	\$4,582	\$937,387	100.00%	\$0	\$937,387
81	343.320	TD Mains - CI - 12" (STL)	\$0	P-81	\$0	\$0	100.00%	\$0	\$0
82	343.330	TD Mains - CI - 16" (STL)	\$0	P-82	\$0	\$0	100.00%	\$0	\$0
83	343.340	T & D Mains - DI 12 (STL)	\$0	P-83	\$0	\$0	100.00%	\$0	\$0
84	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	P-84	\$0	\$0	100.00%	\$0	\$0
85	343.360	T & D Mains - LJ 20 (STL)	\$0	P-85	\$0	\$0	100.00%	\$0	\$0
86	343.370	T & D Mains - PL 12" (STL)	\$0	P-86	\$0	\$0	100.00%	\$0	\$0
87	344.000	Fire Mains	\$5,220	P-87	\$0	\$5,220	100.00%	\$0	\$5,220
88	345.000	Services	\$9,937,115	P-88	\$0	\$9,937,115	100.00%	\$0	\$9,937,115
89	346.100	Meters - Bronze Case	\$928,497	P-89	\$0	\$928,497	100.00%	\$0	\$928,497
90	346.200	Meters - Plastic Case	\$7,503	P-90	\$0	\$7,503	100.00%	\$0	\$7,503
91	346.300	Meters - Others	\$61,771	P-91	\$0	\$61,771	100.00%	\$0	\$61,771
92	346.400	Meters - Remote (ARBs)	\$52,215	P-92	\$0	\$52,215	100.00%	\$0	\$52,215
93	346.500	Meter Vault	\$1,008	P-93	\$0	\$1,008	100.00%	\$0	\$1,008
94	347.100	Meter Installations	\$3,415,622	P-94	\$0	\$3,415,622	100.00%	\$0	\$3,415,622
95	347.200	Meter Install - Other	\$0	P-95	\$0	\$0	100.00%	\$0	\$0
96	348.000	Hydrants	\$1,077,968	P-96	\$968	\$1,078,936	100.00%	\$0	\$1,078,936
97	349.000	Other Transmission & Distribution Plant	\$0	P-97	\$0	\$0	100.00%	\$0	\$0
98		TOTAL TRANSMISSION & DIST. PLANT	\$67,851,874		\$92,938	\$67,944,812		\$0	\$67,944,812
99		GENERAL PLANT							
100	389.000	Land and Land Rights - GP	\$369,306	P-100	\$0	\$369,306	100.00%	\$0	\$369,306
101	390.000	S & I - Store, Shop & Garage	\$476,176	P-101	\$0	\$476,176	100.00%	\$0	\$476,176
102	390.100	S & I - Office	\$0	P-102	\$0	\$0	100.00%	\$0	\$0
103	390.200	S & I - Leasehold	\$5,796	P-103	\$0	\$5,796	100.00%	\$0	\$5,796
104	390.300	S & I - AG	\$715,016	P-104	\$5,226	\$720,242	100.00%	\$0	\$720,242
105	390.400	S & I - Misc.	\$80,488	P-105	\$0	\$80,488	100.00%	\$0	\$80,488
106	390.500	General Structures HVAC	\$0	P-106	\$0	\$0	100.00%	\$0	\$0
107	391.000	Office Furniture and Equipment	\$66,621	P-107	\$7,371	\$73,992	100.00%	\$0	\$73,992
108	391.100	Computer & Peripheral Equipment	\$188,380	P-108	\$109,668	\$298,048	100.00%	\$0	\$298,048
109	391.200	Computer Software	\$0	P-109	\$326,114	\$326,114	100.00%	\$0	\$326,114
110	391.300	Computer Software Customized	\$0	P-110	\$0	\$0	100.00%	\$0	\$0
111	391.400	Computer Software - Personal	\$2,627	P-111	\$6,325	\$8,952	100.00%	\$0	\$8,952
112	391.500	Computer Software Other	\$11,993	P-112	\$0	\$11,993	100.00%	\$0	\$11,993
113	391.600	Data Handling Equipment	\$4,349	P-113	\$0	\$4,349	100.00%	\$0	\$4,349
114	391.700	Other Office Equipment	\$5,470	P-114	\$0	\$5,470	100.00%	\$0	\$5,470
115	392.110	Trans Equip - Lt Duty Trucks	\$215,298	P-115	\$943	\$216,241	100.00%	\$0	\$216,241
116	392.120	Trans Equip - Hvy Duty Trucks	\$9,581	P-116	\$0	\$9,581	100.00%	\$0	\$9,581
117	392.200	Trans Equip - Autos	\$20,637	P-117	\$7,287	\$27,924	100.00%	\$0	\$27,924
118	392.300	Trans Equip - Other	\$57,160	P-118	\$0	\$57,160	100.00%	\$0	\$57,160
119	393.000	Stores Equipment	\$28,142	P-119	\$0	\$28,142	100.00%	\$0	\$28,142
120	394.000	Tools, Shop and Garage Equipment	\$1,753,032	P-120	\$3,607	\$1,756,639	100.00%	\$0	\$1,756,639
121	394.100	Tools, Shop & Garage - Other	\$0	P-121	\$0	\$0	100.00%	\$0	\$0
122	395.000	Laboratory Equipment	\$88,728	P-122	\$0	\$88,728	100.00%	\$0	\$88,728
123	395.100	Laboratory Equipment - Other	\$0	P-123	\$0	\$0	100.00%	\$0	\$0
124	396.000	Power Operated Equipment	\$257,247	P-124	\$0	\$257,247	100.00%	\$0	\$257,247
125	397.000	Communication Equipment - Non Tele	\$49,210	P-125	\$2,041	\$51,251	100.00%	\$0	\$51,251

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
126	397.100	Remote Control & Instrument	\$244,939	P-126	\$0	\$244,939	100.00%	\$0	\$244,939
127	397.200	Communication Equip - Tele	\$0	P-127	\$1,879	\$1,879	100.00%	\$0	\$1,879
128	398.000	Miscellaneous Equipment	\$57,207	P-128	\$581	\$57,788	100.00%	\$0	\$57,788
129	399.000	Other Tangible Equipment	\$0	P-129	\$0	\$0	100.00%	\$0	\$0
130		TOTAL GENERAL PLANT	\$4,707,403		\$471,042	\$5,178,445		\$0	\$5,178,445
131		TOTAL PLANT IN SERVICE	<u>\$125,090,958</u>		<u>\$596,233</u>	<u>\$125,687,191</u>		<u>\$0</u>	<u>\$125,687,191</u>

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-2	Organization	301.000		\$10,120		\$0
	1. To Include Corporate Allocation (McMellen)		\$10,120		\$0	
P-4	Miscellaneous Intangible Plant	303.000		\$18,627		\$0
	1. To Include Corporate Allocation (McMellen)		\$18,627		\$0	
P-43	Structures and Improvements - WTP	331.000		\$3,506		\$0
	1. To Include Corporate Allocation (McMellen)		\$3,506		\$0	
P-59	Land and Land Rights - TDP	340.000		-\$837		\$0
	1. To Include Corporate Allocation (McMellen)		-\$837		\$0	
P-60	Structures and Improvements - TDP	341.000		\$271		\$0
	1. To Include Corporate Allocation (McMellen)		\$271		\$0	
P-62	Distribution Reservoirs and Standpipes	342.000		\$293		\$0
	1. To Include Corporate Allocation (McMellen)		\$293		\$0	
P-72	T & D Mains - 6" to 8"	343.200		\$64,476		\$0
	1. To Include Corporate Allocation (McMellen)		\$64,476		\$0	
P-79	T & D Mains - 10" to 16"	343.300		\$23,185		\$0
	1. To Include Corporate Allocation (McMellen)		\$23,185		\$0	
P-80	T & D Mains - 18" & Greater	343.310		\$4,582		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To Include Corporate Allocation (McMellen)		\$4,582		\$0	
P-96	Hydrants	348.000		\$968		\$0
	1. To Include Corporate Allocation (McMellen)		\$968		\$0	
P-104	S & I - AG	390.300		\$5,226		\$0
	1. To Include Corporate Allocation (McMellen)		\$5,226		\$0	
P-107	Office Furniture and Equipment	391.000		\$7,371		\$0
	1. To Include Corporate Allocation (McMellen)		\$7,371		\$0	
P-108	Computer & Peripheral Equipment	391.100		\$109,668		\$0
	1. To Include Corporate Allocation (McMellen)		\$109,668		\$0	
P-109	Computer Software	391.200		\$326,114		\$0
	1. To Include Corporate Allocation (McMellen)		\$326,114		\$0	
P-111	Computer Software - Personal	391.400		\$6,325		\$0
	1. To Include Corporate Allocation (McMellen)		\$6,325		\$0	
P-115	Trans Equip - Lt Duty Trucks	392.110		\$943		\$0
	1. To Include Corporate Allocation (McMellen)		\$943		\$0	
P-117	Trans Equip - Autos	392.200		\$7,287		\$0
	1. To Include Corporate Allocation (McMellen)		\$7,287		\$0	
P-120	Tools, Shop and Garage Equipment	394.000		\$3,607		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To Include Corporate Allocation (McMellen)		\$3,607		\$0	
P-125	Communication Equipment - Non Tele	397.000		\$2,041		\$0
	1. To Include Corporate Allocation (McMellen)		\$2,041		\$0	
P-127	Communication Equip - Tele	397.200		\$1,879		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,879		\$0	
P-128	Miscellaneous Equipment	398.000		\$581		\$0
	1. To Include Corporate Allocation (McMellen)		\$581		\$0	
Total Plant Adjustments				\$596,233		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$10,120	0.00%	\$0
3	302.000	Franchises and Consents	\$20,740	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$103,659	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$134,519		\$0
6		SOURCE OF SUPPLY PLANT			
7	310.000	Land and Land Rights - SSP	\$146,950	0.00%	\$0
8	311.000	Structures and Improvements - SSP	\$5,692,701	2.36%	\$134,348
9	312.000	Collecting & Impounding Reservoirs	\$110,883	1.25%	\$1,386
10	313.000	Lake, River and Other Intakes	\$599,752	1.77%	\$10,616
11	314.000	Wells and Springs	\$3,711,544	1.82%	\$67,550
12	315.000	Infiltration Galleries and Tunnels	\$0	1.67%	\$0
13	316.000	Supply Mains	\$4,092,025	1.79%	\$73,247
14	316.100	Supply Mains - North Plant (STL)	\$0	1.79%	\$0
15	316.200	Supply Mains - Central Plant (STL)	\$0	1.79%	\$0
16	316.300	Supply Mains - South Plant (STL)	\$0	1.79%	\$0
17	316.400	Supply Mains - Meramec Plant (STL)	\$0	1.79%	\$0
18	317.000	Other Water Source Plant	\$0	4.00%	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$14,353,855		\$287,147
20		PUMPING PLANT			
21	320.000	Land and Land Rights - PP	\$12,561	0.00%	\$0
22	321.000	Structures and Improvements - PP	\$3,001,906	1.80%	\$54,034
23	321.100	S & I - Pumps (STL)	\$0	1.80%	\$0
24	321.200	S & I - Boosters	\$0	1.80%	\$0
25	322.000	Boiler Plant Equipment	\$348	2.22%	\$8
26	323.100	Power Generation Equipment	\$1,419,884	2.00%	\$28,398
27	323.200	Power Generation Equip Other	\$0	2.00%	\$0
28	324.000	Steam Pumping Equipment	\$6,907	2.62%	\$181
29	325.000	Electric Pumping Equipment	\$6,735,617	2.62%	\$176,473
30	325.100	Pumping Equipment - Pre '46	\$0	2.62%	\$0
31	325.200	Pumping Equipment - Post '46	\$0	2.62%	\$0
32	325.300	Pumping Equipment - Booster	\$0	2.62%	\$0
33	326.000	Diesel Pumping Equipment	\$138,188	2.62%	\$3,621
34	326.100	Diesel Pumping Equipment - Stratman	\$0	2.62%	\$0
35	326.200	Diesel Pumping Equipment - Central	\$0	2.62%	\$0
36	327.000	Hydraulic Pumping Equipment	\$0	2.62%	\$0
37	328.100	Other Pumping Equipment	\$249,583	2.62%	\$6,539
38	328.200	WT Pumping Equipment	\$0	2.62%	\$0
39	328.300	TD Pumping Equipment	\$107,963	2.62%	\$2,829
40		TOTAL PUMPING PLANT	\$11,672,957		\$272,083
41		WATER TREATMENT PLANT			
42	330.000	Land and Land Rights - WTP	\$338,068	0.00%	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
43	331.000	Structures and Improvements - WTP	\$9,175,311	1.69%	\$155,063
44	331.100	S & I - North Plant (STL)	\$0	1.69%	\$0
45	331.200	S & I - Central 1 & 2	\$0	1.69%	\$0
46	331.300	S & I - Central 3	\$0	1.69%	\$0
47	331.400	S & I - South Plant (STL)	\$0	1.69%	\$0
48	331.500	S & I - Meramec (STL)	\$0	1.69%	\$0
49	332.000	WT Equipment - Non-Media	\$16,698,633	2.89%	\$482,590
50	332.100	WT Equipment - North Plant (STL)	\$0	2.89%	\$0
51	332.200	WT Equipment - Central 1 & 2	\$0	2.89%	\$0
52	332.300	WT Equipment - Central 3	\$0	2.89%	\$0
53	332.400	WT Equipment - South Plant (STL)	\$0	2.89%	\$0
54	332.500	WT Equipment - Meramec (STL)	\$0	2.89%	\$0
55	332.600	Other P/E Hand Equipment	\$8,445	3.33%	\$281
56	332.700	Equipment Filter Media	\$182,146	2.89%	\$5,264
57		TOTAL WATER TREATMENT PLANT	\$26,402,603		\$643,198
58		TRANSMISSION & DIST. PLANT			
59	340.000	Land and Land Rights - TDP	\$26,202	0.00%	\$0
60	341.000	Structures and Improvements - TDP	\$3,340,475	2.40%	\$80,171
61	341.100	S & I - Spec Cross	\$0	0.00%	\$0
62	342.000	Distribution Reservoirs and Standpipes	\$2,460,665	2.25%	\$55,365
63	342.100	Rsvr & Standpipe - Elev	\$2,832,052	2.25%	\$63,721
64	342.200	Rsvr & Standpipe - Ground	\$3,585	2.25%	\$81
65	342.300	Rsvr & Stanpipe - Below Grade Facilities	\$0	2.25%	\$0
66	342.400	Rsvr & Standpipe - Clearwell	\$150,371	2.25%	\$3,383
67	343.000	Trans and Distr Mains - Not Classified	\$0	1.00%	\$0
68	343.100	T & D Mains - 4" & Less	\$4,936,825	1.39%	\$68,622
69	343.110	T & D Mains - AC 4" (STL)	\$0	1.39%	\$0
70	343.120	T & D Mains - Galv 1 (STL)	\$0	1.39%	\$0
71	343.130	T & D Mains - DI 4in (STL)	\$0	1.39%	\$0
72	343.200	T & D Mains - 6" to 8"	\$23,349,434	1.39%	\$324,557
73	343.210	T & D Mains - 6 to 10" (TN)	\$0	1.39%	\$0
74	343.220	CI - 10" & Smaller - 1900 - 1928	\$0	1.39%	\$0
75	343.230	CI - 10" & Smaller - 1929 - 1956	\$0	1.39%	\$0
76	343.240	CI - 10" & Smaller - 1957 - 1993	\$0	1.39%	\$0
77	343.250	T & D Mains - DI 6-8" (STL)	\$0	1.39%	\$0
78	343.260	T & D Mains - PL 6-8" (STL)	\$0	1.39%	\$0
79	343.300	T & D Mains - 10" to 16"	\$14,419,929	1.39%	\$200,437
80	343.310	T & D Mains - 18" & Greater	\$937,387	1.39%	\$13,030
81	343.320	TD Mains - CI - 12" (STL)	\$0	1.39%	\$0
82	343.330	TD Mains - CI - 16" (STL)	\$0	1.39%	\$0
83	343.340	T & D Mains - DI 12 (STL)	\$0	1.39%	\$0
84	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	1.39%	\$0
85	343.360	T & D Mains - LJ 20 (STL)	\$0	1.39%	\$0
86	343.370	T & D Mains - PL 12" (STL)	\$0	1.39%	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
87	344.000	Fire Mains	\$5,220	1.56%	\$81
88	345.000	Services	\$9,937,115	2.92%	\$290,164
89	346.100	Meters - Bronze Case	\$928,497	2.40%	\$22,284
90	346.200	Meters - Plastic Case	\$7,503	2.40%	\$180
91	346.300	Meters - Others	\$61,771	2.40%	\$1,483
92	346.400	Meters - Remote (ARBs)	\$52,215	2.40%	\$1,253
93	346.500	Meter Vault	\$1,008	2.40%	\$24
94	347.100	Meter Installations	\$3,415,622	0.00%	\$0
95	347.200	Meter Install - Other	\$0	0.00%	\$0
96	348.000	Hydrants	\$1,078,936	1.85%	\$19,960
97	349.000	Other Transmission & Distribution Plant	\$0	2.00%	\$0
98		TOTAL TRANSMISSION & DIST. PLANT	\$67,944,812		\$1,144,796
99		GENERAL PLANT			
100	389.000	Land and Land Rights - GP	\$369,306	0.00%	\$0
101	390.000	S & I - Store, Shop & Garage	\$476,176	2.40%	\$11,428
102	390.100	S & I - Office	\$0	2.40%	\$0
103	390.200	S & I - Leasehold	\$5,796	5.00%	\$290
104	390.300	S & I - AG	\$720,242	2.40%	\$17,286
105	390.400	S & I - Misc.	\$80,488	2.40%	\$1,932
106	390.500	General Structures HVAC	\$0	2.40%	\$0
107	391.000	Office Furniture and Equipment	\$73,992	5.00%	\$3,700
108	391.100	Computer & Peripheral Equipment	\$298,048	20.00%	\$59,610
109	391.200	Computer Software	\$326,114	20.00%	\$65,223
110	391.300	Computer Software Customized	\$0	20.00%	\$0
111	391.400	Computer Software - Personal	\$8,952	20.00%	\$1,790
112	391.500	Computer Software Other	\$11,993	20.00%	\$2,399
113	391.600	Data Handling Equipment	\$4,349	6.67%	\$290
114	391.700	Other Office Equipment	\$5,470	6.67%	\$365
115	392.110	Trans Equip - Lt Duty Trucks	\$216,241	11.25%	\$24,327
116	392.120	Trans Equip - Hvy Duty Trucks	\$9,581	10.00%	\$958
117	392.200	Trans Equip - Autos	\$27,924	18.00%	\$5,026
118	392.300	Trans Equip - Other	\$57,160	5.67%	\$3,241
119	393.000	Stores Equipment	\$28,142	4.00%	\$1,126
120	394.000	Tools, Shop and Garage Equipment	\$1,756,639	5.00%	\$87,832
121	394.100	Tools, Shop & Garage - Other	\$0	5.00%	\$0
122	395.000	Laboratory Equipment	\$88,728	6.67%	\$5,918
123	395.100	Laboratory Equipment - Other	\$0	6.67%	\$0
124	396.000	Power Operated Equipment	\$257,247	7.73%	\$19,885
125	397.000	Communication Equipment - Non Tele	\$51,251	6.67%	\$3,418
126	397.100	Remote Control & Instrument	\$244,939	6.67%	\$16,337
127	397.200	Communication Equip - Tele	\$1,879	10.00%	\$188
128	398.000	Miscellaneous Equipment	\$57,788	6.67%	\$3,854
129	399.000	Other Tangible Equipment	\$0	5.00%	\$0
130		TOTAL GENERAL PLANT	\$5,178,445		\$336,423

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense
131		Total Depreciation	<u>\$125,687,191</u>		<u>\$2,683,647</u>

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$18,279	\$18,279	100.00%	\$0	\$18,279
5		TOTAL PLANT INTANGIBLE	\$0		\$18,279	\$18,279		\$0	\$18,279
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures and Improvements - SSP	\$412,472	R-8	\$0	\$412,472	100.00%	\$0	\$412,472
9	312.000	Collecting & Impounding Reservoirs	\$86,487	R-9	\$0	\$86,487	100.00%	\$0	\$86,487
10	313.000	Lake, River and Other Intakes	\$65,088	R-10	\$0	\$65,088	100.00%	\$0	\$65,088
11	314.000	Wells and Springs	\$560,931	R-11	\$0	\$560,931	100.00%	\$0	\$560,931
12	315.000	Infiltration Galleries and Tunnels	\$931	R-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$365,866	R-13	\$0	\$365,866	100.00%	\$0	\$365,866
14	316.100	Supply Mains - North Plant (STL)	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	316.200	Supply Mains - Central Plant (STL)	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	316.300	Supply Mains - South Plant (STL)	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	316.400	Supply Mains - Meramec Plant (STL)	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	317.000	Other Water Source Plant	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$1,490,844		\$0	\$1,490,844		\$0	\$1,490,844
20		PUMPING PLANT							
21	320.000	Land and Land Rights - PP	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	321.000	Structures and Improvements - PP	\$261,210	R-22	\$0	\$261,210	100.00%	\$0	\$261,210
23	321.100	S & I - Pumps (STL)	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	321.200	S & I - Boosters	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	322.000	Boiler Plant Equipment	\$13	R-25	\$0	\$13	100.00%	\$0	\$13
26	323.100	Power Generation Equipment	\$56,928	R-26	\$0	\$56,928	100.00%	\$0	\$56,928
27	323.200	Power Generation Equip Other	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28	324.000	Steam Pumping Equipment	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	325.000	Electric Pumping Equipment	\$1,213,197	R-29	\$0	\$1,213,197	100.00%	\$0	\$1,213,197
30	325.100	Pumping Equipment - Pre '46	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	325.200	Pumping Equipment - Post '46	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	325.300	Pumping Equipment - Booster	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$36,460	R-33	\$0	\$36,460	100.00%	\$0	\$36,460
34	326.100	Diesel Pumping Equipment - Stratman	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equipment - Central	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	327.000	Hydraulic Pumping Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	328.100	Other Pumping Equipment	\$108,833	R-37	\$0	\$108,833	100.00%	\$0	\$108,833
38	328.200	WT Pumping Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	328.300	TD Pumping Equipment	\$5,868	R-39	\$0	\$5,868	100.00%	\$0	\$5,868
40		TOTAL PUMPING PLANT	\$1,682,509		\$0	\$1,682,509		\$0	\$1,682,509
41		WATER TREATMENT PLANT							
42	330.000	Land and Land Rights - WTP	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	331.000	Structures and Improvements - WTP	\$366,697	R-43	\$100	\$366,797	100.00%	\$0	\$366,797
44	331.100	S & I - North Plant (STL)	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	331.200	S & I - Central 1 & 2	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	331.300	S & I - Central 3	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	331.400	S & I - South Plant (STL)	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48	331.500	S & I - Meramec (STL)	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49	332.000	WT Equipment - Non-Media	\$1,437,784	R-49	\$0	\$1,437,784	100.00%	\$0	\$1,437,784
50	332.100	WT Equipment - North Plant (STL)	\$0	R-50	\$0	\$0	100.00%	\$0	\$0
51	332.200	WT Equipment - Central 1 & 2	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
52	332.300	WT Equipment - Central 3	\$0	R-52	\$0	\$0	100.00%	\$0	\$0
53	332.400	WT Equipment - South Plant (STL)	\$0	R-53	\$0	\$0	100.00%	\$0	\$0
54	332.500	WT Equipment - Meramec (STL)	\$0	R-54	\$0	\$0	100.00%	\$0	\$0
55	332.600	Other P/E Hand Equipment	\$764	R-55	\$0	\$764	100.00%	\$0	\$764
56	332.700	Equipment Filter Media	\$13,102	R-56	\$0	\$13,102	100.00%	\$0	\$13,102
57		TOTAL WATER TREATMENT PLANT	\$1,818,347		\$100	\$1,818,447		\$0	\$1,818,447
58		TRANSMISSION & DIST. PLANT							
59	340.000	Land and Land Rights - TDP	\$0	R-59	\$0	\$0	100.00%	\$0	\$0
60	341.000	Structures and Improvements - TDP	\$136,523	R-60	\$18	\$136,541	100.00%	\$0	\$136,541
61	341.100	S & I - Spec Cross	\$0	R-61	\$0	\$0	100.00%	\$0	\$0
62	342.000	Distribution Reservoirs and Standpipes	\$854,235	R-62	\$13	\$854,248	100.00%	\$0	\$854,248
63	342.100	Rsvr & Standpipe - Elev	\$288,733	R-63	\$0	\$288,733	100.00%	\$0	\$288,733
64	342.200	Rsvr & Standpipe - Ground	\$249	R-64	\$0	\$249	100.00%	\$0	\$249
65	342.300	Rsvr & Stanpipe - Below Grade Facilities	\$0	R-65	\$0	\$0	100.00%	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
66	342.400	Rsvr & Standpipe - Clearwell	\$0	R-66	\$0	\$0	100.00%	\$0	\$0
67	343.000	Trans and Distr Mains - Not Classified	\$3,456,061	R-67	\$0	\$3,456,061	100.00%	\$0	\$3,456,061
68	343.100	T & D Mains - 4" & Less	\$166,904	R-68	\$0	\$166,904	100.00%	\$0	\$166,904
69	343.110	T & D Mains - AC 4" (STL)	\$0	R-69	\$0	\$0	100.00%	\$0	\$0
70	343.120	T & D Mains - Galv 1 (STL)	\$0	R-70	\$0	\$0	100.00%	\$0	\$0
71	343.130	T & D Mains - DI 4in (STL)	\$0	R-71	\$0	\$0	100.00%	\$0	\$0
72	343.200	T & D Mains - 6" to 8"	\$1,409,154	R-72	\$2,096	\$1,411,250	100.00%	\$0	\$1,411,250
73	343.210	T & D Mains - 6 to 10" (TN)	\$0	R-73	\$0	\$0	100.00%	\$0	\$0
74	343.220	CI - 10" & Smaller - 1900 - 1928	\$0	R-74	\$0	\$0	100.00%	\$0	\$0
75	343.230	CI - 10" & Smaller - 1929 - 1956	\$0	R-75	\$0	\$0	100.00%	\$0	\$0
76	343.240	CI - 10" & Smaller - 1957 - 1993	\$0	R-76	\$0	\$0	100.00%	\$0	\$0
77	343.250	T & D Mains - DI 6-8" (STL)	\$0	R-77	\$0	\$0	100.00%	\$0	\$0
78	343.260	T & D Mains - PL 6-8" (STL)	\$0	R-78	\$0	\$0	100.00%	\$0	\$0
79	343.300	T & D Mains - 10" to 16"	\$908,162	R-79	\$280	\$908,442	100.00%	\$0	\$908,442
80	343.310	T & D Mains - 18" & Greater	\$83,066	R-80	\$131	\$83,197	100.00%	\$0	\$83,197
81	343.320	TD Mains - CI - 12" (STL)	\$0	R-81	\$0	\$0	100.00%	\$0	\$0
82	343.330	TD Mains - CI - 16" (STL)	\$0	R-82	\$0	\$0	100.00%	\$0	\$0
83	343.340	T & D Mains - DI 12 (STL)	\$0	R-83	\$0	\$0	100.00%	\$0	\$0
84	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	R-84	\$0	\$0	100.00%	\$0	\$0
85	343.360	T & D Mains - LJ 20 (STL)	\$0	R-85	\$0	\$0	100.00%	\$0	\$0
86	343.370	T & D Mains - PL 12" (STL)	\$0	R-86	\$0	\$0	100.00%	\$0	\$0
87	344.000	Fire Mains	\$173	R-87	\$0	\$173	100.00%	\$0	\$173
88	345.000	Services	\$2,422,425	R-88	\$0	\$2,422,425	100.00%	\$0	\$2,422,425
89	346.100	Meters - Bronze Case	-\$328,735	R-89	\$0	-\$328,735	100.00%	\$0	-\$328,735
90	346.200	Meters - Plastic Case	-\$4,206	R-90	\$0	-\$4,206	100.00%	\$0	-\$4,206
91	346.300	Meters - Others	\$17,348	R-91	\$0	\$17,348	100.00%	\$0	\$17,348
92	346.400	Meters - Remote (ARBs)	\$2,549	R-92	\$0	\$2,549	100.00%	\$0	\$2,549
93	346.500	Meter Vault	\$53	R-93	\$0	\$53	100.00%	\$0	\$53
94	347.100	Meter Installations	\$873,000	R-94	\$0	\$873,000	100.00%	\$0	\$873,000
95	347.200	Meter Install - Other	\$0	R-95	\$0	\$0	100.00%	\$0	\$0
96	348.000	Hydrants	\$201,589	R-96	\$11	\$201,600	100.00%	\$0	\$201,600
97	349.000	Other Transmission & Distribution Plant	\$868	R-97	\$0	\$868	100.00%	\$0	\$868
98		TOTAL TRANSMISSION & DIST. PLANT	\$10,488,151		\$2,549	\$10,490,700		\$0	\$10,490,700
99		GENERAL PLANT							
100	389.000	Land and Land Rights - GP	\$0	R-100	\$0	\$0	100.00%	\$0	\$0
101	390.000	S & I - Store, Shop & Garage	\$17,479	R-101	\$0	\$17,479	100.00%	\$0	\$17,479
102	390.100	S & I - Office	\$81,348	R-102	\$0	\$81,348	100.00%	\$0	\$81,348
103	390.200	S & I - Leasehold	\$2,040	R-103	\$0	\$2,040	100.00%	\$0	\$2,040
104	390.300	S & I - AG	\$19,898	R-104	\$112	\$20,010	100.00%	\$0	\$20,010
105	390.400	S & I - Misc.	\$6,172	R-105	\$0	\$6,172	100.00%	\$0	\$6,172
106	390.500	General Structures HVAC	\$0	R-106	\$0	\$0	100.00%	\$0	\$0
107	391.000	Office Furniture and Equipment	\$37,703	R-107	\$4,008	\$41,711	100.00%	\$0	\$41,711
108	391.100	Computer & Peripheral Equipment	\$34,353	R-108	\$23,174	\$57,527	100.00%	\$0	\$57,527
109	391.200	Computer Software	\$0	R-109	\$271,185	\$271,185	100.00%	\$0	\$271,185
110	391.300	Computer Software Customized	\$0	R-110	\$0	\$0	100.00%	\$0	\$0
111	391.400	Computer Software - Personal	-\$1,513	R-111	\$3,685	\$2,172	100.00%	\$0	\$2,172
112	391.500	Computer Software Other	\$1,968	R-112	\$0	\$1,968	100.00%	\$0	\$1,968
113	391.600	Data Handling Equipment	\$846	R-113	\$0	\$846	100.00%	\$0	\$846
114	391.700	Other Office Equipment	-\$14,567	R-114	\$0	-\$14,567	100.00%	\$0	-\$14,567
115	392.110	Trans Equip - Lt Duty Trucks	\$229,045	R-115	\$2,962	\$232,007	100.00%	\$0	\$232,007
116	392.120	Trans Equip - Hvy Duty Trucks	\$5,009	R-116	\$0	\$5,009	100.00%	\$0	\$5,009
117	392.200	Trans Equip - Autos	-\$7,350	R-117	\$6,757	-\$593	100.00%	\$0	-\$593
118	392.300	Trans Equip - Other	-\$3,911	R-118	\$0	-\$3,911	100.00%	\$0	-\$3,911
119	393.000	Stores Equipment	\$9,988	R-119	\$0	\$9,988	100.00%	\$0	\$9,988
120	394.000	Tools, Shop and Garage Equipment	\$320,119	R-120	\$650	\$320,769	100.00%	\$0	\$320,769
121	394.100	Tools, Shop & Garage - Other	\$0	R-121	\$0	\$0	100.00%	\$0	\$0
122	395.000	Laboratory Equipment	\$11,203	R-122	\$0	\$11,203	100.00%	\$0	\$11,203
123	395.100	Laboratory Equipment - Other	\$0	R-123	\$0	\$0	100.00%	\$0	\$0
124	396.000	Power Operated Equipment	\$197,269	R-124	\$0	\$197,269	100.00%	\$0	\$197,269
125	397.000	Communication Equipment - Non Tele	\$16,813	R-125	\$841	\$17,654	100.00%	\$0	\$17,654
126	397.100	Remote Control & Instrument	\$26,126	R-126	\$0	\$26,126	100.00%	\$0	\$26,126
127	397.200	Communication Equip - Tele	\$31,957	R-127	\$1,077	\$33,034	100.00%	\$0	\$33,034
128	398.000	Miscellaneous Equipment	\$21,186	R-128	\$259	\$21,445	100.00%	\$0	\$21,445
129	399.000	Other Tangible Equipment	\$0	R-129	\$0	\$0	100.00%	\$0	\$0
130		TOTAL GENERAL PLANT	\$1,043,181		\$314,710	\$1,357,891		\$0	\$1,357,891
131		TOTAL DEPRECIATION RESERVE	\$16,523,032		\$335,638	\$16,858,670		\$0	\$16,858,670

Missouri - American Water Company
 Case No. WR-2010-0131
 Joplin Water District
 Test Year Ending 06-30-2009; Update 10-31-2009
 Accumulated Depreciation Reserve

Line Number	<u>A</u> Account Number	<u>B</u> Depreciation Reserve Description	<u>C</u> Total Reserve	<u>D</u> Adjust. Number	<u>E</u> Adjustments	<u>F</u> As Adjusted Reserve	<u>G</u> Jurisdictional Allocations	<u>H</u> Jurisdictional Adjustments	<u>I</u> MO Adjusted Jurisdictional
----------------	-------------------------------	--	------------------------------	-------------------------------	-------------------------	------------------------------------	---	---	---

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-4	Miscellaneous Intangible Plant	303.000		\$18,279		\$0
	1. To Include Corporate Allocation (McMellen)		\$18,279		\$0	
R-43	Structures and Improvements - WTP	331.000		\$100		\$0
	1. To Include Corporate Allocation (McMellen)		\$100		\$0	
R-60	Structures and Improvements - TDP	341.000		\$18		\$0
	1. To Include Corporate Allocation (McMellen)		\$18		\$0	
R-62	Distribution Reservoirs and Standpipes	342.000		\$13		\$0
	1. To Include Corporate Allocation (McMellen)		\$13		\$0	
R-72	T & D Mains - 6" to 8"	343.200		\$2,096		\$0
	1. To Include Corporate Allocation (McMellen)		\$2,096		\$0	
R-79	T & D Mains - 10" to 16"	343.300		\$280		\$0
	1. To Include Corporate Allocation (McMellen)		\$280		\$0	
R-80	T & D Mains - 18" & Greater	343.310		\$131		\$0
	1. To Include Corporate Allocation (McMellen)		\$131		\$0	
R-96	Hydrants	348.000		\$11		\$0
	1. To Include Corporate Allocation (McMellen)		\$11		\$0	
R-104	S & I - AG	390.300		\$112		\$0
	1. To Include Corporate Allocation (McMellen)		\$112		\$0	

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-107	Office Furniture and Equipment	391.000		\$4,008		\$0
	1. To Include Corporate Allocation (McMellen)		\$4,008		\$0	
R-108	Computer & Peripheral Equipment	391.100		\$23,174		\$0
	1. To Include Corporate Allocation (McMellen)		\$23,174		\$0	
R-109	Computer Software	391.200		\$271,185		\$0
	1. To Include Corporate Allocation (McMellen)		\$271,185		\$0	
R-111	Computer Software - Personal	391.400		\$3,685		\$0
	1. To Include Corporate Allocation (McMellen)		\$3,685		\$0	
R-115	Trans Equip - Lt Duty Trucks	392.110		\$2,962		\$0
	1. To Include Corporate Allocation (McMellen)		\$2,962		\$0	
R-117	Trans Equip - Autos	392.200		\$6,757		\$0
	1. To Include Corporate Allocation (McMellen)		\$6,757		\$0	
R-120	Tools, Shop and Garage Equipment	394.000		\$650		\$0
	1. To Include Corporate Allocation (McMellen)		\$650		\$0	
R-125	Communication Equipment - Non Tele	397.000		\$841		\$0
	1. To Include Corporate Allocation (McMellen)		\$841		\$0	
R-127	Communication Equip - Tele	397.200		\$1,077		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,077		\$0	
R-128	Miscellaneous Equipment	398.000		\$259		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To Include Corporate Allocation (McMellen)		\$259		\$0	
Total Reserve Adjustments				<u>\$335,638</u>		<u>\$0</u>

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Base Payroll	\$1,495,420	40.00	13.56	26.44	0.072438	\$108,325
3	Tax Withholding	\$703,967	40.00	13.56	26.44	0.072438	\$50,994
4	Pensions & OPEBs	\$121,206	40.00	-1.39	41.39	0.113397	\$13,744
5	Group Insurance	\$225,012	40.00	-9.38	49.38	0.135278	\$30,439
6	401 (k)	\$32,781	40.00	17.50	22.50	0.061644	\$2,021
7	Electric	\$913,043	40.00	25.60	14.40	0.039459	\$36,028
8	Chemicals	\$629,552	40.00	13.73	26.27	0.071978	\$45,314
9	Leases	\$80,513	40.00	-4.57	44.57	0.122116	\$9,832
10	Management Fees	\$1,355,720	40.00	23.99	16.01	0.043863	\$59,466
11	Uncollectible Accounts	\$193,194	40.00	40.00	0.00	0.000000	\$0
12	PSC Assessment	\$119,150	40.00	-45.00	85.00	0.232877	\$27,747
13	Insurance Other	\$309,400	40.00	-32.94	72.94	0.199828	\$61,827
14	Cash Vouchers	\$1,165,736	40.00	23.99	16.01	0.043863	\$51,133
15	TOTAL OPERATION AND MAINT. EXPENSE	\$7,344,694					\$496,870
16	TAXES						
17	FICA - Employer Portion	\$120,572	40.00	13.56	26.44	0.072438	\$8,734
18	Unemployment	\$7,167	40.00	13.56	26.44	0.072438	\$519
19	Property Tax	\$1,140,952	40.00	170.62	-130.62	-0.357864	-\$408,306
20	Corporate Franchise	\$40,708	40.00	29.63	10.37	0.028411	\$1,157
21	TOTAL TAXES	\$1,309,399					-\$397,896
22	CWC REQ'D BEFORE RATE BASE OFFSETS						\$98,974
23	TAX OFFSET FROM RATE BASE						
24	Federal Tax Offset	\$1,382,868	40.00	29.64	10.36	0.028384	\$39,251
25	State Tax Offset	\$225,055	40.00	29.64	10.36	0.028384	\$6,388
26	City Tax Offset	\$0	40.00	40.00	0.00	0.000000	\$0
27	Interest Expense Offset	\$2,521,160	40.00	91.00	-51.00	-0.139726	-\$352,272
28	TOTAL OFFSET FROM RATE BASE	\$4,129,083					-\$306,633
29	TOTAL CASH WORKING CAPITAL REQUIRED						-\$207,659

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$14,121,312	See Note (1)	See Note (1)	See Note (1)	\$14,121,312	\$2,984,616	\$17,105,928	See Note (1)	See Note (1)
2	TOTAL SOURCE OF SUPPLY EXPENSES	\$372,157	\$14,452	\$357,705	\$28,155	\$400,312	\$0	\$400,312	\$15,381	\$384,931
3	TOTAL PUMPING EXPENSES	\$780,390	\$379,070	\$401,320	\$58,556	\$838,946	\$0	\$838,946	\$403,467	\$435,479
4	TOTAL WATER TREATMENT EXPENSES	\$626,542	\$42,776	\$583,766	\$318,056	\$944,598	\$0	\$944,598	\$45,586	\$899,012
5	TOTAL TRANSMISSION & DIST. EXPENSES	\$666,307	\$521,093	\$145,214	\$147,357	\$813,664	\$0	\$813,664	\$554,196	\$259,468
6	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$501,434	\$169,034	\$332,400	-\$20,362	\$481,072	\$0	\$481,072	\$180,617	\$300,455
7	TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL ADMIN. & GENERAL EXPENSES	\$3,664,216	\$2,168,067	\$1,496,149	\$201,886	\$3,866,102	\$0	\$3,866,102	\$2,837,186	\$1,028,916
10	TOTAL DEPRECIATION EXPENSE	\$1,748,328	See Note (1)	See Note (1)	See Note (1)	\$1,748,328	\$935,319	\$2,683,647	See Note (1)	See Note (1)
11	TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	TOTAL OTHER OPERATING EXPENSE	\$1,485,176	\$0	\$1,485,176	-\$62,265	\$1,422,911	\$0	\$1,422,911	\$10,221	\$1,412,690
13	TOTAL OPERATING EXPENSE	\$9,844,550	\$3,294,492	\$4,801,730	\$671,383	\$10,515,933	\$935,319	\$11,451,252	\$4,046,654	\$4,720,951
14	NET INCOME BEFORE TAXES	\$4,276,762	\$0	\$0	\$0	\$3,605,379	\$2,049,297	\$5,654,676	\$0	\$0
15	TOTAL INCOME TAXES	-\$894,292	See Note (1)	See Note (1)	See Note (1)	-\$894,292	\$1,683,840	\$789,548	See Note (1)	See Note (1)
16	TOTAL DEFERRED INCOME TAXES	\$1,533,090	See Note (1)	See Note (1)	See Note (1)	\$1,533,090	-\$1,102,059	\$431,031	See Note (1)	See Note (1)
17	NET OPERATING INCOME	\$3,637,964	\$0	\$0	\$0	\$2,966,581	\$1,467,516	\$4,434,097	\$0	\$0

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

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$7,369,472	See note (1)	See note (1)	Rev-2	See note (1)	\$7,369,472	100.00%	\$1,124,621	\$8,494,093	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$3,000,048			Rev-3		\$3,000,048	100.00%	\$551,723	\$3,551,771		
Rev-4	461.300	Industrial	\$1,988,221			Rev-4		\$1,988,221	100.00%	\$1,570,067	\$3,558,288		
Rev-5	462.000	Private Fire Protection	\$431,623			Rev-5		\$431,623	100.00%	\$41,077	\$472,700		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	464.000	Other Sales to Public Authorities	\$415,392			Rev-7		\$415,392	100.00%	\$117,065	\$532,457		
Rev-8	466.000	Sales for Resale	\$493,061			Rev-8		\$493,061	100.00%	-\$224,865	\$268,196		
Rev-9	471.100	Misc Sales Billed	-\$5,019			Rev-9		-\$5,019	100.00%	\$0	-\$5,019		
Rev-10	471.200	Misc Sales Billed Unmetered	\$0			Rev-10		\$0	100.00%	\$0	\$0		
Rev-11	471.300	Misc Service revenues	\$428,514			Rev-11		\$428,514	100.00%	-\$195,072	\$233,442		
Rev-12	493.000	Other Water Revenue - Oper. Rev.	\$0			Rev-12		\$0	100.00%	\$0	\$0		
Rev-13		TOTAL OPERATING REVENUES	\$14,121,312					\$14,121,312		\$2,984,616	\$17,105,928		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Super & Eng Oper SS	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Exp Oper SS	\$54,112	\$0	\$54,112	E-3	\$0	\$54,112	100.00%	\$0	\$54,112	\$0	\$54,112
4	602.000	Purchased Water	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	603.100	Misc Exp Oper SS - Fuel & Power	\$301,511	\$0	\$301,511	E-5	\$27,226	\$328,737	100.00%	\$0	\$328,737	\$0	\$328,737
6	603.200	Misc Exp Oper	\$21	\$0	\$21	E-6	\$0	\$21	100.00%	\$0	\$21	\$0	\$21
7	604.000	Rents Oper SS	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	610.000	Super & Eng Maint SS	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	611.000	Struct & Improve Maint SS	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	612.000	Collects & Impound Maint SS	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
11	613.000	Lake, River and Oth Maint SS	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	614.000	Wells & Springs Maint SS	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	615.000	Infil Gall & Tunnels Maint SS	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	616.000	Supply Mains Maint SS	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	617.000	Misc Plant Maint SS	\$16,513	\$14,452	\$2,061	E-15	\$929	\$17,442	100.00%	\$0	\$17,442	\$15,381	\$2,061
16		TOTAL SOURCE OF SUPPLY EXPENSES	\$372,157	\$14,452	\$357,705		\$28,155	\$400,312		\$0	\$400,312	\$15,381	\$384,931
17		PUMPING EXPENSES											
18	620.000	Super & Eng Oper PE	\$5,856	\$5,856	\$0	E-18	\$375	\$6,231	100.00%	\$0	\$6,231	\$6,231	\$0
19	621.000	Fuel for Power Prod	\$898	\$0	\$898	E-19	\$81	\$979	100.00%	\$0	\$979	\$0	\$979
20	622.000	Labor & Exp Oper Pwr Prod	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	623.000	Purch Fuel/Power for Prod	\$377,391	\$0	\$377,391	E-21	\$34,078	\$411,469	100.00%	\$0	\$411,469	\$0	\$411,469
22	624.000	Labor & Exp Oper Pump	\$340,068	\$339,844	\$224	E-22	\$21,777	\$361,845	100.00%	\$0	\$361,845	\$361,621	\$224
23	626.000	Misc Exp Oper P	\$8,080	\$0	\$8,080	E-23	\$107	\$8,187	100.00%	\$0	\$8,187	\$107	\$8,080
24	627.000	Rents Oper P	\$1,204	\$0	\$1,204	E-24	\$0	\$1,204	100.00%	\$0	\$1,204	\$0	\$1,204
25	630.000	Super & Eng Maint P	\$714	\$714	\$0	E-25	\$46	\$760	100.00%	\$0	\$760	\$760	\$0
26	631.000	Struct & Improve Maint P	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	632.000	Power Prod Equip Maint P	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	633.000	Pump Equip Maint P	\$46,179	\$32,656	\$13,523	E-28	\$2,092	\$48,271	100.00%	\$0	\$48,271	\$34,748	\$13,523
29		TOTAL PUMPING EXPENSES	\$780,390	\$379,070	\$401,320		\$58,556	\$838,946		\$0	\$838,946	\$403,467	\$435,479
30		WATER TREATMENT EXPENSES											
31	640.000	Super & Eng Oper WT	-\$1,115	-\$1,115	\$0	E-31	\$0	-\$1,115	100.00%	\$0	-\$1,115	-\$1,115	\$0
32	641.000	Chemicals	\$328,539	\$0	\$328,539	E-32	\$301,013	\$629,552	100.00%	\$0	\$629,552	\$0	\$629,552
33	642.000	Labor & Exp Oper WT	\$51,296	\$12,794	\$38,502	E-33	\$820	\$52,116	100.00%	\$0	\$52,116	\$13,614	\$38,502
34	643.100	Misc Expenses - Fuel & Power	\$157,618	\$0	\$157,618	E-34	\$14,233	\$171,851	100.00%	\$0	\$171,851	\$0	\$171,851

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F E Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
												L + M = K	
35	643.200	Misc Expenses - Waste Disposal	\$30,934	\$0	\$30,934	E-35	\$0	\$30,934	100.00%	\$0	\$30,934	\$0	\$30,934
36	643.300	Misc Operation Expense	\$6,715	\$0	\$6,715	E-36	\$0	\$6,715	100.00%	\$0	\$6,715	\$0	\$6,715
37	644.000	Rents Oper WT	\$246	\$0	\$246	E-37	\$0	\$246	100.00%	\$0	\$246	\$0	\$246
38	650.000	Super & Eng Maint WT	\$31,097	\$31,097	\$0	E-38	\$1,990	\$33,087	100.00%	\$0	\$33,087	\$33,087	\$0
39	651.000	Struct & Improve Maint WT	\$0	\$0	\$0	E-39	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
40	652.000	WT Equip Maint WT	\$21,212	\$0	\$21,212	E-40	\$0	\$21,212	100.00%	\$0	\$21,212	\$0	\$21,212
41		TOTAL WATER TREATMENT EXPENSES	\$626,542	\$42,776	\$583,766		\$318,056	\$944,598		\$0	\$944,598	\$45,586	\$899,012
42		TRANSMISSION & DIST. EXPENSES											
43	660.000	Super & Eng Oper TD	\$16,514	\$16,514	\$0	E-43	\$1,058	\$17,572	100.00%	\$0	\$17,572	\$17,572	\$0
44	661.000	Storage Facility Exp	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45	662.000	TD Lines Exp	\$92,329	\$80,043	\$12,286	E-45	\$4,747	\$97,076	100.00%	\$0	\$97,076	\$84,790	\$12,286
46	663.000	Meter Expense	\$165,558	\$163,902	\$1,656	E-46	\$10,605	\$176,163	100.00%	\$0	\$176,163	\$174,507	\$1,656
47	664.000	Customer Install Exp	\$3,941	\$3,941	\$0	E-47	\$252	\$4,193	100.00%	\$0	\$4,193	\$4,193	\$0
48	665.100	Misc Expenses - Labor & Misc	\$39,275	\$13,735	\$25,540	E-48	\$880	\$40,155	100.00%	\$0	\$40,155	\$14,615	\$25,540
49	665.200	Misc T&D Exp - Fuel & Power	\$0	\$0	\$0	E-49	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
50	666.000	Rents Oper TD	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	670.000	Super & Eng Maint TD	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	671.000	Struct & Improve Maint TD	\$0	\$0	\$0	E-52	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
53	672.000	Dist Res Stand Maint TD	\$0	\$0	\$0	E-53	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
54	673.000	TD Main Maint TD	\$181,046	\$181,046	\$0	E-54	\$11,598	\$192,644	100.00%	\$0	\$192,644	\$192,644	\$0
55	674.000	Fire Main Maint TD	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	675.000	Services Maint TD	\$3,464	\$3,464	\$0	E-56	\$222	\$3,686	100.00%	\$0	\$3,686	\$3,686	\$0
57	676.000	Meters Maint TD	\$20,047	\$11,247	\$8,800	E-57	\$721	\$20,768	100.00%	\$0	\$20,768	\$11,968	\$8,800
58	677.000	Hydrants Maint TD	\$46,946	\$46,946	\$0	E-58	\$3,007	\$49,953	100.00%	\$0	\$49,953	\$49,953	\$0
59	678.000	Misc Plant Maint TD	\$97,187	\$255	\$96,932	E-59	\$114,267	\$211,454	100.00%	\$0	\$211,454	\$268	\$211,186
60		TOTAL TRANSMISSION & DIST. EXPENSES	\$666,307	\$521,093	\$145,214		\$147,357	\$813,664		\$0	\$813,664	\$554,196	\$259,468
61		CUSTOMER ACCOUNTS EXPENSE											
62	901.000	Supervision CA	\$0	\$0	\$0	E-62	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
63	902.100	Meter Reading Expenses - Labor & Misc	\$163,945	\$163,945	\$0	E-63	\$10,502	\$174,447	100.00%	\$0	\$174,447	\$174,447	\$0
64	902.200	Meter Reading Expenses - Cust Acctg	\$0	\$0	\$0	E-64	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
65	903.000	Cust Rec & Collection CA	\$104,197	\$357	\$103,840	E-65	\$23	\$104,220	100.00%	\$0	\$104,220	\$380	\$103,840
66	904.000	Uncollectible Accts	\$221,741	\$0	\$221,741	E-66	-\$31,945	\$189,796	100.00%	\$0	\$189,796	\$0	\$189,796
67	905.100	Misc Cust Accts Exp - Labor & Acctg	\$11,551	\$4,732	\$6,819	E-67	\$1,058	\$12,609	100.00%	\$0	\$12,609	\$5,790	\$6,819
68	905.200	Misc Cust Accts Exp - Fuel & Power	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
69		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$501,434	\$169,034	\$332,400		-\$20,362	\$481,072		\$0	\$481,072	\$180,617	\$300,455
70		CUSTOMER SERVICE EXPENSES											
71	907.000	Cust Serv & Info Exp CA	\$0	\$0	\$0	E-71	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
72		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
73		SALES PROMOTION EXPENSES											
74	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-74	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
75		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
76		ADMIN. & GENERAL EXPENSES											
77	920.000	Salaries AG	\$368,995	\$368,995	\$0	E-77	\$15,331	\$384,326	100.00%	\$0	\$384,326	\$384,326	\$0
78	921.100	Other Supplies & Exp - Fuel & Power	\$67	\$0	\$67	E-78	\$6	\$73	100.00%	\$0	\$73	\$6	\$67
79	921.200	General Office Exp - Other Supplies	\$53,753	\$0	\$53,753	E-79	\$20,229	\$73,982	100.00%	\$0	\$73,982	\$168	\$73,814

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
													L + M = K
80	921.300	Misc Office Expense - Other Supplies	\$125,789	\$0	\$125,789	E-80	-\$4,181	\$121,608	100.00%	\$0	\$121,608	\$0	\$121,608
81	923.100	Outside Services - Mgmt Fees	\$1,530,387	\$1,530,387	\$0	E-81	-\$174,667	\$1,355,720	100.00%	\$0	\$1,355,720	\$1,355,720	\$0
82	923.200	Outside Services - Misc Exp	\$67,819	\$67,819	\$0	E-82	\$0	\$67,819	100.00%	\$0	\$67,819	\$67,819	\$0
83	923.300	Outside Services - Mtce Exp	\$39,086	\$0	\$39,086	E-83	\$0	\$39,086	100.00%	\$0	\$39,086	\$0	\$39,086
84	923.400	Audit & Legal Fees	\$369	\$0	\$369	E-84	\$0	\$369	100.00%	\$0	\$369	\$0	\$369
85	924.100	Property Insurance - Ins Other Than Group	\$134,730	\$0	\$134,730	E-85	\$86,649	\$221,379	100.00%	\$0	\$221,379	\$0	\$221,379
86	924.200	Property Insurance - Misc	\$103,358	\$0	\$103,358	E-86	\$1,707	\$105,065	100.00%	\$0	\$105,065	\$0	\$105,065
87	925.000	Injuries & Damages	-\$614	\$0	-\$614	E-87	\$10,494	\$9,880	100.00%	\$0	\$9,880	\$0	\$9,880
88	926.100	Group Insurance Oper AG	\$211,887	\$0	\$211,887	E-88	\$0	\$211,887	100.00%	\$0	\$211,887	\$0	\$211,887
89	926.200	Pensions	\$121,206	\$121,206	\$0	E-89	\$466,796	\$588,002	100.00%	\$0	\$588,002	\$588,002	\$0
90	926.300	Employee Pension & Benefits - Misc	\$79,660	\$79,660	\$0	E-90	\$361,485	\$441,145	100.00%	\$0	\$441,145	\$441,145	\$0
91	927.000	Franchise Requirements	\$0	\$0	\$0	E-91	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
92	928.100	Regulatory Commission Exp	\$27,074	\$0	\$27,074	E-92	-\$14,285	\$12,789	100.00%	\$0	\$12,789	\$0	\$12,789
93	928.200	Amort of Other Regulatory Exp	\$0	\$0	\$0	E-93	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
94	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-94	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
95	930.100	Goodwill Advertising Exp	\$1,643	\$0	\$1,643	E-95	-\$1,159	\$484	100.00%	\$0	\$484	\$0	\$484
96	930.200	Misc. General Expenses	\$304,521	\$0	\$304,521	E-96	-\$45,336	\$259,185	100.00%	\$0	\$259,185	\$0	\$259,185
97	930.300	Research & Development	\$0	\$0	\$0	E-97	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
98	931.000	Rents AG	\$33,612	\$0	\$33,612	E-98	\$1,067	\$34,679	100.00%	\$0	\$34,679	\$0	\$34,679
99	932.000	General Plant Maint AG	\$460,874	\$0	\$460,874	E-99	-\$522,250	-\$61,376	100.00%	\$0	-\$61,376	\$0	-\$61,376
100		TOTAL ADMIN. & GENERAL EXPENSES	\$3,664,216	\$2,168,067	\$1,496,149		\$201,886	\$3,866,102		\$0	\$3,866,102	\$2,837,186	\$1,028,916
101		DEPRECIATION EXPENSE											
102	403.000	Depreciation Expense, Dep. Exp.	\$1,748,328	See note (1)	See note (1)	E-102	See note (1)	\$1,748,328	100.00%	\$935,319	\$2,683,647	See note (1)	See note (1)
103		TOTAL DEPRECIATION EXPENSE	\$1,748,328	\$0	\$0		\$0	\$1,748,328		\$935,319	\$2,683,647	\$0	\$0
104		AMORTIZATION EXPENSE											
105		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
106		OTHER OPERATING EXPENSES											
107	403.900	Amortization - Other UP	\$6,737	\$0	\$6,737	E-107	\$0	\$6,737	100.00%	\$0	\$6,737	\$0	\$6,737
108	404.000	Amortization - Intangible Fir	\$0	\$0	\$0	E-108	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
109	408.000	PSC Assessment - Water	\$99,332	\$0	\$99,332	E-109	\$19,818	\$119,150	100.00%	\$0	\$119,150	\$0	\$119,150
110	408.000	Property Taxes	\$1,235,731	\$0	\$1,235,731	E-110	-\$94,779	\$1,140,952	100.00%	\$0	\$1,140,952	\$0	\$1,140,952
111	408.000	Payroll Taxes - FICA	\$1,892	\$0	\$1,892	E-111	\$10,213	\$12,105	100.00%	\$0	\$12,105	\$10,213	\$1,892
112	408.000	Payroll Taxes - FUTA	\$110,359	\$0	\$110,359	E-112	\$19	\$110,378	100.00%	\$0	\$110,378	\$19	\$110,359
113	408.000	Payroll Taxes - SUTA	\$5,267	\$0	\$5,267	E-113	-\$11	\$5,256	100.00%	\$0	\$5,256	-\$11	\$5,267
114	408.000	Other Taxes & Licenses	\$25,858	\$0	\$25,858	E-114	\$2,475	\$28,333	100.00%	\$0	\$28,333	\$0	\$28,333
115	408.000	Gross Receipts Taxes	\$0	\$0	\$0	E-115	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
116		TOTAL OTHER OPERATING EXPENSE	\$1,485,176	\$0	\$1,485,176		-\$62,265	\$1,422,911		\$0	\$1,422,911	\$10,221	\$1,412,690
117		TOTAL OPERATING EXPENSE	\$9,844,550	\$3,294,492	\$4,801,730		\$671,383	\$10,515,933		\$935,319	\$11,451,252	\$4,046,654	\$4,720,951
118		NET INCOME BEFORE TAXES	\$4,276,762					\$3,605,379		\$2,049,297	\$5,654,676		
119		INCOME TAXES											
120	409.000	Current Income Taxes	-\$894,292	See note (1)	See note (1)	E-120	See note (1)	-\$894,292	100.00%	\$1,683,840	\$789,548	See note (1)	See note (1)
121		TOTAL INCOME TAXES	-\$894,292					-\$894,292		\$1,683,840	\$789,548		
122		DEFERRED INCOME TAXES											

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
123	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$1,535,075	See note (1)	See note (1)	E-123	See note (1)	\$1,535,075	100.00%	-\$1,535,075	\$0	See note (1)	See note (1)
124	412.000	Amortization of Deferred ITC	-\$1,985			E-124		-\$1,985	100.00%	\$60,572	\$58,587		
125	0.000	Deferred Income Tax - Test Line	\$0			E-125		\$0	100.00%	\$372,444	\$372,444		
126		TOTAL DEFERRED INCOME TAXES	\$1,533,090					\$1,533,090		-\$1,102,059	\$431,031		
127		NET OPERATING INCOME	\$3,637,964					\$2,966,581		\$1,467,516	\$4,434,097		

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

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Revenue Billing Determinant Sheet

Feeder Description	<u>A</u> Annualized Customers	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	<u>D</u> Annualized Water Usage	<u>E</u> Annualized Volumetric Revenues	<u>F</u> Total Annualized Revenues C+E
Residential Revenue Feeders, Totals	20,870	250,396	\$3,987,198	1,373,592,927	\$4,506,895	\$8,494,093
Commercial Revenue Feeders, Totals	2,893	34,661	\$922,086	1,019,706,977	\$2,629,685	\$3,551,771
Industrial Revenue Feeders, Totals	114	1,313	\$109,663	1,370,625,750	\$3,448,625	\$3,558,288
Total Revenue Feeders	<u>23,877</u>	<u>286,370</u>	<u>\$5,018,947</u>	<u>3,763,925,654</u>	<u>\$10,585,205</u>	<u>\$15,604,152</u>

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Cape Residential Min. Base Usage Revenue Feeder - Summary

Meter Size	<u>B</u> Annualized Customers	<u>C</u> Bills Per Year	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	<u>D</u> Annualized Water Usage	<u>E</u> Annualized Volumetric Revenues	<u>F</u> Total Annualized Revenues
5/8"	18,532	12	222,384	\$3,231,240	0	\$0	\$3,231,240
1"	2,299	12	27,588	\$727,220	0	\$0	\$727,220
1 1/2"	1	12	12	\$550	0	\$0	\$550
2"	34	12	408	\$28,234	0	\$0	\$28,234
Volumetric Charge - First 100,000	1	1	1	\$0	1,365,075,534	\$4,478,949	\$4,478,949
Volumetric Charge - Next 1,900,000	1	1	1	\$0	8,457,956	\$27,751	\$27,751
Volumetric Charge - Next 3,000,000	1	1	1	\$0	59,437	\$195	\$195
Rounding Adjustment	1	1	1	-\$46	0	\$0	-\$46
Totals	20,870		250,396	\$3,987,198	1,373,592,927	\$4,506,895	\$8,494,093

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Cape Residential Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	I Volmetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B*G*I)/J
1	JOPLIN WATER										
2	5/8"	18,532	12	222,384	\$14.53	\$3,231,240	0	0	0.0000	0	\$0
3	1"	2,299	12	27,588	\$26.36	\$727,220	0	0	0.0000	0	\$0
4	1 1/2"	1	12	12	\$45.84	\$550	0	0	0.0000	0	\$0
5	2"	34	12	408	\$69.20	\$28,234	0	0	0.0000	0	\$0
6	Volumetric Charge - First 100,000	1	1	1	\$0.00	\$0	1,365,075,534	1,365,075,534	3.2811	1,000	\$4,478,949
7	Volumetric Charge - Next 1,900,000	1	1	1	\$0.00	\$0	8,457,956	8,457,956	3.2811	1,000	\$27,751
8	Volumetric Charge - Next 3,000,000	1	1	1	\$0.00	\$0	59,437	59,437	3.2811	1,000	\$195
9	Rounding Adjustment	1	1	1	-\$46.00	-\$46	0	0	0.0000	0	\$0
10	TOTAL JOPLIN WATER	20,870		250,396		\$3,987,198		1,373,592,927			\$4,506,895
11	TOTAL ALL CATEGORIES	20,870		250,396		\$3,987,198		1,373,592,927			\$4,506,895

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Commercial No Min. Base Usage Revenue Feeder - Summary

Meter Size	<u>B</u> Annualized Customers	<u>C</u> Bills Per Year	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	<u>D</u> Annualized Water Usage	<u>E</u> Annualized Volumetric Revenues	<u>E</u> Total Annualized Revenues
5/8"	1,866	12	22,392	\$325,356	0	\$0	\$325,356
3/4"	11	12	132	\$2,454	0	\$0	\$2,454
1"	585	12	7,020	\$185,047	0	\$0	\$185,047
1 1/2"	12	12	144	\$6,601	0	\$0	\$6,601
2"	389	12	4,668	\$323,026	0	\$0	\$323,026
4"	18	12	216	\$43,518	0	\$0	\$43,518
6"	6	12	72	\$28,515	0	\$0	\$28,515
8"	1	12	12	\$7,554	0	\$0	\$7,554
Volumetric Charge - First 100,000	1	1	1	\$0	534,917,053	\$1,763,087	\$1,763,087
Volumetric Charge - Next 1,900,000	1	1	1	\$0	421,041,023	\$777,452	\$777,452
Volumetric Charge - Next 3,000,000	1	1	1	\$0	60,117,965	\$85,662	\$85,662
Volumetric Charge - Next 5,000,000	1	1	1	\$0	3,630,936	\$3,484	\$3,484
Rounding Adjustment	1	1	1	\$15	0	\$0	\$15
Totals	2,893		34,661	\$922,086	1,019,706,977	\$2,629,685	\$3,551,771

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Commercial No Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	I Volmetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B*G*I)/J
1	JOPLIN WATER										
2	5/8"	1,866	12	22,392	\$14.53	\$325,356	0	0	0.0000	0	\$0
3	3/4"	11	12	132	\$18.59	\$2,454	0	0	0.0000	0	\$0
4	1"	585	12	7,020	\$26.36	\$185,047	0	0	0.0000	0	\$0
5	1 1/2"	12	12	144	\$45.84	\$6,601	0	0	0.0000	0	\$0
6	2"	389	12	4,668	\$69.20	\$323,026	0	0	0.0000	0	\$0
7	4"	18	12	216	\$201.47	\$43,518	0	0	0.0000	0	\$0
8	6"	6	12	72	\$396.04	\$28,515	0	0	0.0000	1,000	\$0
9	8"	1	12	12	\$629.47	\$7,554	0	0	0.0000	1,000	\$0
10	Volumetric Charge - First 100,000	1	1	1	\$0.00	\$0	534,917,053	534,917,053	3.2960	1,000	\$1,763,087
11	Volumetric Charge - Next 1,900,000	1	1	1	\$0.00	\$0	421,041,023	421,041,023	1.8465	1,000	\$777,452
12	Volumetric Charge - Next 3,000,000	1	1	1	\$0.00	\$0	60,117,965	60,117,965	1.4249	1,000	\$85,662
13	Volumetric Charge - Next 5,000,000	1	1	1	\$0.00	\$0	3,630,936	3,630,936	0.9596	1,000	\$3,484
14	Rounding Adjustment	1	1	1	\$15.00	\$15	0	0	0.0000	1,000	\$0
15	TOTAL JOPLIN WATER	2,893		34,661		\$922,086		1,019,706,977			\$2,629,685
16	TOTAL ALL CATEGORIES	2,893		34,661		\$922,086		1,019,706,977			\$2,629,685

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Industrial No Min. Base Usage Revenue Feeder - Summary

Meter Size	<u>B</u> Annualized Customers	<u>C</u> Bills Per Year	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	<u>D</u> Annualized Water Usage	<u>E</u> Annualized Volumetric Revenues	<u>E</u> Total Annualized Revenues
5/8"	31	12	372	\$5,405	0	\$0	\$5,405
3/4"	7	12	84	\$1,562	0	\$0	\$1,562
1"	17	12	204	\$5,377	0	\$0	\$5,377
2"	33	12	396	\$27,403	0	\$0	\$27,403
4"	14	12	168	\$33,847	0	\$0	\$33,847
6"	6	12	72	\$28,515	0	\$0	\$28,515
8"	1	12	12	\$7,554	0	\$0	\$7,554
Volumetric Charge - First 100,000	1	1	1	\$0	465,162,300	\$1,916,655	\$1,916,655
Volumetric Charge - Next 1,900,000	1	1	1	\$0	296,584,650	\$684,606	\$684,606
Volumetric Charge - Next 3,000,000	1	1	1	\$0	201,052,425	\$358,135	\$358,135
Volumetric Charge - Next 5,000,000	1	1	1	\$0	407,826,375	\$489,229	\$489,229
Rounding Adjustment	1	1	1	\$0	0	\$0	\$0
Totals	114		1,313	\$109,663	1,370,625,750	\$3,448,625	\$3,558,288

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Industrial No Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	I Volmetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B*G*I)/J
1	JOPLIN WATER										
2	5/8"	31	12	372	\$14.53	\$5,405	0	0	0.0000	0	\$0
3	3/4"	7	12	84	\$18.59	\$1,562	0	0	0.0000	0	\$0
4	1"	17	12	204	\$26.36	\$5,377	0	0	0.0000	0	\$0
5	2"	33	12	396	\$69.20	\$27,403	0	0	0.0000	0	\$0
6	4"	14	12	168	\$201.47	\$33,847	0	0	0.0000	0	\$0
7	6"	6	12	72	\$396.04	\$28,515	0	0	0.0000	0	\$0
8	8"	1	12	12	\$629.47	\$7,554	0	0	0.2100	1,000	\$0
9	Volumetric Charge - First 100,000	1	1	1	\$0.00	\$0	465,162,300	465,162,300	4.1204	1,000	\$1,916,655
10	Volumetric Charge - Next 1,900,000	1	1	1	\$0.00	\$0	296,584,650	296,584,650	2.3083	1,000	\$684,606
11	Volumetric Charge -Next 3,000,000	1	1	1	\$0.00	\$0	201,052,425	201,052,425	1.7813	1,000	\$358,135
12	Volumetric Charge - Next 5,000,000	1	1	1	\$0.00	\$0	407,826,375	407,826,375	1.1996	1,000	\$489,229
13	Rounding Adjustment	1	1	1	\$0.00	\$0	0	0	0.0000	0	\$0
14	TOTAL JOPLIN WATER	114		1,313		\$109,663		1,370,625,750			\$3,448,625
15	TOTAL ALL CATEGORIES	114		1,313		\$109,663		1,370,625,750			\$3,448,625

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$1,124,621	\$1,124,621
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$1,124,621	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	\$551,723	\$551,723
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$551,723	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	\$1,570,067	\$1,570,067
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$1,570,067	
Rev-5	Private Fire Protection	462.000	\$0	\$0	\$0	\$0	\$41,077	\$41,077
	1. To Annualize Revenues (Mapeka)		\$0	\$0		\$0	\$41,077	
Rev-7	Other Sales to Public Authorities	464.000	\$0	\$0	\$0	\$0	\$117,065	\$117,065
	1. To Annualize Revenues (Mapeka)		\$0	\$0		\$0	\$117,065	
Rev-8	Sales for Resale	466.000	\$0	\$0	\$0	\$0	-\$224,865	-\$224,865
	1. To Annualize Revenues (Mapeka)		\$0	\$0		\$0	-\$224,865	
Rev-11	Misc Service revenues	471.300	\$0	\$0	\$0	\$0	-\$195,072	-\$195,072
	1. Corporate Revs for AWR Water-Line Protect (McMellen)		\$0	\$0		\$0	\$4,551	
	2. To Remove Unbilled Revenues (Mapeka)		\$0	\$0		\$0	-\$199,623	
E-5	Misc Exp Oper SS - Fuel & Power	603.100	\$0	\$27,226	\$27,226	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Green)		\$0	\$27,226		\$0	\$0	
E-15	Misc Plant Maint SS	617.000	\$929	\$0	\$929	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$929	\$0		\$0	\$0	
E-18	Super & Eng Oper PE	620.000	\$375	\$0	\$375	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$375	\$0		\$0	\$0	
E-19	Fuel for Power Prod	621.000	\$0	\$81	\$81	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Green)		\$0	\$81		\$0	\$0	
E-21	Purch Fuel/Power for Prod	623.000	\$0	\$34,078	\$34,078	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Green)		\$0	\$34,078		\$0	\$0	
E-22	Labor & Exp Oper Pump	624.000	\$21,777	\$0	\$21,777	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$21,777	\$0		\$0	\$0	

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-23	Misc Exp Oper P	626.000	\$107	\$0	\$107	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$107	\$0		\$0	\$0	
E-25	Super & Eng Maint P	630.000	\$46	\$0	\$46	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$46	\$0		\$0	\$0	
E-28	Pump Equip Maint P	633.000	\$2,092	\$0	\$2,092	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$2,092	\$0		\$0	\$0	
E-32	Chemicals	641.000	\$0	\$301,013	\$301,013	\$0	\$0	\$0
	1. To Annualize Chemical Expense (Green)		\$0	\$301,013		\$0	\$0	
E-33	Labor & Exp Oper WT	642.000	\$820	\$0	\$820	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$820	\$0		\$0	\$0	
E-34	Misc Expenses - Fuel & Power	643.100	\$0	\$14,233	\$14,233	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Green)		\$0	\$14,233		\$0	\$0	
E-38	Super & Eng Maint WT	650.000	\$1,990	\$0	\$1,990	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$1,990	\$0		\$0	\$0	
E-43	Super & Eng Oper TD	660.000	\$1,058	\$0	\$1,058	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$1,058	\$0		\$0	\$0	
E-45	TD Lines Exp	662.000	\$4,747	\$0	\$4,747	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$4,747	\$0		\$0	\$0	
E-46	Meter Expense	663.000	\$10,605	\$0	\$10,605	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$10,605	\$0		\$0	\$0	
E-47	Customer Install Exp	664.000	\$252	\$0	\$252	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$252	\$0		\$0	\$0	
E-48	Misc Expenses - Labor & Misc	665.100	\$880	\$0	\$880	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$880	\$0		\$0	\$0	
E-54	TD Main Maint TD	673.000	\$11,598	\$0	\$11,598	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$11,598	\$0		\$0	\$0	
E-56	Services Maint TD	675.000	\$222	\$0	\$222	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$222	\$0		\$0	\$0	

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
E-57	Meters Maint TD	676.000	\$721	\$0	\$721	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$721	\$0		\$0	\$0	
E-58	Hydrants Maint TD	677.000	\$3,007	\$0	\$3,007	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$3,007	\$0		\$0	\$0	
E-59	Misc Plant Maint TD	678.000	\$13	\$114,254	\$114,267	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$13	\$0		\$0	\$0	
	2. To Annualize Tank Painting Expense (Bolin)		\$0	\$114,254		\$0	\$0	
E-63	Meter Reading Expenses - Labor & Misc	902.100	\$10,502	\$0	\$10,502	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$10,502	\$0		\$0	\$0	
E-65	Cust Rec & Collection CA	903.000	\$23	\$0	\$23	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$23	\$0		\$0	\$0	
E-66	Uncollectible Accts	904.000	\$0	-\$31,945	-\$31,945	\$0	\$0	\$0
	1. To Annualize Bad Debts Expense (Mapeka)		\$0	-\$31,945		\$0	\$0	
E-67	Misc Cust Accts Exp - Labor & Acctg	905.100	\$1,058	\$0	\$1,058	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$1,058	\$0		\$0	\$0	
E-77	Salaries AG	920.000	\$15,331	\$0	\$15,331	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$15,331	\$0		\$0	\$0	
E-78	Other Supplies & Exp - Fuel & Power	921.100	\$6	\$0	\$6	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Green)		\$6	\$0		\$0	\$0	
E-79	General Office Exp - Other Supplies	921.200	\$168	\$20,061	\$20,229	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$168	\$0		\$0	\$0	
	2. To Annualize Postage Expense (Green)		\$0	\$20,061		\$0	\$0	
E-80	Misc Office Expense - Other Supplies	921.300	\$0	-\$4,181	-\$4,181	\$0	\$0	\$0
	1. To Annualize Regulatory Asset Expense (McMellen)		\$0	\$2,170		\$0	\$0	
	2. To Disallow Dues and Donations (Bolin)		\$0	-\$6,351		\$0	\$0	
E-81	Outside Services - Mgmt Fees	923.100	-\$174,667	\$0	-\$174,667	\$0	\$0	\$0
	1. To Adjust Belleville Lab Allocation Costs (McMellen)		-\$60,888	\$0		\$0	\$0	
	2. To Adjust Corporate Svc Mgmt Fees (McMellen)		-\$113,779	\$0		\$0	\$0	
E-85	Property Insurance - Ins Other Than Group	924.100	\$0	\$86,649	\$86,649	\$0	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To Adjust Insurance Other Than Group (Green)		\$0	\$86,649		\$0	\$0	
E-86	Property Insurance - Misc	924.200	\$0	\$1,707	\$1,707	\$0	\$0	\$0
	1. To Adjust Insurance Other Than Group (Green)		\$0	\$1,707		\$0	\$0	
E-87	Injuries & Damages	925.000	\$0	\$10,494	\$10,494	\$0	\$0	\$0
	1. To Adjust Injuries & Damages (Green)		\$0	\$10,494		\$0	\$0	
E-89	Pensions	926.200	\$466,796	\$0	\$466,796	\$0	\$0	\$0
	1. To Annualize Pension Expense (Bolin)		\$466,796	\$0		\$0	\$0	
E-90	Employee Pension & Benefits - Misc	926.300	\$361,485	\$0	\$361,485	\$0	\$0	\$0
	1. To Annualize 401 (k) Employer Costs (Bolin)		-\$1,912	\$0		\$0	\$0	
	2. To Annualize OPEB Expense (Bolin)		\$363,397	\$0		\$0	\$0	
E-92	Regulatory Commission Exp	928.100	\$0	-\$14,285	-\$14,285	\$0	\$0	\$0
	1. To Annualize Rate Case Expense (Green)		\$0	-\$14,636		\$0	\$0	
	2. To Annualize for Depreciation Study (Green)		\$0	\$351		\$0	\$0	
E-95	Goodwill Advertising Exp	930.100	\$0	-\$1,159	-\$1,159	\$0	\$0	\$0
	1. To Disallow Advertising Expense (Bolin)		\$0	-\$1,159		\$0	\$0	
E-96	Misc. General Expenses	930.200	\$0	-\$45,336	-\$45,336	\$0	\$0	\$0
	1. To Eliminate Lobbying Expenses (McMellen)		\$0	-\$4,694		\$0	\$0	
	2. To Annualize Transportation Expense (Mapeka)		\$0	-\$22,993		\$0	\$0	
	3. To Disallow Promotional Giveaways (Bolin)		\$0	-\$3,580		\$0	\$0	
	4. To Disallow Dues and Donations (Bolin)		\$0	-\$14,069		\$0	\$0	
E-98	Rents AG	931.000	\$0	\$1,067	\$1,067	\$0	\$0	\$0
	1. To Annualize Lease Expense (Mapeka)		\$0	\$1,067		\$0	\$0	
E-99	General Plant Maint AG	932.000	\$0	-\$522,250	-\$522,250	\$0	\$0	\$0
	1. To Eliminate Net Negative Salvage (McMellen)		\$0	-\$522,250		\$0	\$0	
E-102	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$935,319	\$935,319
	To Annualize Depreciation Expense		\$0	\$0		\$0	\$935,319	
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-109	PSC Assessment - Water	408.000	\$0	\$19,818	\$19,818	\$0	\$0	\$0
	1. To Annualize PSC Assessment (Green)		\$0	\$19,818		\$0	\$0	

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
E-110	Property Taxes	408.000	\$0	-\$94,779	-\$94,779	\$0	\$0	\$0
	1. To Annualize Property Taxes (Green)		\$0	-\$94,779		\$0	\$0	
E-111	Payroll Taxes - FICA	408.000	\$10,213	\$0	\$10,213	\$0	\$0	\$0
	1. To Annualize Payroll Taxes (McMellen)		\$10,213	\$0		\$0	\$0	
E-112	Payroll Taxes - FUTA	408.000	\$19	\$0	\$19	\$0	\$0	\$0
	1. To Annualize Payroll Taxes (McMellen)		\$19	\$0		\$0	\$0	
E-113	Payroll Taxes - SUTA	408.000	-\$11	\$0	-\$11	\$0	\$0	\$0
	1. To Annualize Payroll Taxes (McMellen)		-\$11	\$0		\$0	\$0	
E-114	Other Taxes & Licenses	408.000	\$0	\$2,475	\$2,475	\$0	\$0	\$0
	1. To Annualize Franchise Taxes (Green)		\$0	\$2,475		\$0	\$0	
E-120	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$1,683,840	\$1,683,840
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$1,683,840	
E-123	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$1,535,075	-\$1,535,075
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$1,535,075	
E-124	Amortization of Deferred ITC	412.000	\$0	\$0	\$0	\$0	\$60,572	\$60,572
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$60,572	
E-125	Deferred Income Tax - Test Line		\$0	\$0	\$0	\$0	\$372,444	\$372,444
	1. To Annualize Deferred Income Tax - Test Line		\$0	\$0		\$0	\$372,444	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$2,984,616	\$2,984,616
Total Operating & Maint. Expense			\$752,162	-\$80,779	\$671,383	\$0	\$1,517,100	\$1,517,100

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.42% Return	E 7.56% Return	F 7.70% Return
1	TOTAL NET INCOME BEFORE TAXES		\$5,654,676	\$7,670,009	\$7,839,309	\$8,009,836
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$2,683,647	\$2,683,647	\$2,683,647	\$2,683,647
4	Misc. Non-deductible Expenses		\$4,896	\$4,896	\$4,896	\$4,896
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$2,688,543	\$2,688,543	\$2,688,543	\$2,688,543
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of	3.2860%	\$2,521,160	\$2,521,160	\$2,521,160	\$2,521,160
8	Tax Straight-Line Depreciation		\$2,683,647	\$2,683,647	\$2,683,647	\$2,683,647
9	Excess Tax Depreciation		\$1,030,732	\$1,030,732	\$1,030,732	\$1,030,732
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$6,235,539	\$6,235,539	\$6,235,539	\$6,235,539
11	NET TAXABLE INCOME		\$2,107,680	\$4,123,013	\$4,292,313	\$4,462,840
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$2,107,680	\$4,123,013	\$4,292,313	\$4,462,840
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$110,510	\$216,178	\$225,055	\$233,996
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		\$1,997,170	\$3,906,835	\$4,067,258	\$4,228,844
17	Federal Income Tax at the Rate of	See Tax Table	\$679,038	\$1,328,324	\$1,382,868	\$1,437,807
18	Subtract Federal Income Tax Credits					
19	Credits - Solar		\$0	\$0	\$0	\$0
20	Net Federal Income Tax		\$679,038	\$1,328,324	\$1,382,868	\$1,437,807
21	PROVISION FOR MO. INCOME TAX					
22	Net Taxable Income - MO. Inc. Tax		\$2,107,680	\$4,123,013	\$4,292,313	\$4,462,840
23	Deduct Federal Income Tax at the Rate of	50.000%	\$339,519	\$664,162	\$691,434	\$718,904
24	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
25	Missouri Taxable Income - MO. Inc. Tax		\$1,768,161	\$3,458,851	\$3,600,879	\$3,743,936
26	Missouri Income Tax at the Rate of	6.250%	\$110,510	\$216,178	\$225,055	\$233,996
27	PROVISION FOR CITY INCOME TAX					
28	Net Taxable Income - City Inc. Tax		\$2,107,680	\$4,123,013	\$4,292,313	\$4,462,840
29	Deduct Federal Income Tax - City Inc. Tax		\$679,038	\$1,328,324	\$1,382,868	\$1,437,807
30	Deduct Missouri Income Tax - City Inc. Tax		\$110,510	\$216,178	\$225,055	\$233,996
31	City Taxable Income		\$1,318,132	\$2,578,511	\$2,684,390	\$2,791,037
32	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
33	SUMMARY OF CURRENT INCOME TAX					
34	Federal Income Tax		\$679,038	\$1,328,324	\$1,382,868	\$1,437,807
35	State Income Tax		\$110,510	\$216,178	\$225,055	\$233,996
36	City Income Tax		\$0	\$0	\$0	\$0
37	TOTAL SUMMARY OF CURRENT INCOME TAX		\$789,548	\$1,544,502	\$1,607,923	\$1,671,803
38	DEFERRED INCOME TAXES					
39	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
40	Amortization of Deferred ITC		\$58,587	\$58,587	\$58,587	\$58,587
41	Deferred Income Tax - Test Line		\$372,444	\$372,444	\$372,444	\$372,444
42	Deferred Investment Tax Credit		\$0	\$0	\$0	\$0
43	Deferred Tax Depreciation		\$0	\$0	\$0	\$0
44	Amort of Deferred Tax Depreciation		\$0	\$0	\$0	\$0
45	Amort of Repair Allowance		\$0	\$0	\$0	\$0
46	Deferred Unbilled		\$0	\$0	\$0	\$0
47	TOTAL DEFERRED INCOME TAXES		\$431,031	\$431,031	\$431,031	\$431,031
48	TOTAL INCOME TAX		\$1,220,579	\$1,975,533	\$2,038,954	\$2,102,834

Missouri - American Water Company
Case No. WR-2010-0131
Joplin Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.95%	F Weighted Cost of Capital 9.25%	G Weighted Cost of Capital 9.55%
1	Common Stock	\$3,987,252	46.21%		4.136%	4.274%	4.413%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$27,619	0.32%	9.19%	0.029%	0.029%	0.029%
4	Long Term Debt	\$4,537,552	52.59%	6.18%	3.250%	3.250%	3.250%
5	Short Term Debt	\$76,556	0.89%	0.81%	0.007%	0.007%	0.007%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$8,628,979	100.00%		7.422%	7.560%	7.699%
8	PreTax Cost of Capital				9.899%	10.120%	10.342%

Exhibit No.: 0
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2010-0131
Date Prepared: March 9, 2010



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

MISSOURI - AMERICAN WATER COMPANY
Mexico Water District

CASE NO. WR-2010-0131

Jefferson City, Missouri

March 2010

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.42% Return	<u>C</u> 7.56% Return	<u>D</u> 7.70% Return
1	Net Orig Cost Rate Base	\$13,337,949	\$13,337,949	\$13,337,949
2	Rate of Return	7.42%	7.56%	7.70%
3	Net Operating Income Requirement	\$989,943	\$1,008,349	\$1,026,889
4	Net Income Available	\$871,635	\$871,635	\$871,635
5	Additional Net Income Required	\$118,308	\$136,714	\$155,254
6	Income Tax Requirement			
7	Required Current Income Tax	\$197,912	\$208,937	\$220,042
8	Current Income Tax Available	\$125,892	\$125,892	\$125,892
9	Additional Current Tax Required	\$72,020	\$83,045	\$94,150
10	Revenue Requirement	\$190,328	\$219,759	\$249,404
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$58,556	\$58,556	\$58,556
12	Gross Revenue Requirement	\$248,884	\$278,315	\$307,960

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$21,867,014
2	Less Accumulated Depreciation Reserve		\$3,369,463
3	Net Plant In Service		<u>\$18,497,551</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$69,227
6	Materials & Supplies		\$29,107
7	Prepayments		\$15,365
8	Pension/OPEB Tracker		\$17,311
9	Regulatory Deferrals		<u>\$30,258</u>
10	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$161,268</u>
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	-3.8849%	-\$6,981
13	State Tax Offset	-3.8849%	-\$1,136
14	City Tax Offset	0.0000%	\$0
15	Interest Expense Offset	12.9260%	\$56,653
16	Contribution In Aid of Construction		\$864,807
17	Customer Advances		\$276,615
18	Customer Deposits		\$0
19	Accumulated Deferred ITC (3%)		\$0
20	Deferred Income Taxes		\$4,026,724
21	Pension Tracker Liability		\$1,725
22	Accrued Pension Liability		\$76,690
23	Tank Painting Liability		<u>\$25,773</u>
24	TOTAL SUBTRACT FROM NET PLANT		<u>\$5,320,870</u>
25	Total Rate Base		<u><u>\$13,337,949</u></u>

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$2,043	\$2,043	100.00%	\$0	\$2,043
3	302.000	Franchises and Consents	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$1,127	P-4	\$3,760	\$4,887	100.00%	\$0	\$4,887
5		TOTAL PLANT INTANGIBLE	\$1,127		\$5,803	\$6,930		\$0	\$6,930
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$25,516	P-7	\$0	\$25,516	100.00%	\$0	\$25,516
8	311.000	Structures and Improvements - SSP	\$76,329	P-8	\$0	\$76,329	100.00%	\$0	\$76,329
9	312.000	Collecting & Impounding Reservoirs	\$183	P-9	\$0	\$183	100.00%	\$0	\$183
10	313.000	Lake, River and Other Intakes	\$10,775	P-10	\$0	\$10,775	100.00%	\$0	\$10,775
11	314.000	Wells and Springs	\$1,041,915	P-11	\$0	\$1,041,915	100.00%	\$0	\$1,041,915
12	315.000	Infiltration Galleries and Tunnels	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$888,270	P-13	\$0	\$888,270	100.00%	\$0	\$888,270
14	316.100	Supply Mains - North Plant (STL)	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	316.200	Supply Mains - Central Plant (STL)	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	316.300	Supply Mains - South Plant (STL)	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	316.400	Supply Mains - Meramec Plant (STL)	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	317.000	Other Water Source Plant	\$1,730	P-18	\$0	\$1,730	100.00%	\$0	\$1,730
19		TOTAL SOURCE OF SUPPLY PLANT	\$2,044,718		\$0	\$2,044,718		\$0	\$2,044,718
20		PUMPING PLANT							
21	320.000	Land and Land Rights - PP	\$58,808	P-21	\$0	\$58,808	100.00%	\$0	\$58,808
22	321.000	Structures and Improvements - PP	\$73,206	P-22	\$0	\$73,206	100.00%	\$0	\$73,206
23	321.100	S & I - Pumps (STL)	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	321.200	S & I - Boosters	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	322.000	Boiler Plant Equipment	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	323.100	Power Generation Equipment	\$5,326	P-26	\$0	\$5,326	100.00%	\$0	\$5,326
27	323.200	Power Generation Equip Other	\$0	P-27	\$0	\$0	100.00%	\$0	\$0
28	324.000	Steam Pumping Equipment	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	325.000	Electric Pumping Equipment	\$893,451	P-29	\$0	\$893,451	100.00%	\$0	\$893,451
30	325.100	Pumping Equipment - Pre '46	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	325.200	Pumping Equipment - Post '46	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	325.300	Pumping Equipment - Booster	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equipment - Central	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	327.000	Hydraulic Pumping Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	328.100	Other Pumping Equipment	\$32,220	P-37	\$0	\$32,220	100.00%	\$0	\$32,220
38	328.200	WT Pumping Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	328.300	TD Pumping Equipment	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL PUMPING PLANT	\$1,063,011		\$0	\$1,063,011		\$0	\$1,063,011
41		WATER TREATMENT PLANT							
42	330.000	Land and Land Rights - WTP	\$13,920	P-42	\$0	\$13,920	100.00%	\$0	\$13,920
43	331.000	Structures and Improvements - WTP	\$3,360,271	P-43	\$708	\$3,360,979	100.00%	\$0	\$3,360,979
44	331.100	S & I - North Plant (STL)	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	331.200	S & I - Central 1 & 2	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	331.300	S & I - Central 3	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	331.400	S & I - South Plant (STL)	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48	331.500	S & I - Meramec (STL)	\$0	P-48	\$0	\$0	100.00%	\$0	\$0
49	332.000	WT Equipment - Non-Media	\$3,723,451	P-49	\$0	\$3,723,451	100.00%	\$0	\$3,723,451
50	332.100	WT Equipment - North Plant (STL)	\$0	P-50	\$0	\$0	100.00%	\$0	\$0
51	332.200	WT Equipment - Central 1 & 2	\$0	P-51	\$0	\$0	100.00%	\$0	\$0
52	332.300	WT Equipment - Central 3	\$0	P-52	\$0	\$0	100.00%	\$0	\$0
53	332.400	WT Equipment - South Plant (STL)	\$0	P-53	\$0	\$0	100.00%	\$0	\$0
54	332.500	WT Equipment - Meramec (STL)	\$0	P-54	\$0	\$0	100.00%	\$0	\$0
55	332.600	Other P/E Hand Equipment	\$23,864	P-55	\$0	\$23,864	100.00%	\$0	\$23,864
56	332.700	Equipment Filter Media	\$68,824	P-56	\$0	\$68,824	100.00%	\$0	\$68,824
57		TOTAL WATER TREATMENT PLANT	\$7,190,330		\$708	\$7,191,038		\$0	\$7,191,038
58		TRANSMISSION & DIST. PLANT							
59	340.000	Land and Land Rights - TDP	\$13,336	P-59	-\$169	\$13,167	100.00%	\$0	\$13,167
60	341.000	Structures and Improvements - TDP	\$69,287	P-60	\$55	\$69,342	100.00%	\$0	\$69,342
61	341.100	S & I - Spec Cross	\$0	P-61	\$0	\$0	100.00%	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
62	342.000	Distribution Reservoirs and Standpipes	\$304,708	P-62	\$59	\$304,767	100.00%	\$0	\$304,767
63	342.100	Rsvr & Standpipe - Elev	\$55,518	P-63	\$0	\$55,518	100.00%	\$0	\$55,518
64	342.200	Rsvr & Standpipe - Ground	\$19,616	P-64	\$0	\$19,616	100.00%	\$0	\$19,616
65	342.300	Rsvr & Standpipe - Below Grade Facilities	\$0	P-65	\$0	\$0	100.00%	\$0	\$0
66	342.400	Rsvr & Standpipe - Clearwell	\$0	P-66	\$0	\$0	100.00%	\$0	\$0
67	343.000	Trans and Distr Mains - Not Classified	\$2,687,634	P-67	\$0	\$2,687,634	100.00%	\$0	\$2,687,634
68	343.100	T & D Mains - 4" & Less	\$317,933	P-68	\$0	\$317,933	100.00%	\$0	\$317,933
69	343.110	T & D Mains - AC 4" (STL)	\$0	P-69	\$0	\$0	100.00%	\$0	\$0
70	343.120	T & D Mains - Galv 1 (STL)	\$0	P-70	\$0	\$0	100.00%	\$0	\$0
71	343.130	T & D Mains - DI 4in (STL)	\$0	P-71	\$0	\$0	100.00%	\$0	\$0
72	343.200	T & D Mains - 6" to 8"	\$1,993,450	P-72	\$13,016	\$2,006,466	100.00%	\$0	\$2,006,466
73	343.210	T & D Mains - 6 to 10" (TN)	\$0	P-73	\$0	\$0	100.00%	\$0	\$0
74	343.220	CI - 10" & Smaller - 1900 - 1928	\$0	P-74	\$0	\$0	100.00%	\$0	\$0
75	343.230	CI - 10" & Smaller - 1929 - 1956	\$0	P-75	\$0	\$0	100.00%	\$0	\$0
76	343.240	CI - 10" & Smaller - 1957 - 1993	\$0	P-76	\$0	\$0	100.00%	\$0	\$0
77	343.250	T & D Mains - DI 6-8" (STL)	\$0	P-77	\$0	\$0	100.00%	\$0	\$0
78	343.260	T & D Mains - PL 6-8" (STL)	\$0	P-78	\$0	\$0	100.00%	\$0	\$0
79	343.300	T & D Mains - 10" to 16"	\$1,180,350	P-79	\$4,680	\$1,185,030	100.00%	\$0	\$1,185,030
80	343.310	T & D Mains - 18" & Greater	\$0	P-80	\$925	\$925	100.00%	\$0	\$925
81	343.320	TD Mains - CI - 12" (STL)	\$0	P-81	\$0	\$0	100.00%	\$0	\$0
82	343.330	TD Mains - CI - 16" (STL)	\$0	P-82	\$0	\$0	100.00%	\$0	\$0
83	343.340	T & D Mains - DI 12 (STL)	\$0	P-83	\$0	\$0	100.00%	\$0	\$0
84	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	P-84	\$0	\$0	100.00%	\$0	\$0
85	343.360	T & D Mains - LJ 20 (STL)	\$0	P-85	\$0	\$0	100.00%	\$0	\$0
86	343.370	T & D Mains - PL 12" (STL)	\$0	P-86	\$0	\$0	100.00%	\$0	\$0
87	344.000	Fire Mains	\$29,828	P-87	\$0	\$29,828	100.00%	\$0	\$29,828
88	345.000	Services	\$2,503,783	P-88	\$0	\$2,503,783	100.00%	\$0	\$2,503,783
89	346.100	Meters - Bronze Case	\$489,402	P-89	\$0	\$489,402	100.00%	\$0	\$489,402
90	346.200	Meters - Plastic Case	\$0	P-90	\$0	\$0	100.00%	\$0	\$0
91	346.300	Meters - Others	\$64,837	P-91	\$0	\$64,837	100.00%	\$0	\$64,837
92	346.400	Meters - Remote (ARBs)	\$0	P-92	\$0	\$0	100.00%	\$0	\$0
93	346.500	Meter Vault	\$0	P-93	\$0	\$0	100.00%	\$0	\$0
94	347.100	Meter Installations	\$812,322	P-94	\$0	\$812,322	100.00%	\$0	\$812,322
95	347.200	Meter Install - Other	\$0	P-95	\$0	\$0	100.00%	\$0	\$0
96	348.000	Hydrants	\$483,348	P-96	\$195	\$483,543	100.00%	\$0	\$483,543
97	349.000	Other Transmission & Distribution Plant	\$11,767	P-97	\$0	\$11,767	100.00%	\$0	\$11,767
98		TOTAL TRANSMISSION & DIST. PLANT	\$11,037,119		\$18,761	\$11,055,880		\$0	\$11,055,880
99		GENERAL PLANT							
100	389.000	Land and Land Rights - GP	\$2,057	P-100	\$0	\$2,057	100.00%	\$0	\$2,057
101	390.000	S & I - Store, Shop & Garage	\$24,657	P-101	\$0	\$24,657	100.00%	\$0	\$24,657
102	390.100	S & I - Office	\$120,233	P-102	\$0	\$120,233	100.00%	\$0	\$120,233
103	390.200	S & I - Leasehold	\$0	P-103	\$0	\$0	100.00%	\$0	\$0
104	390.300	S & I - AG	\$0	P-104	\$1,055	\$1,055	100.00%	\$0	\$1,055
105	390.400	S & I - Misc.	\$0	P-105	\$0	\$0	100.00%	\$0	\$0
106	390.500	General Structures HVAC	\$0	P-106	\$0	\$0	100.00%	\$0	\$0
107	391.000	Office Furniture and Equipment	\$965	P-107	\$1,488	\$2,453	100.00%	\$0	\$2,453
108	391.100	Computer & Peripheral Equipment	\$24,638	P-108	\$22,139	\$46,777	100.00%	\$0	\$46,777
109	391.200	Computer Software	\$31,048	P-109	\$65,832	\$96,880	100.00%	\$0	\$96,880
110	391.300	Computer Software Customized	\$0	P-110	\$0	\$0	100.00%	\$0	\$0
111	391.400	Computer Software - Personal	\$0	P-111	\$1,277	\$1,277	100.00%	\$0	\$1,277
112	391.500	Computer Software Other	\$0	P-112	\$0	\$0	100.00%	\$0	\$0
113	391.600	Data Handling Equipment	\$35,997	P-113	\$0	\$35,997	100.00%	\$0	\$35,997
114	391.700	Other Office Equipment	\$9,379	P-114	\$0	\$9,379	100.00%	\$0	\$9,379
115	392.110	Trans Equip - Lt Duty Trucks	\$22,859	P-115	\$190	\$23,049	100.00%	\$0	\$23,049
116	392.120	Trans Equip - Hvy Duty Trucks	\$0	P-116	\$0	\$0	100.00%	\$0	\$0
117	392.200	Trans Equip - Autos	\$16,428	P-117	\$1,471	\$17,899	100.00%	\$0	\$17,899
118	392.300	Trans Equip - Other	\$0	P-118	\$0	\$0	100.00%	\$0	\$0
119	393.000	Stores Equipment	\$11,065	P-119	\$0	\$11,065	100.00%	\$0	\$11,065
120	394.000	Tools, Shop and Garage Equipment	\$50,803	P-120	\$728	\$51,531	100.00%	\$0	\$51,531
121	394.100	Tools, Shop & Garage - Other	\$0	P-121	\$0	\$0	100.00%	\$0	\$0
122	395.000	Laboratory Equipment	\$13,269	P-122	\$0	\$13,269	100.00%	\$0	\$13,269
123	395.100	Laboratory Equipment - Other	\$0	P-123	\$0	\$0	100.00%	\$0	\$0
124	396.000	Power Operated Equipment	\$8,027	P-124	\$0	\$8,027	100.00%	\$0	\$8,027
125	397.000	Communication Equipment - Non Tele	\$20,162	P-125	\$412	\$20,574	100.00%	\$0	\$20,574

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
126	397.100	Remote Control & Instrument	\$3,513	P-126	\$0	\$3,513	100.00%	\$0	\$3,513
127	397.200	Communication Equip - Tele	\$3,693	P-127	\$379	\$4,072	100.00%	\$0	\$4,072
128	398.000	Miscellaneous Equipment	\$11,556	P-128	\$117	\$11,673	100.00%	\$0	\$11,673
129	399.000	Other Tangible Equipment	\$0	P-129	\$0	\$0	100.00%	\$0	\$0
130		TOTAL GENERAL PLANT	\$410,349		\$95,088	\$505,437		\$0	\$505,437
131		TOTAL PLANT IN SERVICE	<u>\$21,746,654</u>		<u>\$120,360</u>	<u>\$21,867,014</u>		<u>\$0</u>	<u>\$21,867,014</u>

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-2	Organization	301.000		\$2,043		\$0
	1. To Include Corporate Allocation (McMellen)		\$2,043		\$0	
P-4	Miscellaneous Intangible Plant	303.000		\$3,760		\$0
	1. To Include Corporate Allocation (McMellen)		\$3,760		\$0	
P-43	Structures and Improvements - WTP	331.000		\$708		\$0
	1. To Include Corporate Allocation (McMellen)		\$708		\$0	
P-59	Land and Land Rights - TDP	340.000		-\$169		\$0
	1. To Include Corporate Allocation (McMellen)		-\$169		\$0	
P-60	Structures and Improvements - TDP	341.000		\$55		\$0
	1. To Include Corporate Allocation (McMellen)		\$55		\$0	
P-62	Distribution Reservoirs and Standpipes	342.000		\$59		\$0
	1. To Include Corporate Allocation (McMellen)		\$59		\$0	
P-72	T & D Mains - 6" to 8"	343.200		\$13,016		\$0
	1. To Include Corporate Allocation (McMellen)		\$13,016		\$0	
P-79	T & D Mains - 10" to 16"	343.300		\$4,680		\$0
	1. To Include Corporate Allocation (McMellen)		\$4,680		\$0	
P-80	T & D Mains - 18" & Greater	343.310		\$925		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To Include Corporate Allocation (McMellen)		\$925		\$0	
P-96	Hydrants	348.000		\$195		\$0
	1. To Include Corporate Allocation (McMellen)		\$195		\$0	
P-104	S & I - AG	390.300		\$1,055		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,055		\$0	
P-107	Office Furniture and Equipment	391.000		\$1,488		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,488		\$0	
P-108	Computer & Peripheral Equipment	391.100		\$22,139		\$0
	1. To Include Corporate Allocation (McMellen)		\$22,139		\$0	
P-109	Computer Software	391.200		\$65,832		\$0
	1. To Include Corporate Allocation (McMellen)		\$65,832		\$0	
P-111	Computer Software - Personal	391.400		\$1,277		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,277		\$0	
P-115	Trans Equip - Lt Duty Trucks	392.110		\$190		\$0
	1. To Include Corporate Allocation (McMellen)		\$190		\$0	
P-117	Trans Equip - Autos	392.200		\$1,471		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,471		\$0	
P-120	Tools, Shop and Garage Equipment	394.000		\$728		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To Include Corporate Allocation (McMellen)		\$728		\$0	
P-125	Communication Equipment - Non Tele	397.000		\$412		\$0
	1. To Include Corporate Allocation (McMellen)		\$412		\$0	
P-127	Communication Equip - Tele	397.200		\$379		\$0
	1. To Include Corporate Allocation (McMellen)		\$379		\$0	
P-128	Miscellaneous Equipment	398.000		\$117		\$0
	1. To Include Corporate Allocation (McMellen)		\$117		\$0	
Total Plant Adjustments				\$120,360		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$2,043	0.00%	\$0
3	302.000	Franchises and Consents	\$0	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$4,887	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$6,930		\$0
6		SOURCE OF SUPPLY PLANT			
7	310.000	Land and Land Rights - SSP	\$25,516	0.00%	\$0
8	311.000	Structures and Improvements - SSP	\$76,329	2.36%	\$1,801
9	312.000	Collecting & Impounding Reservoirs	\$183	1.25%	\$2
10	313.000	Lake, River and Other Intakes	\$10,775	1.77%	\$191
11	314.000	Wells and Springs	\$1,041,915	1.82%	\$18,963
12	315.000	Infiltration Galleries and Tunnels	\$0	1.82%	\$0
13	316.000	Supply Mains	\$888,270	1.79%	\$15,900
14	316.100	Supply Mains - North Plant (STL)	\$0	1.79%	\$0
15	316.200	Supply Mains - Central Plant (STL)	\$0	1.79%	\$0
16	316.300	Supply Mains - South Plant (STL)	\$0	1.79%	\$0
17	316.400	Supply Mains - Meramec Plant (STL)	\$0	1.79%	\$0
18	317.000	Other Water Source Plant	\$1,730	4.00%	\$69
19		TOTAL SOURCE OF SUPPLY PLANT	\$2,044,718		\$36,926
20		PUMPING PLANT			
21	320.000	Land and Land Rights - PP	\$58,808	0.00%	\$0
22	321.000	Structures and Improvements - PP	\$73,206	1.80%	\$1,318
23	321.100	S & I - Pumps (STL)	\$0	1.80%	\$0
24	321.200	S & I - Boosters	\$0	1.80%	\$0
25	322.000	Boiler Plant Equipment	\$0	2.22%	\$0
26	323.100	Power Generation Equipment	\$5,326	2.00%	\$107
27	323.200	Power Generation Equip Other	\$0	2.00%	\$0
28	324.000	Steam Pumping Equipment	\$0	2.62%	\$0
29	325.000	Electric Pumping Equipment	\$893,451	2.62%	\$23,408
30	325.100	Pumping Equipment - Pre '46	\$0	2.62%	\$0
31	325.200	Pumping Equipment - Post '46	\$0	2.62%	\$0
32	325.300	Pumping Equipment - Booster	\$0	2.62%	\$0
33	326.000	Diesel Pumping Equipment	\$0	2.62%	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	2.62%	\$0
35	326.200	Diesel Pumping Equipment - Central	\$0	2.62%	\$0
36	327.000	Hydraulic Pumping Equipment	\$0	2.62%	\$0
37	328.100	Other Pumping Equipment	\$32,220	2.62%	\$844
38	328.200	WT Pumping Equipment	\$0	2.62%	\$0
39	328.300	TD Pumping Equipment	\$0	2.62%	\$0
40		TOTAL PUMPING PLANT	\$1,063,011		\$25,677
41		WATER TREATMENT PLANT			
42	330.000	Land and Land Rights - WTP	\$13,920	0.00%	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
43	331.000	Structures and Improvements - WTP	\$3,360,979	1.69%	\$56,801
44	331.100	S & I - North Plant (STL)	\$0	1.69%	\$0
45	331.200	S & I - Central 1 & 2	\$0	1.69%	\$0
46	331.300	S & I - Central 3	\$0	1.69%	\$0
47	331.400	S & I - South Plant (STL)	\$0	1.69%	\$0
48	331.500	S & I - Meramec (STL)	\$0	1.69%	\$0
49	332.000	WT Equipment - Non-Media	\$3,723,451	2.89%	\$107,608
50	332.100	WT Equipment - North Plant (STL)	\$0	2.89%	\$0
51	332.200	WT Equipment - Central 1 & 2	\$0	2.89%	\$0
52	332.300	WT Equipment - Central 3	\$0	2.89%	\$0
53	332.400	WT Equipment - South Plant (STL)	\$0	2.89%	\$0
54	332.500	WT Equipment - Meramec (STL)	\$0	2.89%	\$0
55	332.600	Other P/E Hand Equipment	\$23,864	3.33%	\$795
56	332.700	Equipment Filter Media	\$68,824	2.89%	\$1,989
57		TOTAL WATER TREATMENT PLANT	\$7,191,038		\$167,193
58		TRANSMISSION & DIST. PLANT			
59	340.000	Land and Land Rights - TDP	\$13,167	0.00%	\$0
60	341.000	Structures and Improvements - TDP	\$69,342	2.40%	\$1,664
61	341.100	S & I - Spec Cross	\$0	0.00%	\$0
62	342.000	Distribution Reservoirs and Standpipes	\$304,767	2.25%	\$6,857
63	342.100	Rsvr & Standpipe - Elev	\$55,518	2.25%	\$1,249
64	342.200	Rsvr & Standpipe - Ground	\$19,616	2.25%	\$441
65	342.300	Rsvr & Stanpipe - Below Grade Facilities	\$0	2.25%	\$0
66	342.400	Rsvr & Standpipe - Clearwell	\$0	2.25%	\$0
67	343.000	Trans and Distr Mains - Not Classified	\$2,687,634	1.39%	\$37,358
68	343.100	T & D Mains - 4" & Less	\$317,933	1.39%	\$4,419
69	343.110	T & D Mains - AC 4" (STL)	\$0	1.39%	\$0
70	343.120	T & D Mains - Galv 1 (STL)	\$0	1.39%	\$0
71	343.130	T & D Mains - DI 4in (STL)	\$0	1.39%	\$0
72	343.200	T & D Mains - 6" to 8"	\$2,006,466	1.39%	\$27,890
73	343.210	T & D Mains - 6 to 10" (TN)	\$0	1.39%	\$0
74	343.220	CI - 10" & Smaller - 1900 - 1928	\$0	1.39%	\$0
75	343.230	CI - 10" & Smaller - 1929 - 1956	\$0	1.39%	\$0
76	343.240	CI - 10" & Smaller - 1957 - 1993	\$0	1.39%	\$0
77	343.250	T & D Mains - DI 6-8" (STL)	\$0	1.39%	\$0
78	343.260	T & D Mains - PL 6-8" (STL)	\$0	1.39%	\$0
79	343.300	T & D Mains - 10" to 16"	\$1,185,030	1.39%	\$16,472
80	343.310	T & D Mains - 18" & Greater	\$925	1.39%	\$13
81	343.320	TD Mains - CI - 12" (STL)	\$0	1.39%	\$0
82	343.330	TD Mains - CI - 16" (STL)	\$0	1.39%	\$0
83	343.340	T & D Mains - DI 12 (STL)	\$0	1.39%	\$0
84	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	1.39%	\$0
85	343.360	T & D Mains - LJ 20 (STL)	\$0	1.39%	\$0
86	343.370	T & D Mains - PL 12" (STL)	\$0	1.39%	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
87	344.000	Fire Mains	\$29,828	1.56%	\$465
88	345.000	Services	\$2,503,783	2.92%	\$73,110
89	346.100	Meters - Bronze Case	\$489,402	2.40%	\$11,746
90	346.200	Meters - Plastic Case	\$0	2.40%	\$0
91	346.300	Meters - Others	\$64,837	2.40%	\$1,556
92	346.400	Meters - Remote (ARBs)	\$0	2.40%	\$0
93	346.500	Meter Vault	\$0	2.40%	\$0
94	347.100	Meter Installations	\$812,322	0.00%	\$0
95	347.200	Meter Install - Other	\$0	0.00%	\$0
96	348.000	Hydrants	\$483,543	1.85%	\$8,946
97	349.000	Other Transmission & Distribution Plant	\$11,767	2.00%	\$235
98		TOTAL TRANSMISSION & DIST. PLANT	\$11,055,880		\$192,421
99		GENERAL PLANT			
100	389.000	Land and Land Rights - GP	\$2,057	0.00%	\$0
101	390.000	S & I - Store, Shop & Garage	\$24,657	2.40%	\$592
102	390.100	S & I - Office	\$120,233	2.40%	\$2,886
103	390.200	S & I - Leasehold	\$0	5.00%	\$0
104	390.300	S & I - AG	\$1,055	2.40%	\$25
105	390.400	S & I - Misc.	\$0	2.40%	\$0
106	390.500	General Structures HVAC	\$0	2.40%	\$0
107	391.000	Office Furniture and Equipment	\$2,453	5.00%	\$123
108	391.100	Computer & Peripheral Equipment	\$46,777	20.00%	\$9,355
109	391.200	Computer Software	\$96,880	20.00%	\$19,376
110	391.300	Computer Software Customized	\$0	20.00%	\$0
111	391.400	Computer Software - Personal	\$1,277	20.00%	\$255
112	391.500	Computer Software Other	\$0	20.00%	\$0
113	391.600	Data Handling Equipment	\$35,997	6.67%	\$2,401
114	391.700	Other Office Equipment	\$9,379	6.67%	\$626
115	392.110	Trans Equip - Lt Duty Trucks	\$23,049	11.25%	\$2,593
116	392.120	Trans Equip - Hvy Duty Trucks	\$0	10.00%	\$0
117	392.200	Trans Equip - Autos	\$17,899	18.00%	\$3,222
118	392.300	Trans Equip - Other	\$0	5.67%	\$0
119	393.000	Stores Equipment	\$11,065	4.00%	\$443
120	394.000	Tools, Shop and Garage Equipment	\$51,531	5.00%	\$2,577
121	394.100	Tools, Shop & Garage - Other	\$0	5.00%	\$0
122	395.000	Laboratory Equipment	\$13,269	6.67%	\$885
123	395.100	Laboratory Equipment - Other	\$0	6.67%	\$0
124	396.000	Power Operated Equipment	\$8,027	7.73%	\$620
125	397.000	Communication Equipment - Non Tele	\$20,574	6.67%	\$1,372
126	397.100	Remote Control & Instrument	\$3,513	6.67%	\$234
127	397.200	Communication Equip - Tele	\$4,072	10.00%	\$407
128	398.000	Miscellaneous Equipment	\$11,673	6.67%	\$779
129	399.000	Other Tangible Equipment	\$0	5.00%	\$0
130		TOTAL GENERAL PLANT	\$505,437		\$48,771

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense
131		Total Depreciation	<u>\$21,867,014</u>		<u>\$470,988</u>

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$3,690	\$3,690	100.00%	\$0	\$3,690
5		TOTAL PLANT INTANGIBLE	\$0		\$3,690	\$3,690		\$0	\$3,690
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures and Improvements - SSP	\$31,923	R-8	\$0	\$31,923	100.00%	\$0	\$31,923
9	312.000	Collecting & Impounding Reservoirs	\$146	R-9	\$0	\$146	100.00%	\$0	\$146
10	313.000	Lake, River and Other Intakes	\$439	R-10	\$0	\$439	100.00%	\$0	\$439
11	314.000	Wells and Springs	\$337,822	R-11	\$0	\$337,822	100.00%	\$0	\$337,822
12	315.000	Infiltration Galleries and Tunnels	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$197,081	R-13	\$0	\$197,081	100.00%	\$0	\$197,081
14	316.100	Supply Mains - North Plant (STL)	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	316.200	Supply Mains - Central Plant (STL)	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	316.300	Supply Mains - South Plant (STL)	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	316.400	Supply Mains - Meramec Plant (STL)	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	317.000	Other Water Source Plant	\$127	R-18	\$0	\$127	100.00%	\$0	\$127
19		TOTAL SOURCE OF SUPPLY PLANT	\$567,538		\$0	\$567,538		\$0	\$567,538
20		PUMPING PLANT							
21	320.000	Land and Land Rights - PP	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	321.000	Structures and Improvements - PP	\$27,400	R-22	\$0	\$27,400	100.00%	\$0	\$27,400
23	321.100	S & I - Pumps (STL)	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	321.200	S & I - Boosters	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	322.000	Boiler Plant Equipment	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	323.100	Power Generation Equipment	\$436	R-26	\$0	\$436	100.00%	\$0	\$436
27	323.200	Power Generation Equip Other	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28	324.000	Steam Pumping Equipment	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	325.000	Electric Pumping Equipment	-\$209,481	R-29	\$0	-\$209,481	100.00%	\$0	-\$209,481
30	325.100	Pumping Equipment - Pre '46	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	325.200	Pumping Equipment - Post '46	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	325.300	Pumping Equipment - Booster	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equipment - Central	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	327.000	Hydraulic Pumping Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	328.100	Other Pumping Equipment	\$1,756	R-37	\$0	\$1,756	100.00%	\$0	\$1,756
38	328.200	WT Pumping Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	328.300	TD Pumping Equipment	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL PUMPING PLANT	-\$179,889		\$0	-\$179,889		\$0	-\$179,889
41		WATER TREATMENT PLANT							
42	330.000	Land and Land Rights - WTP	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	331.000	Structures and Improvements - WTP	\$591,050	R-43	\$20	\$591,070	100.00%	\$0	\$591,070
44	331.100	S & I - North Plant (STL)	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	331.200	S & I - Central 1 & 2	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	331.300	S & I - Central 3	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	331.400	S & I - South Plant (STL)	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48	331.500	S & I - Meramec (STL)	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49	332.000	WT Equipment - Non-Media	\$527,630	R-49	\$0	\$527,630	100.00%	\$0	\$527,630
50	332.100	WT Equipment - North Plant (STL)	\$0	R-50	\$0	\$0	100.00%	\$0	\$0
51	332.200	WT Equipment - Central 1 & 2	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
52	332.300	WT Equipment - Central 3	\$0	R-52	\$0	\$0	100.00%	\$0	\$0
53	332.400	WT Equipment - South Plant (STL)	\$0	R-53	\$0	\$0	100.00%	\$0	\$0
54	332.500	WT Equipment - Meramec (STL)	\$0	R-54	\$0	\$0	100.00%	\$0	\$0
55	332.600	Other P/E Hand Equipment	\$2,158	R-55	\$0	\$2,158	100.00%	\$0	\$2,158
56	332.700	Equipment Filter Media	\$4,468	R-56	\$0	\$4,468	100.00%	\$0	\$4,468
57		TOTAL WATER TREATMENT PLANT	\$1,125,306		\$20	\$1,125,326		\$0	\$1,125,326
58		TRANSMISSION & DIST. PLANT							
59	340.000	Land and Land Rights - TDP	\$0	R-59	\$0	\$0	100.00%	\$0	\$0
60	341.000	Structures and Improvements - TDP	\$12,823	R-60	\$4	\$12,827	100.00%	\$0	\$12,827
61	341.100	S & I - Spec Cross	\$0	R-61	\$0	\$0	100.00%	\$0	\$0
62	342.000	Distribution Reservoirs and Standpipes	\$126,666	R-62	\$3	\$126,669	100.00%	\$0	\$126,669
63	342.100	Rsvr & Standpipe - Elev	\$5,525	R-63	\$0	\$5,525	100.00%	\$0	\$5,525
64	342.200	Rsvr & Standpipe - Ground	\$1,863	R-64	\$0	\$1,863	100.00%	\$0	\$1,863
65	342.300	Rsvr & Stanpipe - Below Grade Facilities	\$0	R-65	\$0	\$0	100.00%	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Accumulated Depreciation Reserve

Line Number	Account Number	Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
66	342.400	Rsvr & Standpipe - Clearwell	\$0	R-66	\$0	\$0	100.00%	\$0	\$0
67	343.000	Trans and Distr Mains - Not Classified	\$1,095,750	R-67	\$0	\$1,095,750	100.00%	\$0	\$1,095,750
68	343.100	T & D Mains - 4" & Less	-\$31,976	R-68	\$0	-\$31,976	100.00%	\$0	-\$31,976
69	343.110	T & D Mains - AC 4" (STL)	\$0	R-69	\$0	\$0	100.00%	\$0	\$0
70	343.120	T & D Mains - Galv 1 (STL)	\$0	R-70	\$0	\$0	100.00%	\$0	\$0
71	343.130	T & D Mains - DI 4in (STL)	\$0	R-71	\$0	\$0	100.00%	\$0	\$0
72	343.200	T & D Mains - 6" to 8"	\$11,297	R-72	\$423	\$11,720	100.00%	\$0	\$11,720
73	343.210	T & D Mains - 6 to 10" (TN)	\$0	R-73	\$0	\$0	100.00%	\$0	\$0
74	343.220	CI - 10" & Smaller - 1900 - 1928	\$0	R-74	\$0	\$0	100.00%	\$0	\$0
75	343.230	CI - 10" & Smaller - 1929 - 1956	\$0	R-75	\$0	\$0	100.00%	\$0	\$0
76	343.240	CI - 10" & Smaller - 1957 - 1993	\$0	R-76	\$0	\$0	100.00%	\$0	\$0
77	343.250	T & D Mains - DI 6-8" (STL)	\$0	R-77	\$0	\$0	100.00%	\$0	\$0
78	343.260	T & D Mains - PL 6-8" (STL)	\$0	R-78	\$0	\$0	100.00%	\$0	\$0
79	343.300	T & D Mains - 10" to 16"	\$55,249	R-79	\$57	\$55,306	100.00%	\$0	\$55,306
80	343.310	T & D Mains - 18" & Greater	\$0	R-80	\$26	\$26	100.00%	\$0	\$26
81	343.320	TD Mains - CI - 12" (STL)	\$0	R-81	\$0	\$0	100.00%	\$0	\$0
82	343.330	TD Mains - CI - 16" (STL)	\$0	R-82	\$0	\$0	100.00%	\$0	\$0
83	343.340	T & D Mains - DI 12 (STL)	\$0	R-83	\$0	\$0	100.00%	\$0	\$0
84	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	R-84	\$0	\$0	100.00%	\$0	\$0
85	343.360	T & D Mains - LJ 20 (STL)	\$0	R-85	\$0	\$0	100.00%	\$0	\$0
86	343.370	T & D Mains - PL 12" (STL)	\$0	R-86	\$0	\$0	100.00%	\$0	\$0
87	344.000	Fire Mains	\$8,625	R-87	\$0	\$8,625	100.00%	\$0	\$8,625
88	345.000	Services	\$36,836	R-88	\$0	\$36,836	100.00%	\$0	\$36,836
89	346.100	Meters - Bronze Case	\$24,235	R-89	\$0	\$24,235	100.00%	\$0	\$24,235
90	346.200	Meters - Plastic Case	\$0	R-90	\$0	\$0	100.00%	\$0	\$0
91	346.300	Meters - Others	\$61,784	R-91	\$0	\$61,784	100.00%	\$0	\$61,784
92	346.400	Meters - Remote (ARBs)	\$0	R-92	\$0	\$0	100.00%	\$0	\$0
93	346.500	Meter Vault	\$0	R-93	\$0	\$0	100.00%	\$0	\$0
94	347.100	Meter Installations	\$79,587	R-94	\$0	\$79,587	100.00%	\$0	\$79,587
95	347.200	Meter Install - Other	\$0	R-95	\$0	\$0	100.00%	\$0	\$0
96	348.000	Hydrants	\$134,827	R-96	\$2	\$134,829	100.00%	\$0	\$134,829
97	349.000	Other Transmission & Distribution Plant	\$4,641	R-97	\$0	\$4,641	100.00%	\$0	\$4,641
98		TOTAL TRANSMISSION & DIST. PLANT	\$1,627,732		\$515	\$1,628,247		\$0	\$1,628,247
99		GENERAL PLANT							
100	389.000	Land and Land Rights - GP	\$0	R-100	\$0	\$0	100.00%	\$0	\$0
101	390.000	S & I - Store, Shop & Garage	\$4,186	R-101	\$0	\$4,186	100.00%	\$0	\$4,186
102	390.100	S & I - Office	\$40,191	R-102	\$0	\$40,191	100.00%	\$0	\$40,191
103	390.200	S & I - Leasehold	\$0	R-103	\$0	\$0	100.00%	\$0	\$0
104	390.300	S & I - AG	\$38	R-104	\$23	\$61	100.00%	\$0	\$61
105	390.400	S & I - Misc.	\$0	R-105	\$0	\$0	100.00%	\$0	\$0
106	390.500	General Structures HVAC	\$0	R-106	\$0	\$0	100.00%	\$0	\$0
107	391.000	Office Furniture and Equipment	-\$8,510	R-107	\$809	-\$7,701	100.00%	\$0	-\$7,701
108	391.100	Computer & Peripheral Equipment	\$3,680	R-108	\$4,678	\$8,358	100.00%	\$0	\$8,358
109	391.200	Computer Software	\$17,477	R-109	\$54,743	\$72,220	100.00%	\$0	\$72,220
110	391.300	Computer Software Customized	\$0	R-110	\$0	\$0	100.00%	\$0	\$0
111	391.400	Computer Software - Personal	\$0	R-111	\$744	\$744	100.00%	\$0	\$744
112	391.500	Computer Software Other	\$0	R-112	\$0	\$0	100.00%	\$0	\$0
113	391.600	Data Handling Equipment	\$9,270	R-113	\$0	\$9,270	100.00%	\$0	\$9,270
114	391.700	Other Office Equipment	\$1,577	R-114	\$0	\$1,577	100.00%	\$0	\$1,577
115	392.110	Trans Equip - Lt Duty Trucks	\$22,834	R-115	\$597	\$23,431	100.00%	\$0	\$23,431
116	392.120	Trans Equip - Hvy Duty Trucks	\$0	R-116	\$0	\$0	100.00%	\$0	\$0
117	392.200	Trans Equip - Autos	\$18,338	R-117	\$1,364	\$19,702	100.00%	\$0	\$19,702
118	392.300	Trans Equip - Other	\$0	R-118	\$0	\$0	100.00%	\$0	\$0
119	393.000	Stores Equipment	\$3,225	R-119	\$0	\$3,225	100.00%	\$0	\$3,225
120	394.000	Tools, Shop and Garage Equipment	\$27,803	R-120	\$131	\$27,934	100.00%	\$0	\$27,934
121	394.100	Tools, Shop & Garage - Other	\$0	R-121	\$0	\$0	100.00%	\$0	\$0
122	395.000	Laboratory Equipment	-\$6,804	R-122	\$0	-\$6,804	100.00%	\$0	-\$6,804
123	395.100	Laboratory Equipment - Other	\$0	R-123	\$0	\$0	100.00%	\$0	\$0
124	396.000	Power Operated Equipment	\$12,487	R-124	\$0	\$12,487	100.00%	\$0	\$12,487
125	397.000	Communication Equipment - Non Tele	-\$6,543	R-125	\$170	-\$6,373	100.00%	\$0	-\$6,373
126	397.100	Remote Control & Instrument	\$216	R-126	\$0	\$216	100.00%	\$0	\$216
127	397.200	Communication Equip - Tele	\$17,819	R-127	\$217	\$18,036	100.00%	\$0	\$18,036
128	398.000	Miscellaneous Equipment	\$3,739	R-128	\$52	\$3,791	100.00%	\$0	\$3,791
129	399.000	Other Tangible Equipment	\$0	R-129	\$0	\$0	100.00%	\$0	\$0
130		TOTAL GENERAL PLANT	\$161,023		\$63,528	\$224,551		\$0	\$224,551
131		TOTAL DEPRECIATION RESERVE	\$3,301,710		\$67,753	\$3,369,463		\$0	\$3,369,463

Missouri - American Water Company
 Case No. WR-2010-0131
 Mexico Water District
 Test Year Ending 06-30-2009; Update 10-31-2009
 Accumulated Depreciation Reserve

Line Number	<u>A</u> Account Number	<u>B</u> Depreciation Reserve Description	<u>C</u> Total Reserve	<u>D</u> Adjust. Number	<u>E</u> Adjustments	<u>F</u> As Adjusted Reserve	<u>G</u> Jurisdictional Allocations	<u>H</u> Jurisdictional Adjustments	<u>I</u> MO Adjusted Jurisdictional
----------------	-------------------------------	--	------------------------------	-------------------------------	-------------------------	------------------------------------	---	---	---

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-4	Miscellaneous Intangible Plant	303.000		\$3,690		\$0
	1. To Include Corporate Allocation (McMellen)		\$3,690		\$0	
R-43	Structures and Improvements - WTP	331.000		\$20		\$0
	1. To Include Corporate Allocation (McMellen)		\$20		\$0	
R-60	Structures and Improvements - TDP	341.000		\$4		\$0
	1. To Include Corporate Allocation (McMellen)		\$4		\$0	
R-62	Distribution Reservoirs and Standpipes	342.000		\$3		\$0
	1. To Include Corporate Allocation (McMellen)		\$3		\$0	
R-72	T & D Mains - 6" to 8"	343.200		\$423		\$0
	1. To Include Corporate Allocation (McMellen)		\$423		\$0	
R-79	T & D Mains - 10" to 16"	343.300		\$57		\$0
	1. To Include Corporate Allocation (McMellen)		\$57		\$0	
R-80	T & D Mains - 18" & Greater	343.310		\$26		\$0
	1. To Include Corporate Allocation (McMellen)		\$26		\$0	
R-96	Hydrants	348.000		\$2		\$0
	1. To Include Corporate Allocation (McMellen)		\$2		\$0	
R-104	S & I - AG	390.300		\$23		\$0
	1. To Include Corporate Allocation (McMellen)		\$23		\$0	

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-107	Office Furniture and Equipment	391.000		\$809		\$0
	1. To Include Corporate Allocation (McMellen)		\$809		\$0	
R-108	Computer & Peripheral Equipment	391.100		\$4,678		\$0
	1. To Include Corporate Allocation (McMellen)		\$4,678		\$0	
R-109	Computer Software	391.200		\$54,743		\$0
	1. To Include Corporate Allocation (McMellen)		\$54,743		\$0	
R-111	Computer Software - Personal	391.400		\$744		\$0
	1. To Include Corporate Allocation (McMellen)		\$744		\$0	
R-115	Trans Equip - Lt Duty Trucks	392.110		\$597		\$0
	1. To Include Corporate Allocation (McMellen)		\$597		\$0	
R-117	Trans Equip - Autos	392.200		\$1,364		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,364		\$0	
R-120	Tools, Shop and Garage Equipment	394.000		\$131		\$0
	1. To Include Corporate Allocation (McMellen)		\$131		\$0	
R-125	Communication Equipment - Non Tele	397.000		\$170		\$0
	1. To Include Corporate Allocation (McMellen)		\$170		\$0	
R-127	Communication Equip - Tele	397.200		\$217		\$0
	1. To Include Corporate Allocation (McMellen)		\$217		\$0	
R-128	Miscellaneous Equipment	398.000		\$52		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To Include Corporate Allocation (McMellen)		\$52		\$0	
Total Reserve Adjustments				\$67,753		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Base Payroll	\$327,774	43.82	13.53	30.29	0.082986	\$27,201
3	Tax Withholding	\$145,925	43.82	13.53	30.29	0.082986	\$12,110
4	Pensions & OPEBs	\$188,496	43.82	-1.39	45.21	0.123863	\$23,348
5	Group Insurance	\$41,769	43.82	-9.38	53.20	0.145744	\$6,088
6	401 (k)	\$5,436	43.82	17.55	26.27	0.071973	\$391
7	Electric	\$204,643	43.82	24.99	18.83	0.051601	\$10,560
8	Chemicals	\$75,338	43.82	7.14	36.68	0.100486	\$7,570
9	Office Rents	\$13,480	43.82	43.82	0.00	0.000000	\$0
10	Management Fees	\$249,171	43.82	23.99	19.83	0.054329	\$13,537
11	Uncollectible Accounts	\$23,286	43.82	43.82	0.00	0.000000	\$0
12	PSC Assessment	\$24,371	43.82	-45.00	88.82	0.243342	\$5,930
13	Insurance Other	\$65,652	43.82	-32.94	76.76	0.210294	\$13,806
14	Cash Vouchers	\$278,587	43.82	23.99	19.83	0.054329	\$15,135
15	TOTAL OPERATION AND MAINT. EXPENSE	\$1,643,928					\$135,676
16	TAXES						
17	FICA - Employer Portion	\$24,513	43.82	13.53	30.29	0.082986	\$2,034
18	Unemployment	\$1,368	43.82	13.53	30.29	0.082986	\$114
19	Property Tax	\$190,887	43.82	175.50	-131.68	-0.360767	-\$68,866
20	Corporate Franchise	\$6,919	43.82	29.63	14.19	0.038877	\$269
21	TOTAL TAXES	\$223,687					-\$66,449
22	CWC REQ'D BEFORE RATE BASE OFFSETS						\$69,227
23	TAX OFFSET FROM RATE BASE						
24	Federal Tax Offset	\$179,693	43.82	29.64	14.18	0.038849	\$6,981
25	State Tax Offset	\$29,244	43.82	29.64	14.18	0.038849	\$1,136
26	City Tax Offset	\$0	43.82	43.82	0.00	0.000000	\$0
27	Interest Expense Offset	\$438,285	43.82	91.00	-47.18	-0.129260	-\$56,653
28	TOTAL OFFSET FROM RATE BASE	\$647,222					-\$48,536
29	TOTAL CASH WORKING CAPITAL REQUIRED						\$20,691

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$3,252,723	See Note (1)	See Note (1)	See Note (1)	\$3,252,723	\$246,152	\$3,498,875	See Note (1)	See Note (1)
2	TOTAL SOURCE OF SUPPLY EXPENSES	\$199,055	\$72,176	\$126,879	\$14,846	\$213,901	\$0	\$213,901	\$73,308	\$140,593
3	TOTAL PUMPING EXPENSES	\$59,988	-\$1,170	\$61,158	\$6,933	\$66,921	\$0	\$66,921	-\$1,170	\$68,091
4	TOTAL WATER TREATMENT EXPENSES	\$235,372	\$1,618	\$233,754	\$13,465	\$248,837	\$0	\$248,837	\$1,644	\$247,193
5	TOTAL TRANSMISSION & DIST. EXPENSES	\$155,597	\$118,843	\$36,754	\$24,507	\$180,104	\$0	\$180,104	\$120,599	\$59,505
6	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$128,711	\$56,139	\$72,572	-\$22,807	\$105,904	\$0	\$105,904	\$57,019	\$48,885
7	TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL ADMIN. & GENERAL EXPENSES	\$815,569	\$475,520	\$340,049	\$12,692	\$828,261	\$0	\$828,261	\$579,115	\$249,146
10	TOTAL DEPRECIATION EXPENSE	\$344,877	See Note (1)	See Note (1)	See Note (1)	\$344,877	\$126,111	\$470,988	See Note (1)	See Note (1)
11	TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	TOTAL OTHER OPERATING EXPENSE	\$191,767	\$0	\$191,767	\$56,375	\$248,142	\$0	\$248,142	\$676	\$247,466
13	TOTAL OPERATING EXPENSE	\$2,130,936	\$723,126	\$1,062,933	\$106,011	\$2,236,947	\$126,111	\$2,363,058	\$831,191	\$1,060,879
14	NET INCOME BEFORE TAXES	\$1,121,787	\$0	\$0	\$0	\$1,015,776	\$120,041	\$1,135,817	\$0	\$0
15	TOTAL INCOME TAXES	-\$214,271	See Note (1)	See Note (1)	See Note (1)	-\$214,271	\$340,163	\$125,892	See Note (1)	See Note (1)
16	TOTAL DEFERRED INCOME TAXES	\$367,326	See Note (1)	See Note (1)	See Note (1)	\$367,326	-\$229,036	\$138,290	See Note (1)	See Note (1)
17	NET OPERATING INCOME	\$968,732	\$0	\$0	\$0	\$862,721	\$8,914	\$871,635	\$0	\$0

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

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$1,543,352	See note (1)	See note (1)	Rev-2		\$1,543,352	100.00%	\$111,284	\$1,654,636	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$393,825			Rev-3		\$393,825	100.00%	\$81,056	\$474,881		
Rev-4	461.300	Industrial	\$515,492			Rev-4		\$515,492	100.00%	\$13,110	\$528,602		
Rev-5	462.000	Private Fire Protection	\$132,012			Rev-5		\$132,012	100.00%	\$3,398	\$135,410		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	464.000	Other Sales to Public Authorities	\$228,731			Rev-7		\$228,731	100.00%	\$13,809	\$242,540		
Rev-8	466.000	Sales for Resale	\$367,764			Rev-8		\$367,764	100.00%	\$43,271	\$411,035		
Rev-9	471.100	Misc Sales Billed	\$0			Rev-9		\$0	100.00%	\$0	\$0		
Rev-10	471.200	Misc Sales Billed Unmetered	\$0			Rev-10		\$0	100.00%	\$0	\$0		
Rev-11	471.300	Misc Service revenues	\$71,547			Rev-11		\$71,547	100.00%	-\$19,776	\$51,771		
Rev-12	493.000	Other Water Revenue - Oper. Rev	\$0			Rev-12		\$0	100.00%	\$0	\$0		
Rev-13		TOTAL OPERATING REVENUES	\$3,252,723					\$3,252,723		\$246,152	\$3,498,875		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Super & Eng Oper SS	\$0	\$0	\$0	E-2		\$0	100.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Exp Oper SS	\$73,872	\$0	\$1,703	E-3		\$75,004	100.00%	\$0	\$75,004	\$73,301	\$1,703
4	602.000	Purchased Water	\$0	\$72,169	\$0	E-4		\$0	100.00%	\$0	\$0	\$0	\$0
5	603.100	Misc Exp Oper SS - Fuel & Power	\$120,286	\$0	\$120,286	E-5		\$134,000	100.00%	\$0	\$134,000	\$0	\$134,000
6	603.200	Misc Exp Oper	\$0	\$0	\$0	E-6		\$0	100.00%	\$0	\$0	\$0	\$0
7	604.000	Rents Oper SS	\$0	\$0	\$0	E-7		\$0	100.00%	\$0	\$0	\$0	\$0
8	610.000	Super & Eng Maint SS	\$0	\$0	\$0	E-8		\$0	100.00%	\$0	\$0	\$0	\$0
9	611.000	Struct & Improve Maint SS	\$0	\$0	\$0	E-9		\$0	100.00%	\$0	\$0	\$0	\$0
10	612.000	Collects & Impound Maint SS	\$0	\$0	\$0	E-10		\$0	100.00%	\$0	\$0	\$0	\$0
11	613.000	Lake, River and Oth Maint SS	\$0	\$0	\$0	E-11		\$0	100.00%	\$0	\$0	\$0	\$0
12	614.000	Wells & Springs Maint SS	\$0	\$0	\$0	E-12		\$0	100.00%	\$0	\$0	\$0	\$0
13	615.000	Infil Gall & Tunnels Maint SS	\$0	\$0	\$0	E-13		\$0	100.00%	\$0	\$0	\$0	\$0
14	616.000	Supply Mains Maint SS	\$0	\$0	\$0	E-14		\$0	100.00%	\$0	\$0	\$0	\$0
15	617.000	Misc Plant Maint SS	\$4,897	\$7	\$4,890	E-15		\$4,897	100.00%	\$0	\$4,897	\$0	\$4,890
16		TOTAL SOURCE OF SUPPLY EXPENSES	\$199,055	\$72,176	\$126,879			\$213,901		\$0	\$213,901	\$73,308	\$140,593
17		PUMPING EXPENSES											
18	620.000	Super & Eng Oper PE	\$0	\$0	\$0	E-18		\$0	100.00%	\$0	\$0	\$0	\$0
19	621.000	Fuel for Power Prod	\$953	\$0	\$953	E-19		\$1,062	100.00%	\$0	\$1,062	\$0	\$1,062
20	622.000	Labor & Exp Oper Pwr Prod	-\$1,071	-\$1,071	\$0	E-20		-\$1,071	100.00%	\$0	-\$1,071	-\$1,071	\$0
21	623.000	Purch Fuel/Power for Prod	\$59,848	\$0	\$59,848	E-21		\$66,672	100.00%	\$0	\$66,672	\$0	\$66,672
22	624.000	Labor & Exp Oper Pump	-\$99	-\$99	\$0	E-22		-\$99	100.00%	\$0	-\$99	-\$99	\$0
23	626.000	Misc Exp Oper P	\$310	\$0	\$310	E-23		\$310	100.00%	\$0	\$310	\$0	\$310
24	627.000	Rents Oper P	\$0	\$0	\$0	E-24		\$0	100.00%	\$0	\$0	\$0	\$0
25	630.000	Super & Eng Maint P	\$0	\$0	\$0	E-25		\$0	100.00%	\$0	\$0	\$0	\$0
26	631.000	Struct & Improve Maint P	\$0	\$0	\$0	E-26		\$0	100.00%	\$0	\$0	\$0	\$0
27	632.000	Power Prod Equip Maint P	\$0	\$0	\$0	E-27		\$0	100.00%	\$0	\$0	\$0	\$0
28	633.000	Pump Equip Maint P	\$47	\$0	\$47	E-28		\$47	100.00%	\$0	\$47	\$0	\$47
29		TOTAL PUMPING EXPENSES	\$59,988	-\$1,170	\$61,158			\$66,921		\$0	\$66,921	-\$1,170	\$68,091
30		WATER TREATMENT EXPENSES											
31	640.000	Super & Eng Oper WT	-\$55	-\$55	\$0	E-31		-\$55	100.00%	\$0	-\$55	-\$55	\$0
32	641.000	Chemicals	\$61,899	\$0	\$61,899	E-32		\$75,338	100.00%	\$0	\$75,338	\$0	\$75,338
33	642.000	Labor & Exp Oper WT	\$7,998	\$1,668	\$6,330	E-33		\$8,024	100.00%	\$0	\$8,024	\$1,694	\$6,330
34	643.100	Misc Expenses - Fuel & Power	\$0	\$0	\$0	E-34		\$0	100.00%	\$0	\$0	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
35	643.200	Misc Expenses -Waste Disposal	\$150,712	\$0	\$150,712	E-35	\$0	\$150,712	100.00%	\$0	\$150,712	\$0	\$150,712
36	643.300	Misc Operation Expense	\$1,289	\$0	\$1,289	E-36	\$0	\$1,289	100.00%	\$0	\$1,289	\$0	\$1,289
37	644.000	Rents Oper WT	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
38	650.000	Super & Eng Maint WT	\$5	\$5	\$0	E-38	\$0	\$5	100.00%	\$0	\$5	\$5	\$0
39	651.000	Struct & Improve Maint WT	\$0	\$0	\$0	E-39	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
40	652.000	WT Equip Maint WT	\$13,524	\$0	\$13,524	E-40	\$0	\$13,524	100.00%	\$0	\$13,524	\$0	\$13,524
41		TOTAL WATER TREATMENT EXPENSES	\$235,372	\$1,618	\$233,754		\$13,465	\$248,837		\$0	\$248,837	\$1,644	\$247,193
42		TRANSMISSION & DIST. EXPENSES											
43	660.000	Super & Eng Oper TD	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44	661.000	Storage Facility Exp	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45	662.000	TD Lines Exp	\$86,987	\$86,461	\$526	E-45	\$1,337	\$88,324	100.00%	\$0	\$88,324	\$87,988	\$526
46	663.000	Meter Expense	\$631	\$1	\$630	E-46	\$0	\$631	100.00%	\$0	\$631	\$1	\$630
47	664.000	Customer Install Exp	\$2,248	\$0	\$2,248	E-47	\$0	\$2,248	100.00%	\$0	\$2,248	\$0	\$2,248
48	665.100	Misc Expenses - Labor & Misc	\$222	\$0	\$222	E-48	\$0	\$222	100.00%	\$0	\$222	\$0	\$222
49	665.200	Misc T&D Exp - Fuel & Power	\$0	\$0	\$0	E-49	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
50	666.000	Rents Oper TD	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	670.000	Super & Eng Maint TD	\$16,181	\$16,181	\$0	E-51	\$0	\$16,435	100.00%	\$0	\$16,435	\$16,435	\$0
52	671.000	Struct & Improve Maint TD	\$0	\$0	\$0	E-52	\$254	\$7,102	100.00%	\$0	\$7,102	\$6,997	\$105
53	672.000	Dist Res Stand Maint TD	\$7,082	\$6,977	\$105	E-53	\$20	\$7,102	100.00%	\$0	\$7,102	\$6,997	\$105
54	673.000	TD Main Maint TD	\$0	\$0	\$0	E-54	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
55	674.000	Fire Main Maint TD	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	675.000	Services Maint TD	\$32	\$32	\$0	E-56	\$0	\$33	100.00%	\$0	\$33	\$33	\$0
57	676.000	Meters Maint TD	\$0	\$0	\$0	E-57	\$1	\$0	100.00%	\$0	\$0	\$0	\$0
58	677.000	Hydrants Maint TD	\$0	\$0	\$0	E-58	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
59	678.000	Misc Plant Maint TD	\$42,214	\$9,191	\$33,023	E-59	\$22,895	\$65,109	100.00%	\$0	\$65,109	\$9,335	\$55,774
60		TOTAL TRANSMISSION & DIST. EXPENSES	\$155,597	\$118,843	\$36,754		\$24,507	\$180,104		\$0	\$180,104	\$120,595	\$59,505
61		CUSTOMER ACCOUNTS EXPENSE											
62	901.000	Supervision CA	\$0	\$0	\$0	E-62	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
63	902.100	Meter Reading Expenses - Labor & Misc	\$38,794	\$38,794	\$0	E-63	\$608	\$39,402	100.00%	\$0	\$39,402	\$39,402	\$0
64	902.200	Meter Reading Expenses - Cust Acctg	\$0	\$0	\$0	E-64	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
65	903.000	Cust Rec & Collection CA	\$38,155	\$17,297	\$20,858	E-65	\$271	\$38,426	100.00%	\$0	\$38,426	\$17,568	\$20,858
66	904.000	Uncollectible Accts	\$46,191	\$0	\$46,191	E-66	-\$23,687	\$22,504	100.00%	\$0	\$22,504	\$0	\$22,504
67	905.100	Misc Cust Accts Exp - Labor & Acctg	\$5,571	\$48	\$5,523	E-67	\$1	\$5,572	100.00%	\$0	\$5,572	\$49	\$5,523
68	905.200	Misc Cust Accts Exp - Fuel & Power	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
69		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$128,711	\$56,139	\$72,572		-\$22,807	\$105,904		\$0	\$105,904	\$57,019	\$48,885
70		CUSTOMER SERVICE EXPENSES											
71	907.000	Cust Serv & Info Exp CA	\$0	\$0	\$0	E-71	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
72		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
73		SALES PROMOTION EXPENSES											
74	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-74	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
75		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
76		ADMIN. & GENERAL EXPENSES											
77	920.000	Salaries AG	\$80,155	\$69,771	\$10,384	E-77	\$943	\$81,098	100.00%	\$0	\$81,098	\$70,714	\$10,384
78	921.100	Other Supplies & Exp - Fuel & Power	\$21,629	\$0	\$21,629	E-78	\$300	\$21,929	100.00%	\$0	\$21,929	\$0	\$21,929
79	921.200	General Office Exp - Other Supplies	\$21,893	\$0	\$21,893	E-79	\$4,715	\$26,608	100.00%	\$0	\$26,608	\$10	\$26,598

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
80	921.300	Misc Office Expense - Other Supplies	\$23,481	\$0	\$23,481	E-80	-\$1,130	\$22,351	100.00%	\$0	\$22,351	\$0	\$22,351
81	923.100	Outside Services - Mgmt Fees	\$308,935	\$308,935	\$0	E-81	-\$59,764	\$249,171	100.00%	\$0	\$249,171	\$249,171	\$0
82	923.200	Outside Services - Misc Exp	\$19,052	\$19,052	\$0	E-82	\$0	\$19,052	100.00%	\$0	\$19,052	\$19,052	\$0
83	923.300	Outside Services - Mlce Exp	\$69,770	\$0	\$69,770	E-83	\$0	\$69,770	100.00%	\$0	\$69,770	\$0	\$69,770
84	923.400	Audit & Legal Fees	\$27,198	\$0	\$27,198	E-84	\$0	\$27,198	100.00%	\$0	\$27,198	\$0	\$27,198
85	924.100	Property Insurance - Ins Other Than Group	-\$8,121	\$0	-\$8,121	E-85	\$19,776	\$11,655	100.00%	\$0	\$11,655	\$0	\$11,655
86	924.200	Property Insurance - Misc	\$29,917	\$0	\$29,917	E-86	\$819	\$30,736	100.00%	\$0	\$30,736	\$0	\$30,736
87	925.000	Injuries & Damages	-\$164	\$0	-\$164	E-87	\$2,235	\$2,071	100.00%	\$0	\$2,071	\$0	\$2,071
88	926.100	Group Insurance Oper AG	\$41,126	\$41,126	\$0	E-88	\$0	\$41,126	100.00%	\$0	\$41,126	\$41,126	\$0
89	926.200	Pensions	\$26,174	\$26,174	\$0	E-89	\$88,819	\$114,993	100.00%	\$0	\$114,993	\$114,993	\$0
90	926.300	Employee Pension & Benefits - Misc	\$10,462	\$10,462	\$0	E-90	\$73,587	\$84,049	100.00%	\$0	\$84,049	\$84,049	\$0
91	927.000	Franchise Requirements	\$0	\$0	\$0	E-91	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
92	928.100	Regulatory Commission Exp	\$300	\$0	\$300	E-92	-\$3,084	-\$2,784	100.00%	\$0	-\$2,784	\$0	-\$2,784
93	928.200	Amort of Other Regulatory Exp	\$5,465	\$0	\$5,465	E-93	\$0	\$5,465	100.00%	\$0	\$5,465	\$0	\$5,465
94	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-94	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
95	930.100	Goodwill Advertising Exp	\$3,223	\$0	\$3,223	E-95	-\$1,909	\$1,314	100.00%	\$0	\$1,314	\$0	\$1,314
96	930.200	Misc. General Expenses	\$47,345	\$0	\$47,345	E-96	-\$11,898	\$35,447	100.00%	\$0	\$35,447	\$0	\$35,447
97	930.300	Research & Development	\$0	\$0	\$0	E-97	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
98	931.000	Rents AG	\$3,798	\$0	\$3,798	E-98	\$157	\$3,955	100.00%	\$0	\$3,955	\$0	\$3,955
99	932.000	General Plant Maint AG	\$102,931	\$0	\$102,931	E-99	-\$100,874	\$2,057	100.00%	\$0	\$2,057	\$0	\$2,057
100		TOTAL ADMIN. & GENERAL EXPENSES	\$815,569	\$475,520	\$340,049		\$12,692	\$828,261		\$0	\$828,261	\$579,115	\$249,146
101		DEPRECIATION EXPENSE											
102	403.000	Depreciation Expense, Dep. Exp.	\$344,877	See note (1)	See note (1)	E-102	See note (1)	\$344,877	100.00%	\$126,111	\$470,988	See note (1)	See note (1)
103		TOTAL DEPRECIATION EXPENSE	\$344,877	\$0	\$0		\$0	\$344,877		\$126,111	\$470,988	\$0	\$0
104		AMORTIZATION EXPENSE											
105		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
106		OTHER OPERATING EXPENSES											
107	403.900	Amortization - Other UP	\$1,360	\$0	\$1,360	E-107	\$0	\$1,360	100.00%	\$0	\$1,360	\$0	\$1,360
108	404.000	Amortization - Intangible Fir	\$0	\$0	\$0	E-108	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
109	408.000	PSC Assessment - Water	\$22,849	\$0	\$22,849	E-109	\$1,522	\$24,371	100.00%	\$0	\$24,371	\$0	\$24,371
110	408.000	Property Taxes	\$137,133	\$0	\$137,133	E-110	\$53,757	\$190,890	100.00%	\$0	\$190,890	\$0	\$190,890
111	408.000	Payroll Taxes - FICA	\$401	\$0	\$401	E-111	\$818	\$1,219	100.00%	\$0	\$1,219	\$818	\$401
112	408.000	Payroll Taxes - FUTA	\$23,695	\$0	\$23,695	E-112	-\$40	\$23,655	100.00%	\$0	\$23,655	-\$40	\$23,695
113	408.000	Payroll Taxes - SUTA	\$1,109	\$0	\$1,109	E-113	-\$102	\$1,007	100.00%	\$0	\$1,007	-\$102	\$1,109
114	408.000	Other Taxes & Licenses	\$5,220	\$0	\$5,220	E-114	\$420	\$5,640	100.00%	\$0	\$5,640	\$0	\$5,640
115	408.000	Gross Receipts Taxes	\$0	\$0	\$0	E-115	\$56,375	\$56,375	100.00%	\$0	\$56,375	\$0	\$56,375
116		TOTAL OTHER OPERATING EXPENSE	\$191,767	\$0	\$191,767		\$56,375	\$248,142		\$0	\$248,142	\$676	\$247,466
117		TOTAL OPERATING EXPENSE	\$2,130,936	\$723,126	\$1,062,933		\$106,011	\$2,236,947		\$126,111	\$2,363,058	\$831,191	\$1,060,879
118		NET INCOME BEFORE TAXES	\$1,121,787				\$1,015,776	\$1,015,776		\$120,041	\$1,135,817		
119		INCOME TAXES											
120	409.000	Current Income Taxes	-\$214,271	See note (1)	See note (1)	E-120	See note (1)	-\$214,271	100.00%	\$340,163	\$125,892	See note (1)	See note (1)
121		TOTAL INCOME TAXES	-\$214,271	See note (1)	See note (1)		See note (1)	-\$214,271		\$340,163	\$125,892		
122		DEFERRED INCOME TAXES											

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
												L + M = K	
123	410.000	Deferred Income Taxes - Def. Inc. Tax	\$367,802	See note (1)	See note (1)	E-123	See note (1)	\$367,802	100.00%	-\$367,802	\$0	See note (1)	See note (1)
124	412.000	Amortization of Deferred ITC	-\$476			E-124		-\$476	100.00%	\$476	\$0		
125	0.000	Deferred Income Tax - Test Line	\$0			E-125		\$0	100.00%	\$138,290	\$138,290		
126		TOTAL DEFERRED INCOME TAXES	\$367,326					\$367,326		-\$229,036	\$138,290		
127		NET OPERATING INCOME	\$968,732					\$862,721		\$8,914	\$871,635		

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

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Revenue Billing Determinant Sheet

Feeder Description	A Annualized Customers	B Total Customer Bills	C Annual Customer Charge Revenues	D Annualized Water Usage	E Annualized Volumetric Revenues	F Total Annualized Revenues C+E
Residential Revenue Feeders, Totals	4,256	51,050	\$513,238	221,128,235	\$1,141,398	\$1,654,636
Commercial Revenue Feeders, Totals	452	5,402	\$89,353	95,900,635	\$385,528	\$474,881
Industrial Revenue Feeders, Totals	37	411	\$25,338	135,322,456	\$503,264	\$528,602
Test	0	0	\$0	0	\$0	\$0
Total Revenue Feeders	4,745	56,863	\$627,929	452,351,326	\$2,030,190	\$2,658,119

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Cape Residential Min. Base Usage Revenue Feeder - Summary

Meter Size	<u>B</u> Annualized Customers	<u>C</u> Bills Per Year	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	<u>D</u> Annualized Water Usage	<u>E</u> Annualized Volumetric Revenues	<u>E</u> Total Annualized Revenues
5/8"	4,231	12	50,772	\$507,720	0	\$0	\$507,720
1"	18	12	216	\$3,916	0	\$0	\$3,916
2"	2	12	24	\$1,142	0	\$0	\$1,142
3/4"	3	12	36	\$460	0	\$0	\$460
Volumetric Charge - First 100,000	1	1	1	\$0	221,107,545	\$1,141,291	\$1,141,291
Volumetric Charge - Next 1,900,000	1	1	1	\$0	20,690	\$107	\$107
Totals	<u>4,256</u>		<u>51,050</u>	<u>\$513,238</u>	<u>221,128,235</u>	<u>\$1,141,398</u>	<u>\$1,654,636</u>

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Cape Residential Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	I Volmetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B*G*I)/J
1	MEXICO WATER										
2	5/8"	4,231	12	50,772	\$10.00	\$507,720	0	0	0.0000	0	\$0
3	3/4"	3	12	36	\$12.79	\$460	0	0	0.0000	0	\$0
4	1"	18	12	216	\$18.13	\$3,916	0	0	0.0000	0	\$0
5	2"	2	12	24	\$47.60	\$1,142	0	0	0.0000	0	\$0
6	Volumetric Charge - First 100,000	1	1	1	\$0.00	\$0	221,107,545	221,107,545	5.1617	1,000	\$1,141,291
7	Volumetric Charge - Next 1,900,000	1	1	1	\$0.00	\$0	20,690	20,690	5.1617	1,000	\$107
8	TOTAL MEXICO WATER	4,256		51,050		\$513,238		221,128,235			\$1,141,398
9	TOTAL ALL CATEGORIES	4,256		51,050		\$513,238		221,128,235			\$1,141,398

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Commercial No Min. Base Usage Revenue Feeder - Summary

Meter Size	<u>B</u> Annualized Customers	<u>C</u> Bills Per Year	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	<u>D</u> Annualized Water Usage	<u>E</u> Annualized Volumetric Revenues	<u>E</u> Total Annualized Revenues
5/8"	312	12	3,744	\$37,440	0	\$0	\$37,440
3/4"	4	12	48	\$614	0	\$0	\$614
1"	81	12	972	\$17,622	0	\$0	\$17,622
1 1/2"	1	12	12	\$378	0	\$0	\$378
2"	49	12	588	\$27,989	0	\$0	\$27,989
3"	2	12	24	\$2,041	0	\$0	\$2,041
6"	1	12	12	\$3,269	0	\$0	\$3,269
Volumetric Charge - First 100,000	1	1	1	\$0	70,586,915	\$321,029	\$321,029
Volumetric Charge - Next 1,900,000	1	1	1	\$0	25,313,720	\$64,499	\$64,499
Totals	452		5,402	\$89,353	95,900,635	\$385,528	\$474,881

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Commercial No Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	I Volmetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B*G*I)/J
1	MEXICO WATER										
2	5/8"	312	12	3,744	\$10.00	\$37,440	0	0	0.0000	1,000	\$0
3	3/4"	4	12	48	\$12.79	\$614	0	0	0.0000	1,000	\$0
4	1"	81	12	972	\$18.13	\$17,622	0	0	0.0000	1,000	\$0
5	1 1/2"	1	12	12	\$31.53	\$378	0	0	0.0000	1,000	\$0
6	2"	49	12	588	\$47.60	\$27,989	0	0	0.0000	1,000	\$0
7	3"	2	12	24	\$85.06	\$2,041	0	0	0.0000	1,000	\$0
8	6"	1	12	12	\$272.40	\$3,269	0	0	0.0000	1,000	\$0
9	Volumetric Charge - First 100,000	1	1	1	\$0.00	\$0	70,586,915	70,586,915	4.5480	1,000	\$321,029
10	Volumetric Charge - Next 1,900,000	1	1	1	\$0.00	\$0	25,313,720	25,313,720	2.5480	1,000	\$64,499
11	TOTAL MEXICO WATER	452		5,402		\$89,353		95,900,635			\$385,528
12	TOTAL ALL CATEGORIES	452		5,402		\$89,353		95,900,635			\$385,528

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Industrial No Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills	E Customer Charge	F Annual Customer Charge Revenues	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B*G*H)/J
1	MEXICO WATER										
2	5/8"	13	12	156	\$10.00	\$1,560	0	0	0.0000	0	\$0
3	3/4"	1	12	12	\$12.79	\$153	0	0	0.0000	0	\$0
4	1"	4	12	48	\$18.13	\$870	0	0	0.0000	0	\$0
5	2"	5	12	60	\$47.60	\$2,856	0	0	0.0000	0	\$0
6	3"	5	12	60	\$85.06	\$5,104	0	0	0.0000	0	\$0
7	4"	3	12	36	\$138.59	\$4,989	0	0	0.0000	0	\$0
8	6"	3	12	36	\$272.40	\$9,806	0	0	0.0000	0	\$0
9	Volumetric Charge - First 100,000	1	1	1	\$0.00	\$0	11,063,880	11,063,880	6.6176	1,000	\$73,216
10	Volumetric Charge - Next 1,900,000	1	1	1	\$0.00	\$0	88,096,913	88,096,913	3.7072	1,000	\$326,593
11	Volumetric Charge - Next 3,000,000	1	1	1	\$0.00	\$0	36,161,663	36,161,663	2.8609	1,000	\$103,455
12	TOTAL MEXICO WATER	37		411		\$25,338		135,322,456			\$503,264
13	TOTAL ALL CATEGORIES	37		411		\$25,338		135,322,456			\$503,264

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Industrial No Min. Base Usage Revenue Feeder - Summary

Meter Size	<u>B</u> Annualized Customers	<u>C</u> Bills Per Year	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	<u>D</u> Annualized Water Usage	<u>E</u> Annualized Volumetric Revenues	<u>E</u> Total Annualized Revenues
5/8"	13	12	156	\$1,560	0	\$0	\$1,560
3/4"	1	12	12	\$153	0	\$0	\$153
1"	4	12	48	\$870	0	\$0	\$870
2"	5	12	60	\$2,856	0	\$0	\$2,856
3"	5	12	60	\$5,104	0	\$0	\$5,104
4"	3	12	36	\$4,989	0	\$0	\$4,989
6"	3	12	36	\$9,806	0	\$0	\$9,806
Volumetric Charge - First 100,000	1	1	1	\$0	11,063,880	\$73,216	\$73,216
Volumetric Charge - Next 1,900,000	1	1	1	\$0	88,096,913	\$326,593	\$326,593
Volumetric Charge - Next 3,000,000	1	1	1	\$0	36,161,663	\$103,455	\$103,455
Totals	37		411	\$25,338	135,322,456	\$503,264	\$528,602

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$111,284	\$111,284
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$111,284	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	\$81,056	\$81,056
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$81,056	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	\$13,110	\$13,110
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$13,110	
Rev-5	Private Fire Protection	462.000	\$0	\$0	\$0	\$0	\$3,398	\$3,398
	1. To Annualize Revenues (Mapeka)		\$0	\$0		\$0	\$3,398	
Rev-7	Other Sales to Public Authorities	464.000	\$0	\$0	\$0	\$0	\$13,809	\$13,809
	1. To Annualize Revenues (Mapeka)		\$0	\$0		\$0	\$13,809	
Rev-8	Sales for Resale	466.000	\$0	\$0	\$0	\$0	\$43,271	\$43,271
	1. To Annualize Revenues (Mapeka)		\$0	\$0		\$0	\$43,271	
Rev-11	Misc Service revenues	471.300	\$0	\$0	\$0	\$0	-\$19,776	-\$19,776
	1. Corporate Revs for AWR Water-Line Protect (McMellen)		\$0	\$0		\$0	\$932	
	2. To Remove Unbilled Revenues (Mapeka)		\$0	\$0		\$0	-\$20,708	
E-3	Labor & Exp Oper SS	601.000	\$1,132	\$0	\$1,132	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$1,132	\$0		\$0	\$0	
E-5	Misc Exp Oper SS - Fuel & Power	603.100	\$0	\$13,714	\$13,714	\$0	\$0	\$0
	1. To Annualize Fuel & Power (Green)		\$0	\$13,714		\$0	\$0	
E-19	Fuel for Power Prod	621.000	\$0	\$109	\$109	\$0	\$0	\$0
	1. To Annualize Fuel & Power (Green)		\$0	\$109		\$0	\$0	
E-21	Purch Fuel/Power for Prod	623.000	\$0	\$6,824	\$6,824	\$0	\$0	\$0
	1. To Annualize Fuel & Power (Green)		\$0	\$6,824		\$0	\$0	
E-32	Chemicals	641.000	\$0	\$13,439	\$13,439	\$0	\$0	\$0
	1. To Annualixe Chemical Expense (Green)		\$0	\$13,439		\$0	\$0	
E-33	Labor & Exp Oper WT	642.000	\$26	\$0	\$26	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$26	\$0		\$0	\$0	
E-45	TD Lines Exp	662.000	\$1,337	\$0	\$1,337	\$0	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To Annualize Payroll (McMellen)		\$1,337	\$0		\$0	\$0	
E-52	Struct & Improve Maint TD	671.000	\$254	\$0	\$254	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$254	\$0		\$0	\$0	
E-54	TD Main Maint TD	673.000	\$20	\$0	\$20	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$20	\$0		\$0	\$0	
E-57	Meters Maint TD	676.000	\$1	\$0	\$1	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$1	\$0		\$0	\$0	
E-59	Misc Plant Maint TD	678.000	\$144	\$22,751	\$22,895	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$144	\$0		\$0	\$0	
	2. To Annualize Tank Painting Expense (Bolin)		\$0	\$22,751		\$0	\$0	
E-63	Meter Reading Expenses - Labor & Misc	902.100	\$608	\$0	\$608	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$608	\$0		\$0	\$0	
E-65	Cust Rec & Collection CA	903.000	\$271	\$0	\$271	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$271	\$0		\$0	\$0	
E-66	Uncollectible Accts	904.000	\$0	-\$23,687	-\$23,687	\$0	\$0	\$0
	1. To Annualize Bad Debts Expoense (Mapeka)		\$0	-\$23,687		\$0	\$0	
E-67	Misc Cust Accts Exp - Labor & Acctg	905.100	\$1	\$0	\$1	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$1	\$0		\$0	\$0	
E-77	Salaries AG	920.000	\$943	\$0	\$943	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$943	\$0		\$0	\$0	
E-78	Other Supplies & Exp - Fuel & Power	921.100	\$0	\$300	\$300	\$0	\$0	\$0
	1. To Annualize Fuel & Power (Green)		\$0	\$300		\$0	\$0	
E-79	General Office Exp - Other Supplies	921.200	\$10	\$4,705	\$4,715	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$10	\$0		\$0	\$0	
	2. To Annualize Postage Expense (Green)		\$0	\$4,705		\$0	\$0	
E-80	Misc Office Expense - Other Supplies	921.300	\$0	-\$1,130	-\$1,130	\$0	\$0	\$0
	1. To Annualize Regulatory Asset Expense (McMellen)		\$0	\$526		\$0	\$0	
	2. To Disallow Dues and Donations (Bolin)		\$0	-\$1,656		\$0	\$0	

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-81	Outside Services - Mgmt Fees	923.100	-\$59,764	\$0	-\$59,764	\$0	\$0	\$0
	1. To Adjust Belleville Lab Allocation Costs (McMellen)		-\$35,913	\$0		\$0	\$0	
	2. To Adjust Corporate Svc Mgmt Fees (McMellen)		-\$23,851	\$0		\$0	\$0	
E-85	Property Insurance - Ins Other Than Group	924.100	\$0	\$19,776	\$19,776	\$0	\$0	\$0
	1. To Adjust Insurance Other Than Group (Green)		\$0	\$19,776		\$0	\$0	
E-86	Property Insurance - Misc	924.200	\$0	\$819	\$819	\$0	\$0	\$0
	1. To Adjust Insurance Other Than Group (Green)		\$0	\$819		\$0	\$0	
E-87	Injuries & Damages	925.000	\$0	\$2,235	\$2,235	\$0	\$0	\$0
	1. To Adjust Injuries & Damages (Green)		\$0	\$2,235		\$0	\$0	
E-89	Pensions	926.200	\$88,819	\$0	\$88,819	\$0	\$0	\$0
	1. To Annualize Pension Expense (Bolin)		\$88,819	\$0		\$0	\$0	
E-90	Employee Pension & Benefits - Misc	926.300	\$73,587	\$0	\$73,587	\$0	\$0	\$0
	1. To Annualize 401 (k) Employer Costs (Bolin)		\$84	\$0		\$0	\$0	
	2. To Annualize OPEB Expense (Bolin)		\$73,503	\$0		\$0	\$0	
E-92	Regulatory Commission Exp	928.100	\$0	-\$3,084	-\$3,084	\$0	\$0	\$0
	1. To Annualize Rate Case Expense (Green)		\$0	-\$3,158		\$0	\$0	
	2. To Annualize for Depreciation Study (Green)		\$0	\$74		\$0	\$0	
E-95	Goodwill Advertising Exp	930.100	\$0	-\$1,909	-\$1,909	\$0	\$0	\$0
	1. To Disallow Advertising Expense (Bolin)		\$0	-\$1,909		\$0	\$0	
E-96	Misc. General Expenses	930.200	\$0	-\$11,898	-\$11,898	\$0	\$0	\$0
	1. To Eliminate Lobbying Expenses (McMellen)		\$0	-\$984		\$0	\$0	
	2. To Annualize Transportation Expense (Mapeka)		\$0	-\$4,141		\$0	\$0	
	3. To Disallow Promotional Giveaways (Bolin)		\$0	-\$751		\$0	\$0	
	4. To Disallow Dues and Donations (Bolin)		\$0	-\$6,022		\$0	\$0	
E-98	Rents AG	931.000	\$0	\$157	\$157	\$0	\$0	\$0
	1. To Annualize Lease Expense (Mapeka)		\$0	\$157		\$0	\$0	
E-99	General Plant Maint AG	932.000	\$0	-\$100,874	-\$100,874	\$0	\$0	\$0
	1. To Eliminate Net Negative Salvage (McMellen)		\$0	-\$100,874		\$0	\$0	
E-102	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$126,111	\$126,111
	To Annualize Depreciation Expense		\$0	\$0		\$0	\$126,111	

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-109	PSC Assessment - Water	408.000	\$0	\$1,522	\$1,522	\$0	\$0	\$0
	1. To Annualize PSC Assessment (Green)		\$0	\$1,522		\$0	\$0	
E-110	Property Taxes	408.000	\$0	\$53,757	\$53,757	\$0	\$0	\$0
	1. To Annualize Property Taxes (Green)		\$0	\$53,757		\$0	\$0	
E-111	Payroll Taxes - FICA	408.000	\$818	\$0	\$818	\$0	\$0	\$0
	1. To Annualize Payroll Taxes (McMellen)		\$818	\$0		\$0	\$0	
E-112	Payroll Taxes - FUTA	408.000	-\$40	\$0	-\$40	\$0	\$0	\$0
	1. To Annualize Payroll Taxes (McMellen)		-\$40	\$0		\$0	\$0	
E-113	Payroll Taxes - SUTA	408.000	-\$102	\$0	-\$102	\$0	\$0	\$0
	1. To Annualize Payroll Taxes (McMellen)		-\$102	\$0		\$0	\$0	
E-114	Other Taxes & Licenses	408.000	\$0	\$420	\$420	\$0	\$0	\$0
	1. To Annualize Franchise Taxes (Green)		\$0	\$420		\$0	\$0	
E-120	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$340,163	\$340,163
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$340,163	
E-123	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$367,802	-\$367,802
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$367,802	
E-124	Amortization of Deferred ITC	412.000	\$0	\$0	\$0	\$0	\$476	\$476
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$476	
E-125	Deferred Income Tax - Test Line		\$0	\$0	\$0	\$0	\$138,290	\$138,290
	1. To Annualize Deferred Income Tax - Test Line		\$0	\$0		\$0	\$138,290	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$246,152	\$246,152
Total Operating & Maint. Expense			\$108,065	-\$2,054	\$106,011	\$0	\$237,238	\$237,238

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.42% Return	E 7.56% Return	F 7.70% Return
1	TOTAL NET INCOME BEFORE TAXES		\$1,135,817	\$1,326,145	\$1,355,576	\$1,385,221
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$470,988	\$470,988	\$470,988	\$470,988
4	Misc. Non-deductible Expenses		\$686	\$686	\$686	\$686
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$471,674	\$471,674	\$471,674	\$471,674
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of	3.2860%	\$438,285	\$438,285	\$438,285	\$438,285
8	Tax Straight-Line Depreciation		\$470,988	\$470,988	\$470,988	\$470,988
9	Excess Tax Depreciation		\$360,225	\$360,225	\$360,225	\$360,225
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$1,269,498	\$1,269,498	\$1,269,498	\$1,269,498
11	NET TAXABLE INCOME		\$337,993	\$528,321	\$557,752	\$587,397
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$337,993	\$528,321	\$557,752	\$587,397
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$17,745	\$27,701	\$29,244	\$30,798
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		\$320,248	\$500,620	\$528,508	\$556,599
17	Federal Income Tax at the Rate of	See Tax Table	\$108,147	\$170,211	\$179,693	\$189,244
18	Subtract Federal Income Tax Credits					
19	Credits - Solar		\$0	\$0	\$0	\$0
20	Net Federal Income Tax		\$108,147	\$170,211	\$179,693	\$189,244
21	PROVISION FOR MO. INCOME TAX					
22	Net Taxable Income - MO. Inc. Tax		\$337,993	\$528,321	\$557,752	\$587,397
23	Deduct Federal Income Tax at the Rate of	50.000%	\$54,074	\$85,106	\$89,847	\$94,622
24	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
25	Missouri Taxable Income - MO. Inc. Tax		\$283,919	\$443,215	\$467,905	\$492,775
26	Missouri Income Tax at the Rate of	6.250%	\$17,745	\$27,701	\$29,244	\$30,798
27	PROVISION FOR CITY INCOME TAX					
28	Net Taxable Income - City Inc. Tax		\$337,993	\$528,321	\$557,752	\$587,397
29	Deduct Federal Income Tax - City Inc. Tax		\$108,147	\$170,211	\$179,693	\$189,244
30	Deduct Missouri Income Tax - City Inc. Tax		\$17,745	\$27,701	\$29,244	\$30,798
31	City Taxable Income		\$212,101	\$330,409	\$348,815	\$367,355
32	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
33	SUMMARY OF CURRENT INCOME TAX					
34	Federal Income Tax		\$108,147	\$170,211	\$179,693	\$189,244
35	State Income Tax		\$17,745	\$27,701	\$29,244	\$30,798
36	City Income Tax		\$0	\$0	\$0	\$0
37	TOTAL SUMMARY OF CURRENT INCOME TAX		\$125,892	\$197,912	\$208,937	\$220,042
38	DEFERRED INCOME TAXES					
39	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
40	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
41	Deferred Income Tax - Test Line		\$138,290	\$138,290	\$138,290	\$138,290
42	Deferred Investment Tax Credit		\$0	\$0	\$0	\$0
43	Deferred Tax Depreciation		\$0	\$0	\$0	\$0
44	Amort of Deferred tax Depreciation		\$0	\$0	\$0	\$0
45	Amort of Repair Allowance		\$0	\$0	\$0	\$0
46	Deferred Unbilled		\$0	\$0	\$0	\$0
47	TOTAL DEFERRED INCOME TAXES		\$138,290	\$138,290	\$138,290	\$138,290
48	TOTAL INCOME TAX		\$264,182	\$336,202	\$347,227	\$358,332

Missouri - American Water Company
Case No. WR-2010-0131
Mexico Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.95%	F Weighted Cost of Capital 9.25%	G Weighted Cost of Capital 9.55%
1	Common Stock	\$3,987,252	46.21%		4.136%	4.274%	4.413%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$27,619	0.32%	9.19%	0.029%	0.029%	0.029%
4	Long Term Debt	\$4,537,552	52.59%	6.18%	3.250%	3.250%	3.250%
5	Short Term Debt	\$76,556	0.89%	0.81%	0.007%	0.007%	0.007%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$8,628,979	100.00%		7.422%	7.560%	7.699%
8	PreTax Cost of Capital				9.877%	10.097%	10.318%

Exhibit No.: 0
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2010-0131
Date Prepared: 3/9/2010



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

**MISSOURI - AMERICAN WATER COMPANY
Parkville Sewer District**

CASE NO. WR-2010-0131

Jefferson City, Missouri

June 2008

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.42% Return	<u>C</u> 7.56% Return	<u>D</u> 7.70% Return
1	Net Orig Cost Rate Base	\$27,800	\$27,800	\$27,800
2	Rate of Return	7.42%	7.56%	7.70%
3	Net Operating Income Requirement	\$2,063	\$2,102	\$2,140
4	Net Income Available	-\$9,422	-\$9,422	-\$9,422
5	Additional Net Income Required	\$11,485	\$11,524	\$11,562
6	Income Tax Requirement			
7	Required Current Income Tax	\$0	\$3	\$11
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$0	\$3	\$11
10	Revenue Requirement	\$11,485	\$11,527	\$11,573
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	\$11,485	\$11,527	\$11,573

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$82,227
2	Less Accumulated Depreciation Reserve		\$34,203
3	Net Plant In Service		\$48,024
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$3,935
6	Materials & Supplies		\$0
7	Prepayments		\$327
8	Pension/OPEB Tracker		\$301
9	TOTAL ADD TO NET PLANT IN SERVICE		\$4,563
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	-1.5205%	\$0
12	State Tax Offset	-1.5205%	\$0
13	City Tax Offset	0.0000%	\$0
14	Interest Expense Offset	15.2904%	\$140
15	Contribution In Aid of Construction		\$16,645
16	Customer Advances		\$0
17	Customer Deposits		\$0
18	Accumulated Deferred ITC		\$912
19	Deferred Income Taxes		\$5,727
20	Pension Tracker Liability		\$30
21	Accrued Pension Liability		\$1,333
22	TOTAL SUBTRACT FROM NET PLANT		\$24,787
23	Total Rate Base		\$27,800

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	P-2	\$38	\$38	100.00%	\$0	\$38
3	302.000	Franchises - IP	\$150	P-3	\$0	\$150	100.00%	\$0	\$150
4	303.000	Other Plant & Misc. Equipment - IP	\$0	P-4	\$70	\$70	100.00%	\$0	\$70
5		TOTAL PLANT INTANGIBLE	\$150		\$108	\$258		\$0	\$258
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	351.000	Structures and Improvements - CP	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	356.000	Power Generation Equipment - CP	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	352.000	Collection Sewer Forced	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	352.100	Collection Mains - CP	\$29,163	P-11	\$0	\$29,163	100.00%	\$0	\$29,163
12	352.200	Collection Other - CP	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	352.300	Special Collecting Structures - CP	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	353.000	Services to Customers - CP	\$7,951	P-14	\$0	\$7,951	100.00%	\$0	\$7,951
15	354.000	Flow Measuring Devices - CP	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	355.000	Flow Measuring Installations - CP	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	356.000	Other Plant & Misc. Equipment - CP	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18		TOTAL COLLECTION PLANT	\$37,114		\$0	\$37,114		\$0	\$37,114
19		SYSTEM PUMPING PLANT							
20	360.000	Land and Land Rights - SPP	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	321.000	Structures and Improvements - SPP	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	0.000	WW Struct & Imp SPP	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23	362.000	Power Generation Equipment - SPP	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	0.000	Receiving Wells - SPP	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	325.000	Pumping Equipment Elect - SPP	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	363.000	WW Pumping Equip Elect	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27	365.000	Pumping Equip Other	\$0	P-27	\$0	\$0	100.00%	\$0	\$0
28	0.000	Other Plant & Misc. Equipment - SPP	\$0	P-28	\$4	\$4	100.00%	\$0	\$4
29		TOTAL SYSTEM PUMPING PLANT	\$0		\$4	\$4		\$0	\$4
30		TREATMENT & DISPOSAL PLANT							
31	370.000	Land and Land Rights - TDP	\$0	P-31	\$11	\$11	100.00%	\$0	\$11
32	371.000	Structures and Improvements - TDP	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	372.000	Power Generation Equipment - TDP	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	372.100	TD Mains	\$0	P-34	\$345	\$345	100.00%	\$0	\$345
35	372.200	WW Treatment & Disposal Equip	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	372.300	Treatment & Disposal Equip Grit Removal	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	372.400	Treatment & Disposal Equip Sed Tanks	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	372.500	Treatment & Disposal Equip Sledge/Effl	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	372.600	Treatment & Disposal Equip Gen Trmt	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40	372.700	Treatment & Disposal Equip Influent Lift	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	373.000	Plant Sewers - TDP	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	374.100	Outfall Sewer Lines - TDP	\$33,433	P-42	\$0	\$33,433	100.00%	\$0	\$33,433
43	374.200	Other Plant & Misc. Equipment - TDP	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44		TOTAL TREATMENT & DISPOSAL PLANT	\$33,433		\$356	\$33,789		\$0	\$33,789
45		GENERAL PLANT							
46	389.000	Land & Ld Rights Gen	\$9,300	P-46	\$0	\$9,300	100.00%	\$0	\$9,300
47	390.000	Struct & Imp Gen	\$0	P-47	\$20	\$20	100.00%	\$0	\$20
48	391.000	Office Furniture and Equipment - GP	\$0	P-48	\$28	\$28	100.00%	\$0	\$28
49	391.110	WW Computers and Peripherals	\$0	P-49	\$0	\$0	100.00%	\$0	\$0
50	391.120	Computer & Peripheral Equipment	\$0	P-50	\$410	\$410	100.00%	\$0	\$410
51	391.250	Computer Software	\$0	P-51	\$1,219	\$1,219	100.00%	\$0	\$1,219
52	391.260	Computer Software Personal	\$0	P-52	\$24	\$24	100.00%	\$0	\$24
53	391.300	Other Office Equipment	\$0	P-53	\$0	\$0	100.00%	\$0	\$0
54	392.000	Transportation Equipment - GP	\$0	P-54	\$0	\$0	100.00%	\$0	\$0
55	392.100	Transportation Equip Lt Duty Trucks	\$0	P-55	\$4	\$4	100.00%	\$0	\$4
56	392.200	Transportation Equip Hvy Duty trucks	\$0	P-56	\$0	\$0	100.00%	\$0	\$0
57	392.300	Transportation Equipment Autos	\$0	P-57	\$27	\$27	100.00%	\$0	\$27
58	393.000	Stores Equipment - GP	\$0	P-58	\$0	\$0	100.00%	\$0	\$0
59	394.000	Tools, Shop and Garage Equipment - GP	\$0	P-59	\$13	\$13	100.00%	\$0	\$13
60	394.000	WW Tools,Shop,Garage	\$0	P-60	\$0	\$0	100.00%	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
61	395.000	Laboratory Equipment	\$0	P-61	\$0	\$0	100.00%	\$0	\$0
62	396.000	Communication Equipment - GP	\$0	P-62	\$15	\$15	100.00%	\$0	\$15
63	398.000	Miscellaneous Equipment - GP	\$0	P-63	\$2	\$2	100.00%	\$0	\$2
64	398.000	WW Misc Equipment	\$0	P-64	\$0	\$0	100.00%	\$0	\$0
65	398.700	Other Tangible Equipment - GP	\$0	P-65	\$0	\$0	100.00%	\$0	\$0
66		TOTAL GENERAL PLANT	\$9,300		\$1,762	\$11,062		\$0	\$11,062
67		TOTAL PLANT IN SERVICE	\$79,997		\$2,230	\$82,227		\$0	\$82,227

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-2	Organization - IP	301.000		\$38		\$0
	1. To Includee Corporate Allocation (McMellen)		\$38		\$0	
P-4	Other Plant & Misc. Equipment - IP	303.000		\$70		\$0
	1. To Includee Corporate Allocation (McMellen)		\$70		\$0	
P-28	Other Plant & Misc. Equipment - SPP			\$4		\$0
	1. To Includee Corporate Allocation (McMellen)		\$4		\$0	
P-31	Land and Land Rights - TDP	370.000		\$11		\$0
	1. To Includee Corporate Allocation (McMellen)		\$11		\$0	
P-34	TD Mains	372.100		\$345		\$0
	1. To Includee Corporate Allocation (McMellen)		\$345		\$0	
P-47	Struct & Imp Gen	390.000		\$20		\$0
	1. To Includee Corporate Allocation (McMellen)		\$20		\$0	
P-48	Office Furniture and Equipment - GP	391.000		\$28		\$0
	1. To Includee Corporate Allocation (McMellen)		\$28		\$0	
P-50	Computer & Peripheral Equipment	391.120		\$410		\$0
	1. To Includee Corporate Allocation (McMellen)		\$410		\$0	
P-51	Computer Software	391.250		\$1,219		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To Includee Corporate Allocation (McMellen)		\$1,219		\$0	
P-52	Computer Software Personal	391.260		\$24		\$0
	1. To Includee Corporate Allocation (McMellen)		\$24		\$0	
P-55	Transportation Equip Lt Duty Trucks	392.100		\$4		\$0
	1. To Includee Corporate Allocation (McMellen)		\$4		\$0	
P-57	Transportation Equipment Autos	392.300		\$27		\$0
	1. To Includee Corporate Allocation (McMellen)		\$27		\$0	
P-59	Tools, Shop and Garage Equipment - GP	394.000		\$13		\$0
	1. To Includee Corporate Allocation (McMellen)		\$13		\$0	
P-62	Communication Equipment - GP	396.000		\$15		\$0
	1. To Includee Corporate Allocation (McMellen)		\$15		\$0	
P-63	Miscellaneous Equipment - GP	398.000		\$2		\$0
	1. To Includee Corporate Allocation (McMellen)		\$2		\$0	
Total Plant Adjustments				\$2,230		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises - IP	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$0	R-4	\$69	\$69	100.00%	\$0	\$69
5		TOTAL PLANT INTANGIBLE	\$0		\$69	\$69		\$0	\$69
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	351.000	Structures and Improvements - CP	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	356.000	Power Generation Equipment - CP	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	352.000	Collection Sewer Forced	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	352.100	Collection Mains - CP	\$16,111	R-11	\$0	\$16,111	100.00%	\$0	\$16,111
12	352.200	Collection Other - CP	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	352.300	Special Collecting Structures - CP	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	353.000	Services to Customers - CP	\$6,563	R-14	\$0	\$6,563	100.00%	\$0	\$6,563
15	354.000	Flow Measuring Devices - CP	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	355.000	Flow Measuring Installations - CP	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	356.000	Other Plant & Misc. Equipment - CP	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18		TOTAL COLLECTION PLANT	\$22,674		\$0	\$22,674		\$0	\$22,674
19		SYSTEM PUMPING PLANT							
20	360.000	Land and Land Rights - SPP	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	321.000	Structures and Improvements - SPP	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22		WW Struct & Imp SPP	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23	362.000	Power Generation Equipment - SPP	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24		Receiving Wells - SPP	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	325.000	Pumping Equipment Elect - SPP	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	363.000	WW Pumping Equip Elect	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27	365.000	Pumping Equip Other	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28		Other Plant & Misc. Equipment - SPP	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
30		TREATMENT & DISPOSAL PLANT							
31	370.000	Land and Land Rights - TDP	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	371.000	Structures and Improvements - TDP	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	372.000	Power Generation Equipment - TDP	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	372.100	TD Mains	\$0	R-34	\$9	\$9	100.00%	\$0	\$9
35	372.200	WW Treatment & Disposal Equip	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	372.300	Treatment & Disposal Equip Grit Removal	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	372.400	Treatment & Disposal Equip Sed Tanks	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	372.500	Treatment & Disposal Equip Sledge/Effl	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	372.600	Treatment & Disposal Equip Gen Trmt	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40	372.700	Treatment & Disposal Equip Influent Lift	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	373.000	Plant Sewers - TDP	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	374.100	Outfall Sewer Lines - TDP	\$7,730	R-42	\$0	\$7,730	100.00%	\$0	\$7,730
43	374.200	Other Plant & Misc. Equipment - TDP	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44		TOTAL TREATMENT & DISPOSAL PLANT	\$7,730		\$9	\$7,739		\$0	\$7,739
45		GENERAL PLANT							
46	389.000	Land & Ld Rights Gen	\$2,543	R-46	\$0	\$2,543	100.00%	\$0	\$2,543
47	390.000	Struct & Imp Gen	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48	391.000	Office Furniture and Equipment - GP	\$0	R-48	\$15	\$15	100.00%	\$0	\$15
49	391.110	WW Computers and Peripherals	\$0	R-49	\$0	\$0	100.00%	\$0	\$0
50	391.120	Computer & Peripheral Equipment	\$0	R-50	\$87	\$87	100.00%	\$0	\$87
51	391.250	Computer Software	\$0	R-51	\$1,014	\$1,014	100.00%	\$0	\$1,014
52	391.260	Computer Software Personal	\$0	R-52	\$14	\$14	100.00%	\$0	\$14
53	391.300	Other Office Equipment	\$0	R-53	\$0	\$0	100.00%	\$0	\$0
54	392.000	Transportation Equipment - GP	\$0	R-54	\$0	\$0	100.00%	\$0	\$0
55	392.100	Transportation Equip Lt Duty Trucks	\$0	R-55	\$13	\$13	100.00%	\$0	\$13
56	392.200	Transportation Equip Hvy Duty trucks	\$0	R-56	\$0	\$0	100.00%	\$0	\$0
57	392.300	Transportation Equipment Autos	\$0	R-57	\$25	\$25	100.00%	\$0	\$25
58	393.000	Stores Equipment - GP	\$0	R-58	\$0	\$0	100.00%	\$0	\$0
59	394.000	Tools, Shop and Garage Equipment - GP	\$0	R-59	\$2	\$2	100.00%	\$0	\$2
60	394.000	WW Tools,Shop,Garage	\$0	R-60	\$0	\$0	100.00%	\$0	\$0
61	395.000	Laboratory Equipment	\$0	R-61	\$0	\$0	100.00%	\$0	\$0
62	396.000	Communication Equipment - GP	\$0	R-62	\$7	\$7	100.00%	\$0	\$7
63	398.000	Miscellaneous Equipment - GP	\$0	R-63	\$1	\$1	100.00%	\$0	\$1
64	398.000	WW Misc Equipment	\$0	R-64	\$0	\$0	100.00%	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
65	398.700	Other Tangible Equipment - GP	\$0	R-65	\$0	\$0	100.00%	\$0	\$0
66		TOTAL GENERAL PLANT	\$2,543		\$1,178	\$3,721		\$0	\$3,721
67		TOTAL DEPRECIATION RESERVE	\$32,947		\$1,256	\$34,203		\$0	\$34,203

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-4	Other Plant & Misc. Equipment - IP	303.000		\$69		\$0
	1. To Include Corporate Allocation (McMellen)		\$69		\$0	
R-34	TD Mains	372.100		\$9		\$0
	1. To Include Corporate Allocation (McMellen)		\$9		\$0	
R-48	Office Furniture and Equipment - GP	391.000		\$15		\$0
	1. To Include Corporate Allocation (McMellen)		\$15		\$0	
R-50	Computer & Peripheral Equipment	391.120		\$87		\$0
	1. To Include Corporate Allocation (McMellen)		\$87		\$0	
R-51	Computer Software	391.250		\$1,014		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,014		\$0	
R-52	Computer Software Personal	391.260		\$14		\$0
	1. To Include Corporate Allocation (McMellen)		\$14		\$0	
R-55	Transportation Equip Lt Duty Trucks	392.100		\$13		\$0
	1. To Include Corporate Allocation (McMellen)		\$13		\$0	
R-57	Transportation Equipment Autos	392.300		\$25		\$0
	1. To Include Corporate Allocation (McMellen)		\$25		\$0	
R-59	Tools, Shop and Garage Equipment - GP	394.000		\$2		\$0
	1. To Include Corporate Allocation (McMellen)		\$2		\$0	

Missouri - American Water Company
 Case No. WR-2010-0131
 Parkville Sewer District
 Test Year Ending 06-30-2009; Update 10-31-09
 Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-62	Communication Equipment - GP	396.000		\$7		\$0
	1. To Include Corporate Allocation (McMellen)		\$7		\$0	
R-63	Miscellaneous Equipment - GP	398.000		\$1		\$0
	1. To Include Corporate Allocation (McMellen)		\$1		\$0	
Total Reserve Adjustments				\$1,256		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization - IP	\$38	0.00%	\$0
3	302.000	Franchises - IP	\$150	0.00%	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$70	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$258		\$0
6		COLLECTION PLANT			
7	350.000	Land and Land Rights - CP	\$0	0.00%	\$0
8	351.000	Structures and Improvements - CP	\$0	2.50%	\$0
9	356.000	Power Generation Equipment - CP	\$0	2.00%	\$0
10	352.000	Collection Sewer Forced	\$0	2.00%	\$0
11	352.100	Collection Mains - CP	\$29,163	2.00%	\$583
12	352.200	Collection Other - CP	\$0	2.00%	\$0
13	352.300	Special Collecting Structures - CP	\$0	0.00%	\$0
14	353.000	Services to Customers - CP	\$7,951	2.00%	\$159
15	354.000	Flow Measuring Devices - CP	\$0	0.00%	\$0
16	355.000	Flow Measuring Installations - CP	\$0	0.00%	\$0
17	356.000	Other Plant & Misc. Equipment - CP	\$0	0.00%	\$0
18		TOTAL COLLECTION PLANT	\$37,114		\$742
19		SYSTEM PUMPING PLANT			
20	360.000	Land and Land Rights - SPP	\$0	0.00%	\$0
21	321.000	Structures and Improvements - SPP	\$0	0.00%	\$0
22		WW Struct & Imp SPP	\$0	0.00%	\$0
23	362.000	Power Generation Equipment - SPP	\$0	0.00%	\$0
24		Receiving Wells - SPP	\$0	0.00%	\$0
25	325.000	Pumping Equipment Elect - SPP	\$0	0.00%	\$0
26	363.000	WW Pumping Equip Elect	\$0	10.00%	\$0
27	365.000	Pumping Equip Other	\$0	10.00%	\$0
28		Other Plant & Misc. Equipment - SPP	\$4	0.00%	\$0
29		TOTAL SYSTEM PUMPING PLANT	\$4		\$0
30		TREATMENT & DISPOSAL PLANT			
31	370.000	Land and Land Rights - TDP	\$11	0.00%	\$0
32	371.000	Structures and Improvements - TDP	\$0	2.50%	\$0
33	372.000	Power Generation Equipment - TDP	\$0	2.00%	\$0
34	372.100	TD Mains	\$345	5.00%	\$17
35	372.200	WW Treatment & Disposal Equip	\$0	5.00%	\$0
36	372.300	Treatment & Disposal Equip Grit Removal	\$0	5.00%	\$0
37	372.400	Treatment & Disposal Equip Sed Tanks	\$0	5.00%	\$0
38	372.500	Treatment & Disposal Equip Sledge/Effl	\$0	5.00%	\$0
39	372.600	Treatment & Disposal Equip Gen Trmt	\$0	5.00%	\$0
40	372.700	Treatment & Disposal Equip Influent Lift	\$0	5.00%	\$0
41	373.000	Plant Sewers - TDP	\$0	2.00%	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
42	374.100	Outfall Sewer Lines - TDP	\$33,433	2.00%	\$669
43	374.200	Other Plant & Misc. Equipment - TDP	\$0	0.00%	\$0
44		TOTAL TREATMENT & DISPOSAL PLANT	\$33,789		\$686
45		GENERAL PLANT			
46	389.000	Land & Ld Rights Gen	\$9,300	0.00%	\$0
47	390.000	Struct & Imp Gen	\$20	2.50%	\$1
48	391.000	Office Furniture and Equipment - GP	\$28	4.00%	\$1
49	391.110	WW Computers and Peripherals	\$0	4.00%	\$0
50	391.120	Computer & Peripheral Equipment	\$410	4.00%	\$16
51	391.250	Computer Software	\$1,219	4.00%	\$49
52	391.260	Computer Software Personal	\$24	4.00%	\$1
53	391.300	Other Office Equipment	\$0	4.00%	\$0
54	392.000	Transportation Equipment - GP	\$0	0.00%	\$0
55	392.100	Transportation Equip Lt Duty Trucks	\$4	0.00%	\$0
56	392.200	Transportation Equip Hvy Duty trucks	\$0	0.00%	\$0
57	392.300	Transportation Equipment Autos	\$27	0.00%	\$0
58	393.000	Stores Equipment - GP	\$0	0.00%	\$0
59	394.000	Tools, Shop and Garage Equipment - GP	\$13	5.00%	\$1
60	394.000	WW Tools,Shop,Garage	\$0	5.00%	\$0
61	395.000	Laboratory Equipment	\$0	4.00%	\$0
62	396.000	Communication Equipment - GP	\$15	5.00%	\$1
63	398.000	Miscellaneous Equipment - GP	\$2	5.00%	\$0
64	398.000	WW Misc Equipment	\$0	5.00%	\$0
65	398.700	Other Tangible Equipment - GP	\$0	0.00%	\$0
66		TOTAL GENERAL PLANT	\$11,062		\$70
67		Total Depreciation	\$82,227		\$1,498

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Base Payroll	\$5,787	35.19	13.63	21.56	0.059060	\$342
3	Tax Withholding	\$18,877	35.19	13.63	21.56	0.059068	\$1,115
4	Pensions & OPEBs	\$2,234	35.19	-1.39	36.58	0.100219	\$224
5	Group Insurance	\$849	35.19	-9.38	44.57	0.122100	\$104
6	401 (K)	\$1,732	35.19	17.50	17.69	0.048466	\$84
7	Leases	\$173	35.19	-127.50	162.69	0.445713	\$77
8	Management Fees	\$0	35.19	23.99	11.20	0.030685	\$0
9	Uncollectible Accounts	\$220	35.19	35.19	0.00	0.000001	\$0
10	PSC Assessment	\$3,549	35.19	-45.00	80.19	0.219699	\$780
11	Insurance Other	\$1,279	35.19	-32.94	68.13	0.186650	\$239
12	Cash Vouchers	\$30,796	35.19	23.99	11.20	0.030685	\$945
13	TOTAL OPERATION AND MAINT. EXPENSE	\$65,496					\$3,910
14	TAXES						
15	FICA - Employer Portion	\$411	35.19	13.63	21.56	0.059068	\$24
16	Unemployment	\$22	35.19	13.63	21.56	0.059068	\$1
17	Corporate Franchise	\$18	35.19	29.63	5.56	0.015233	\$0
18	TOTAL TAXES	\$451					\$25
19	CWC REQ'D BEFORE RATE BASE OFFSETS						\$3,935
20	TAX OFFSET FROM RATE BASE						
21	Federal Tax Offset	\$2	35.19	29.64	5.55	0.015205	\$0
22	State Tax Offset	\$1	35.19	29.64	5.55	0.015205	\$0
23	City Tax Offset	\$0	35.19	35.19	0.00	0.000000	\$0
24	Interest Expense Offset	\$914	35.19	91.00	-55.81	-0.152904	-\$140
25	TOTAL OFFSET FROM RATE BASE	\$917					-\$140
26	TOTAL CASH WORKING CAPITAL REQUIRED						\$3,795

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$63,040	See Note (1)	See Note (1)	See Note (1)	\$63,040	\$1,189	\$64,229	See Note (1)	See Note (1)
2	TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	TOTAL COLLECTION MAINT. EXPENSES	-\$1	\$0	-\$1	\$0	-\$1	\$0	-\$1	\$0	-\$1
4	TOTAL PUMPING OPERATIONS EXPENSES	-\$2	-\$2	\$0	\$0	-\$2	\$0	-\$2	\$0	\$0
5	TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL WASTEW TREAT EXP - OPER & MTCE	\$45,643	-\$1	\$45,644	\$0	\$45,643	\$0	\$45,643	-\$1	\$45,644
7	TOTAL TREAT. & DISP. OPER. EXPENSE	\$1,086	\$1,085	\$1	\$66	\$1,152	\$0	\$1,152	\$1,151	\$1
8	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$393	\$192	\$201	-\$188	\$205	\$0	\$205	\$204	\$1
9	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$949	\$0	\$949	-\$356	\$593	\$0	\$593	\$0	\$593
10	TOTAL ADMIN. & GENERAL EXPENSES	\$14,083	\$11,234	\$2,849	\$3,823	\$17,906	\$0	\$17,906	\$14,606	\$3,300
11	TOTAL DEPRECIATION EXPENSE	\$1,316	See Note (1)	See Note (1)	See Note (1)	\$1,316	\$182	\$1,498	See Note (1)	See Note (1)
12	TOTAL AMORTIZATION EXPENSE	\$1,836	\$0	\$1,836	\$0	\$1,836	\$0	\$1,836	\$0	\$1,836
13	TOTAL OTHER OPERATING EXPENSE	\$921	\$419	\$502	\$3,153	\$4,074	\$0	\$4,074	\$433	\$3,641
14	TOTAL OPERATING EXPENSE	\$66,224	\$12,927	\$51,981	\$6,498	\$72,722	\$182	\$72,904	\$16,391	\$55,015
15	NET INCOME BEFORE TAXES	-\$3,184	\$0	\$0	\$0	-\$9,682	\$1,007	-\$8,675	\$0	\$0
16	TOTAL INCOME TAXES	-\$1,283	See Note (1)	See Note (1)	See Note (1)	-\$1,283	\$1,283	\$0	See Note (1)	See Note (1)
17	TOTAL DEFERRED INCOME TAXES	\$2,200	See Note (1)	See Note (1)	See Note (1)	\$2,200	-\$1,453	\$747	See Note (1)	See Note (1)
18	NET OPERATING INCOME	-\$4,101	\$0	\$0	\$0	-\$10,599	\$1,177	-\$9,422	\$0	\$0

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

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	480.000	Residential	\$61,154	See note (1)	See note (1)	Rev-2	See note (1)	\$61,154	100.00%	\$2,983	\$64,117	See note (1)	See note (1)
Rev-3	481.100	Commercial	\$254	\$0	\$0	Rev-3	\$0	\$254	100.00%	-\$254	\$0	\$0	\$0
Rev-4	481.200	Industrial	\$0	\$0	\$0	Rev-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
Rev-5	0.000	Misc Service Revenues	\$1,632	\$0	\$0	Rev-5	\$0	\$1,632	100.00%	-\$1,520	\$112	\$0	\$0
Rev-6	493.000	Other Sewer Revenue - Oper. Rev.	\$0	\$0	\$0	Rev-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
Rev-7		TOTAL OPERATING REVENUES	\$63,040					\$63,040		\$1,189	\$64,229		
1		COLLECTION OPERATIONS EXPENSES											
2	600.000	Super & Eng Oper COE	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Exp COE	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	602.000	Purchased Water	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5		TOTAL COLLECTION OPERATIONS EXPENSES	\$0					\$0		\$0	\$0		
6		COLLECTION MAINT. EXPENSES											
7	610.000	Super & Eng Mtce CME	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	612.000	Collect & Impound Mtce CME	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Misc Plant Mtce CME	-\$1	\$0	-\$1	E-9	\$0	-\$1	100.00%	\$0	-\$1	\$0	-\$1
10		TOTAL COLLECTION MAINT. EXPENSES	-\$1					-\$1		\$0	-\$1		
11		PUMPING OPERATIONS EXPENSES											
12	620.000	Super & Eng Oper POE	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	621.000	Fuel for Purchased Power	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	622.000	Labor & Eng Oper Pwr Prod	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	623.000	Purchased Fuel/Power for Pump	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16	624.000	Labor & Eng Oper Pump	-\$2	-\$2	\$0	E-16	\$0	-\$2	100.00%	\$0	-\$2	\$0	\$0
17	626.000	Misc Exp Oper POE	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18	627.000	Rents Oper POE	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19		TOTAL PUMPING OPERATIONS EXPENSES	-\$2					-\$2		\$0	-\$2		
20		PUMPING MAINTENANCE EXPENSES											
21	630.000	Super & Eng Mtce PME	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	631.000	Struct & Improve Mtce PME	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23	632.000	Power Prod Equip Mtce PME	\$0	\$0	\$0	E-23	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
24	633.000	Pump Equip Mtce	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	634.000	Misc Exp Mtce - PME	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26		TOTAL PUMPING MAINTENANCE EXPENSES	\$0					\$0		\$0	\$0		
27		WASTEW TREAT EXP - OPER & MTCE											
28	640.000	Super & Eng Exp WT	-\$1	-\$1	\$0	E-28	\$0	-\$1	100.00%	\$0	-\$1	\$0	\$0
29	641.000	Chemicals	\$21	\$0	\$21	E-29	\$0	\$21	100.00%	\$0	\$21	\$0	\$21
30	642.000	Labor & Exp WT	\$1	\$0	\$1	E-30	\$0	\$1	100.00%	\$0	\$1	\$0	\$1
31	643.000	Misc Exp WT	\$45,621	\$0	\$45,621	E-31	\$0	\$45,621	100.00%	\$0	\$45,621	\$0	\$45,621
32	644.000	Rents WT	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	651.000	Structures & Improvements WT	\$0	\$0	\$0	E-33	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
34	652.000	WT Equip Mtce WT	\$1	\$0	\$1	E-34	\$0	\$1	100.00%	\$0	\$1	\$0	\$1
35		TOTAL WASTEW TREAT EXP - OPER & MTCE	\$45,643					\$45,643		\$0	\$45,643		
36		TREAT. & DISP. OPER. EXPENSE											
37	660.000	Super & Eng Oper TD	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
38	661.000	Storage Facility Exp	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	662.000	TD Lines exp	\$1,085	\$1,085	\$0	E-39	\$66	\$1,151	100.00%	\$0	\$1,151	\$1,151	\$0
40	663.000	Meter Exp	\$0	\$0	\$0	E-40	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
41	665.000	Misc Exp Oper TD	\$0	\$0	\$0	E-41	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
42	666.000	Rents Oper TD	\$1	\$0	\$1	E-42	\$0	\$1	100.00%	\$0	\$1	\$0	\$1
43	0.000	M & S Oper TD Mains	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44	0.000	M & S Oper TD Hydrants	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45		TOTAL TREAT. & DISP. OPER. EXPENSE	\$1,086	\$1,085	\$1		\$66	\$1,152		\$0	\$1,152	\$1,151	\$1
46		TREAT. & DISP. MAINT. EXPENSES											
47	670.000	Super & Eng Mtce TD	\$0	\$0	\$0	E-47	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
48	671.000	Struct & Improve Mtce TD	\$0	\$0	\$0	E-48	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
49	673.000	TD Mains Mtce TD	\$0	\$0	\$0	E-49	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
50	675.000	Services Mtce	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	676.000	Meters Mtce TD	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	678.000	Misc Plant Mtce TD	\$393	\$192	\$201	E-52	-\$188	\$205	100.00%	\$0	\$205	\$204	\$1
53		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$393	\$192	\$201		-\$188	\$205		\$0	\$205	\$204	\$1
54		CUSTOMER ACCOUNTS EXPENSE											
55	903.000	Cust Rec & Collection CA	\$387	\$0	\$387	E-55	\$0	\$387	100.00%	\$0	\$387	\$0	\$387
56	904.000	Uncollectible Accts	\$562	\$0	\$562	E-56	-\$356	\$206	100.00%	\$0	\$206	\$0	\$206
57	905.000	Misc Cust Accts Exp CA	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58	907.000	Cust Serv & Info Exp CA	\$0	\$0	\$0	E-58	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
59		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$949	\$0	\$949		-\$356	\$593		\$0	\$593	\$0	\$593
60		ADMIN. & GENERAL EXPENSES											
61	920.000	Salaries & Wages - Employees - AGE	\$4,198	\$4,158	\$40	E-61	\$238	\$4,436	100.00%	\$0	\$4,436	\$4,396	\$40
62	921.100	Other Supplies & Exp	\$1	\$0	\$1	E-62	\$0	\$1	100.00%	\$0	\$1	\$0	\$1
63	921.200	General Office Exp - Other Supplies	\$81	\$0	\$81	E-63	\$67	\$148	100.00%	\$0	\$148	\$0	\$148
64	921.300	Misc Other Supplies	\$95	\$0	\$95	E-64	\$31	\$126	100.00%	\$0	\$126	\$0	\$126
65	923.100	Outside Services - Mgmt Fees	\$5,722	\$5,722	\$0	E-65	-\$415	\$5,307	100.00%	\$0	\$5,307	\$5,307	\$0
66	923.200	Outside Services - Misc	\$276	\$276	\$0	E-66	\$0	\$276	100.00%	\$0	\$276	\$276	\$0
67	923.300	Outside Services - Mtce exp	\$1,500	\$0	\$1,500	E-67	\$0	\$1,500	100.00%	\$0	\$1,500	\$0	\$1,500
68	924.100	Property Ins Other Than Group	\$504	\$0	\$504	E-68	\$411	\$915	100.00%	\$0	\$915	\$0	\$915
69	924.200	Property Ins - Misc	\$321	\$0	\$321	E-69	\$42	\$363	100.00%	\$0	\$363	\$0	\$363
70	925.000	Injuries & Damages	-\$8	\$0	-\$8	E-70	\$44	\$36	100.00%	\$0	\$36	\$0	\$36
71	926.100	Group Insurance - Empl Pen & Ben	\$803	\$803	\$0	E-71	\$0	\$803	100.00%	\$0	\$803	\$803	\$0
72	926.200	Pensions - Empl Ben & Pen	\$129	\$129	\$0	E-72	\$2,105	\$2,234	100.00%	\$0	\$2,234	\$2,234	\$0
73	926.300	Employee Pensions & Benefits Misc	\$146	\$146	\$0	E-73	\$1,444	\$1,590	100.00%	\$0	\$1,590	\$1,590	\$0
74	928.000	Reg Commission Exp	\$101	\$0	\$101	E-74	-\$56	\$45	100.00%	\$0	\$45	\$0	\$45
75	931.000	Rents	\$0	\$0	\$0	E-75	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
76	930.100	Goodwill Advertising Exp	\$1	\$0	\$1	E-76	\$0	\$1	100.00%	\$0	\$1	\$0	\$1
77	930.200	Misc Exp AG	\$140	\$0	\$140	E-77	-\$81	\$59	100.00%	\$0	\$59	\$0	\$59
78	930.300	Research & Development	\$9	\$0	\$9	E-78	\$0	\$9	100.00%	\$0	\$9	\$0	\$9
79	932.000	General Plant Maintenance AG	\$64	\$0	\$64	E-79	-\$6	\$58	100.00%	\$0	\$58	\$0	\$58
80		TOTAL ADMIN. & GENERAL EXPENSES	\$14,083	\$11,234	\$2,849		\$3,823	\$17,906		\$0	\$17,906	\$14,606	\$3,300
81		DEPRECIATION EXPENSE	\$1,316	See note (1)	See note (1)	E-82	See note (1)	\$1,316	100.00%	\$182	\$1,498	See note (1)	See note (1)
82		Depreciation Expense, Dep. Exp.	\$1,316	\$0	\$0		\$0	\$1,316		\$182	\$1,498	\$0	\$0
83	403.000	TOTAL DEPRECIATION EXPENSE	\$1,316	\$0	\$0		\$0	\$1,316		\$182	\$1,498	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Non Labor
84	405.000	AMORTIZATION EXPENSE	\$1,836	\$0	\$1,836	E-85	\$0	\$1,836	100.00%	\$0	\$1,836	\$0	\$1,836
85	406.000	Amortization - Other UP	\$0	\$0	\$0	E-86	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
86	406.000	Amortization - Intangible Fir	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
87		TOTAL AMORTIZATION EXPENSE	\$1,836	\$0	\$1,836		\$0	\$1,836		\$0	\$1,836	\$0	\$1,836
88		OTHER OPERATING EXPENSES											
89	0.000	PSC Assessment - Sewer	\$410	\$0	\$410	E-89	\$3,139	\$3,549	100.00%	\$0	\$3,549	\$0	\$3,549
90	408.000	Property Taxes	-\$5	\$0	-\$5	E-90	\$0	-\$5	100.00%	\$0	-\$5	\$0	-\$5
91	408.000	FICA	\$7	\$7	\$0	E-91	\$17	\$24	100.00%	\$0	\$24	\$24	\$0
92	0.000	FUTA	\$394	\$394	\$0	E-92	-\$1	\$393	100.00%	\$0	\$393	\$393	\$0
93	0.000	SUTA	\$18	\$18	\$0	E-93	-\$2	\$16	100.00%	\$0	\$16	\$16	\$0
94	0.000	Other Taxes & Licenses	\$97	\$0	\$97	E-94	\$0	\$97	100.00%	\$0	\$97	\$0	\$97
95	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-95	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
96	408.000	Missouri Franchise Taxes	\$0	\$0	\$0	E-96	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
97		TOTAL OTHER OPERATING EXPENSE	\$921	\$419	\$502		\$3,153	\$4,074		\$0	\$4,074	\$433	\$3,641
98		TOTAL OPERATING EXPENSE	\$66,224	\$12,927	\$51,981		\$6,498	\$72,722		\$182	\$72,904	\$16,391	\$55,015
99		NET INCOME BEFORE TAXES	-\$3,184					-\$9,682		\$1,007	-\$8,675		
100		INCOME TAXES											
101	0.000	Current Income Taxes	-\$1,283			E-101	See note (1)	-\$1,283	100.00%	\$1,283	\$0	See note (1)	See note (1)
102		TOTAL INCOME TAXES	-\$1,283					-\$1,283		\$1,283	\$0		
103		DEFERRED INCOME TAXES											
104	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$2,202			E-104	See note (1)	\$2,202	100.00%	-\$2,202	\$0	See note (1)	See note (1)
105	0.000	Amortization of Deferred ITC	-\$2			E-105	See note (1)	-\$2	100.00%	\$2	\$0		
106	0.000	Deferred Income Taxes - Test Year	\$0			E-106		\$747	100.00%	-\$747	\$747		
107		TOTAL DEFERRED INCOME TAXES	\$2,200					\$2,200		-\$1,453	\$747		
108		NET OPERATING INCOME	-\$4,101					-\$10,599		\$1,177	-\$9,422		

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

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	480.000	\$0	\$0	\$0	\$0	\$2,963	\$2,963
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$2,963	
Rev-3	Commercial	481.100	\$0	\$0	\$0	\$0	-\$254	-\$254
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$254	
Rev-5	Misc Service Revenues		\$0	\$0	\$0	\$0	-\$1,520	-\$1,520
	1. Corporate Revs for AWR Water-Line Protect (McMellen)		\$0	\$0		\$0	\$108	
	2. To Remove Unbilled Revenues (Mapeka)		\$0	\$0		\$0	-\$1,616	
	3. To Remove Misc. Other Revenue (Mapeka)		\$0	\$0		\$0	-\$12	
E-39	TD Lines exp	662.000	\$66	\$0	\$66	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$66	\$0		\$0	\$0	
E-52	Misc Plant Mtce TD	678.000	\$12	-\$200	-\$188	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$12	\$0		\$0	\$0	
	2. To Annualize Tank Painting Expense (Bolin)		\$0	-\$200		\$0	\$0	
E-56	Uncollectible Accts	904.000	\$0	-\$356	-\$356	\$0	\$0	\$0
	1. To Annualize Bad Debts Expense (Mapeka)		\$0	-\$356		\$0	\$0	
E-61	Salaries & Wages - Employees - AGE	920.000	\$238	\$0	\$238	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$238	\$0		\$0	\$0	
E-63	General Office Exp - Other Supplies	921.200	\$0	\$67	\$67	\$0	\$0	\$0
	1. To Annualize Postage Expense (Green)		\$0	\$67		\$0	\$0	
E-64	Misc Other Supplies	921.300	\$0	\$31	\$31	\$0	\$0	\$0
	1. To Annualize Regulatory Asset Expense (McMellen)		\$0	\$7		\$0	\$0	
	2. To Disallow Dues and Donations (Bolin)		\$0	-\$23		\$0	\$0	
	3. To Annualize Telephone Expense (Green)		\$0	\$47		\$0	\$0	
E-65	Outside Services - Mgmt Fees	923.100	-\$415	\$0	-\$415	\$0	\$0	\$0
	1. To Adjust Corporate Svc Mgmt Fees (McMellen)		-\$415	\$0		\$0	\$0	
E-68	Property Ins Other Than Group	924.100	\$0	\$411	\$411	\$0	\$0	\$0
	1. To Adjust Insurance Other Than Group (Green)		\$0	\$411		\$0	\$0	
E-69	Property Ins - Misc	924.200	\$0	\$42	\$42	\$0	\$0	\$0
	1. To Adjust Insurance Other Than Group (Green)		\$0	\$42		\$0	\$0	

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-70	Injuries & Damages	925.000	\$0	\$44	\$44	\$0	\$0	\$0
	1. To Adjust Injuries & Damages (Green)		\$0	\$44		\$0	\$0	
E-72	Pensions - Empl Ben & Pen	926.200	\$2,105	\$0	\$2,105	\$0	\$0	\$0
	1. To Annualize Pension Expense (Bolin)		\$2,105	\$0		\$0	\$0	
E-73	Employee Pensions & Benefits Misc	926.300	\$1,444	\$0	\$1,444	\$0	\$0	\$0
	1. To Annualize 401 (k) Employer Costs (Bolin)		\$3	\$0		\$0	\$0	
	2. To Annualize OPEB Expense (Bolin)		\$1,441	\$0		\$0	\$0	
E-74	Reg Commission Exp	928.000	\$0	-\$56	-\$56	\$0	\$0	\$0
	1. To Annualize Rate Case Expense (Green)		\$0	-\$56		\$0	\$0	
E-76	Goodwill Advertising Exp	930.100	\$0	-\$1	-\$1	\$0	\$0	\$0
	1. To Disallow Advertising Expense (Bolin)		\$0	-\$1		\$0	\$0	
E-77	Misc Exp AG	930.200	\$0	-\$81	-\$81	\$0	\$0	\$0
	1. To Eliminate Lobbying Expenses (McMellen)		\$0	-\$17		\$0	\$0	
	2. To Disallow Promotional Giveaways (Bolin)		\$0	-\$13		\$0	\$0	
	3. To Disallow Dues and Donations (Bolin)		\$0	-\$51		\$0	\$0	
E-79	General Plant Maintenance AG	932.000	\$0	-\$6	-\$6	\$0	\$0	\$0
	1. To Eliminate Net Negative Salvage (McMellen)		\$0	-\$6		\$0	\$0	
E-82	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$182	\$182
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$182	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-89	PSC Assessment - Sewer		\$0	\$3,139	\$3,139	\$0	\$0	\$0
	1. To Annualize PSC Assessment (Green)		\$0	\$3,139		\$0	\$0	
E-91	FICA	408.000	\$17	\$0	\$17	\$0	\$0	\$0
	1. To Annualize Payroll Taxes (McMellen)		\$17	\$0		\$0	\$0	
E-92	FUTA		-\$1	\$0	-\$1	\$0	\$0	\$0
	1. To Annualize Payroll Taxes (McMellen)		-\$1	\$0		\$0	\$0	
E-93	SUTA		-\$2	\$0	-\$2	\$0	\$0	\$0
	1. To Annualize Payroll Taxes (McMellen)		-\$2	\$0		\$0	\$0	
E-101	Current Income Taxes		\$0	\$0	\$0	\$0	\$1,283	\$1,283

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$1,283	
	No Adjustment		\$0	\$0		\$0	\$0	
E-104	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	-\$2,202	-\$2,202
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$2,202	
	No Adjustment		\$0	\$0		\$0	\$0	
E-105	Amortization of Deferred ITC		\$0	\$0	\$0	\$0	\$2	\$2
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$2	
	No Adjustment		\$0	\$0		\$0	\$0	
E-106	Deferred Income Taxes - Test Year		\$0	\$0	\$0	\$0	\$747	\$747
	1. To Annualize Deferred Income Taxes - Test Year		\$0	\$0		\$0	\$747	
	No Adjustment		\$0	\$0		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$1,189	\$1,189
Total Operating & Maint. Expense			\$3,464	\$3,034	\$6,498	\$0	\$12	\$12

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.42% Return	E 7.56% Return	F 7.70% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$8,675	\$2,810	\$2,852	\$2,898
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$1,498	\$1,498	\$1,498	\$1,498
4	Miscellaneous Non-Deductible Expenses		\$21	\$21	\$21	\$21
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$1,519	\$1,519	\$1,519	\$1,519
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of	3.2860%	\$914	\$914	\$914	\$914
8	Tax Straight-Line Depreciation		\$1,498	\$1,498	\$1,498	\$1,498
9	Excess Tax Depreciation		\$1,947	\$1,947	\$1,947	\$1,947
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$4,359	\$4,359	\$4,359	\$4,359
11	NET TAXABLE INCOME		-\$11,515	-\$30	\$12	\$58
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$0	\$0	\$12	\$58
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$0	\$1	\$3
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		\$0	\$0	\$11	\$55
17	Federal Income Tax at the Rate of	See Tax Table	\$0	\$0	\$2	\$8
18	Subtract Federal Income Tax Credits					
19	Credit - Wind		\$0	\$0	\$0	\$0
20	Credit - Solar		\$0	\$0	\$0	\$0
21	Net Federal Income Tax		\$0	\$0	\$2	\$8
22	PROVISION FOR MO. INCOME TAX					
23	Net Taxable Income - MO. Inc. Tax		\$0	\$0	\$12	\$58
24	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$0	\$1	\$4
25	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
26	Missouri Taxable Income - MO. Inc. Tax		\$0	\$0	\$11	\$54
27	Missouri Income Tax at the Rate of	6.250%	\$0	\$0	\$1	\$3
28	PROVISION FOR CITY INCOME TAX					
29	Net Taxable Income - City Inc. Tax		\$0	\$0	\$12	\$58
30	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$2	\$8
31	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$1	\$3
32	City Taxable Income		\$0	\$0	\$9	\$47
33	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
34	SUMMARY OF CURRENT INCOME TAX					
35	Federal Income Tax		\$0	\$0	\$2	\$8
36	State Income Tax		\$0	\$0	\$1	\$3
37	City Income Tax		\$0	\$0	\$0	\$0
38	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$0	\$3	\$11
39	DEFERRED INCOME TAXES					
40	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
41	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
42	Deferred Income Taxes - Test Year		\$747	\$747	\$747	\$747
43	TOTAL DEFERRED INCOME TAXES		\$747	\$747	\$747	\$747
44	TOTAL INCOME TAX		\$747	\$747	\$750	\$758

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.95%	F Weighted Cost of Capital 9.25%	G Weighted Cost of Capital 9.55%
1	Common Stock	\$3,987,252	46.21%		4.136%	4.274%	4.413%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$27,619	0.32%	9.19%	0.029%	0.029%	0.029%
4	Long Term Debt	\$4,537,552	52.59%	6.18%	3.250%	3.250%	3.250%
5	Short Term Debt	\$76,556	0.89%	0.81%	0.007%	0.007%	0.007%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$8,628,979	100.00%		7.422%	7.560%	7.699%
8	PreTax Cost of Capital				7.422%	7.560%	7.699%

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Revenue Billing Determinant Sheet

Feeder Description	A Annualized Customers	B Total Customer Bills	C Annual Customer Charge Revenues	D Annualized Water Usage	E Annualized Volumetric Revenues	F Total Annualized Revenues C+F
Residential Revenue Feeders, Totals	101	1,201	\$64,117	0	\$0	\$64,117
Commercial Revenue Feeders, Totals	0	0	\$0	0	\$0	\$0
Industrial Revenue Feeders, Totals	0	0	\$0	0	\$0	\$0
Total Revenue Feeders	101	1,201	\$64,117	0	\$0	\$64,117

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Residential Annualized Sewer Revenues, No Water Usage Charge

A Line Number	B Customer Description	C Annualized Customers	D Bills Per Year	E Total Customer Bills B * C	F Customer Charge	G Annual Customer Charge Revenues D * E
1	PARKVILLE SEWER					
2	5/8" Meter	100	12	1,200	\$53.41	\$64,092
3	Rounding Adjustment	1	1	1	\$25.00	\$25
4	TOTAL PARKVILLE SEWER	<u>101</u>		<u>1,201</u>		<u>\$64,117</u>
5	TOTAL ALL CATEGORIES	<u>101</u>		<u>1,201</u>		<u>\$64,117</u>
Total Annualized Revenues						<u><u>\$64,117</u></u>

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Sewer District

Test Year Ending 06-30-2009; Update 10-31-09
Commercial Annualized Sewer Revenues, No Water Usage Charge

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E
1	JEFF CITY					
2	Test	0	0	0	\$0.00	\$0
3	TOTAL JEFF CITY	0		0		\$0
4	TOTAL ALL CATEGORIES	0		0		\$0
Total Annualized Revenues						\$0

Missouri - American Water Company

Case No. WR-2010-0131

Parkville Sewer District

Test Year Ending 06-30-2009; Update 10-31-09

Industrial Annualized Sewer Revenue w/Water Usage Charge

Line Number	A Customer Description	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B*G*J)	
1	HOLTS SUMMIT											
2	Test Line	0	0	0	\$0.00	\$0			0.0000	0	\$0	
3	TOTAL HOLTS SUMMIT	0	0	0		\$0					\$0	
4	TOTAL ALL CATEGORIES	0		0		\$0					\$0	
											Annualized Volumetric Revenues	\$0
											Annual Customer Charge Revenues	\$0
											Total Annualized Revenues	\$0

Exhibit No.: 0
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2010-0131
Date Prepared: March 9, 2010



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

**MISSOURI - AMERICAN WATER COMPANY
Parkville Water District**

CASE NO. WR-2010-0131

Jefferson City, Missouri

March 2010

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.42% Return	<u>C</u> 7.56% Return	<u>D</u> 7.70% Return
1	Net Orig Cost Rate Base	\$23,916,844	\$23,916,844	\$23,916,844
2	Rate of Return	7.42%	7.56%	7.70%
3	Net Operating Income Requirement	\$1,775,108	\$1,808,113	\$1,841,358
4	Net Income Available	\$1,347,644	\$1,347,644	\$1,347,644
5	Additional Net Income Required	\$427,464	\$460,469	\$493,714
6	Income Tax Requirement			
7	Required Current Income Tax	\$367,846	\$387,616	\$407,529
8	Current Income Tax Available	\$107,377	\$107,377	\$107,377
9	Additional Current Tax Required	\$260,469	\$280,239	\$300,152
10	Revenue Requirement	\$687,933	\$740,708	\$793,866
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$68,864	\$68,864	\$68,864
12	Gross Revenue Requirement	\$756,797	\$809,572	\$862,730

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$39,279,067
2	Less Accumulated Depreciation Reserve		\$5,760,755
3	Net Plant In Service		<u>\$33,518,312</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$222,928
6	Materials & Supplies		\$6,845
7	Prepayments		\$17,730
8	Pension/OPEB Tracker		\$13,742
9	Regulatory Deferrals		<u>\$55,678</u>
10	TOTAL ADD TO NET PLANT IN SERVICE		<u>-\$128,933</u>
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	-1.5205%	-\$5,069
13	State Tax Offset	-1.5205%	-\$825
14	City Tax Offset	0.0000%	\$0
15	Interest Expense Offset	15.2904%	\$120,168
16	Contribution In Aid of Construction		\$4,068,399
17	Customer Advances		\$2,261,902
18	Customer Deposits		\$0
19	Accumulated Deferred ITC (3%)		\$0
20	Deferred Income Taxes		\$2,922,755
21	Pension Tracker Liability		\$1,369
22	Accrued Pension Liability		\$60,881
23	Tank Painting Liability		<u>\$42,955</u>
24	TOTAL SUBTRACT FROM NET PLANT		<u>\$9,472,535</u>
25	Total Rate Base		<u><u>\$23,916,844</u></u>

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$2,346	\$2,346	100.00%	\$0	\$2,346
3	302.000	Franchises and Consents	\$13	P-3	\$0	\$13	100.00%	\$0	\$13
4	303.000	Miscellaneous Intangible Plant	\$102,667	P-4	\$4,317	\$106,984	100.00%	\$0	\$106,984
5		TOTAL PLANT INTANGIBLE	\$102,680		\$6,663	\$109,343		\$0	\$109,343
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$1,735	P-7	\$0	\$1,735	100.00%	\$0	\$1,735
8	311.000	Structures and Improvements - SSP	\$19,243	P-8	\$0	\$19,243	100.00%	\$0	\$19,243
9	312.000	Collecting & Impounding Reservoirs	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River and Other Intakes	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	314.000	Wells and Springs	\$247,231	P-11	\$0	\$247,231	100.00%	\$0	\$247,231
12	315.000	Infiltration Galleries and Tunnels	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$206,733	P-13	\$0	\$206,733	100.00%	\$0	\$206,733
14	316.100	Supply Mains - North Plant (STL)	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	316.200	Supply Mains - Central Plant (STL)	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	316.300	Supply Mains - South Plant (STL)	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	316.400	Supply Mains - Meramec Plant (STL)	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	317.000	Other Water Source Plant	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$474,942		\$0	\$474,942		\$0	\$474,942
20		PUMPING PLANT							
21	320.000	Land and Land Rights - PP	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	321.000	Structures and Improvements - PP	\$18,392	P-22	\$0	\$18,392	100.00%	\$0	\$18,392
23	321.100	S & I - Pumps (STL)	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	321.200	S & I - Boosters	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	322.000	Boiler Plant Equipment	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	323.100	Power Generation Equipment	\$132,796	P-26	\$0	\$132,796	100.00%	\$0	\$132,796
27	323.200	Power Generation Equip Other	\$0	P-27	\$0	\$0	100.00%	\$0	\$0
28	324.000	Steam Pumping Equipment	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	325.000	Electric Pumping Equipment	\$1,993,160	P-29	\$0	\$1,993,160	100.00%	\$0	\$1,993,160
30	325.100	Pumping Equipment - Pre '46	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	325.200	Pumping Equipment - Post '46	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	325.300	Pumping Equipment - Booster	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$12,817	P-33	\$0	\$12,817	100.00%	\$0	\$12,817
34	326.100	Diesel Pumping Equipment - Stratman	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equipment - Central	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	327.000	Hydraulic Pumping Equipment	\$81,548	P-36	\$0	\$81,548	100.00%	\$0	\$81,548
37	328.100	Other Pumping Equipment	\$69,057	P-37	\$0	\$69,057	100.00%	\$0	\$69,057
38	328.200	WT Pumping Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	328.300	TD Pumping Equipment	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL PUMPING PLANT	\$2,307,770		\$0	\$2,307,770		\$0	\$2,307,770
41		WATER TREATMENT PLANT							
42	330.000	Land and Land Rights - WTP	\$432	P-42	\$0	\$432	100.00%	\$0	\$432
43	331.000	Structures and Improvements - WTP	\$502,006	P-43	\$813	\$502,819	100.00%	\$0	\$502,819
44	331.100	S & I - North Plant (STL)	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	331.200	S & I - Central 1 & 2	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	331.300	S & I - Central 3	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	331.400	S & I - South Plant (STL)	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48	331.500	S & I - Meramec (STL)	\$0	P-48	\$0	\$0	100.00%	\$0	\$0
49	332.000	WT Equipment - Non-Media	\$2,658,536	P-49	\$0	\$2,658,536	100.00%	\$0	\$2,658,536
50	332.100	WT Equipment - North Plant (STL)	\$0	P-50	\$0	\$0	100.00%	\$0	\$0
51	332.200	WT Equipment - Central 1 & 2	\$0	P-51	\$0	\$0	100.00%	\$0	\$0
52	332.300	WT Equipment - Central 3	\$0	P-52	\$0	\$0	100.00%	\$0	\$0
53	332.400	WT Equipment - South Plant (STL)	\$0	P-53	\$0	\$0	100.00%	\$0	\$0
54	332.500	WT Equipment - Meramec (STL)	\$0	P-54	\$0	\$0	100.00%	\$0	\$0
55	332.600	Other P/E Hand Equipment	\$0	P-55	\$0	\$0	100.00%	\$0	\$0
56	332.700	Equipment Filter Media	\$69,579	P-56	\$0	\$69,579	100.00%	\$0	\$69,579
57		TOTAL WATER TREATMENT PLANT	\$3,230,553		\$813	\$3,231,366		\$0	\$3,231,366
58		TRANSMISSION & DIST. PLANT							
59	340.000	Land and Land Rights - TDP	\$35,898	P-59	-\$194	\$35,704	100.00%	\$0	\$35,704
60	341.000	Structures and Improvements - TDP	\$289,578	P-60	\$63	\$289,641	100.00%	\$0	\$289,641
61	341.100	S & I - Spec Cross	\$0	P-61	\$0	\$0	100.00%	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
62	342.000	Distribution Reservoirs and Standpipes	\$3,360,231	P-62	\$68	\$3,360,299	100.00%	\$0	\$3,360,299
63	342.100	Rsvr & Standpipe - Elev	\$101,657	P-63	\$0	\$101,657	100.00%	\$0	\$101,657
64	342.200	Rsvr & Standpipe - Ground	\$76,899	P-64	\$0	\$76,899	100.00%	\$0	\$76,899
65	342.300	Rsvr & Standpipe - Below Grade Facilities	\$28,058	P-65	\$0	\$28,058	100.00%	\$0	\$28,058
66	342.400	Rsvr & Standpipe - Clearwell	\$0	P-66	\$0	\$0	100.00%	\$0	\$0
67	343.000	Trans and Distr Mains - Not Classified	\$3,462,522	P-67	\$0	\$3,462,522	100.00%	\$0	\$3,462,522
68	343.100	T & D Mains - 4" & Less	\$353,090	P-68	\$0	\$353,090	100.00%	\$0	\$353,090
69	343.110	T & D Mains - AC 4" (STL)	\$0	P-69	\$0	\$0	100.00%	\$0	\$0
70	343.120	T & D Mains - Galv 1 (STL)	\$0	P-70	\$0	\$0	100.00%	\$0	\$0
71	343.130	T & D Mains - DI 4in (STL)	\$0	P-71	\$0	\$0	100.00%	\$0	\$0
72	343.200	T & D Mains - 6" to 8"	\$4,005,872	P-72	\$14,944	\$4,020,816	100.00%	\$0	\$4,020,816
73	343.210	T & D Mains - 6 to 10" (TN)	\$0	P-73	\$0	\$0	100.00%	\$0	\$0
74	343.220	CI - 10" & Smaller - 1900 - 1928	\$0	P-74	\$0	\$0	100.00%	\$0	\$0
75	343.230	CI - 10" & Smaller - 1929 - 1956	\$0	P-75	\$0	\$0	100.00%	\$0	\$0
76	343.240	CI - 10" & Smaller - 1957 - 1993	\$0	P-76	\$0	\$0	100.00%	\$0	\$0
77	343.250	T & D Mains - DI 6-8" (STL)	\$0	P-77	\$0	\$0	100.00%	\$0	\$0
78	343.260	T & D Mains - PL 6-8" (STL)	\$0	P-78	\$0	\$0	100.00%	\$0	\$0
79	343.300	T & D Mains - 10" to 16"	\$8,051,461	P-79	\$5,374	\$8,056,835	100.00%	\$0	\$8,056,835
80	343.310	T & D Mains - 18" & Greater	\$5,521,815	P-80	\$1,062	\$5,522,877	100.00%	\$0	\$5,522,877
81	343.320	TD Mains - CI - 12" (STL)	\$0	P-81	\$0	\$0	100.00%	\$0	\$0
82	343.330	TD Mains - CI - 16" (STL)	\$0	P-82	\$0	\$0	100.00%	\$0	\$0
83	343.340	T & D Mains - DI 12 (STL)	\$0	P-83	\$0	\$0	100.00%	\$0	\$0
84	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	P-84	\$0	\$0	100.00%	\$0	\$0
85	343.360	T & D Mains - LJ 20 (STL)	\$0	P-85	\$0	\$0	100.00%	\$0	\$0
86	343.370	T & D Mains - PL 12" (STL)	\$0	P-86	\$0	\$0	100.00%	\$0	\$0
87	344.000	Fire Mains	\$97,002	P-87	\$0	\$97,002	100.00%	\$0	\$97,002
88	345.000	Services	\$2,100,596	P-88	\$0	\$2,100,596	100.00%	\$0	\$2,100,596
89	346.100	Meters - Bronze Case	\$939,584	P-89	\$0	\$939,584	100.00%	\$0	\$939,584
90	346.200	Meters - Plastic Case	\$0	P-90	\$0	\$0	100.00%	\$0	\$0
91	346.300	Meters - Others	\$89,853	P-91	\$0	\$89,853	100.00%	\$0	\$89,853
92	346.400	Meters - Remote (ARBs)	\$6,452	P-92	\$0	\$6,452	100.00%	\$0	\$6,452
93	346.500	Meter Vault	\$334,031	P-93	\$0	\$334,031	100.00%	\$0	\$334,031
94	347.100	Meter Installations	\$1,250,613	P-94	\$0	\$1,250,613	100.00%	\$0	\$1,250,613
95	347.200	Meter Install - Other	\$0	P-95	\$0	\$0	100.00%	\$0	\$0
96	348.000	Hydrants	\$1,377,480	P-96	\$224	\$1,377,704	100.00%	\$0	\$1,377,704
97	349.000	Other Transmission & Distribution Plant	\$19,657	P-97	\$0	\$19,657	100.00%	\$0	\$19,657
98		TOTAL TRANSMISSION & DIST. PLANT	\$31,502,349		\$21,541	\$31,523,890		\$0	\$31,523,890
99		GENERAL PLANT							
100	389.000	Land and Land Rights - GP	\$142	P-100	\$0	\$142	100.00%	\$0	\$142
101	390.000	S & I - Store, Shop & Garage	\$21,415	P-101	\$0	\$21,415	100.00%	\$0	\$21,415
102	390.100	S & I - Office	\$70,225	P-102	\$0	\$70,225	100.00%	\$0	\$70,225
103	390.200	S & I - Leasehold	\$0	P-103	\$0	\$0	100.00%	\$0	\$0
104	390.300	S & I - AG	\$0	P-104	\$1,211	\$1,211	100.00%	\$0	\$1,211
105	390.400	S & I - Misc.	\$527,144	P-105	\$0	\$527,144	100.00%	\$0	\$527,144
106	390.500	General Structures HVAC	\$0	P-106	\$0	\$0	100.00%	\$0	\$0
107	391.000	Office Furniture and Equipment	\$23,649	P-107	\$1,708	\$25,357	100.00%	\$0	\$25,357
108	391.100	Computer & Peripheral Equipment	\$14,299	P-108	\$25,418	\$39,717	100.00%	\$0	\$39,717
109	391.200	Computer Software	\$32,299	P-109	\$75,585	\$107,884	100.00%	\$0	\$107,884
110	391.300	Computer Software Customized	\$0	P-110	\$0	\$0	100.00%	\$0	\$0
111	391.400	Computer Software - Personal	\$9,486	P-111	\$1,466	\$10,952	100.00%	\$0	\$10,952
112	391.500	Computer Software Other	\$0	P-112	\$0	\$0	100.00%	\$0	\$0
113	391.600	Data Handling Equipment	\$215,888	P-113	\$0	\$215,888	100.00%	\$0	\$215,888
114	391.700	Other Office Equipment	\$25,812	P-114	\$0	\$25,812	100.00%	\$0	\$25,812
115	392.110	Trans Equip - Lt Duty Trucks	\$19,819	P-115	\$218	\$20,037	100.00%	\$0	\$20,037
116	392.120	Trans Equip - Hvy Duty Trucks	\$267	P-116	\$0	\$267	100.00%	\$0	\$267
117	392.200	Trans Equip - Autos	\$15,529	P-117	\$1,689	\$17,218	100.00%	\$0	\$17,218
118	392.300	Trans Equip - Other	\$0	P-118	\$0	\$0	100.00%	\$0	\$0
119	393.000	Stores Equipment	\$2,880	P-119	\$0	\$2,880	100.00%	\$0	\$2,880
120	394.000	Tools, Shop and Garage Equipment	\$83,269	P-120	\$836	\$84,105	100.00%	\$0	\$84,105
121	394.100	Tools, Shop & Garage - Other	\$0	P-121	\$0	\$0	100.00%	\$0	\$0
122	395.000	Laboratory Equipment	\$75,554	P-122	\$0	\$75,554	100.00%	\$0	\$75,554
123	395.100	Laboratory Equipment - Other	\$0	P-123	\$0	\$0	100.00%	\$0	\$0
124	396.000	Power Operated Equipment	\$438	P-124	\$0	\$438	100.00%	\$0	\$438
125	397.000	Communication Equipment - Non Tele	\$35,601	P-125	\$473	\$36,074	100.00%	\$0	\$36,074

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
126	397.100	Remote Control & Instrument	\$16,501	P-126	\$0	\$16,501	100.00%	\$0	\$16,501
127	397.200	Communication Equip - Tele	\$0	P-127	\$436	\$436	100.00%	\$0	\$436
128	398.000	Miscellaneous Equipment	\$332,364	P-128	\$135	\$332,499	100.00%	\$0	\$332,499
129	399.000	Other Tangible Equipment	\$0	P-129	\$0	\$0	100.00%	\$0	\$0
130		TOTAL GENERAL PLANT	\$1,522,581		\$109,175	\$1,631,756		\$0	\$1,631,756
131		TOTAL PLANT IN SERVICE	<u>\$39,140,875</u>		<u>\$138,192</u>	<u>\$39,279,067</u>		<u>\$0</u>	<u>\$39,279,067</u>

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-2	Organization	301.000		\$2,346		\$0
	1. To Include Corporate Allocation (McMellen)		\$2,346		\$0	
P-4	Miscellaneous Intangible Plant	303.000		\$4,317		\$0
	1. To Include Corporate Allocation (McMellen)		\$4,317		\$0	
P-43	Structures and Improvements - WTP	331.000		\$813		\$0
	1. To Include Corporate Allocation (McMellen)		\$813		\$0	
P-59	Land and Land Rights - TDP	340.000		-\$194		\$0
	1. To Include Corporate Allocation (McMellen)		-\$194		\$0	
P-60	Structures and Improvements - TDP	341.000		\$63		\$0
	1. To Include Corporate Allocation (McMellen)		\$63		\$0	
P-62	Distribution Reservoirs and Standpipes	342.000		\$68		\$0
	1. To Include Corporate Allocation (McMellen)		\$68		\$0	
P-72	T & D Mains - 6" to 8"	343.200		\$14,944		\$0
	1. To Include Corporate Allocation (McMellen)		\$14,944		\$0	
P-79	T & D Mains - 10" to 16"	343.300		\$5,374		\$0
	1. To Include Corporate Allocation (McMellen)		\$5,374		\$0	
P-80	T & D Mains - 18" & Greater	343.310		\$1,062		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To Include Corporate Allocation (McMellen)		\$1,062		\$0	
P-96	Hydrants	348.000		\$224		\$0
	1. To Include Corporate Allocation (McMellen)		\$224		\$0	
P-104	S & I - AG	390.300		\$1,211		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,211		\$0	
P-107	Office Furniture and Equipment	391.000		\$1,708		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,708		\$0	
P-108	Computer & Peripheral Equipment	391.100		\$25,418		\$0
	1. To Include Corporate Allocation (McMellen)		\$25,418		\$0	
P-109	Computer Software	391.200		\$75,585		\$0
	1. To Include Corporate Allocation (McMellen)		\$75,585		\$0	
P-111	Computer Software - Personal	391.400		\$1,466		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,466		\$0	
P-115	Trans Equip - Lt Duty Trucks	392.110		\$218		\$0
	1. To Include Corporate Allocation (McMellen)		\$218		\$0	
P-117	Trans Equip - Autos	392.200		\$1,689		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,689		\$0	
P-120	Tools, Shop and Garage Equipment	394.000		\$836		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To Include Corporate Allocation (McMellen)		\$836		\$0	
P-125	Communication Equipment - Non Tele	397.000		\$473		\$0
	1. To Include Corporate Allocation (McMellen)		\$473		\$0	
P-127	Communication Equip - Tele	397.200		\$436		\$0
	1. To Include Corporate Allocation (McMellen)		\$436		\$0	
P-128	Miscellaneous Equipment	398.000		\$135		\$0
	1. To Include Corporate Allocation (McMellen)		\$135		\$0	
Total Plant Adjustments				\$138,192		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$2,346	0.00%	\$0
3	302.000	Franchises and Consents	\$13	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$106,984	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$109,343		\$0
6		SOURCE OF SUPPLY PLANT			
7	310.000	Land and Land Rights - SSP	\$1,735	0.00%	\$0
8	311.000	Structures and Improvements - SSP	\$19,243	2.36%	\$454
9	312.000	Collecting & Impounding Reservoirs	\$0	1.25%	\$0
10	313.000	Lake, River and Other Intakes	\$0	1.77%	\$0
11	314.000	Wells and Springs	\$247,231	1.82%	\$4,500
12	315.000	Infiltration Galleries and Tunnels	\$0	1.67%	\$0
13	316.000	Supply Mains	\$206,733	1.79%	\$3,701
14	316.100	Supply Mains - North Plant (STL)	\$0	1.79%	\$0
15	316.200	Supply Mains - Central Plant (STL)	\$0	1.79%	\$0
16	316.300	Supply Mains - South Plant (STL)	\$0	1.79%	\$0
17	316.400	Supply Mains - Meramec Plant (STL)	\$0	1.79%	\$0
18	317.000	Other Water Source Plant	\$0	4.00%	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$474,942		\$8,655
20		PUMPING PLANT			
21	320.000	Land and Land Rights - PP	\$0	0.00%	\$0
22	321.000	Structures and Improvements - PP	\$18,392	1.80%	\$331
23	321.100	S & I - Pumps (STL)	\$0	1.80%	\$0
24	321.200	S & I - Boosters	\$0	1.80%	\$0
25	322.000	Boiler Plant Equipment	\$0	2.22%	\$0
26	323.100	Power Generation Equipment	\$132,796	2.00%	\$2,656
27	323.200	Power Generation Equip Other	\$0	2.00%	\$0
28	324.000	Steam Pumping Equipment	\$0	2.62%	\$0
29	325.000	Electric Pumping Equipment	\$1,993,160	2.62%	\$52,221
30	325.100	Pumping Equipment - Pre '46	\$0	2.62%	\$0
31	325.200	Pumping Equipment - Post '46	\$0	2.62%	\$0
32	325.300	Pumping Equipment - Booster	\$0	2.62%	\$0
33	326.000	Diesel Pumping Equipment	\$12,817	2.62%	\$336
34	326.100	Diesel Pumping Equipment - Stratman	\$0	2.62%	\$0
35	326.200	Diesel Pumping Equipment - Central	\$0	2.62%	\$0
36	327.000	Hydraulic Pumping Equipment	\$81,548	2.62%	\$2,137
37	328.100	Other Pumping Equipment	\$69,057	2.62%	\$1,809
38	328.200	WT Pumping Equipment	\$0	2.62%	\$0
39	328.300	TD Pumping Equipment	\$0	2.62%	\$0
40		TOTAL PUMPING PLANT	\$2,307,770		\$59,490
41		WATER TREATMENT PLANT			
42	330.000	Land and Land Rights - WTP	\$432	0.00%	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
43	331.000	Structures and Improvements - WTP	\$502,819	1.69%	\$8,498
44	331.100	S & I - North Plant (STL)	\$0	1.69%	\$0
45	331.200	S & I - Central 1 & 2	\$0	1.69%	\$0
46	331.300	S & I - Central 3	\$0	1.69%	\$0
47	331.400	S & I - South Plant (STL)	\$0	1.69%	\$0
48	331.500	S & I - Meramec (STL)	\$0	1.69%	\$0
49	332.000	WT Equipment - Non-Media	\$2,658,536	2.89%	\$76,832
50	332.100	WT Equipment - North Plant (STL)	\$0	2.89%	\$0
51	332.200	WT Equipment - Central 1 & 2	\$0	2.89%	\$0
52	332.300	WT Equipment - Central 3	\$0	2.89%	\$0
53	332.400	WT Equipment - South Plant (STL)	\$0	2.89%	\$0
54	332.500	WT Equipment - Meramec (STL)	\$0	2.89%	\$0
55	332.600	Other P/E Hand Equipment	\$0	3.33%	\$0
56	332.700	Equipment Filter Media	\$69,579	2.89%	\$2,011
57		TOTAL WATER TREATMENT PLANT	\$3,231,366		\$87,341
58		TRANSMISSION & DIST. PLANT			
59	340.000	Land and Land Rights - TDP	\$35,704	0.00%	\$0
60	341.000	Structures and Improvements - TDP	\$289,641	2.40%	\$6,951
61	341.100	S & I - Spec Cross	\$0	0.00%	\$0
62	342.000	Distribution Reservoirs and Standpipes	\$3,360,299	2.25%	\$75,607
63	342.100	Rsvr & Standpipe - Elev	\$101,657	2.25%	\$2,287
64	342.200	Rsvr & Standpipe - Ground	\$76,899	2.25%	\$1,730
65	342.300	Rsvr & Stanpipe - Below Grade Facilities	\$28,058	2.25%	\$631
66	342.400	Rsvr & Standpipe - Clearwell	\$0	2.25%	\$0
67	343.000	Trans and Distr Mains - Not Classified	\$3,462,522	1.39%	\$48,129
68	343.100	T & D Mains - 4" & Less	\$353,090	1.39%	\$4,908
69	343.110	T & D Mains - AC 4" (STL)	\$0	1.39%	\$0
70	343.120	T & D Mains - Galv 1 (STL)	\$0	1.39%	\$0
71	343.130	T & D Mains - DI 4in (STL)	\$0	1.39%	\$0
72	343.200	T & D Mains - 6" to 8"	\$4,020,816	1.39%	\$55,889
73	343.210	T & D Mains - 6 to 10" (TN)	\$0	1.39%	\$0
74	343.220	CI - 10" & Smaller - 1900 - 1928	\$0	1.39%	\$0
75	343.230	CI - 10" & Smaller - 1929 - 1956	\$0	1.39%	\$0
76	343.240	CI - 10" & Smaller - 1957 - 1993	\$0	1.39%	\$0
77	343.250	T & D Mains - DI 6-8" (STL)	\$0	1.39%	\$0
78	343.260	T & D Mains - PL 6-8" (STL)	\$0	1.39%	\$0
79	343.300	T & D Mains - 10" to 16"	\$8,056,835	1.39%	\$111,990
80	343.310	T & D Mains - 18" & Greater	\$5,522,877	1.39%	\$76,768
81	343.320	TD Mains - CI - 12" (STL)	\$0	1.39%	\$0
82	343.330	TD Mains - CI - 16" (STL)	\$0	1.39%	\$0
83	343.340	T & D Mains - DI 12 (STL)	\$0	1.39%	\$0
84	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	1.39%	\$0
85	343.360	T & D Mains - LJ 20 (STL)	\$0	1.39%	\$0
86	343.370	T & D Mains - PL 12" (STL)	\$0	1.39%	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
87	344.000	Fire Mains	\$97,002	1.56%	\$1,513
88	345.000	Services	\$2,100,596	2.92%	\$61,337
89	346.100	Meters - Bronze Case	\$939,584	2.40%	\$22,550
90	346.200	Meters - Plastic Case	\$0	2.40%	\$0
91	346.300	Meters - Others	\$89,853	2.40%	\$2,156
92	346.400	Meters - Remote (ARBs)	\$6,452	2.40%	\$155
93	346.500	Meter Vault	\$334,031	2.40%	\$8,017
94	347.100	Meter Installations	\$1,250,613	0.00%	\$0
95	347.200	Meter Install - Other	\$0	0.00%	\$0
96	348.000	Hydrants	\$1,377,704	1.85%	\$25,488
97	349.000	Other Transmission & Distribution Plant	\$19,657	2.00%	\$393
98		TOTAL TRANSMISSION & DIST. PLANT	\$31,523,890		\$506,499
99		GENERAL PLANT			
100	389.000	Land and Land Rights - GP	\$142	0.00%	\$0
101	390.000	S & I - Store, Shop & Garage	\$21,415	2.40%	\$514
102	390.100	S & I - Office	\$70,225	2.40%	\$1,685
103	390.200	S & I - Leasehold	\$0	5.00%	\$0
104	390.300	S & I - AG	\$1,211	2.40%	\$29
105	390.400	S & I - Misc.	\$527,144	2.40%	\$12,651
106	390.500	General Structures HVAC	\$0	2.40%	\$0
107	391.000	Office Furniture and Equipment	\$25,357	5.00%	\$1,268
108	391.100	Computer & Peripheral Equipment	\$39,717	20.00%	\$7,943
109	391.200	Computer Software	\$107,884	20.00%	\$21,577
110	391.300	Computer Software Customized	\$0	20.00%	\$0
111	391.400	Computer Software - Personal	\$10,952	20.00%	\$2,190
112	391.500	Computer Software Other	\$0	20.00%	\$0
113	391.600	Data Handling Equipment	\$215,888	6.67%	\$14,400
114	391.700	Other Office Equipment	\$25,812	6.67%	\$1,722
115	392.110	Trans Equip - Lt Duty Trucks	\$20,037	11.25%	\$2,254
116	392.120	Trans Equip - Hvy Duty Trucks	\$267	10.00%	\$27
117	392.200	Trans Equip - Autos	\$17,218	18.00%	\$3,099
118	392.300	Trans Equip - Other	\$0	5.67%	\$0
119	393.000	Stores Equipment	\$2,880	4.00%	\$115
120	394.000	Tools, Shop and Garage Equipment	\$84,105	5.00%	\$4,205
121	394.100	Tools, Shop & Garage - Other	\$0	5.00%	\$0
122	395.000	Laboratory Equipment	\$75,554	6.67%	\$5,039
123	395.100	Laboratory Equipment - Other	\$0	6.67%	\$0
124	396.000	Power Operated Equipment	\$438	7.73%	\$34
125	397.000	Communication Equipment - Non Tele	\$36,074	6.67%	\$2,406
126	397.100	Remote Control & Instrument	\$16,501	6.67%	\$1,101
127	397.200	Communication Equip - Tele	\$436	10.00%	\$44
128	398.000	Miscellaneous Equipment	\$332,499	6.67%	\$22,178
129	399.000	Other Tangible Equipment	\$0	5.00%	\$0
130		TOTAL GENERAL PLANT	\$1,631,756		\$104,481

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense
131		Total Depreciation	<u>\$39,279,067</u>		<u>\$766,466</u>

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$4,236	\$4,236	100.00%	\$0	\$4,236
5		TOTAL PLANT INTANGIBLE	\$0		\$4,236	\$4,236		\$0	\$4,236
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures and Improvements - SSP	\$9,036	R-8	\$0	\$9,036	100.00%	\$0	\$9,036
9	312.000	Collecting & Impounding Reservoirs	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River and Other Intakes	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	314.000	Wells and Springs	\$87,386	R-11	\$0	\$87,386	100.00%	\$0	\$87,386
12	315.000	Infiltration Galleries and Tunnels	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$50,907	R-13	\$0	\$50,907	100.00%	\$0	\$50,907
14	316.100	Supply Mains - North Plant (STL)	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	316.200	Supply Mains - Central Plant (STL)	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	316.300	Supply Mains - South Plant (STL)	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	316.400	Supply Mains - Meramec Plant (STL)	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	317.000	Other Water Source Plant	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$147,329		\$0	\$147,329		\$0	\$147,329
20		PUMPING PLANT							
21	320.000	Land and Land Rights - PP	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	321.000	Structures and Improvements - PP	\$7,778	R-22	\$0	\$7,778	100.00%	\$0	\$7,778
23	321.100	S & I - Pumps (STL)	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	321.200	S & I - Boosters	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	322.000	Boiler Plant Equipment	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	323.100	Power Generation Equipment	\$3,099	R-26	\$0	\$3,099	100.00%	\$0	\$3,099
27	323.200	Power Generation Equip Other	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28	324.000	Steam Pumping Equipment	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	325.000	Electric Pumping Equipment	\$313,253	R-29	\$0	\$313,253	100.00%	\$0	\$313,253
30	325.100	Pumping Equipment - Pre '46	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	325.200	Pumping Equipment - Post '46	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	325.300	Pumping Equipment - Booster	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$865	R-33	\$0	\$865	100.00%	\$0	\$865
34	326.100	Diesel Pumping Equipment - Stratman	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equipment - Central	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	327.000	Hydraulic Pumping Equipment	\$3,648	R-36	\$0	\$3,648	100.00%	\$0	\$3,648
37	328.100	Other Pumping Equipment	\$3,627	R-37	\$0	\$3,627	100.00%	\$0	\$3,627
38	328.200	WT Pumping Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	328.300	TD Pumping Equipment	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL PUMPING PLANT	\$332,270		\$0	\$332,270		\$0	\$332,270
41		WATER TREATMENT PLANT							
42	330.000	Land and Land Rights - WTP	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	331.000	Structures and Improvements - WTP	\$165,149	R-43	\$23	\$165,172	100.00%	\$0	\$165,172
44	331.100	S & I - North Plant (STL)	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	331.200	S & I - Central 1 & 2	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	331.300	S & I - Central 3	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	331.400	S & I - South Plant (STL)	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48	331.500	S & I - Meramec (STL)	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49	332.000	WT Equipment - Non-Media	\$737,006	R-49	\$0	\$737,006	100.00%	\$0	\$737,006
50	332.100	WT Equipment - North Plant (STL)	\$0	R-50	\$0	\$0	100.00%	\$0	\$0
51	332.200	WT Equipment - Central 1 & 2	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
52	332.300	WT Equipment - Central 3	\$0	R-52	\$0	\$0	100.00%	\$0	\$0
53	332.400	WT Equipment - South Plant (STL)	\$0	R-53	\$0	\$0	100.00%	\$0	\$0
54	332.500	WT Equipment - Meramec (STL)	\$0	R-54	\$0	\$0	100.00%	\$0	\$0
55	332.600	Other P/E Hand Equipment	\$0	R-55	\$0	\$0	100.00%	\$0	\$0
56	332.700	Equipment Filter Media	\$4,512	R-56	\$0	\$4,512	100.00%	\$0	\$4,512
57		TOTAL WATER TREATMENT PLANT	\$906,667		\$23	\$906,690		\$0	\$906,690
58		TRANSMISSION & DIST. PLANT							
59	340.000	Land and Land Rights - TDP	\$0	R-59	\$0	\$0	100.00%	\$0	\$0
60	341.000	Structures and Improvements - TDP	\$34,208	R-60	\$4	\$34,212	100.00%	\$0	\$34,212
61	341.100	S & I - Spec Cross	\$0	R-61	\$0	\$0	100.00%	\$0	\$0
62	342.000	Distribution Reservoirs and Standpipes	\$305,263	R-62	\$3	\$305,266	100.00%	\$0	\$305,266
63	342.100	Rsvr & Standpipe - Elev	\$42,087	R-63	\$0	\$42,087	100.00%	\$0	\$42,087
64	342.200	Rsvr & Standpipe - Ground	\$6,908	R-64	\$0	\$6,908	100.00%	\$0	\$6,908
65	342.300	Rsvr & Stanpipe - Below Grade Facilities	\$588	R-65	\$0	\$588	100.00%	\$0	\$588

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Accumulated Depreciation Reserve

Line Number	Account Number	Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
66	342.400	Rsvr & Standpipe - Clearwell	\$0	R-66	\$0	\$0	100.00%	\$0	\$0
67	343.000	Trans and Distr Mains - Not Classified	\$1,423,500	R-67	\$0	\$1,423,500	100.00%	\$0	\$1,423,500
68	343.100	T & D Mains - 4" & Less	\$25,175	R-68	\$0	\$25,175	100.00%	\$0	\$25,175
69	343.110	T & D Mains - AC 4" (STL)	\$0	R-69	\$0	\$0	100.00%	\$0	\$0
70	343.120	T & D Mains - Galv 1 (STL)	\$0	R-70	\$0	\$0	100.00%	\$0	\$0
71	343.130	T & D Mains - DI 4in (STL)	\$0	R-71	\$0	\$0	100.00%	\$0	\$0
72	343.200	T & D Mains - 6" to 8"	\$218,427	R-72	\$486	\$218,913	100.00%	\$0	\$218,913
73	343.210	T & D Mains - 6 to 10" (TN)	\$0	R-73	\$0	\$0	100.00%	\$0	\$0
74	343.220	CI - 10" & Smaller - 1900 - 1928	\$0	R-74	\$0	\$0	100.00%	\$0	\$0
75	343.230	CI - 10" & Smaller - 1929 - 1956	\$0	R-75	\$0	\$0	100.00%	\$0	\$0
76	343.240	CI - 10" & Smaller - 1957 - 1993	\$0	R-76	\$0	\$0	100.00%	\$0	\$0
77	343.250	T & D Mains - DI 6-8" (STL)	\$0	R-77	\$0	\$0	100.00%	\$0	\$0
78	343.260	T & D Mains - PL 6-8" (STL)	\$0	R-78	\$0	\$0	100.00%	\$0	\$0
79	343.300	T & D Mains - 10" to 16"	\$416,967	R-79	\$65	\$417,032	100.00%	\$0	\$417,032
80	343.310	T & D Mains - 18" & Greater	\$96,929	R-80	\$30	\$96,959	100.00%	\$0	\$96,959
81	343.320	TD Mains - CI - 12" (STL)	\$0	R-81	\$0	\$0	100.00%	\$0	\$0
82	343.330	TD Mains - CI - 16" (STL)	\$0	R-82	\$0	\$0	100.00%	\$0	\$0
83	343.340	T & D Mains - DI 12 (STL)	\$0	R-83	\$0	\$0	100.00%	\$0	\$0
84	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	R-84	\$0	\$0	100.00%	\$0	\$0
85	343.360	T & D Mains - LJ 20 (STL)	\$0	R-85	\$0	\$0	100.00%	\$0	\$0
86	343.370	T & D Mains - PL 12" (STL)	\$0	R-86	\$0	\$0	100.00%	\$0	\$0
87	344.000	Fire Mains	\$18,291	R-87	\$0	\$18,291	100.00%	\$0	\$18,291
88	345.000	Services	\$576,839	R-88	\$0	\$576,839	100.00%	\$0	\$576,839
89	346.100	Meters - Bronze Case	\$69,568	R-89	\$0	\$69,568	100.00%	\$0	\$69,568
90	346.200	Meters - Plastic Case	\$0	R-90	\$0	\$0	100.00%	\$0	\$0
91	346.300	Meters - Others	\$54,491	R-91	\$0	\$54,491	100.00%	\$0	\$54,491
92	346.400	Meters - Remote (ARBs)	\$352	R-92	\$0	\$352	100.00%	\$0	\$352
93	346.500	Meter Vault	\$11,738	R-93	\$0	\$11,738	100.00%	\$0	\$11,738
94	347.100	Meter Installations	\$229,388	R-94	\$0	\$229,388	100.00%	\$0	\$229,388
95	347.200	Meter Install - Other	\$0	R-95	\$0	\$0	100.00%	\$0	\$0
96	348.000	Hydrants	\$341,576	R-96	\$3	\$341,579	100.00%	\$0	\$341,579
97	349.000	Other Transmission & Distribution Plant	\$2,623	R-97	\$0	\$2,623	100.00%	\$0	\$2,623
98		TOTAL TRANSMISSION & DIST. PLANT	\$3,874,918		\$591	\$3,875,509		\$0	\$3,875,509
99		GENERAL PLANT							
100	389.000	Land and Land Rights - GP	\$0	R-100	\$0	\$0	100.00%	\$0	\$0
101	390.000	S & I - Store, Shop & Garage	\$3,633	R-101	\$0	\$3,633	100.00%	\$0	\$3,633
102	390.100	S & I - Office	\$41,662	R-102	\$0	\$41,662	100.00%	\$0	\$41,662
103	390.200	S & I - Leasehold	\$0	R-103	\$0	\$0	100.00%	\$0	\$0
104	390.300	S & I - AG	\$0	R-104	\$26	\$26	100.00%	\$0	\$26
105	390.400	S & I - Misc.	\$38,069	R-105	\$0	\$38,069	100.00%	\$0	\$38,069
106	390.500	General Structures HVAC	\$0	R-106	\$0	\$0	100.00%	\$0	\$0
107	391.000	Office Furniture and Equipment	\$23,433	R-107	\$929	\$24,362	100.00%	\$0	\$24,362
108	391.100	Computer & Peripheral Equipment	-\$457	R-108	\$5,371	\$4,914	100.00%	\$0	\$4,914
109	391.200	Computer Software	\$22,400	R-109	\$62,854	\$85,254	100.00%	\$0	\$85,254
110	391.300	Computer Software Customized	\$0	R-110	\$0	\$0	100.00%	\$0	\$0
111	391.400	Computer Software - Personal	\$2,708	R-111	\$854	\$3,562	100.00%	\$0	\$3,562
112	391.500	Computer Software Other	\$0	R-112	\$0	\$0	100.00%	\$0	\$0
113	391.600	Data Handling Equipment	\$73,677	R-113	\$0	\$73,677	100.00%	\$0	\$73,677
114	391.700	Other Office Equipment	\$5,599	R-114	\$0	\$5,599	100.00%	\$0	\$5,599
115	392.110	Trans Equip - Lt Duty Trucks	-\$4,006	R-115	\$685	-\$3,321	100.00%	\$0	-\$3,321
116	392.120	Trans Equip - Hvy Duty Trucks	\$47	R-116	\$0	\$47	100.00%	\$0	\$47
117	392.200	Trans Equip - Autos	\$17,334	R-117	\$1,566	\$18,900	100.00%	\$0	\$18,900
118	392.300	Trans Equip - Other	\$17,258	R-118	\$0	\$17,258	100.00%	\$0	\$17,258
119	393.000	Stores Equipment	\$1,517	R-119	\$0	\$1,517	100.00%	\$0	\$1,517
120	394.000	Tools, Shop and Garage Equipment	\$31,298	R-120	\$151	\$31,449	100.00%	\$0	\$31,449
121	394.100	Tools, Shop & Garage - Other	\$0	R-121	\$0	\$0	100.00%	\$0	\$0
122	395.000	Laboratory Equipment	\$29,336	R-122	\$0	\$29,336	100.00%	\$0	\$29,336
123	395.100	Laboratory Equipment - Other	\$0	R-123	\$0	\$0	100.00%	\$0	\$0
124	396.000	Power Operated Equipment	\$648	R-124	\$0	\$648	100.00%	\$0	\$648
125	397.000	Communication Equipment - Non Tele	\$30,749	R-125	\$195	\$30,944	100.00%	\$0	\$30,944
126	397.100	Remote Control & Instrument	\$957	R-126	\$0	\$957	100.00%	\$0	\$957
127	397.200	Communication Equip - Tele	\$0	R-127	\$250	\$250	100.00%	\$0	\$250
128	398.000	Miscellaneous Equipment	\$85,918	R-128	\$60	\$85,978	100.00%	\$0	\$85,978
129	399.000	Other Tangible Equipment	\$0	R-129	\$0	\$0	100.00%	\$0	\$0
130		TOTAL GENERAL PLANT	\$421,780		\$72,941	\$494,721		\$0	\$494,721
131		TOTAL DEPRECIATION RESERVE	\$5,682,964		\$77,791	\$5,760,755		\$0	\$5,760,755

Missouri - American Water Company
 Case No. WR-2010-0131
 Parkville Water District
 Test Year Ending 06-30-2009; Update 10-31-2009
 Accumulated Depreciation Reserve

Line Number	<u>A</u> Account Number	<u>B</u> Depreciation Reserve Description	<u>C</u> Total Reserve	<u>D</u> Adjust. Number	<u>E</u> Adjustments	<u>F</u> As Adjusted Reserve	<u>G</u> Jurisdictional Allocations	<u>H</u> Jurisdictional Adjustments	<u>I</u> MO Adjusted Jurisdictional
----------------	-------------------------------	--	------------------------------	-------------------------------	-------------------------	------------------------------------	---	---	---

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-4	Miscellaneous Intangible Plant	303.000		\$4,236		\$0
	1. To Include Corporate Allocation (McMellen)		\$4,236		\$0	
R-43	Structures and Improvements - WTP	331.000		\$23		\$0
	1. To Include Corporate Allocation (McMellen)		\$23		\$0	
R-60	Structures and Improvements - TDP	341.000		\$4		\$0
	1. To Include Corporate Allocation (McMellen)		\$4		\$0	
R-62	Distribution Reservoirs and Standpipes	342.000		\$3		\$0
	1. To Include Corporate Allocation (McMellen)		\$3		\$0	
R-72	T & D Mains - 6" to 8"	343.200		\$486		\$0
	1. To Include Corporate Allocation (McMellen)		\$486		\$0	
R-79	T & D Mains - 10" to 16"	343.300		\$65		\$0
	1. To Include Corporate Allocation (McMellen)		\$65		\$0	
R-80	T & D Mains - 18" & Greater	343.310		\$30		\$0
	1. To Include Corporate Allocation (McMellen)		\$30		\$0	
R-96	Hydrants	348.000		\$3		\$0
	1. To Include Corporate Allocation (McMellen)		\$3		\$0	
R-104	S & I - AG	390.300		\$26		\$0
	1. To Include Corporate Allocation (McMellen)		\$26		\$0	

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-107	Office Furniture and Equipment	391.000		\$929		\$0
	1. To Include Corporate Allocation (McMellen)		\$929		\$0	
R-108	Computer & Peripheral Equipment	391.100		\$5,371		\$0
	1. To Include Corporate Allocation (McMellen)		\$5,371		\$0	
R-109	Computer Software	391.200		\$62,854		\$0
	1. To Include Corporate Allocation (McMellen)		\$62,854		\$0	
R-111	Computer Software - Personal	391.400		\$854		\$0
	1. To Include Corporate Allocation (McMellen)		\$854		\$0	
R-115	Trans Equip - Lt Duty Trucks	392.110		\$685		\$0
	1. To Include Corporate Allocation (McMellen)		\$685		\$0	
R-117	Trans Equip - Autos	392.200		\$1,566		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,566		\$0	
R-120	Tools, Shop and Garage Equipment	394.000		\$151		\$0
	1. To Include Corporate Allocation (McMellen)		\$151		\$0	
R-125	Communication Equipment - Non Tele	397.000		\$195		\$0
	1. To Include Corporate Allocation (McMellen)		\$195		\$0	
R-127	Communication Equip - Tele	397.200		\$250		\$0
	1. To Include Corporate Allocation (McMellen)		\$250		\$0	
R-128	Miscellaneous Equipment	398.000		\$60		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To Include Corporate Allocation (McMellen)		\$60		\$0	
Total Reserve Adjustments				<u>\$77,791</u>		<u>\$0</u>

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Base Payroll	\$264,273	35.19	13.63	21.56	0.059068	\$15,610
3	Tax Withholding	\$130,591	35.19	13.63	21.56	0.059068	\$7,714
4	Pensions & OPEBs	\$32,128	35.19	-1.39	36.58	0.100219	\$3,220
5	Groups Insurance	\$33,616	35.19	-9.38	44.57	0.122100	\$4,105
6	401 (k)	\$3,690	35.19	17.50	17.69	0.048466	\$179
7	Electric	\$226,289	35.19	27.10	8.09	0.022174	\$5,018
8	Chemicals	\$136,903	35.19	13.78	21.41	0.058646	\$8,029
9	Leases	\$12,074	35.19	-127.50	162.69	0.445713	\$5,382
10	Management Fees	\$286,916	35.19	23.99	11.20	0.030685	\$8,804
11	Uncollectible Accounts	\$22,698	35.19	35.19	0.00	0.000001	\$0
12	PSC Assessment	\$3,549	35.19	-45.00	80.19	0.219699	\$780
13	Insurance Other	\$1,279	35.19	-32.94	68.13	0.186650	\$239
14	Purchased Water	\$133,756	35.19	35.68	-0.49	-0.001347	-\$180
15	Cash Vouchers	\$289,744	35.19	23.99	11.20	0.030685	\$8,891
16	TOTAL OPERATION AND MAINT. EXPENSE	\$1,577,506					\$67,791
17	TAXES						
18	FICA - Employer Portion	\$18,511	35.19	13.63	21.56	0.059068	\$1,093
19	Unemployment	\$1,207	35.19	13.63	21.56	0.059068	\$71
20	Property Tax	\$765,250	35.19	174.50	-139.31	-0.381671	-\$292,074
21	Corporate Franchise	\$12,538	35.19	29.63	5.56	0.015233	\$191
22	TOTAL TAXES	\$797,506					-\$290,719
23	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$222,928
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$333,363	35.19	29.64	5.55	0.015205	\$5,069
26	State Tax Offset	\$54,253	35.19	29.64	5.55	0.015205	\$825
27	City Tax Offset	\$0	35.19	35.19	0.00	0.000000	\$0
28	Interest Expense Offset	\$785,907	35.19	91.00	-55.81	-0.152904	-\$120,168
29	TOTAL OFFSET FROM RATE BASE	\$1,173,523					-\$114,274
30	TOTAL CASH WORKING CAPITAL REQUIRED						-\$337,202

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement

Line Number	A Category Description	C Test Year		D Test Year		E Adjustments		F Total Company		G Jurisdictional		H MO Final Adj		I MO Juris.		J MO Juris.	
		Year	Labor	Non Labor	Non Labor	Adjustments	Adjusted	Adjustments	Adjusted	Jurisdictional	Jurisdictional	Jurisdictional	Jurisdictional	Labor	Non Labor	Labor	Non Labor
1	TOTAL OPERATING REVENUES	\$3,846,609	See Note (1)	See Note (1)	See Note (1)	See Note (1)	\$3,846,609	\$1,013,945	\$4,860,554	\$4,860,554	See Note (1)	See Note (1)	See Note (1)	See Note (1)			
2	TOTAL SOURCE OF SUPPLY EXPENSES	\$87,019	\$3,121	\$83,898	\$56,467	\$83,898	\$143,486	\$0	\$143,486	\$143,486	\$2,707	\$140,779	\$2,707	\$140,779			
3	TOTAL PUMPING EXPENSES	\$152,578	\$86,020	\$66,558	\$7,184	\$66,558	\$159,762	\$0	\$159,762	\$159,762	\$74,495	\$85,267	\$74,495	\$85,267			
4	TOTAL WATER TREATMENT EXPENSES	\$178,953	-\$59	\$179,012	\$36,884	\$179,012	\$215,837	\$0	\$215,837	\$215,837	-\$59	\$215,896	-\$59	\$215,896			
5	TOTAL TRANSMISSION & DIST. EXPENSES	\$167,005	\$83,876	\$83,129	\$48,424	\$83,129	\$215,429	\$0	\$215,429	\$215,429	\$73,026	\$142,403	\$73,026	\$142,403			
6	TOTAL CUSTOMER ACCOUNTS EXPENSES	\$142,589	\$68,136	\$74,453	-\$33,875	\$74,453	\$108,714	\$0	\$108,714	\$108,714	\$59,233	\$49,481	\$59,233	\$49,481			
7	TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
8	TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
9	TOTAL ADMIN. & GENERAL EXPENSES	\$899,213	\$520,604	\$378,609	-\$164,935	\$378,609	\$734,278	\$0	\$734,278	\$734,278	\$532,150	\$202,128	\$532,150	\$202,128			
10	TOTAL DEPRECIATION EXPENSE	\$529,433	See Note (1)	See Note (1)	See Note (1)	See Note (1)	\$529,433	\$237,033	\$766,466	\$766,466	See Note (1)	See Note (1)	See Note (1)	See Note (1)			
11	TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
12	TOTAL OTHER OPERATING EXPENSE	\$620,699	\$0	\$620,699	\$206,428	\$620,699	\$827,127	\$0	\$827,127	\$827,127	-\$3,745	\$830,872	-\$3,745	\$830,872			
13	TOTAL OPERATING EXPENSE	\$2,777,489	\$761,698	\$1,486,358	\$156,577	\$1,486,358	\$2,934,066	\$237,033	\$3,171,099	\$3,171,099	\$737,807	\$1,666,826	\$737,807	\$1,666,826			
14	NET INCOME BEFORE TAXES	\$1,069,120	\$0	\$0	\$0	\$0	\$912,543	\$776,912	\$1,689,455	\$1,689,455	\$0	\$0	\$0	\$0			
15	TOTAL INCOME TAXES	-\$215,554	See Note (1)	See Note (1)	See Note (1)	See Note (1)	-\$215,554	\$322,931	\$107,377	\$107,377	See Note (1)	See Note (1)	See Note (1)	See Note (1)			
16	TOTAL DEFERRED INCOME TAXES	\$369,526	See Note (1)	See Note (1)	See Note (1)	See Note (1)	\$369,526	-\$135,092	\$234,434	\$234,434	See Note (1)	See Note (1)	See Note (1)	See Note (1)			
17	NET OPERATING INCOME	\$915,148	\$0	\$0	\$0	\$0	\$758,571	\$589,073	\$1,347,644	\$1,347,644	\$0	\$0	\$0	\$0			

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

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$2,530,344	See note (1)	See note (1)	Rev-2	See note (1)	\$2,530,344	100.00%	\$801,137	\$3,331,481	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$784,399			Rev-3		\$784,399	100.00%	\$276,971	\$1,061,370		
Rev-4	461.300	Industrial	\$16,296			Rev-4		\$16,296	100.00%	\$3,045	\$19,341		
Rev-5	462.000	Private Fire Protection	\$127,717			Rev-5		\$127,717	100.00%	\$15,098	\$142,815		
Rev-6	463.000	Public Fire Protection	\$29			Rev-6		\$29	100.00%	\$0	\$29		
Rev-7	464.000	Other Sales to Public Authorities	\$48,710			Rev-7		\$48,710	100.00%	\$7,364	\$56,074		
Rev-8	466.000	Sales for Resale	\$193,226			Rev-8		\$193,226	100.00%	\$17,910	\$211,136		
Rev-9	471.100	Misc Sales Billed	\$4,260			Rev-9		\$4,260	100.00%	\$0	\$4,260		
Rev-10	471.200	Misc Sales Billed Unmetered	\$0			Rev-10		\$0	100.00%	\$0	\$0		
Rev-11	471.300	Misc Service revenues	\$141,628			Rev-11		\$141,628	100.00%	-\$107,580	\$34,048		
Rev-12	493.000	Other Water Revenue - Oper. Rev	\$0			Rev-12		\$0	100.00%	\$0	\$0		
Rev-13		TOTAL OPERATING REVENUES	\$3,846,609					\$3,846,609		\$1,073,945	\$4,860,554		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Super & Eng Oper SS	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Exp Oper SS	\$809	\$0	\$809	E-3	\$0	\$809	100.00%	\$0	\$809	\$0	\$809
4	602.000	Purchased Water	\$76,875	\$0	\$76,875	E-4	\$56,881	\$133,756	100.00%	\$0	\$133,756	\$0	\$133,756
5	603.100	Misc Exp Oper SS - Fuel & Power	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	603.200	Misc Exp Oper	\$104	\$0	\$104	E-6	\$0	\$104	100.00%	\$0	\$104	\$0	\$104
7	604.000	Rents Oper SS	\$2,743	\$0	\$2,743	E-7	\$0	\$2,743	100.00%	\$0	\$2,743	\$0	\$2,743
8	610.000	Super & Eng Maint SS	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	611.000	Struct & Improve Maint SS	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	612.000	Collects & Impound Maint SS	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
11	613.000	Lake, River and Oth Maint SS	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	614.000	Wells & Springs Maint SS	\$1,241	\$1,241	\$0	E-12	-\$164	\$1,077	100.00%	\$0	\$1,077	\$1,077	\$0
13	615.000	Infil Gall & Tunnels Maint SS	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	616.000	Supply Mains Maint SS	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	617.000	Misc Plant Maint SS	\$5,247	\$1,880	\$3,367	E-15	-\$250	\$4,997	100.00%	\$0	\$4,997	\$0	\$4,997
16		TOTAL SOURCE OF SUPPLY EXPENSES	\$87,019	\$3,121	\$83,898		\$56,467	\$143,486		\$0	\$143,486	\$2,707	\$140,779
17		PUMPING EXPENSES											
18	620.000	Super & Eng Oper PE	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19	621.000	Fuel for Power Prod	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	622.000	Labor & Exp Oper Pwr Prod	-\$1,071	-\$1,071	\$0	E-20	\$0	-\$1,071	100.00%	\$0	-\$1,071	\$0	\$0
21	623.000	Purch Fuel/Power for Prod	\$66,553	\$0	\$66,553	E-21	\$18,709	\$85,262	100.00%	\$0	\$85,262	\$0	\$85,262
22	624.000	Labor & Exp Oper Pump	\$79,292	\$79,292	\$0	E-22	-\$10,494	\$68,798	100.00%	\$0	\$68,798	\$68,798	\$0
23	626.000	Misc Exp Oper P	\$5	\$0	\$5	E-23	\$0	\$5	100.00%	\$0	\$5	\$0	\$5
24	627.000	Rents Oper P	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	630.000	Super & Eng Maint P	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	631.000	Struct & Improve Maint P	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	632.000	Power Prod Equip Maint P	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	633.000	Pump Equip Maint P	\$7,799	\$7,799	\$0	E-28	-\$1,031	\$6,768	100.00%	\$0	\$6,768	\$6,768	\$0
29		TOTAL PUMPING EXPENSES	\$152,578	\$86,020	\$66,558		\$7,184	\$159,762		\$0	\$159,762	\$74,495	\$85,267
30		WATER TREATMENT EXPENSES											
31	640.000	Super & Eng Oper WT	-\$64	-\$64	\$0	E-31	\$0	-\$64	100.00%	\$0	-\$64	-\$64	\$0
32	641.000	Chemicals	\$114,171	\$0	\$114,171	E-32	\$22,732	\$136,903	100.00%	\$0	\$136,903	\$0	\$136,903
33	642.000	Labor & Exp Oper WT	\$10,581	\$0	\$10,581	E-33	\$0	\$10,581	100.00%	\$0	\$10,581	\$0	\$10,581
34	643.100	Misc Expenses - Fuel & Power	\$50,343	\$0	\$50,343	E-34	\$14,152	\$64,495	100.00%	\$0	\$64,495	\$0	\$64,495

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
35	643.200	Misc Expenses -Waste Disposal	\$0	\$0	\$0	E-35	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
36	643.300	Misc Operation Expense	\$8	\$0	\$8	E-36	\$0	\$8	100.00%	\$0	\$8	\$0	\$8
37	644.000	Rents Oper WT	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
38	650.000	Super & Eng Maint WT	\$5	\$5	\$0	E-38	\$0	\$5	100.00%	\$0	\$5	\$5	\$0
39	651.000	Struct & Improve Maint WT	\$0	\$0	\$0	E-39	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
40	652.000	WT Equip Maint WT	\$3,909	\$0	\$3,909	E-40	\$0	\$3,909	100.00%	\$0	\$3,909	\$0	\$3,909
41		TOTAL WATER TREATMENT EXPENSES	\$178,953	-\$59	\$179,012		\$36,884	\$215,837		\$0	\$215,837	-\$59	\$215,896
42		TRANSMISSION & DIST. EXPENSES											
43	660.000	Super & Eng Oper TD	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44	661.000	Storage Facility Exp	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45	662.000	TD Lines Exp	\$9,202	\$6,242	\$2,960	E-45	-\$643	\$8,559	100.00%	\$0	\$8,559	\$5,599	\$2,960
46	663.000	Meter Expense	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47	664.000	Customer Install Exp	\$1	\$1	\$0	E-47	\$0	\$1	100.00%	\$0	\$1	\$1	\$0
48	665.100	Misc Expenses -Labor & Misc	\$70,020	\$70,020	\$0	E-48	-\$9,254	\$60,766	100.00%	\$0	\$60,766	\$60,766	\$0
49	665.200	Misc T&D Exp - Fuel & Power	\$56,044	\$0	\$56,044	E-49	\$15,755	\$71,799	100.00%	\$0	\$71,799	\$0	\$71,799
50	666.000	Rents Oper TD	\$6,165	\$0	\$6,165	E-50	\$0	\$6,165	100.00%	\$0	\$6,165	\$0	\$6,165
51	670.000	Super & Eng Maint TD	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	671.000	Struct & Improve Maint TD	\$0	\$0	\$0	E-52	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
53	672.000	Dist Res Stand Maint TD	\$0	\$0	\$0	E-53	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
54	673.000	TD Main Maint TD	\$7,601	\$7,601	\$0	E-54	-\$953	\$6,648	100.00%	\$0	\$6,648	\$6,648	\$0
55	674.000	Fire Main Maint TD	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	675.000	Services Maint TD	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
57	676.000	Meters Maint TD	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58	677.000	Hydrants Maint TD	\$0	\$0	\$0	E-58	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
59	678.000	Misc Plant Maint TD	\$17,972	\$12	\$17,960	E-59	\$43,519	\$61,491	100.00%	\$0	\$61,491	\$0	\$61,479
60		TOTAL TRANSMISSION & DIST. EXPENSES	\$167,005	\$83,876	\$83,129		\$48,424	\$215,429		\$0	\$215,429	\$12	\$142,403
61		CUSTOMER ACCOUNTS EXPENSE											
62	901.000	Supervision CA	\$0	\$0	\$0	E-62	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
63	902.100	Meter Reading Expenses - Labor & Misc	\$31,271	\$31,271	\$0	E-63	-\$4,031	\$27,240	100.00%	\$0	\$27,240	\$27,240	\$0
64	902.200	Meter Reading Expenses - Cust Acctg	\$0	\$0	\$0	E-64	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
65	903.000	Cust Rec & Collection CA	\$60,712	\$36,865	\$23,847	E-65	-\$4,872	\$55,840	100.00%	\$0	\$55,840	\$31,993	\$23,847
66	904.000	Uncollectible Accts	\$46,743	\$0	\$46,743	E-66	-\$24,972	\$21,771	100.00%	\$0	\$21,771	\$0	\$21,771
67	905.100	Misc Cust Accts Exp - Labor & Acctg	\$3,863	\$0	\$3,863	E-67	\$0	\$3,863	100.00%	\$0	\$3,863	\$0	\$3,863
68	905.200	Misc Cust Accts Exp - Fuel & Power	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
69		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$142,589	\$68,136	\$74,453		-\$33,875	\$108,714		\$0	\$108,714	\$59,233	\$49,481
70		CUSTOMER SERVICE EXPENSES											
71	907.000	Cust Serv & Info Exp CA	\$0	\$0	\$0	E-71	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
72		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
73		SALES PROMOTION EXPENSES											
74	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-74	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
75		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
76		ADMIN. & GENERAL EXPENSES											
77	920.000	Salaries AG	\$65,038	\$65,038	\$0	E-77	-\$5,357	\$59,681	100.00%	\$0	\$59,681	\$59,681	\$0
78	921.100	Other Supplies & Exp - Fuel & Power	\$27,349	\$0	\$27,349	E-78	\$820	\$3,738	100.00%	\$0	\$3,738	\$0	\$3,738
79	921.200	General Office Exp - Other Supplies	\$27,349	\$0	\$27,349	E-79	-\$871	\$26,478	100.00%	\$0	\$26,478	\$0	\$26,478

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
80	921.300	Misc Office Expense - Other Supplies	\$48,085	\$0	\$48,085	E-80	-\$4,313	\$43,772	100.00%	\$0	\$43,772	\$0	\$43,772
81	923.100	Outside Services - Mgmt Fees	\$354,706	\$354,706	\$0	E-81	-\$67,790	\$286,916	100.00%	\$0	\$286,916	\$286,916	\$0
82	923.200	Outside Services - Misc Exp	\$16,491	\$16,491	\$0	E-82	\$0	\$16,491	100.00%	\$0	\$16,491	\$16,491	\$0
83	923.300	Outside Services - Mlce Exp	\$80,481	\$0	\$80,481	E-83	\$0	\$80,481	100.00%	\$0	\$80,481	\$0	\$80,481
84	923.400	Audit & Legal Fees	\$0	\$0	\$0	E-84	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
85	924.100	Property Insurance - Ins Other Than Group	\$31,227	\$0	\$31,227	E-85	-\$3,085	\$28,142	100.00%	\$0	\$28,142	\$0	\$28,142
86	924.200	Property Insurance - Misc	\$20,136	\$0	\$20,136	E-86	-\$6,331	\$13,805	100.00%	\$0	\$13,805	\$0	\$13,805
87	925.000	Injuries & Damages	-\$160	\$0	-\$160	E-87	\$1,804	\$1,644	100.00%	\$0	\$1,644	\$0	\$1,644
88	926.100	Group Insurance Oper AG	\$38,941	\$38,941	\$0	E-88	\$0	\$38,941	100.00%	\$0	\$38,941	\$38,941	\$0
89	926.200	Pensions	\$32,128	\$32,128	\$0	E-89	\$41,640	\$73,768	100.00%	\$0	\$73,768	\$73,768	\$0
90	926.300	Employee Pension & Benefits - Misc	\$13,300	\$13,300	\$0	E-90	\$43,053	\$56,353	100.00%	\$0	\$56,353	\$56,353	\$0
91	927.000	Franchise Requirements	\$0	\$0	\$0	E-91	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
92	928.100	Regulatory Commission Exp	\$300	\$300	\$300	E-92	-\$4,447	\$26,275	100.00%	\$0	\$26,275	\$0	\$26,275
93	928.200	Amort of Other Regulatory Exp	\$6,275	\$0	\$6,275	E-93	\$0	\$6,275	100.00%	\$0	\$6,275	\$0	\$6,275
94	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-94	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
95	930.100	Goodwill Advertising Exp	\$57	\$0	\$57	E-95	-\$39	\$18	100.00%	\$0	\$18	\$0	\$18
96	930.200	Misc. General Expenses	\$31,403	\$0	\$31,403	E-96	-\$5,123	\$26,280	100.00%	\$0	\$26,280	\$0	\$26,280
97	930.300	Research & Development	\$0	\$0	\$0	E-97	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
98	931.000	Rents AG	\$1,992	\$0	\$1,992	E-98	-\$47	\$1,945	100.00%	\$0	\$1,945	\$0	\$1,945
99	932.000	General Plant Maint AG	\$128,546	\$0	\$128,546	E-99	-\$154,849	-\$26,303	100.00%	\$0	-\$26,303	\$0	-\$26,303
100		TOTAL ADMIN. & GENERAL EXPENSES	\$899,213	\$520,604	\$378,609		-\$164,935	\$734,276		\$0	\$734,276	\$532,150	\$202,128
101		DEPRECIATION EXPENSE											
102	403.000	Depreciation Expense, Dep. Exp.	\$529,433	See note (1)	See note (1)	E-102	See note (1)	\$529,433	100.00%	\$237,033	\$766,466	See note (1)	See note (1)
103		TOTAL DEPRECIATION EXPENSE	\$529,433	\$0	\$0		\$0	\$529,433		\$237,033	\$766,466	\$0	\$0
104		AMORTIZATION EXPENSE											
105		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
106		OTHER OPERATING EXPENSES											
107	403.900	Amortization - Other UP	\$1,562	\$0	\$1,562	E-107	\$0	\$1,562	100.00%	\$0	\$1,562	\$0	\$1,562
108	404.000	Amortization - Intangible Fir	\$0	\$0	\$0	E-108	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
109	408.000	PSC Assessment - Water	\$27,090	\$0	\$27,090	E-109	\$6,767	\$33,857	100.00%	\$0	\$33,857	\$0	\$33,857
110	408.000	Property Taxes	\$562,591	\$0	\$562,591	E-110	\$202,644	\$765,235	100.00%	\$0	\$765,235	\$0	\$765,235
111	408.000	Payroll Taxes - FICA	\$368	\$0	\$368	E-111	-\$3,521	\$368	100.00%	\$0	\$368	\$0	\$368
112	408.000	Payroll Taxes - FUTA	\$22,032	\$0	\$22,032	E-112	-\$23	\$22,009	100.00%	\$0	\$22,009	-\$23	\$22,032
113	408.000	Payroll Taxes - SUTA	\$1,063	\$0	\$1,063	E-113	-\$201	\$862	100.00%	\$0	\$862	-\$201	\$1,063
114	408.000	Other Taxes & Licenses	\$5,993	\$0	\$5,993	E-114	\$762	\$6,755	100.00%	\$0	\$6,755	\$0	\$6,755
115	408.000	Gross Receipts Taxes	\$0	\$0	\$0	E-115	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
116		TOTAL OTHER OPERATING EXPENSE	\$620,699	\$0	\$620,699		\$206,428	\$827,127		\$0	\$827,127	-\$3,745	\$830,872
117		TOTAL OPERATING EXPENSE	\$2,777,489	\$761,698	\$1,486,358		\$156,577	\$2,934,066		\$237,033	\$3,171,099	\$737,807	\$1,666,826
118		NET INCOME BEFORE TAXES	\$1,069,120	See note (1)	See note (1)		\$912,543	\$912,543		\$776,912	\$1,689,455		
119		INCOME TAXES											
120	409.000	Current Income Taxes	-\$215,554	See note (1)	See note (1)	E-120	See note (1)	-\$215,554	100.00%	\$322,931	\$107,377	See note (1)	See note (1)
121		TOTAL INCOME TAXES	-\$215,554	See note (1)	See note (1)		-\$215,554	-\$215,554		\$322,931	\$107,377		
122		DEFERRED INCOME TAXES											

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
123	410.000	Deferred Income Taxes - Def. Inc. Tax	\$370,004	See note (1)	See note (1)	E-123	See note (1)	\$370,004	100.00%	-\$370,004	\$0	See note (1)	See note (1)
124	412.000	Amortization of Deferred ITC	-\$478			E-124		-\$478	100.00%	\$478	\$0		
125	0.000	Deferred Income Tax - Test Line	\$0			E-125		\$0	100.00%	\$234,434	\$234,434		
126		TOTAL DEFERRED INCOME TAXES	\$369,526					\$369,526		-\$135,092	\$234,434		
127		NET OPERATING INCOME	\$915,148					\$759,571		\$589,073	\$1,347,644		

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

Missouri - American Water Company
 Case No. WR-2010-0131
 Parkville Water District
 Test Year Ending 06-30-2009; Update 10-31-2009
 Revenue Billing Determinant Sheet

Feeder Description	A Annualized Customers	B Total Customer Bills	C Annual Customer Charge Revenues	D Annualized Water Usage	E Annualized Volumetric Revenues	F Total Annualized Revenues C+E
Residential Revenue Feeders, Totals	5,045	60,518	\$708,653	476,310,587	\$2,622,828	\$3,331,481
Commercial Revenue Feeders, Totals	519	6,195	\$167,402	191,456,233	\$893,968	\$1,061,370
Industrial Revenue Feeders, Totals	15	158	\$3,493	3,175,200	\$15,848	\$19,341
Test	0	0	\$0	0	\$0	\$0
Total Revenue Feeders	5,579	66,871	\$879,548	670,942,020	\$3,532,644	\$4,412,192

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Residential Min. Base Usage Revenue Feeder - Summary

A	B	C	D	E	F	G	H
Meter Size	Annualized Customers	Bills Per Year	Total Customer Bills	Annual Customer Charge Revenues	Annualized Water Usage	Annualized Volumetric Revenues	Total Annualized Revenues
5/8"	4,694	12	56,328	\$620,171	0	\$0	\$620,171
1"	330	12	3,960	\$79,081	0	\$0	\$79,081
1 1/2"	12	12	144	\$4,998	0	\$0	\$4,998
2"	7	12	84	\$4,403	0	\$0	\$4,403
Volumetric Charge - First 100,000	1	1	1	\$0	470,550,294	\$2,603,272	\$2,603,272
Volumetric Charge - Next 1,900,000	1	1	1	\$0	5,760,293	\$19,556	\$19,556
Totals	5,045		60,518	\$708,653	476,310,587	\$2,622,828	\$3,331,481

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Residential Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Base Usage Gallons	H Volumetric Usage Gallons	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (H*I)/J
1	PARKVILLE WATER										
2	5/8"	4,694	12	56,328	\$11.01	\$620,171	0	0	0.0000	0	\$0
3	1"	330	12	3,960	\$19.97	\$79,081	0	0	0.0000	0	\$0
4	1 1/2"	12	12	144	\$34.71	\$4,998	0	0	0.0000	0	\$0
5	2"	7	12	84	\$52.42	\$4,403	0	0	0.0000	0	\$0
6	Volumetric Charge - First 100,000	1	1	1	\$0.00	\$0	0	470,550,294	5.5324	1,000	\$2,603,272
7	Volumetric Charge - Next 1,900,000	1	1	1	\$0.00	\$0	0	5,760,293	3.3950	1,000	\$19,556
8	TOTAL PARKVILLE WATER	5,045	1	60,518	\$708,653	\$708,653	0	476,310,587			2,622,828
9	TOTAL ALL CATEGORIES	5,045	1	60,518	\$708,653	\$708,653	0	476,310,587			\$2,622,828

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Commercial No Min. Base Usage Revenue Feeder - Summary

Meter Size	<u>B</u> Annualized Customers	<u>C</u> Bills Per Year	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	<u>D</u> Annualized Water Usage	<u>E</u> Annualized Volumetric Revenues	<u>E</u> Total Annualized Revenues
5/8"	297	12	3,564	\$39,240	0	\$0	\$39,240
1"	86	12	1,032	\$20,609	0	\$0	\$20,609
1 1/2"	42	12	504	\$17,494	0	\$0	\$17,494
2"	69	12	828	\$43,404	0	\$0	\$43,404
3"	12	12	144	\$13,487	0	\$0	\$13,487
4"	4	12	48	\$7,325	0	\$0	\$7,325
6"	4	12	48	\$14,399	0	\$0	\$14,399
8"	2	12	24	\$11,444	0	\$0	\$11,444
Volumetric Charge - First 100,000	1	1	1	\$0	114,152,587	\$631,538	\$631,538
Volumetric Charge - Next 1,900,000	1	1	1	\$0	77,283,236	\$262,377	\$262,377
Volumetric Charge - Next 300,000,000	1	1	1	\$0	20,410	\$53	\$53
Totals	519		6,195	\$167,402	191,456,233	\$893,968	\$1,061,370

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Commercial No Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills	E Customer Charge	F Annual Customer Charge Revenues	G Annual Water Usage Per Customer	H Annualized Water Usage	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues
				B * C		D * E		(B * G)			(B * G * I) / J
1	PARKVILLE WATER										
2	5/8"	297	12	3,564	\$11,01	\$39,240	0	0	0.0000	1,000	\$0
3	1"	86	12	1,032	\$19,97	\$20,609	0	0	0.0000	1,000	\$0
4	1 1/2"	42	12	504	\$34,71	\$17,494	0	0	0.0000	1,000	\$0
5	2"	69	12	828	\$52,42	\$43,404	0	0	0.0000	1,000	\$0
6	3"	12	12	144	\$93,66	\$13,487	0	0	0.0000	1,000	\$0
7	4"	4	12	48	\$152,61	\$7,325	0	0	0.0000	1,000	\$0
8	6"	4	12	48	\$299,98	\$14,399	0	0	0.0000	1,000	\$0
9	8"	2	12	24	\$476,82	\$11,444	0	0	0.0000	1,000	\$0
10	Volumetric Charge - First 100,000	1	1	1	\$0,00	\$0	114,152,587	114,152,587	5.5324	1,000	\$631,538
11	Volumetric Charge - Next 1,900,000	1	1	1	\$0,00	\$0	77,283,236	77,283,236	3.3950	1,000	\$262,377
12	Volumetric Charge - Next 300,000,000	1	1	1	\$0,00	\$0	20,410	20,410	2.6198	1,000	\$53
13	TOTAL PARKVILLE WATER	519	1	6,195		\$167,402		191,456,233			\$893,968
14	TOTAL ALL CATEGORIES	519		6,195		\$167,402		191,456,233			\$893,968

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Industrial Min. Base Usage Revenue Feeder - Summary

Meter Size	<u>B</u> Annualized Customers	<u>C</u> Bills Per Year	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	<u>D</u> Annualized Water Usage	<u>E</u> Annualized Volumetric Revenues	<u>E</u> Total Annualized Revenues
5/8"	9	12	108	\$1,189	0	\$0	\$1,189
1 1/2"	1	12	12	\$417	0	\$0	\$417
2"	3	12	36	\$1,887	0	\$0	\$1,887
Volumetric Charge - First 100,000	1	1	1	\$0	2,371,200	\$13,118	\$13,118
Volumetric Charge - Next 1,900,000	1	1	1	\$0	804,000	\$2,730	\$2,730
Totals	<u>15</u>		<u>158</u>	<u>\$3,493</u>	<u>3,175,200</u>	<u>\$15,848</u>	<u>\$19,341</u>

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Industrial Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Base Usage Gallons	H Volumetric Usage Gallons	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (H*I)/J
1	PARKVILLE WATER										
2	5/8"	9	12	108	\$11.01	\$1,189	0	0	0.0000	0	\$0
3	1 1/2"	1	12	12	\$34.71	\$417	0	0	0.0000	0	\$0
4	2"	3	12	36	\$52.42	\$1,887	0	0	0.0000	0	\$0
5	Volumetric Charge - First 100,000	1	1	1	\$0.00	\$0	0	2,371,200	5.5324	1,000	\$13,118
6	Volumetric Charge - Next 1,900,000	1	1	1	\$0.00	\$0	0	804,000	3.3950	1,000	\$2,730
7	TOTAL PARKVILLE WATER	15	1	158	\$0.00	\$3,493	0	3,175,200			15,848
8	TOTAL ALL CATEGORIES	15		158		\$3,493		3,175,200			\$15,848

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$801,137	\$801,137
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$801,137	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	\$276,971	\$276,971
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$276,971	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	\$3,045	\$3,045
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$3,045	
Rev-5	Private Fire Protection	462.000	\$0	\$0	\$0	\$0	\$15,098	\$15,098
	1. To Annualize Revenues (Mapeka)		\$0	\$0		\$0	\$15,098	
Rev-7	Other Sales to Public Authorities	464.000	\$0	\$0	\$0	\$0	\$7,364	\$7,364
	1. To Annualize Revenues (Mapeka)		\$0	\$0		\$0	\$7,364	
Rev-8	Sales for Resale	466.000	\$0	\$0	\$0	\$0	\$17,910	\$17,910
	1. To Annualize Revenues (Mapeka)		\$0	\$0		\$0	\$17,910	
Rev-11	Misc Service revenues	471.300	\$0	\$0	\$0	\$0	-\$107,580	-\$107,580
	1. Corporate Revs for AWR Water-Line Protect (McMellen)		\$0	\$0		\$0	\$1,105	
	2. To Remove Unbilled Revenues (Mapeka)		\$0	\$0		\$0	-\$108,685	
E-4	Purchased Water	602.000	\$0	\$56,881	\$56,881	\$0	\$0	\$0
	1. To Annualize Purchased Water Expense (Green)		\$0	\$56,881		\$0	\$0	
E-12	Wells & Springs Maint SS	614.000	-\$164	\$0	-\$164	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$164	\$0		\$0	\$0	
E-15	Misc Plant Maint SS	617.000	-\$250	\$0	-\$250	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$250	\$0		\$0	\$0	
E-21	Purch Fuel/Power for Prod	623.000	\$0	\$18,709	\$18,709	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Green)		\$0	\$18,709		\$0	\$0	
E-22	Labor & Exp Oper Pump	624.000	-\$10,494	\$0	-\$10,494	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$10,494	\$0		\$0	\$0	
E-28	Pump Equip Maint P	633.000	-\$1,031	\$0	-\$1,031	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$1,031	\$0		\$0	\$0	
E-32	Chemicals	641.000	\$0	\$22,732	\$22,732	\$0	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To Annualize Chemcial Expense (Green)		\$0	\$22,732		\$0	\$0	
E-34	Misc Expenses - Fuel & Power	643.100	\$0	\$14,152	\$14,152	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Green)		\$0	\$14,152		\$0	\$0	
E-45	TD Lines Exp	662.000	-\$643	\$0	-\$643	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$643	\$0		\$0	\$0	
E-48	Misc Expenses - Labor & Misc	665.100	-\$9,254	\$0	-\$9,254	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$9,254	\$0		\$0	\$0	
E-49	Misc T&D Exp - Fuel & Power	665.200	\$0	\$15,755	\$15,755	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Green)		\$0	\$15,755		\$0	\$0	
E-54	TD Main Maint TD	673.000	-\$953	\$0	-\$953	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$953	\$0		\$0	\$0	
E-59	Misc Plant Maint TD	678.000	\$0	\$43,519	\$43,519	\$0	\$0	\$0
	1. To Annualize Tank Painting Expense (Bolin)		\$0	\$43,519		\$0	\$0	
E-63	Meter Reading Expenses - Labor & Misc	902.100	-\$4,031	\$0	-\$4,031	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$4,031	\$0		\$0	\$0	
E-65	Cust Rec & Collection CA	903.000	-\$4,872	\$0	-\$4,872	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$4,872	\$0		\$0	\$0	
E-66	Uncollectible Accts	904.000	\$0	-\$24,972	-\$24,972	\$0	\$0	\$0
	1. To Annualize Bad Debts Expense (Mapeka)		\$0	-\$24,972		\$0	\$0	
E-77	Salaries AG	920.000	-\$5,357	\$0	-\$5,357	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$5,357	\$0		\$0	\$0	
E-78	Other Supplies & Exp - Fuel & Power	921.100	\$0	\$820	\$820	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Green)		\$0	\$820		\$0	\$0	
E-79	General Office Exp - Other Supplies	921.200	\$0	-\$871	-\$871	\$0	\$0	\$0
	1. To Annualize Postage Expense (Green)		\$0	-\$871		\$0	\$0	
E-80	Misc Office Expense - Other Supplies	921.300	\$0	-\$4,313	-\$4,313	\$0	\$0	\$0
	1. To Annualize Regulatory Asset Expense (McMellen)		\$0	-\$238		\$0	\$0	
	2. To Disallow Dues and Donations (Bolin)		\$0	-\$2,342		\$0	\$0	

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To Annualize Telephone Expense (Green)		\$0	-\$1,733		\$0	\$0	
E-81	Outside Services - Mgmt Fees	923.100	-\$67,790	\$0	-\$67,790	\$0	\$0	\$0
	1. To Adjust Belleville Lab Allocation Costs (McMellen)		-\$48,856	\$0		\$0	\$0	
	2. To Adjust Corporate Svc Mgmt Fees (McMellen)		-\$18,934	\$0		\$0	\$0	
E-85	Property Insurance - Ins Other Than Group	924.100	\$0	-\$3,085	-\$3,085	\$0	\$0	\$0
	1. To Adjust Insurance Other Than Group (Green)		\$0	-\$3,085		\$0	\$0	
E-86	Property Insurance - Misc	924.200	\$0	-\$6,331	-\$6,331	\$0	\$0	\$0
	1. To Adjust Insurance Other Than Group (Green)		\$0	-\$6,331		\$0	\$0	
E-87	Injuries & Damages	925.000	\$0	\$1,804	\$1,804	\$0	\$0	\$0
	1. To Adjust Injuries & Damages (Green)		\$0	\$1,804		\$0	\$0	
E-89	Pensions	926.200	\$41,640	\$0	\$41,640	\$0	\$0	\$0
	1. To Annualize Pension Expense (Bolin)		\$41,640	\$0		\$0	\$0	
E-90	Employee Pension & Benefits - Misc	926.300	\$43,053	\$0	\$43,053	\$0	\$0	\$0
	1. To Annualize 401 (k) Employer Costs (Bolin)		-\$584	\$0		\$0	\$0	
	2. To Annualize OPEB Expense (Bolin)		\$43,637	\$0		\$0	\$0	
E-92	Regulatory Commission Exp	928.100	\$0	-\$4,447	-\$4,447	\$0	\$0	\$0
	1. To Annualize Rate Case Expense (Green)		\$0	-\$4,505		\$0	\$0	
	2. To Annualize for Depreciation Study (Green)		\$0	\$58		\$0	\$0	
E-95	Goodwill Advertising Exp	930.100	\$0	-\$39	-\$39	\$0	\$0	\$0
	1. To Disallow Advertising Expense (Bolin)		\$0	-\$39		\$0	\$0	
E-96	Misc. General Expenses	930.200	\$0	-\$5,123	-\$5,123	\$0	\$0	\$0
	1. To Eliminate Lobbying Expenses (McMellen)		\$0	-\$781		\$0	\$0	
	2. To Annualize Transportation Expense (Mapeka)		\$0	-\$1,405		\$0	\$0	
	3. To Disallow Promotional Giveaways (Bolin)		\$0	-\$596		\$0	\$0	
	4. To Disallow Dues and Donations (Bolin)		\$0	-\$2,341		\$0	\$0	
E-98	Rents AG	931.000	\$0	-\$47	-\$47	\$0	\$0	\$0
	1. To Annualize Lease Expense (Mapeka)		\$0	-\$47		\$0	\$0	
E-99	General Plant Maint AG	932.000	\$0	-\$154,849	-\$154,849	\$0	\$0	\$0
	1. To Eliminate Net Negative Salvage (McMellen)		\$0	-\$154,849		\$0	\$0	

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-102	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$237,033	\$237,033
	To Annualize Depreciation Expense		\$0	\$0		\$0	\$237,033	
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-109	PSC Assessment - Water	408.000	\$0	\$6,767	\$6,767	\$0	\$0	\$0
	1. To Annualize PSC Assessment		\$0	\$6,767		\$0	\$0	
E-110	Property Taxes	408.000	\$0	\$202,644	\$202,644	\$0	\$0	\$0
	1. To Annualize Property Taxes (Green)		\$0	\$202,644		\$0	\$0	
E-111	Payroll Taxes - FICA	408.000	-\$3,521	\$0	-\$3,521	\$0	\$0	\$0
	1. To Annualize Payroll Taxes (McMellen)		-\$3,521	\$0		\$0	\$0	
E-112	Payroll Taxes - FUTA	408.000	-\$23	\$0	-\$23	\$0	\$0	\$0
	1. To Annualize Payroll Taxes (McMellen)		-\$23	\$0		\$0	\$0	
E-113	Payroll Taxes - SUTA	408.000	-\$201	\$0	-\$201	\$0	\$0	\$0
	1. To Annualize Payroll Taxes (McMellen)		-\$201	\$0		\$0	\$0	
E-114	Other Taxes & Licenses	408.000	\$0	\$762	\$762	\$0	\$0	\$0
	1. To Annualize Franchise Taxes (Green)		\$0	\$762		\$0	\$0	
E-120	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$322,931	\$322,931
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$322,931	
E-123	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$370,004	-\$370,004
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$370,004	
E-124	Amortization of Deferred ITC	412.000	\$0	\$0	\$0	\$0	\$478	\$478
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$478	
E-125	Deferred Income Tax - Test Line		\$0	\$0	\$0	\$0	\$234,434	\$234,434
	1. To Annualize Deferred Income Tax - Test Line		\$0	\$0		\$0	\$234,434	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$1,013,945	\$1,013,945
Total Operating & Maint. Expense			-\$23,891	\$180,468	\$156,577	\$0	\$424,872	\$424,872

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.42% Return	E 7.56% Return	F 7.70% Return
1	TOTAL NET INCOME BEFORE TAXES		\$1,689,455	\$2,377,388	\$2,430,163	\$2,483,321
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$766,466	\$766,466	\$766,466	\$766,466
4	Misc. Non-deductible Expenses		\$1,138	\$1,138	\$1,138	\$1,138
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$767,604	\$767,604	\$767,604	\$767,604
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of	3.2860%	\$785,907	\$785,907	\$785,907	\$785,907
8	Tax Straight-Line Depreciation		\$766,466	\$766,466	\$766,466	\$766,466
9	Excess Tax Depreciation		\$610,663	\$610,663	\$610,663	\$610,663
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$2,163,036	\$2,163,036	\$2,163,036	\$2,163,036
11	NET TAXABLE INCOME		\$294,023	\$981,956	\$1,034,731	\$1,087,889
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$294,023	\$981,956	\$1,034,731	\$1,087,889
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$15,505	\$51,486	\$54,253	\$57,040
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		\$278,518	\$930,470	\$980,478	\$1,030,849
17	Federal Income Tax at the Rate of	See Tax Table	\$91,872	\$316,360	\$333,363	\$350,489
18	Subtract Federal Income Tax Credits					
19	Credits - Solar		\$0	\$0	\$0	\$0
20	Net Federal Income Tax		\$91,872	\$316,360	\$333,363	\$350,489
21	PROVISION FOR MO. INCOME TAX					
22	Net Taxable Income - MO. Inc. Tax		\$294,023	\$981,956	\$1,034,731	\$1,087,889
23	Deduct Federal Income Tax at the Rate of	50.000%	\$45,936	\$158,180	\$166,682	\$175,245
24	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
25	Missouri Taxable Income - MO. Inc. Tax		\$248,087	\$823,776	\$868,049	\$912,644
26	Missouri Income Tax at the Rate of	6.250%	\$15,505	\$51,486	\$54,253	\$57,040
27	PROVISION FOR CITY INCOME TAX					
28	Net Taxable Income - City Inc. Tax		\$294,023	\$981,956	\$1,034,731	\$1,087,889
29	Deduct Federal Income Tax - City Inc. Tax		\$91,872	\$316,360	\$333,363	\$350,489
30	Deduct Missouri Income Tax - City Inc. Tax		\$15,505	\$51,486	\$54,253	\$57,040
31	City Taxable Income		\$186,646	\$614,110	\$647,115	\$680,360
32	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
33	SUMMARY OF CURRENT INCOME TAX					
34	Federal Income Tax		\$91,872	\$316,360	\$333,363	\$350,489
35	State Income Tax		\$15,505	\$51,486	\$54,253	\$57,040
36	City Income Tax		\$0	\$0	\$0	\$0
37	TOTAL SUMMARY OF CURRENT INCOME TAX		\$107,377	\$367,846	\$387,616	\$407,529
38	DEFERRED INCOME TAXES					
39	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
40	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
41	Deferred Income Tax - Test Line		\$234,434	\$234,434	\$234,434	\$234,434
42	Deferred Investment Tax Credit		\$0	\$0	\$0	\$0
43	Deferred Tax Depreciation		\$0	\$0	\$0	\$0
44	Amort of Deferred tax Depreciation		\$0	\$0	\$0	\$0
45	Amort of Repair Allowance		\$0	\$0	\$0	\$0
46	Deferred Unbilled		\$0	\$0	\$0	\$0
47	TOTAL DEFERRED INCOME TAXES		\$234,434	\$234,434	\$234,434	\$234,434
48	TOTAL INCOME TAX		\$341,811	\$602,280	\$622,050	\$641,963

Missouri - American Water Company
Case No. WR-2010-0131
Parkville Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.95%	F Weighted Cost of Capital 9.25%	G Weighted Cost of Capital 9.55%
1	Common Stock	\$3,987,252	46.21%		4.136%	4.274%	4.413%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$27,619	0.32%	9.19%	0.029%	0.029%	0.029%
4	Long Term Debt	\$4,537,552	52.59%	6.18%	3.250%	3.250%	3.250%
5	Short Term Debt	\$76,556	0.89%	0.81%	0.007%	0.007%	0.007%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$8,628,979	100.00%		7.422%	7.560%	7.699%
8	PreTax Cost of Capital				9.801%	10.019%	10.238%

Exhibit No.: 0
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2010-0131
Date Prepared: March 9, 2010



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

**MISSOURI - AMERICAN WATER COMPANY
St. Joseph Water District**

CASE NO. WR-2010-0131

Jefferson City, Missouri

March 2010

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.42% Return	<u>C</u> 7.56% Return	<u>D</u> 7.70% Return
1	Net Orig Cost Rate Base	\$78,717,359	\$78,717,359	\$78,717,359
2	Rate of Return	7.42%	7.56%	7.70%
3	Net Operating Income Requirement	\$5,842,402	\$5,951,032	\$6,060,449
4	Net Income Available	\$5,828,974	\$5,828,974	\$5,828,974
5	Additional Net Income Required	\$13,428	\$122,058	\$231,475
6	Income Tax Requirement			
7	Required Current Income Tax	\$732,633	\$797,701	\$863,242
8	Current Income Tax Available	\$724,590	\$724,590	\$724,590
9	Additional Current Tax Required	\$8,043	\$73,111	\$138,652
10	Revenue Requirement	\$21,471	\$195,169	\$370,127
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$331,356	\$331,356	\$331,356
12	Gross Revenue Requirement	\$352,827	\$526,525	\$701,483

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$124,835,804
2	Less Accumulated Depreciation Reserve		\$25,104,678
3	Net Plant In Service		<u>\$99,731,126</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$294,387
6	Materials & Supplies		\$211,196
7	Prepayments		\$101,400
8	Pension/OPEB Tracker		<u>\$93,272</u>
9	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$700,255</u>
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	-2.9753%	-\$20,412
12	State Tax Offset	-2.9753%	-\$3,322
13	City Tax Offset	0.0000%	\$0
14	Interest Expense Offset	13.8356%	\$357,879
15	Contribution In Aid of Construction		\$4,083,678
16	Customer Advances		\$3,754,399
17	Customer Deposits		\$0
18	Accumulated Deferred ITC (3%)		\$22,217
19	Pension Tracker Liability		\$9,295
20	Deferred Income Taxes		\$12,993,977
21	Accrued Pension Liability		\$413,218
22	Tank Painting Liability		<u>\$103,093</u>
23	TOTAL SUBTRACT FROM NET PLANT		<u>\$21,714,022</u>
24	Total Rate Base		<u><u>\$78,717,359</u></u>

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$13,449	\$13,449	100.00%	\$0	\$13,449
3	302.000	Franchises and Consents	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$267,528	P-4	\$24,754	\$292,282	100.00%	\$0	\$292,282
5		TOTAL PLANT INTANGIBLE	\$267,528		\$38,203	\$305,731		\$0	\$305,731
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$1,414,424	P-7	\$0	\$1,414,424	100.00%	\$0	\$1,414,424
8	311.000	Structures and Improvements - SSP	\$2,098,559	P-8	\$0	\$2,098,559	100.00%	\$0	\$2,098,559
9	312.000	Collecting & Impounding Reservoirs	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River and Other Intakes	\$6,326	P-10	\$0	\$6,326	100.00%	\$0	\$6,326
11	314.000	Wells and Springs	\$33,858	P-11	\$0	\$33,858	100.00%	\$0	\$33,858
12	315.000	Infiltration Galleries and Tunnels	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$9,363,315	P-13	\$0	\$9,363,315	100.00%	\$0	\$9,363,315
14	316.100	Supply Mains - North Plant (STL)	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	316.200	Supply Mains - Central Plant (STL)	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	316.300	Supply Mains - South Plant (STL)	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	316.400	Supply Mains - Meramec Plant (STL)	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	317.000	Other Water Source Plant	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$12,916,482		\$0	\$12,916,482		\$0	\$12,916,482
20		PUMPING PLANT							
21	320.000	Land and Land Rights - PP	\$8,921	P-21	\$0	\$8,921	100.00%	\$0	\$8,921
22	321.000	Structures and Improvements - PP	\$4,643,980	P-22	\$0	\$4,643,980	100.00%	\$0	\$4,643,980
23	321.100	S & I - Pumps (STL)	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	321.200	S & I - Boosters	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	322.000	Boiler Plant Equipment	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	323.100	Power Generation Equipment	\$20,354	P-26	\$0	\$20,354	100.00%	\$0	\$20,354
27	323.200	Power Generation Equip Other	\$0	P-27	\$0	\$0	100.00%	\$0	\$0
28	324.000	Steam Pumping Equipment	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	325.000	Electric Pumping Equipment	\$5,215,279	P-29	\$0	\$5,215,279	100.00%	\$0	\$5,215,279
30	325.100	Pumping Equipment - Pre '46	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	325.200	Pumping Equipment - Post '46	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	325.300	Pumping Equipment - Booster	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$396,086	P-33	\$0	\$396,086	100.00%	\$0	\$396,086
34	326.100	Diesel Pumping Equipment - Stratman	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equipment - Central	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	327.000	Hydraulic Pumping Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	328.100	Other Pumping Equipment	\$2,618	P-37	\$0	\$2,618	100.00%	\$0	\$2,618
38	328.200	WT Pumping Equipment	\$41,284	P-38	\$0	\$41,284	100.00%	\$0	\$41,284
39	328.300	TD Pumping Equipment	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL PUMPING PLANT	\$10,328,522		\$0	\$10,328,522		\$0	\$10,328,522
41		WATER TREATMENT PLANT							
42	330.000	Land and Land Rights - WTP	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	331.000	Structures and Improvements - WTP	\$23,866,799	P-43	\$4,659	\$23,871,458	100.00%	\$0	\$23,871,458
44	331.100	S & I - North Plant (STL)	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	331.200	S & I - Central 1 & 2	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	331.300	S & I - Central 3	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	331.400	S & I - South Plant (STL)	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48	331.500	S & I - Meramec (STL)	\$0	P-48	\$0	\$0	100.00%	\$0	\$0
49	332.000	WT Equipment - Non-Media	\$20,452,133	P-49	\$0	\$20,452,133	100.00%	\$0	\$20,452,133
50	332.100	WT Equipment - North Plant (STL)	\$0	P-50	\$0	\$0	100.00%	\$0	\$0
51	332.200	WT Equipment - Central 1 & 2	\$3,644	P-51	\$0	\$3,644	100.00%	\$0	\$3,644
52	332.300	WT Equipment - Central 3	\$0	P-52	\$0	\$0	100.00%	\$0	\$0
53	332.400	WT Equipment - South Plant (STL)	\$0	P-53	\$0	\$0	100.00%	\$0	\$0
54	332.500	WT Equipment - Meramec (STL)	\$0	P-54	\$0	\$0	100.00%	\$0	\$0
55	332.600	Other P/E Hand Equipment	\$1,449,357	P-55	\$0	\$1,449,357	100.00%	\$0	\$1,449,357
56	332.700	Equipment Filter Media	\$27,662	P-56	\$0	\$27,662	100.00%	\$0	\$27,662
57		TOTAL WATER TREATMENT PLANT	\$45,799,595		\$4,659	\$45,804,254		\$0	\$45,804,254
58		TRANSMISSION & DIST. PLANT							
59	340.000	Land and Land Rights - TDP	\$100,597	P-59	-\$1,113	\$99,484	100.00%	\$0	\$99,484
60	341.000	Structures and Improvements - TDP	\$400,459	P-60	\$360	\$400,819	100.00%	\$0	\$400,819
61	341.100	S & I - Spec Cross	\$0	P-61	\$0	\$0	100.00%	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
62	342.000	Distribution Reservoirs and Standpipes	\$1,548,028	P-62	\$389	\$1,548,417	100.00%	\$0	\$1,548,417
63	342.100	Rsvr & Standpipe - Elev	\$313,008	P-63	\$0	\$313,008	100.00%	\$0	\$313,008
64	342.200	Rsvr & Standpipe - Ground	\$0	P-64	\$0	\$0	100.00%	\$0	\$0
65	342.300	Rsvr & Standpipe - Below Grade Facilities	\$0	P-65	\$0	\$0	100.00%	\$0	\$0
66	342.400	Rsvr & Standpipe - Clearwell	\$0	P-66	\$0	\$0	100.00%	\$0	\$0
67	343.000	Trans and Distr Mains - Not Classified	\$0	P-67	\$0	\$0	100.00%	\$0	\$0
68	343.100	T & D Mains - 4" & Less	\$1,213,250	P-68	\$0	\$1,213,250	100.00%	\$0	\$1,213,250
69	343.110	T & D Mains - AC 4" (STL)	\$0	P-69	\$0	\$0	100.00%	\$0	\$0
70	343.120	T & D Mains - Galv 1 (STL)	\$0	P-70	\$0	\$0	100.00%	\$0	\$0
71	343.130	T & D Mains - DI 4in (STL)	\$0	P-71	\$0	\$0	100.00%	\$0	\$0
72	343.200	T & D Mains - 6" to 8"	\$11,687,437	P-72	\$85,686	\$11,773,123	100.00%	\$0	\$11,773,123
73	343.210	T & D Mains - 6 to 10" (TN)	\$0	P-73	\$0	\$0	100.00%	\$0	\$0
74	343.220	CI - 10" & Smaller - 1900 - 1928	\$0	P-74	\$0	\$0	100.00%	\$0	\$0
75	343.230	CI - 10" & Smaller - 1929 - 1956	\$0	P-75	\$0	\$0	100.00%	\$0	\$0
76	343.240	CI - 10" & Smaller - 1957 - 1993	\$0	P-76	\$0	\$0	100.00%	\$0	\$0
77	343.250	T & D Mains - DI 6-8" (STL)	\$0	P-77	\$0	\$0	100.00%	\$0	\$0
78	343.260	T & D Mains - PL 6-8" (STL)	\$0	P-78	\$0	\$0	100.00%	\$0	\$0
79	343.300	T & D Mains - 10" to 16"	\$15,173,775	P-79	\$30,813	\$15,204,588	100.00%	\$0	\$15,204,588
80	343.310	T & D Mains - 18" & Greater	\$5,318,709	P-80	\$6,090	\$5,324,799	100.00%	\$0	\$5,324,799
81	343.320	TD Mains - CI - 12" (STL)	\$0	P-81	\$0	\$0	100.00%	\$0	\$0
82	343.330	TD Mains - CI - 16" (STL)	\$0	P-82	\$0	\$0	100.00%	\$0	\$0
83	343.340	T & D Mains - DI 12 (STL)	\$0	P-83	\$0	\$0	100.00%	\$0	\$0
84	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	P-84	\$0	\$0	100.00%	\$0	\$0
85	343.360	T & D Mains - LJ 20 (STL)	\$0	P-85	\$0	\$0	100.00%	\$0	\$0
86	343.370	T & D Mains - PL 12" (STL)	\$0	P-86	\$0	\$0	100.00%	\$0	\$0
87	344.000	Fire Mains	\$0	P-87	\$0	\$0	100.00%	\$0	\$0
88	345.000	Services	\$4,215,976	P-88	\$0	\$4,215,976	100.00%	\$0	\$4,215,976
89	346.100	Meters - Bronze Case	\$3,118,778	P-89	\$0	\$3,118,778	100.00%	\$0	\$3,118,778
90	346.200	Meters - Plastic Case	\$73,697	P-90	\$0	\$73,697	100.00%	\$0	\$73,697
91	346.300	Meters - Others	\$210,351	P-91	\$0	\$210,351	100.00%	\$0	\$210,351
92	346.400	Meters - Remote (ARBs)	\$74,495	P-92	\$0	\$74,495	100.00%	\$0	\$74,495
93	346.500	Meter Vault	\$257,844	P-93	\$0	\$257,844	100.00%	\$0	\$257,844
94	347.100	Meter Installations	\$3,242,805	P-94	\$0	\$3,242,805	100.00%	\$0	\$3,242,805
95	347.200	Meter Install - Other	\$0	P-95	\$0	\$0	100.00%	\$0	\$0
96	348.000	Hydrants	\$3,284,011	P-96	\$1,286	\$3,285,297	100.00%	\$0	\$3,285,297
97	349.000	Other Transmission & Distribution Plant	\$0	P-97	\$0	\$0	100.00%	\$0	\$0
98		TOTAL TRANSMISSION & DIST. PLANT	\$50,233,220		\$123,511	\$50,356,731		\$0	\$50,356,731
99		GENERAL PLANT							
100	389.000	Land and Land Rights - GP	\$8,112	P-100	\$0	\$8,112	100.00%	\$0	\$8,112
101	390.000	S & I - Store, Shop & Garage	\$200,844	P-101	\$0	\$200,844	100.00%	\$0	\$200,844
102	390.100	S & I - Office	\$0	P-102	\$0	\$0	100.00%	\$0	\$0
103	390.200	S & I - Leasehold	\$0	P-103	\$0	\$0	100.00%	\$0	\$0
104	390.300	S & I - AG	\$21,461	P-104	\$6,946	\$28,407	100.00%	\$0	\$28,407
105	390.400	S & I - Misc.	\$1,664,006	P-105	\$0	\$1,664,006	100.00%	\$0	\$1,664,006
106	390.500	General Structures HVAC	\$0	P-106	\$0	\$0	100.00%	\$0	\$0
107	391.000	Office Furniture and Equipment	\$206,659	P-107	\$9,795	\$216,454	100.00%	\$0	\$216,454
108	391.100	Computer & Peripheral Equipment	\$111,378	P-108	\$145,746	\$257,124	100.00%	\$0	\$257,124
109	391.200	Computer Software	\$96,335	P-109	\$433,397	\$529,732	100.00%	\$0	\$529,732
110	391.300	Computer Software Customized	\$34,083	P-110	\$0	\$34,083	100.00%	\$0	\$34,083
111	391.400	Computer Software - Personal	\$22,221	P-111	\$8,406	\$30,627	100.00%	\$0	\$30,627
112	391.500	Computer Software Other	\$0	P-112	\$0	\$0	100.00%	\$0	\$0
113	391.600	Data Handling Equipment	\$38,458	P-113	\$0	\$38,458	100.00%	\$0	\$38,458
114	391.700	Other Office Equipment	\$175,913	P-114	\$0	\$175,913	100.00%	\$0	\$175,913
115	392.110	Trans Equip - Lt Duty Trucks	\$115,232	P-115	\$1,253	\$116,485	100.00%	\$0	\$116,485
116	392.120	Trans Equip - Hvy Duty Trucks	\$0	P-116	\$0	\$0	100.00%	\$0	\$0
117	392.200	Trans Equip - Autos	\$32,766	P-117	\$9,684	\$42,450	100.00%	\$0	\$42,450
118	392.300	Trans Equip - Other	\$2,279	P-118	\$0	\$2,279	100.00%	\$0	\$2,279
119	393.000	Stores Equipment	\$173,296	P-119	\$0	\$173,296	100.00%	\$0	\$173,296
120	394.000	Tools, Shop and Garage Equipment	\$865,317	P-120	\$4,794	\$870,111	100.00%	\$0	\$870,111
121	394.100	Tools, Shop & Garage - Other	\$0	P-121	\$0	\$0	100.00%	\$0	\$0
122	395.000	Laboratory Equipment	\$344,897	P-122	\$0	\$344,897	100.00%	\$0	\$344,897
123	395.100	Laboratory Equipment - Other	\$18,280	P-123	\$0	\$18,280	100.00%	\$0	\$18,280
124	396.000	Power Operated Equipment	\$147,037	P-124	\$0	\$147,037	100.00%	\$0	\$147,037
125	397.000	Communication Equipment - Non Tele	\$65,679	P-125	\$2,712	\$68,391	100.00%	\$0	\$68,391

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
126	397.100	Remote Control & Instrument	\$6,687	P-126	\$0	\$6,687	100.00%	\$0	\$6,687
127	397.200	Communication Equip - Tele	\$27,901	P-127	\$2,497	\$30,398	100.00%	\$0	\$30,398
128	398.000	Miscellaneous Equipment	\$119,241	P-128	\$772	\$120,013	100.00%	\$0	\$120,013
129	399.000	Other Tangible Equipment	\$0	P-129	\$0	\$0	100.00%	\$0	\$0
130		TOTAL GENERAL PLANT	\$4,498,082		\$626,002	\$5,124,084		\$0	\$5,124,084
131		TOTAL PLANT IN SERVICE	<u>\$124,043,429</u>		<u>\$792,375</u>	<u>\$124,835,804</u>		<u>\$0</u>	<u>\$124,835,804</u>

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-2	Organization	301.000		\$13,449		\$0
	1. To Include Corporate Allocation (McMellen)		\$13,449		\$0	
P-4	Miscellaneous Intangible Plant	303.000		\$24,754		\$0
	1. To Include Corporate Allocation (McMellen)		\$24,754		\$0	
P-43	Structures and Improvements - WTP	331.000		\$4,659		\$0
	1. To Include Corporate Allocation (McMellen)		\$4,659		\$0	
P-59	Land and Land Rights - TDP	340.000		-\$1,113		\$0
	1. To Include Corporate Allocation (McMellen)		-\$1,113		\$0	
P-60	Structures and Improvements - TDP	341.000		\$360		\$0
	1. To Include Corporate Allocation (McMellen)		\$360		\$0	
P-62	Distribution Reservoirs and Standpipes	342.000		\$389		\$0
	1. To Include Corporate Allocation (McMellen)		\$389		\$0	
P-72	T & D Mains - 6" to 8"	343.200		\$85,686		\$0
	1. To Include Corporate Allocation (McMellen)		\$85,686		\$0	
P-79	T & D Mains - 10" to 16"	343.300		\$30,813		\$0
	1. To Include Corporate Allocation (McMellen)		\$30,813		\$0	
P-80	T & D Mains - 18" & Greater	343.310		\$6,090		\$0

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To Include Corporate Allocation (McMellen)		\$6,090		\$0	
P-96	Hydrants	348.000		\$1,286		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,286		\$0	
P-104	S & I - AG	390.300		\$6,946		\$0
	1. To Include Corporate Allocation (McMellen)		\$6,946		\$0	
P-107	Office Furniture and Equipment	391.000		\$9,795		\$0
	1. To Include Corporate Allocation (McMellen)		\$9,795		\$0	
P-108	Computer & Peripheral Equipment	391.100		\$145,746		\$0
	1. To Include Corporate Allocation (McMellen)		\$145,746		\$0	
P-109	Computer Software	391.200		\$433,397		\$0
	1. To Include Corporate Allocation (McMellen)		\$433,397		\$0	
P-111	Computer Software - Personal	391.400		\$8,406		\$0
	1. To Include Corporate Allocation (McMellen)		\$8,406		\$0	
P-115	Trans Equip - Lt Duty Trucks	392.110		\$1,253		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,253		\$0	
P-117	Trans Equip - Autos	392.200		\$9,684		\$0
	1. To Include Corporate Allocation (McMellen)		\$9,684		\$0	
P-120	Tools, Shop and Garage Equipment	394.000		\$4,794		\$0

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To Include Corporate Allocation (McMellen)		\$4,794		\$0	
P-125	Communication Equipment - Non Tele	397.000		\$2,712		\$0
	1. To Include Corporate Allocation (McMellen)		\$2,712		\$0	
P-127	Communication Equip - Tele	397.200		\$2,497		\$0
	1. To Include Corporate Allocation (McMellen)		\$2,497		\$0	
P-128	Miscellaneous Equipment	398.000		\$772		\$0
	1. To Include Corporate Allocation (McMellen)		\$772		\$0	
Total Plant Adjustments				\$792,375		\$0

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$13,449	0.00%	\$0
3	302.000	Franchises and Consents	\$0	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$292,282	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$305,731		\$0
6		SOURCE OF SUPPLY PLANT			
7	310.000	Land and Land Rights - SSP	\$1,414,424	0.00%	\$0
8	311.000	Structures and Improvements - SSP	\$2,098,559	2.36%	\$49,526
9	312.000	Collecting & Impounding Reservoirs	\$0	1.25%	\$0
10	313.000	Lake, River and Other Intakes	\$6,326	1.77%	\$112
11	314.000	Wells and Springs	\$33,858	1.82%	\$616
12	315.000	Infiltration Galleries and Tunnels	\$0	1.82%	\$0
13	316.000	Supply Mains	\$9,363,315	1.79%	\$167,603
14	316.100	Supply Mains - North Plant (STL)	\$0	1.79%	\$0
15	316.200	Supply Mains - Central Plant (STL)	\$0	1.79%	\$0
16	316.300	Supply Mains - South Plant (STL)	\$0	1.79%	\$0
17	316.400	Supply Mains - Meramec Plant (STL)	\$0	1.79%	\$0
18	317.000	Other Water Source Plant	\$0	4.00%	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$12,916,482		\$217,857
20		PUMPING PLANT			
21	320.000	Land and Land Rights - PP	\$8,921	0.00%	\$0
22	321.000	Structures and Improvements - PP	\$4,643,980	1.80%	\$83,592
23	321.100	S & I - Pumps (STL)	\$0	1.80%	\$0
24	321.200	S & I - Boosters	\$0	1.80%	\$0
25	322.000	Boiler Plant Equipment	\$0	2.22%	\$0
26	323.100	Power Generation Equipment	\$20,354	2.00%	\$407
27	323.200	Power Generation Equip Other	\$0	2.00%	\$0
28	324.000	Steam Pumping Equipment	\$0	2.62%	\$0
29	325.000	Electric Pumping Equipment	\$5,215,279	2.62%	\$136,640
30	325.100	Pumping Equipment - Pre '46	\$0	2.62%	\$0
31	325.200	Pumping Equipment - Post '46	\$0	2.62%	\$0
32	325.300	Pumping Equipment - Booster	\$0	2.62%	\$0
33	326.000	Diesel Pumping Equipment	\$396,086	2.62%	\$10,377
34	326.100	Diesel Pumping Equipment - Stratman	\$0	2.62%	\$0
35	326.200	Diesel Pumping Equipment - Central	\$0	2.62%	\$0
36	327.000	Hydraulic Pumping Equipment	\$0	2.62%	\$0
37	328.100	Other Pumping Equipment	\$2,618	2.62%	\$69
38	328.200	WT Pumping Equipment	\$41,284	2.62%	\$1,082
39	328.300	TD Pumping Equipment	\$0	2.62%	\$0
40		TOTAL PUMPING PLANT	\$10,328,522		\$232,167
41		WATER TREATMENT PLANT			
42	330.000	Land and Land Rights - WTP	\$0	0.00%	\$0

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
43	331.000	Structures and Improvements - WTP	\$23,871,458	1.69%	\$403,428
44	331.100	S & I - North Plant (STL)	\$0	1.69%	\$0
45	331.200	S & I - Central 1 & 2	\$0	1.69%	\$0
46	331.300	S & I - Central 3	\$0	1.69%	\$0
47	331.400	S & I - South Plant (STL)	\$0	1.69%	\$0
48	331.500	S & I - Meramec (STL)	\$0	1.69%	\$0
49	332.000	WT Equipment - Non-Media	\$20,452,133	2.89%	\$591,067
50	332.100	WT Equipment - North Plant (STL)	\$0	2.89%	\$0
51	332.200	WT Equipment - Central 1 & 2	\$3,644	2.89%	\$105
52	332.300	WT Equipment - Central 3	\$0	2.89%	\$0
53	332.400	WT Equipment - South Plant (STL)	\$0	2.89%	\$0
54	332.500	WT Equipment - Meramec (STL)	\$0	2.89%	\$0
55	332.600	Other P/E Hand Equipment	\$1,449,357	3.33%	\$48,264
56	332.700	Equipment Filter Media	\$27,662	2.89%	\$799
57		TOTAL WATER TREATMENT PLANT	\$45,804,254		\$1,043,663
58		TRANSMISSION & DIST. PLANT			
59	340.000	Land and Land Rights - TDP	\$99,484	0.00%	\$0
60	341.000	Structures and Improvements - TDP	\$400,819	2.40%	\$9,620
61	341.100	S & I - Spec Cross	\$0	0.00%	\$0
62	342.000	Distribution Reservoirs and Standpipes	\$1,548,417	2.25%	\$34,839
63	342.100	Rsvr & Standpipe - Elev	\$313,008	2.25%	\$7,043
64	342.200	Rsvr & Standpipe - Ground	\$0	2.25%	\$0
65	342.300	Rsvr & Stanpipe - Below Grade Facilities	\$0	2.25%	\$0
66	342.400	Rsvr & Standpipe - Clearwell	\$0	2.25%	\$0
67	343.000	Trans and Distr Mains - Not Classified	\$0	1.39%	\$0
68	343.100	T & D Mains - 4" & Less	\$1,213,250	1.39%	\$16,864
69	343.110	T & D Mains - AC 4" (STL)	\$0	1.39%	\$0
70	343.120	T & D Mains - Galv 1 (STL)	\$0	1.39%	\$0
71	343.130	T & D Mains - DI 4in (STL)	\$0	1.39%	\$0
72	343.200	T & D Mains - 6" to 8"	\$11,773,123	1.39%	\$163,646
73	343.210	T & D Mains - 6 to 10" (TN)	\$0	1.39%	\$0
74	343.220	CI - 10" & Smaller - 1900 - 1928	\$0	1.39%	\$0
75	343.230	CI - 10" & Smaller - 1929 - 1956	\$0	1.39%	\$0
76	343.240	CI - 10" & Smaller - 1957 - 1993	\$0	1.39%	\$0
77	343.250	T & D Mains - DI 6-8" (STL)	\$0	1.39%	\$0
78	343.260	T & D Mains - PL 6-8" (STL)	\$0	1.39%	\$0
79	343.300	T & D Mains - 10" to 16"	\$15,204,588	1.39%	\$211,344
80	343.310	T & D Mains - 18" & Greater	\$5,324,799	1.39%	\$74,015
81	343.320	TD Mains - CI - 12" (STL)	\$0	1.39%	\$0
82	343.330	TD Mains - CI - 16" (STL)	\$0	1.39%	\$0
83	343.340	T & D Mains - DI 12 (STL)	\$0	1.39%	\$0
84	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	1.39%	\$0
85	343.360	T & D Mains - LJ 20 (STL)	\$0	1.39%	\$0
86	343.370	T & D Mains - PL 12" (STL)	\$0	1.39%	\$0

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
87	344.000	Fire Mains	\$0	1.56%	\$0
88	345.000	Services	\$4,215,976	2.92%	\$123,106
89	346.100	Meters - Bronze Case	\$3,118,778	2.40%	\$74,851
90	346.200	Meters - Plastic Case	\$73,697	2.40%	\$1,769
91	346.300	Meters - Others	\$210,351	2.40%	\$5,048
92	346.400	Meters - Remote (ARBs)	\$74,495	2.40%	\$1,788
93	346.500	Meter Vault	\$257,844	2.40%	\$6,188
94	347.100	Meter Installations	\$3,242,805	0.00%	\$0
95	347.200	Meter Install - Other	\$0	0.00%	\$0
96	348.000	Hydrants	\$3,285,297	1.85%	\$60,778
97	349.000	Other Transmission & Distribution Plant	\$0	2.00%	\$0
98		TOTAL TRANSMISSION & DIST. PLANT	\$50,356,731		\$790,899
99		GENERAL PLANT			
100	389.000	Land and Land Rights - GP	\$8,112	0.00%	\$0
101	390.000	S & I - Store, Shop & Garage	\$200,844	2.40%	\$4,820
102	390.100	S & I - Office	\$0	2.40%	\$0
103	390.200	S & I - Leasehold	\$0	5.00%	\$0
104	390.300	S & I - AG	\$28,407	2.40%	\$682
105	390.400	S & I - Misc.	\$1,664,006	2.40%	\$39,936
106	390.500	General Structures HVAC	\$0	2.40%	\$0
107	391.000	Office Furniture and Equipment	\$216,454	5.00%	\$10,823
108	391.100	Computer & Peripheral Equipment	\$257,124	20.00%	\$51,425
109	391.200	Computer Software	\$529,732	20.00%	\$105,946
110	391.300	Computer Software Customized	\$34,083	20.00%	\$6,817
111	391.400	Computer Software - Personal	\$30,627	20.00%	\$6,125
112	391.500	Computer Software Other	\$0	20.00%	\$0
113	391.600	Data Handling Equipment	\$38,458	6.67%	\$2,565
114	391.700	Other Office Equipment	\$175,913	6.67%	\$11,733
115	392.110	Trans Equip - Lt Duty Trucks	\$116,485	11.25%	\$13,105
116	392.120	Trans Equip - Hvy Duty Trucks	\$0	10.00%	\$0
117	392.200	Trans Equip - Autos	\$42,450	18.00%	\$7,641
118	392.300	Trans Equip - Other	\$2,279	5.67%	\$129
119	393.000	Stores Equipment	\$173,296	4.00%	\$6,932
120	394.000	Tools, Shop and Garage Equipment	\$870,111	5.00%	\$43,506
121	394.100	Tools, Shop & Garage - Other	\$0	5.00%	\$0
122	395.000	Laboratory Equipment	\$344,897	6.67%	\$23,005
123	395.100	Laboratory Equipment - Other	\$18,280	6.67%	\$1,219
124	396.000	Power Operated Equipment	\$147,037	7.73%	\$11,366
125	397.000	Communication Equipment - Non Tele	\$68,391	6.67%	\$4,562
126	397.100	Remote Control & Instrument	\$6,687	6.67%	\$446
127	397.200	Communication Equip - Tele	\$30,398	10.00%	\$3,040
128	398.000	Miscellaneous Equipment	\$120,013	6.67%	\$8,005
129	399.000	Other Tangible Equipment	\$0	5.00%	\$0
130		TOTAL GENERAL PLANT	\$5,124,084		\$363,828

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense
131		Total Depreciation	<u>\$124,835,804</u>		<u>\$2,648,414</u>

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$24,292	\$24,292	100.00%	\$0	\$24,292
5		TOTAL PLANT INTANGIBLE	\$0		\$24,292	\$24,292		\$0	\$24,292
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures and Improvements - SSP	\$281,644	R-8	\$0	\$281,644	100.00%	\$0	\$281,644
9	312.000	Collecting & Impounding Reservoirs	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River and Other Intakes	-\$679,289	R-10	\$0	-\$679,289	100.00%	\$0	-\$679,289
11	314.000	Wells and Springs	-\$32,554	R-11	\$0	-\$32,554	100.00%	\$0	-\$32,554
12	315.000	Infiltration Galleries and Tunnels	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$1,338,498	R-13	\$0	\$1,338,498	100.00%	\$0	\$1,338,498
14	316.100	Supply Mains - North Plant (STL)	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	316.200	Supply Mains - Central Plant (STL)	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	316.300	Supply Mains - South Plant (STL)	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	316.400	Supply Mains - Meramec Plant (STL)	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	317.000	Other Water Source Plant	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$908,299		\$0	\$908,299		\$0	\$908,299
20		PUMPING PLANT							
21	320.000	Land and Land Rights - PP	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	321.000	Structures and Improvements - PP	\$417,048	R-22	\$0	\$417,048	100.00%	\$0	\$417,048
23	321.100	S & I - Pumps (STL)	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	321.200	S & I - Boosters	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	322.000	Boiler Plant Equipment	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	323.100	Power Generation Equipment	\$899	R-26	\$0	\$899	100.00%	\$0	\$899
27	323.200	Power Generation Equip Other	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28	324.000	Steam Pumping Equipment	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	325.000	Electric Pumping Equipment	\$902,519	R-29	\$0	\$902,519	100.00%	\$0	\$902,519
30	325.100	Pumping Equipment - Pre '46	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	325.200	Pumping Equipment - Post '46	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	325.300	Pumping Equipment - Booster	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$17,738	R-33	\$0	\$17,738	100.00%	\$0	\$17,738
34	326.100	Diesel Pumping Equipment - Stratman	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equipment - Central	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	327.000	Hydraulic Pumping Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	328.100	Other Pumping Equipment	\$117	R-37	\$0	\$117	100.00%	\$0	\$117
38	328.200	WT Pumping Equipment	\$2,084	R-38	\$0	\$2,084	100.00%	\$0	\$2,084
39	328.300	TD Pumping Equipment	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL PUMPING PLANT	\$1,340,405		\$0	\$1,340,405		\$0	\$1,340,405
41		WATER TREATMENT PLANT							
42	330.000	Land and Land Rights - WTP	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	331.000	Structures and Improvements - WTP	\$4,153,353	R-43	\$133	\$4,153,486	100.00%	\$0	\$4,153,486
44	331.100	S & I - North Plant (STL)	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	331.200	S & I - Central 1 & 2	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	331.300	S & I - Central 3	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	331.400	S & I - South Plant (STL)	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48	331.500	S & I - Meramec (STL)	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49	332.000	WT Equipment - Non-Media	\$5,886,882	R-49	\$0	\$5,886,882	100.00%	\$0	\$5,886,882
50	332.100	WT Equipment - North Plant (STL)	\$0	R-50	\$0	\$0	100.00%	\$0	\$0
51	332.200	WT Equipment - Central 1 & 2	\$160	R-51	\$0	\$160	100.00%	\$0	\$160
52	332.300	WT Equipment - Central 3	\$0	R-52	\$0	\$0	100.00%	\$0	\$0
53	332.400	WT Equipment - South Plant (STL)	\$0	R-53	\$0	\$0	100.00%	\$0	\$0
54	332.500	WT Equipment - Meramec (STL)	\$0	R-54	\$0	\$0	100.00%	\$0	\$0
55	332.600	Other P/E Hand Equipment	\$167,503	R-55	\$0	\$167,503	100.00%	\$0	\$167,503
56	332.700	Equipment Filter Media	\$1,529	R-56	\$0	\$1,529	100.00%	\$0	\$1,529
57		TOTAL WATER TREATMENT PLANT	\$10,209,427		\$133	\$10,209,560		\$0	\$10,209,560
58		TRANSMISSION & DIST. PLANT							
59	340.000	Land and Land Rights - TDP	-\$741,641	R-59	\$0	-\$741,641	100.00%	\$0	-\$741,641
60	341.000	Structures and Improvements - TDP	\$61,295	R-60	\$24	\$61,319	100.00%	\$0	\$61,319
61	341.100	S & I - Spec Cross	\$925,346	R-61	\$0	\$925,346	100.00%	\$0	\$925,346
62	342.000	Distribution Reservoirs and Standpipes	\$41,358	R-62	\$17	\$41,375	100.00%	\$0	\$41,375
63	342.100	Rsvr & Standpipe - Elev	\$0	R-63	\$0	\$0	100.00%	\$0	\$0
64	342.200	Rsvr & Standpipe - Ground	\$0	R-64	\$0	\$0	100.00%	\$0	\$0
65	342.300	Rsvr & Stanpipe - Below Grade Facilities	\$0	R-65	\$0	\$0	100.00%	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
66	342.400	Rsvr & Standpipe - Clearwell	\$0	R-66	\$0	\$0	100.00%	\$0	\$0
67	343.000	Trans and Distr Mains - Not Classified	\$4,286,510	R-67	\$0	\$4,286,510	100.00%	\$0	\$4,286,510
68	343.100	T & D Mains - 4" & Less	-\$31,000	R-68	\$0	-\$31,000	100.00%	\$0	-\$31,000
69	343.110	T & D Mains - AC 4" (STL)	\$0	R-69	\$0	\$0	100.00%	\$0	\$0
70	343.120	T & D Mains - Galv 1 (STL)	\$0	R-70	\$0	\$0	100.00%	\$0	\$0
71	343.130	T & D Mains - DI 4in (STL)	\$0	R-71	\$0	\$0	100.00%	\$0	\$0
72	343.200	T & D Mains - 6" to 8"	\$755,264	R-72	\$2,786	\$758,050	100.00%	\$0	\$758,050
73	343.210	T & D Mains - 6 to 10" (TN)	\$0	R-73	\$0	\$0	100.00%	\$0	\$0
74	343.220	CI - 10" & Smaller - 1900 - 1928	\$0	R-74	\$0	\$0	100.00%	\$0	\$0
75	343.230	CI - 10" & Smaller - 1929 - 1956	\$0	R-75	\$0	\$0	100.00%	\$0	\$0
76	343.240	CI - 10" & Smaller - 1957 - 1993	\$0	R-76	\$0	\$0	100.00%	\$0	\$0
77	343.250	T & D Mains - DI 6-8" (STL)	\$0	R-77	\$0	\$0	100.00%	\$0	\$0
78	343.260	T & D Mains - PL 6-8" (STL)	\$0	R-78	\$0	\$0	100.00%	\$0	\$0
79	343.300	T & D Mains - 10" to 16"	\$1,031,549	R-79	\$372	\$1,031,921	100.00%	\$0	\$1,031,921
80	343.310	T & D Mains - 18" & Greater	\$464,682	R-80	\$174	\$464,856	100.00%	\$0	\$464,856
81	343.320	TD Mains - CI - 12" (STL)	\$0	R-81	\$0	\$0	100.00%	\$0	\$0
82	343.330	TD Mains - CI - 16" (STL)	\$0	R-82	\$0	\$0	100.00%	\$0	\$0
83	343.340	T & D Mains - DI 12 (STL)	\$0	R-83	\$0	\$0	100.00%	\$0	\$0
84	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	R-84	\$0	\$0	100.00%	\$0	\$0
85	343.360	T & D Mains - LJ 20 (STL)	\$0	R-85	\$0	\$0	100.00%	\$0	\$0
86	343.370	T & D Mains - PL 12" (STL)	\$0	R-86	\$0	\$0	100.00%	\$0	\$0
87	344.000	Fire Mains	\$0	R-87	\$0	\$0	100.00%	\$0	\$0
88	345.000	Services	\$511,206	R-88	\$0	\$511,206	100.00%	\$0	\$511,206
89	346.100	Meters - Bronze Case	\$95,439	R-89	\$0	\$95,439	100.00%	\$0	\$95,439
90	346.200	Meters - Plastic Case	\$10,791	R-90	\$0	\$10,791	100.00%	\$0	\$10,791
91	346.300	Meters - Others	\$1,015,573	R-91	\$0	\$1,015,573	100.00%	\$0	\$1,015,573
92	346.400	Meters - Remote (ARBs)	\$3,329	R-92	\$0	\$3,329	100.00%	\$0	\$3,329
93	346.500	Meter Vault	\$12,282	R-93	\$0	\$12,282	100.00%	\$0	\$12,282
94	347.100	Meter Installations	\$963,485	R-94	\$0	\$963,485	100.00%	\$0	\$963,485
95	347.200	Meter Install - Other	\$0	R-95	\$0	\$0	100.00%	\$0	\$0
96	348.000	Hydrants	\$1,037,586	R-96	\$15	\$1,037,601	100.00%	\$0	\$1,037,601
97	349.000	Other Transmission & Distribution Plant	\$0	R-97	\$0	\$0	100.00%	\$0	\$0
98		TOTAL TRANSMISSION & DIST. PLANT	\$10,443,054		\$3,388	\$10,446,442		\$0	\$10,446,442
99		GENERAL PLANT							
100	389.000	Land and Land Rights - GP	\$0	R-100	\$0	\$0	100.00%	\$0	\$0
101	390.000	S & I - Store, Shop & Garage	\$39,281	R-101	\$0	\$39,281	100.00%	\$0	\$39,281
102	390.100	S & I - Office	-\$390,718	R-102	\$0	-\$390,718	100.00%	\$0	-\$390,718
103	390.200	S & I - Leasehold	\$0	R-103	\$0	\$0	100.00%	\$0	\$0
104	390.300	S & I - AG	\$601	R-104	\$149	\$750	100.00%	\$0	\$750
105	390.400	S & I - Misc.	\$955,273	R-105	\$0	\$955,273	100.00%	\$0	\$955,273
106	390.500	General Structures HVAC	\$0	R-106	\$0	\$0	100.00%	\$0	\$0
107	391.000	Office Furniture and Equipment	\$407,833	R-107	\$5,326	\$413,159	100.00%	\$0	\$413,159
108	391.100	Computer & Peripheral Equipment	-\$85,784	R-108	\$30,798	-\$54,986	100.00%	\$0	-\$54,986
109	391.200	Computer Software	\$42,210	R-109	\$360,397	\$402,607	100.00%	\$0	\$402,607
110	391.300	Computer Software Customized	\$6,356	R-110	\$0	\$6,356	100.00%	\$0	\$6,356
111	391.400	Computer Software - Personal	-\$6,761	R-111	\$4,897	-\$1,864	100.00%	\$0	-\$1,864
112	391.500	Computer Software Other	\$0	R-112	\$0	\$0	100.00%	\$0	\$0
113	391.600	Data Handling Equipment	\$13,876	R-113	\$0	\$13,876	100.00%	\$0	\$13,876
114	391.700	Other Office Equipment	\$56,932	R-114	\$0	\$56,932	100.00%	\$0	\$56,932
115	392.110	Trans Equip - Lt Duty Trucks	-\$71,638	R-115	\$3,936	-\$67,702	100.00%	\$0	-\$67,702
116	392.120	Trans Equip - Hvy Duty Trucks	-\$43,340	R-116	\$0	-\$43,340	100.00%	\$0	-\$43,340
117	392.200	Trans Equip - Autos	\$14,536	R-117	\$8,980	\$23,516	100.00%	\$0	\$23,516
118	392.300	Trans Equip - Other	\$240,454	R-118	\$0	\$240,454	100.00%	\$0	\$240,454
119	393.000	Stores Equipment	\$40,229	R-119	\$0	\$40,229	100.00%	\$0	\$40,229
120	394.000	Tools, Shop and Garage Equipment	\$283,808	R-120	\$864	\$284,672	100.00%	\$0	\$284,672
121	394.100	Tools, Shop & Garage - Other	\$0	R-121	\$0	\$0	100.00%	\$0	\$0
122	395.000	Laboratory Equipment	\$88,205	R-122	\$0	\$88,205	100.00%	\$0	\$88,205
123	395.100	Laboratory Equipment - Other	\$914	R-123	\$0	\$914	100.00%	\$0	\$914
124	396.000	Power Operated Equipment	\$79,876	R-124	\$0	\$79,876	100.00%	\$0	\$79,876
125	397.000	Communication Equipment - Non Tele	\$28,750	R-125	\$1,118	\$29,868	100.00%	\$0	\$29,868
126	397.100	Remote Control & Instrument	\$179	R-126	\$0	\$179	100.00%	\$0	\$179
127	397.200	Communication Equip - Tele	\$12,812	R-127	\$1,432	\$14,244	100.00%	\$0	\$14,244
128	398.000	Miscellaneous Equipment	\$43,555	R-128	\$344	\$43,899	100.00%	\$0	\$43,899
129	399.000	Other Tangible Equipment	\$0	R-129	\$0	\$0	100.00%	\$0	\$0
130		TOTAL GENERAL PLANT	\$1,757,439		\$418,241	\$2,175,680		\$0	\$2,175,680
131		TOTAL DEPRECIATION RESERVE	\$24,658,624		\$446,054	\$25,104,678		\$0	\$25,104,678

Missouri - American Water Company
 Case No. WR-2010-0131
 St. Joseph Water District
 Test Year Ending 06-30-2009; Update 10-31-2009
 Accumulated Depreciation Reserve

Line Number	<u>A</u> Account Number	<u>B</u> Depreciation Reserve Description	<u>C</u> Total Reserve	<u>D</u> Adjust. Number	<u>E</u> Adjustments	<u>F</u> As Adjusted Reserve	<u>G</u> Jurisdictional Allocations	<u>H</u> Jurisdictional Adjustments	<u>I</u> MO Adjusted Jurisdictional
----------------	-------------------------------	--	------------------------------	-------------------------------	-------------------------	------------------------------------	---	---	---

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-4	Miscellaneous Intangible Plant	303.000		\$24,292		\$0
	1. To Include Corporate Allocation (McMellen)		\$24,292		\$0	
R-43	Structures and Improvements - WTP	331.000		\$133		\$0
	1. To Include Corporate Allocation (McMellen)		\$133		\$0	
R-60	Structures and Improvements - TDP	341.000		\$24		\$0
	1. To Include Corporate Allocation (McMellen)		\$24		\$0	
R-62	Distribution Reservoirs and Standpipes	342.000		\$17		\$0
	1. To Include Corporate Allocation (McMellen)		\$17		\$0	
R-72	T & D Mains - 6" to 8"	343.200		\$2,786		\$0
	1. To Include Corporate Allocation (McMellen)		\$2,786		\$0	
R-79	T & D Mains - 10" to 16"	343.300		\$372		\$0
	1. To Include Corporate Allocation (McMellen)		\$372		\$0	
R-80	T & D Mains - 18" & Greater	343.310		\$174		\$0
	1. To Include Corporate Allocation (McMellen)		\$174		\$0	
R-96	Hydrants	348.000		\$15		\$0
	1. To Include Corporate Allocation (McMellen)		\$15		\$0	
R-104	S & I - AG	390.300		\$149		\$0
	1. To Include Corporate Allocation (McMellen)		\$149		\$0	

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-107	Office Furniture and Equipment	391.000		\$5,326		\$0
	1. To Include Corporate Allocation (McMellen)		\$5,326		\$0	
R-108	Computer & Peripheral Equipment	391.100		\$30,798		\$0
	1. To Include Corporate Allocation (McMellen)		\$30,798		\$0	
R-109	Computer Software	391.200		\$360,397		\$0
	1. To Include Corporate Allocation (McMellen)		\$360,397		\$0	
R-111	Computer Software - Personal	391.400		\$4,897		\$0
	1. To Include Corporate Allocation (McMellen)		\$4,897		\$0	
R-115	Trans Equip - Lt Duty Trucks	392.110		\$3,936		\$0
	1. To Include Corporate Allocation (McMellen)		\$3,936		\$0	
R-117	Trans Equip - Autos	392.200		\$8,980		\$0
	1. To Include Corporate Allocation (McMellen)		\$8,980		\$0	
R-120	Tools, Shop and Garage Equipment	394.000		\$864		\$0
	1. To Include Corporate Allocation (McMellen)		\$864		\$0	
R-125	Communication Equipment - Non Tele	397.000		\$1,118		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,118		\$0	
R-127	Communication Equip - Tele	397.200		\$1,432		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,432		\$0	
R-128	Miscellaneous Equipment	398.000		\$344		\$0

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To Include Corporate Allocation (McMellen)		\$344		\$0	
Total Reserve Adjustments				\$446,054		\$0

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Base Payroll	\$1,793,695	40.50	13.61	26.89	0.073671	\$132,143
3	Tax Withholding	\$907,648	40.50	13.61	26.89	0.073671	\$66,867
4	Pension & OPEBs	\$627,600	40.50	-1.39	41.89	0.114767	\$72,028
5	Group Insurance	\$249,103	40.50	-9.38	49.88	0.136648	\$34,039
6	401 (k)	\$23,027	40.50	17.50	23.00	0.063014	\$1,451
7	Electric	\$869,926	40.50	27.90	12.60	0.034524	\$30,033
8	Chemicals	\$918,772	40.50	13.01	27.49	0.075303	\$69,186
9	Leases	\$97,369	40.50	-10.71	51.21	0.140297	\$13,661
10	Management Fees	\$1,876,707	40.50	23.99	16.51	0.045233	\$84,889
11	Uncollectible Accounts	\$199,129	40.50	40.50	0.00	0.000007	\$1
12	PSC Assessment	\$119,150	40.50	-45.00	85.50	0.234247	\$27,911
13	Insurance Other	\$340,383	40.50	-32.94	73.44	0.201198	\$68,484
14	Cash Vouchers	\$1,285,455	40.50	23.99	16.51	0.045233	\$58,145
15	TOTAL OPERATION AND MAINT. EXPENSE	\$9,307,964					\$658,838
16	TAXES						
17	FICA - Employer Portion	\$135,984	40.50	13.61	26.89	0.073671	\$10,018
18	Unemployment	\$8,047	40.50	13.61	26.89	0.073671	\$593
19	Property Tax	\$1,025,824	40.50	174.35	-133.85	-0.366703	-\$376,173
20	Corporate Franchise	\$37,305	40.50	29.63	10.87	0.029781	\$1,111
21	TOTAL TAXES	\$1,207,160					-\$364,451
22	CWC REQ'D BEFORE RATE BASE OFFSETS						\$294,387
23	TAX OFFSET FROM RATE BASE						
24	Federal Tax Offset	\$686,050	40.50	29.64	10.86	0.029753	\$20,412
25	State Tax Offset	\$111,651	40.50	29.64	10.86	0.029753	\$3,322
26	City Tax Offset	\$0	40.50	40.50	0.00	0.000000	\$0
27	Interest Expense Offset	\$2,586,652	40.50	91.00	-50.50	-0.138356	-\$357,879
28	TOTAL OFFSET FROM RATE BASE	\$3,384,353					-\$334,145
29	TOTAL CASH WORKING CAPITAL REQUIRED						-\$39,758

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$20,184,487	See Note (1)	See Note (1)	See Note (1)	\$20,184,487	\$1,185,059	\$21,369,546	See Note (1)	See Note (1)
2	TOTAL SOURCE OF SUPPLY EXPENSES	\$84,340	\$80	\$84,260	\$6	\$84,346	\$0	\$84,346	\$86	\$84,260
3	TOTAL PUMPING EXPENSES	\$1,236,694	\$491,948	\$744,746	\$158,971	\$1,395,665	\$0	\$1,395,665	\$511,940	\$883,725
4	TOTAL WATER TREATMENT EXPENSES	\$1,203,503	\$58,702	\$1,144,801	\$206,819	\$1,410,322	\$0	\$1,410,322	\$61,089	\$1,349,233
5	TOTAL TRANSMISSION & DIST. EXPENSES	\$911,681	\$628,238	\$283,443	\$87,688	\$999,369	\$0	\$999,369	\$652,826	\$346,543
6	TOTAL CUSTOMER ACCOUNTS EXPENSES	\$793,244	\$287,065	\$506,179	-\$112,652	\$680,592	\$0	\$680,592	\$299,684	\$380,908
7	TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL ADMIN. & GENERAL EXPENSES	\$4,509,282	\$2,834,087	\$1,675,195	\$228,388	\$4,737,670	\$0	\$4,737,670	\$3,564,046	\$1,173,624
10	TOTAL DEPRECIATION EXPENSE	\$2,017,416	See Note (1)	See Note (1)	See Note (1)	\$2,017,416	\$630,998	\$2,648,414	See Note (1)	See Note (1)
11	TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	TOTAL OTHER OPERATING EXPENSE	\$1,588,806	\$0	\$1,588,806	-\$73,632	\$1,515,174	\$0	\$1,515,174	\$0	\$1,515,174
13	TOTAL OPERATING EXPENSE	\$12,344,966	\$4,300,120	\$6,027,430	\$495,588	\$12,840,554	\$630,998	\$13,471,552	\$5,089,671	\$5,733,467
14	NET INCOME BEFORE TAXES	\$7,839,521	\$0	\$0	\$0	\$7,343,933	\$554,061	\$7,897,994	\$0	\$0
15	TOTAL INCOME TAXES	-\$1,462,686	See Note (1)	See Note (1)	See Note (1)	-\$1,462,686	\$2,187,276	\$724,590	See Note (1)	See Note (1)
16	TOTAL DEFERRED INCOME TAXES	\$2,507,492	See Note (1)	See Note (1)	See Note (1)	\$2,507,492	-\$1,163,062	\$1,344,430	See Note (1)	See Note (1)
17	NET OPERATING INCOME	\$6,794,715	\$0	\$0	\$0	\$6,299,127	-\$470,153	\$5,828,974	\$0	\$0

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

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$9,900,136	See note (1)	See note (1)	Rev-2	See note (1)	\$9,900,136	100.00%	\$325,317	\$10,225,453	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$3,684,161			Rev-3		\$3,684,161	100.00%	\$274,920	\$3,959,081		
Rev-4	461.300	Industrial	\$3,456,796			Rev-4		\$3,456,796	100.00%	\$364,049	\$3,820,845		
Rev-5	462.000	Private Fire Protection	\$252,511			Rev-5		\$252,511	100.00%	-\$2,450	\$250,061		
Rev-6	463.000	Public Fire Protection	\$677,443			Rev-6		\$677,443	100.00%	\$0	\$677,443		
Rev-7	464.000	Other Sales to Public Authorities	\$1,917,151			Rev-7		\$1,917,151	100.00%	\$99,860	\$2,017,011		
Rev-8	466.000	Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.100	Misc Sales Billed	\$0			Rev-9		\$0	100.00%	\$0	\$0		
Rev-10	471.200	Misc Sales Billed Unmetered	\$0			Rev-10		\$0	100.00%	\$0	\$0		
Rev-11	471.300	Misc Service revenues	\$296,289			Rev-11		\$296,289	100.00%	-\$33,548	\$262,741		
Rev-12	493.000	Other Water Revenue - Oper. Rev	\$0			Rev-12		\$0	100.00%	\$0	\$0		
Rev-13		TOTAL OPERATING REVENUES	\$20,184,487					\$20,184,487		\$1,185,059	\$21,369,546		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Super & Eng Oper SS	\$0	\$0	\$0	E-2		\$0	100.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Exp Oper SS	\$75,386	\$0	\$75,386	E-3		\$75,386	100.00%	\$0	\$75,386	\$0	\$75,386
4	602.000	Purchased Water	\$0	\$0	\$0	E-4		\$0	100.00%	\$0	\$0	\$0	\$0
5	603.100	Misc Exp Oper SS - Fuel & Power	\$0	\$0	\$0	E-5		\$0	100.00%	\$0	\$0	\$0	\$0
6	603.200	Misc Exp Oper	\$0	\$0	\$0	E-6		\$0	100.00%	\$0	\$0	\$0	\$0
7	604.000	Rents Oper SS	\$0	\$0	\$0	E-7		\$0	100.00%	\$0	\$0	\$0	\$0
8	610.000	Super & Eng Maint SS	\$0	\$0	\$0	E-8		\$0	100.00%	\$0	\$0	\$0	\$0
9	611.000	Struct & Improve Maint SS	\$0	\$0	\$0	E-9		\$0	100.00%	\$0	\$0	\$0	\$0
10	612.000	Collects & Impound Maint SS	\$0	\$0	\$0	E-10		\$0	100.00%	\$0	\$0	\$0	\$0
11	613.000	Lake, River and Oth Maint SS	\$0	\$0	\$0	E-11		\$0	100.00%	\$0	\$0	\$0	\$0
12	614.000	Wells & Springs Maint SS	\$0	\$0	\$0	E-12		\$0	100.00%	\$0	\$0	\$0	\$0
13	615.000	Infil Gall & Tunnels Maint SS	\$0	\$0	\$0	E-13		\$0	100.00%	\$0	\$0	\$0	\$0
14	616.000	Supply Mains Maint SS	\$0	\$0	\$0	E-14		\$0	100.00%	\$0	\$0	\$0	\$0
15	617.000	Misc Plant Maint SS	\$8,874	\$80	\$8,874	E-15		\$8,960	100.00%	\$0	\$8,960	\$0	\$8,874
16		TOTAL SOURCE OF SUPPLY EXPENSES	\$84,340	\$80	\$84,260			\$84,346		\$0	\$84,346	\$86	\$84,260
17		PUMPING EXPENSES											
18	620.000	Super & Eng Oper PE	\$36,752	\$36,752	\$0	E-18		\$36,752	100.00%	\$0	\$36,752	\$0	\$0
19	621.000	Fuel for Power Prod	\$0	\$0	\$0	E-19		\$0	100.00%	\$0	\$0	\$0	\$0
20	622.000	Labor & Exp Oper Pwr Prod	-\$10,712	-\$10,712	\$0	E-20		-\$10,712	100.00%	\$0	-\$10,712	\$0	\$0
21	623.000	Purch Fuel/Power for Prod	\$730,929	\$0	\$730,929	E-21		\$869,908	100.00%	\$0	\$869,908	\$0	\$869,908
22	624.000	Labor & Exp Oper Pump	\$428,181	\$427,941	\$240	E-22		\$445,205	100.00%	\$0	\$445,205	\$240	\$240
23	626.000	Misc Exp Oper P	\$11,167	\$0	\$11,167	E-23		\$11,167	100.00%	\$0	\$11,167	\$0	\$11,167
24	627.000	Rents Oper P	\$0	\$0	\$0	E-24		\$0	100.00%	\$0	\$0	\$0	\$0
25	630.000	Super & Eng Maint P	\$37,967	\$37,967	\$0	E-25		\$39,475	100.00%	\$0	\$39,475	\$0	\$0
26	631.000	Struct & Improve Maint P	\$0	\$0	\$0	E-26		\$0	100.00%	\$0	\$0	\$0	\$0
27	632.000	Power Prod Equip Maint P	\$0	\$0	\$0	E-27		\$0	100.00%	\$0	\$0	\$0	\$0
28	633.000	Pump Equip Maint P	\$2,410	\$0	\$2,410	E-28		\$2,410	100.00%	\$0	\$2,410	\$0	\$2,410
29		TOTAL PUMPING EXPENSES	\$1,236,694	\$481,948	\$744,746			\$1,395,665		\$0	\$1,395,665	\$511,940	\$883,725
30		WATER TREATMENT EXPENSES											
31	640.000	Super & Eng Oper WT	\$58,671	\$58,671	\$0	E-31		\$61,058	100.00%	\$0	\$61,058	\$0	\$0
32	641.000	Chemicals	\$714,340	\$0	\$714,340	E-32		\$918,772	100.00%	\$0	\$918,772	\$0	\$918,772
33	642.000	Labor & Exp Oper WT	\$69,967	\$0	\$69,967	E-33		\$69,967	100.00%	\$0	\$69,967	\$0	\$69,967
34	643.100	Misc Expenses - Fuel & Power	\$0	\$0	\$0	E-34		\$0	100.00%	\$0	\$0	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
35	643.200	Misc Expenses -Waste Disposal	\$296,976	\$0	\$296,976	E-35	\$0	\$296,976	100.00%	\$0	\$296,976	\$0	\$296,976
36	643.300	Misc Operation Expense	\$21,657	\$0	\$21,657	E-36	\$0	\$21,657	100.00%	\$0	\$21,657	\$0	\$21,657
37	644.000	Rents Oper WT	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
38	650.000	Super & Eng Maint WT	\$31	\$31	\$0	E-38	\$0	\$31	100.00%	\$0	\$31	\$31	\$0
39	651.000	Struct & Improve Maint WT	\$0	\$0	\$0	E-39	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
40	652.000	WT Equip Maint WT	\$41,861	\$0	\$41,861	E-40	\$0	\$41,861	100.00%	\$0	\$41,861	\$0	\$41,861
41		TOTAL WATER TREATMENT EXPENSES	\$1,203,503	\$58,702	\$1,144,801		\$206,819	\$1,410,322		\$0	\$1,410,322	\$61,088	\$1,349,233
42		TRANSMISSION & DIST. EXPENSES											
43	660.000	Super & Eng Oper TD	\$19,084	\$19,084	\$0	E-43	\$758	\$19,842	100.00%	\$0	\$19,842	\$19,842	\$0
44	661.000	Storage Facility Exp	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45	662.000	TD Lines Exp	\$235,734	\$227,183	\$8,551	E-45	\$8,711	\$244,445	100.00%	\$0	\$244,445	\$235,894	\$8,551
46	663.000	Meter Expense	\$98,579	\$98,560	\$19	E-46	\$3,915	\$102,494	100.00%	\$0	\$102,494	\$102,475	\$19
47	664.000	Customer Install Exp	\$85,612	\$85,612	\$0	E-47	\$3,400	\$89,012	100.00%	\$0	\$89,012	\$89,012	\$0
48	665.100	Misc Expenses -Labor & Misc	\$72,188	\$15,982	\$56,196	E-48	\$631	\$72,819	100.00%	\$0	\$72,819	\$16,623	\$56,196
49	665.200	Misc T&D Exp - Fuel & Power	\$0	\$0	\$0	E-49	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
50	666.000	Rents Oper TD	\$212	\$0	\$212	E-50	\$0	\$212	100.00%	\$0	\$212	\$0	\$212
51	670.000	Super & Eng Maint TD	\$10,907	\$10,907	\$0	E-51	\$433	\$11,340	100.00%	\$0	\$11,340	\$11,340	\$0
52	671.000	Struct & Improve Maint TD	\$13	\$13	\$0	E-52	\$0	\$13	100.00%	\$0	\$13	\$0	\$13
53	672.000	Dist Res Stand Maint TD	\$159	\$159	\$0	E-53	\$6	\$165	100.00%	\$0	\$165	\$165	\$0
54	673.000	TD Main Maint TD	\$90,353	\$86,257	\$4,096	E-54	\$3,381	\$93,734	100.00%	\$0	\$93,734	\$89,638	\$4,096
55	674.000	Fire Main Maint TD	\$165	\$165	\$0	E-55	\$7	\$172	100.00%	\$0	\$172	\$172	\$0
56	675.000	Services Maint TD	\$6,287	\$6,287	\$0	E-56	\$250	\$6,537	100.00%	\$0	\$6,537	\$6,537	\$0
57	676.000	Meters Maint TD	\$31,441	\$31,441	\$0	E-57	\$1,249	\$32,690	100.00%	\$0	\$32,690	\$32,690	\$0
58	677.000	Hydrants Maint TD	\$45,251	\$45,251	\$0	E-58	\$1,797	\$47,048	100.00%	\$0	\$47,048	\$47,048	\$0
59	678.000	Misc Plant Maint TD	\$215,696	\$1,327	\$214,369	E-59	\$63,150	\$278,846	100.00%	\$0	\$278,846	\$11,377	\$277,469
60		TOTAL TRANSMISSION & DIST. EXPENSES	\$911,681	\$628,238	\$283,443		\$87,688	\$999,369		\$0	\$999,369	\$652,826	\$346,543
61		CUSTOMER ACCOUNTS EXPENSE											
62	901.000	Supervision CA	\$30,703	\$30,703	\$0	E-62	\$1,220	\$31,923	100.00%	\$0	\$31,923	\$31,923	\$0
63	902.100	Meter Reading Expenses - Labor & Misc	\$235,456	\$228,845	\$6,611	E-63	\$9,780	\$245,236	100.00%	\$0	\$245,236	\$238,625	\$6,611
64	902.200	Meter Reading Expenses - Cust Acctg	\$3,008	\$0	\$3,008	E-64	\$0	\$3,008	100.00%	\$0	\$3,008	\$3,008	\$0
65	903.000	Cust Rec & Collection CA	\$160,809	\$21,951	\$138,858	E-65	\$1,398	\$162,207	100.00%	\$0	\$162,207	\$23,349	\$138,858
66	904.000	Uncollectible Accts	\$319,542	\$0	\$319,542	E-66	-\$125,271	\$194,271	100.00%	\$0	\$194,271	\$194,271	\$0
67	905.100	Misc Cust Accts Exp - Labor & Acctg	\$43,726	\$5,566	\$38,160	E-67	\$221	\$43,947	100.00%	\$0	\$43,947	\$5,787	\$38,160
68	905.200	Misc Cust Accts Exp - Fuel & Power	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
69		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$793,244	\$287,065	\$506,179		-\$112,652	\$680,592		\$0	\$680,592	\$299,684	\$380,908
70		CUSTOMER SERVICE EXPENSES											
71	907.000	Cust Serv & Info Exp CA	\$0	\$0	\$0	E-71	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
72		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
73		SALES PROMOTION EXPENSES											
74	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-74	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
75		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
76		ADMIN. & GENERAL EXPENSES											
77	920.000	Salaries AG	\$260,691	\$260,691	\$0	E-77	\$3,527	\$264,218	100.00%	\$0	\$264,218	\$264,218	\$0
78	921.100	Other Supplies & Exp - Fuel & Power	\$90	\$0	\$90	E-78	\$17	\$107	100.00%	\$0	\$107	\$17	\$90
79	921.200	General Office Exp - Other Supplies	\$71,877	\$0	\$71,877	E-79	\$9,739	\$81,616	100.00%	\$0	\$81,616	\$89	\$81,527

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M Juris. Non Labor
80	921.300	Misc Office Expense - Other Supplies	\$118,387	\$0	\$118,387	E-80	-\$14,488	\$103,899	100.00%	\$0	\$103,899	\$0	\$103,899
81	923.100	Outside Services - Mgmt Fees	\$2,033,841	\$2,033,841	\$0	E-81	-\$157,134	\$1,876,707	100.00%	\$0	\$1,876,707	\$1,876,707	\$0
82	923.200	Outside Services - Misc Exp	\$91,454	\$91,454	\$0	E-82	\$0	\$91,454	100.00%	\$0	\$91,454	\$91,454	\$0
83	923.300	Outside Services - Mlce Exp	\$302,045	\$0	\$302,045	E-83	\$0	\$302,045	100.00%	\$0	\$302,045	\$0	\$302,045
84	923.400	Audit & Legal Fees	\$0	\$0	\$0	E-84	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
85	924.100	Property Insurance - Ins Other Than Group	\$179,053	\$0	\$179,053	E-85	\$64,494	\$243,547	100.00%	\$0	\$243,547	\$0	\$243,547
86	924.200	Property Insurance - Misc	\$122,652	\$0	\$122,652	E-86	-\$6,804	\$115,848	100.00%	\$0	\$115,848	\$0	\$115,848
87	925.000	Injuries & Damages	\$1,795	\$0	\$1,795	E-87	\$9,365	\$11,160	100.00%	\$0	\$11,160	\$0	\$11,160
88	926.100	Group Insurance Oper AG	\$239,802	\$239,802	\$0	E-88	\$0	\$239,802	100.00%	\$0	\$239,802	\$0	\$0
89	926.200	Pensions	\$145,784	\$145,784	\$0	E-89	\$481,816	\$627,600	100.00%	\$0	\$627,600	\$627,600	\$0
90	926.300	Employee Pension & Benefits - Misc	\$62,515	\$62,515	\$0	E-90	\$401,644	\$464,159	100.00%	\$0	\$464,159	\$464,159	\$0
91	927.000	Franchise Requirements	\$0	\$0	\$0	E-91	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
92	928.100	Regulatory Commission Exp	\$500	\$0	\$500	E-92	-\$22,035	-\$21,535	100.00%	\$0	-\$21,535	\$0	-\$21,535
93	928.200	Amort of Other Regulatory Exp	\$35,981	\$0	\$35,981	E-93	\$0	\$35,981	100.00%	\$0	\$35,981	\$0	\$35,981
94	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-94	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
95	930.100	Goodwill Advertising Exp	\$326	\$0	\$326	E-95	-\$264	\$62	100.00%	\$0	\$62	\$0	\$62
96	930.200	Misc. General Expenses	\$317,660	\$0	\$317,660	E-96	-\$59,499	\$258,161	100.00%	\$0	\$258,161	\$0	\$258,161
97	930.300	Research & Development	\$0	\$0	\$0	E-97	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
98	931.000	Rents AG	\$46,765	\$0	\$46,765	E-98	\$262	\$47,027	100.00%	\$0	\$47,027	\$0	\$47,027
99	932.000	General Plant Maint AG	\$478,064	\$0	\$478,064	E-99	-\$482,252	-\$4,188	100.00%	\$0	-\$4,188	\$0	-\$4,188
100		TOTAL ADMIN. & GENERAL EXPENSES	\$4,509,282	\$2,834,087	\$1,675,195		\$228,388	\$4,737,670		\$0	\$4,737,670	\$3,564,046	\$1,173,624
101		DEPRECIATION EXPENSE											
102	403.000	Depreciation Expense, Dep. Exp.	\$2,017,416	See note (1)	See note (1)	E-102	See note (1)	\$2,017,416	100.00%	\$630,998	\$2,648,414	See note (1)	See note (1)
103		TOTAL DEPRECIATION EXPENSE	\$2,017,416	\$0	\$0		\$0	\$2,017,416		\$630,998	\$2,648,414	\$0	\$0
104		AMORTIZATION EXPENSE											
105		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
106		OTHER OPERATING EXPENSES											
107	403.900	Amortization - Other UP	\$247,293	\$0	\$247,293	E-107	\$0	\$247,293	100.00%	\$0	\$247,293	\$0	\$247,293
108	404.000	Amortization - Intangible Fir	-\$79,447	\$0	-\$79,447	E-108	\$0	-\$79,447	100.00%	\$0	-\$79,447	\$0	-\$79,447
109	408.000	PSC Assessment - Water	\$142,080	\$0	\$142,080	E-109	\$6,765	\$148,845	100.00%	\$0	\$148,845	\$0	\$148,845
110	408.000	Property Taxes	\$1,108,489	\$0	\$1,108,489	E-110	-\$82,665	\$1,025,824	100.00%	\$0	\$1,025,824	\$0	\$1,025,824
111	408.000	Payroll Taxes - FICA	\$2,177	\$0	\$2,177	E-111	\$0	\$2,177	100.00%	\$0	\$2,177	\$0	\$2,177
112	408.000	Payroll Taxes - FUTA	\$127,718	\$0	\$127,718	E-112	\$0	\$127,718	100.00%	\$0	\$127,718	\$0	\$127,718
113	408.000	Payroll Taxes - SUTA	\$6,132	\$0	\$6,132	E-113	\$0	\$6,132	100.00%	\$0	\$6,132	\$0	\$6,132
114	408.000	Other Taxes & Licenses	\$34,364	\$0	\$34,364	E-114	\$2,268	\$36,632	100.00%	\$0	\$36,632	\$0	\$36,632
115	408.000	Gross Receipts Taxes	\$0	\$0	\$0	E-115	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
116		TOTAL OTHER OPERATING EXPENSE	\$1,588,806	\$0	\$1,588,806		-\$73,632	\$1,515,174		\$0	\$1,515,174	\$0	\$1,515,174
117		TOTAL OPERATING EXPENSE	\$12,344,966	\$4,300,120	\$6,027,430		\$495,588	\$12,840,554		\$630,998	\$13,471,552	\$5,089,671	\$5,733,467
118		NET INCOME BEFORE TAXES	\$7,839,521					\$7,343,933		\$554,061	\$7,897,994		
119		INCOME TAXES											
120	409.000	Current Income Taxes	-\$1,462,686	See note (1)	See note (1)	E-120	See note (1)	-\$1,462,686	100.00%	\$2,187,276	\$724,590	See note (1)	See note (1)
121		TOTAL INCOME TAXES	-\$1,462,686	-\$1,462,686				-\$1,462,686		\$2,187,276	\$724,590		
122		DEFERRED INCOME TAXES											

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
L + M = K													
123	410.000	Deferred Income Taxes - Def. Inc. Tax	\$2,510,739	See note (1)	See note (1)	E-123	See note (1)	\$2,510,739	100.00%	-\$2,510,739	\$0	See note (1)	See note (1)
124	412.000	Amortization of Deferred ITC	-\$3,247			E-124		-\$3,247	100.00%	\$77,088	\$73,811		
125	0.000	Deferred Income Tax - Test Line	\$0			E-125		\$0	100.00%	\$1,270,619	\$1,270,619		
126		TOTAL DEFERRED INCOME TAXES	\$2,507,492					\$2,507,492		-\$1,163,062	\$1,344,430		
127		NET OPERATING INCOME	\$6,794,715					\$6,299,127		-\$470,153	\$5,828,974		

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

Missouri - American Water Company
 Case No. WR-2010-0131
 St. Joseph Water District
 Test Year Ending 06-30-2009; Update 10-31-2009
 Revenue Billing Determinant Sheet

Feeder Description	A Annualized Customers	B Total Customer Bills	C Annual Customer Charge Revenues	D Annualized Water Usage	E Annualized Volumetric Revenues	F Total Annualized Revenues C+E
Residential Revenue Feeders, Totals	28,609	343,286	\$3,180,577	1,707,403,805	\$7,044,876	\$10,225,453
Commercial Revenue Feeders, Totals	3,053	36,581	\$559,319	905,992,277	\$3,399,762	\$3,959,081
Industrial Revenue Feeders, Totals	170	1,985	\$100,288	2,146,843,750	\$3,720,557	\$3,820,845
Total Revenue Feeders	31,832	381,852	\$3,840,184	4,760,239,832	\$14,165,195	\$18,005,379

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Cape Residential Min. Base Usage Revenue Feeder - Summary

Meter Size	<u>B</u> Annualized Customers	<u>C</u> Bills Per Year	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	<u>D</u> Annualized Water Usage	<u>E</u> Annualized Volumetric Revenues	<u>F</u> Total Annualized Revenues
5/8"	26,555	12	318,660	\$2,852,007	0	\$0	\$2,852,007
1"	663	12	7,956	\$129,205	0	\$0	\$129,205
1 1/2"	6	12	72	\$2,034	0	\$0	\$2,034
2"	17	12	204	\$8,701	0	\$0	\$8,701
3/4"	1,365	12	16,380	\$187,715	0	\$0	\$187,715
3"	1	12	12	\$915	0	\$0	\$915
Volumetric Charge - First 100,000	1	1	1	\$0	1,701,922,525	\$7,026,898	\$7,026,898
Volumetric Charge - Next 1,900,000	1	1	1	\$0	5,481,280	\$17,978	\$17,978
Totals	28,609		343,286	\$3,180,577	1,707,403,805	\$7,044,876	\$10,225,453

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Cape Residential Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B * G)	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B * G * I) / J
1	ST JOSEPH WATER										
2	5/8"	26,555	12	318,660	\$8.95	\$2,852,007	0	0	0.0000	0	\$0
3	3/4"	1,365	12	16,380	\$11.46	\$187,715	0	0	0.0000	0	\$0
4	1"	663	12	7,956	\$16.24	\$129,205	0	0	0.0000	0	\$0
5	1 1/2"	6	12	72	\$28.25	\$2,034	0	0	0.0000	0	\$0
6	2"	17	12	204	\$42.65	\$8,701	0	0	0.0000	0	\$0
7	3"	1	12	12	\$76.23	\$915	0	0	0.0000	0	\$0
8	Volumetric Charge - First 100,000	1	1	1	\$0.00	\$0	1,701,922,525	1,701,922,525	4.1288	1,000	\$7,026,898
9	Volumetric Charge - Next 1,900,000	1	1	1	\$0.00	\$0	5,481,280	5,481,280	3.2798	1,000	\$17,978
10	TOTAL ST JOSEPH WATER	28,609	1	343,286	\$0.00	\$3,180,577	1,707,403,805	1,707,403,805			\$7,044,876
11	TOTAL ALL CATEGORIES	28,609		343,286		\$3,180,577	1,707,403,805	1,707,403,805			\$7,044,876

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Commercial No Min. Base Usage Revenue Feeder - Summary

Meter Size	<u>B</u> Annualized Customers	<u>C</u> Bills Per Year	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	<u>D</u> Annualized Water Usage	<u>E</u> Annualized Volumetric Revenues	<u>F</u> Total Annualized Revenues
5/8"	2,034	12	24,408	\$218,452	0	\$0	\$218,452
3/4"	162	12	1,944	\$22,278	0	\$0	\$22,278
1"	401	12	4,812	\$78,147	0	\$0	\$78,147
1 1/2"	87	12	1,044	\$29,493	0	\$0	\$29,493
2"	335	12	4,020	\$171,453	0	\$0	\$171,453
4"	12	12	144	\$17,883	0	\$0	\$17,883
3"	14	12	168	\$12,807	0	\$0	\$12,807
6"	3	12	36	\$8,788	0	\$0	\$8,788
Volumetric Charge - First 100,000	1	1	1	\$0	529,257,978	\$2,189,699	\$2,189,699
Volumetric Charge - Next 1,900,000	1	1	1	\$0	337,953,593	\$1,108,420	\$1,108,420
Volumetric Charge - Next 3,000,000	1	1	1	\$0	36,099,769	\$96,646	\$96,646
Volumetric Charge - Next 5,000,000	1	1	1	\$0	2,680,937	\$4,997	\$4,997
Rounding Adjustment	1	1	1	\$18	0	\$0	\$18
Totals	3,053		36,581	\$559,319	905,992,277	\$3,399,762	\$3,959,081

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Commercial No Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B * G)	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B * G * I) / J
1	ST JOSPEH WATER										
2	5/8"	2,034	12	24,408	\$8.95	\$218,452	0	0	0.0000	0	\$0
3	3/4"	162	12	1,944	\$11.46	\$22,278	0	0	0.0000	0	\$0
4	1"	401	12	4,812	\$16.24	\$78,147	0	0	0.0000	0	\$0
5	1 1/2"	87	12	1,044	\$28.25	\$29,493	0	0	0.0000	0	\$0
6	2"	335	12	4,020	\$42.65	\$171,453	0	0	0.0000	0	\$0
7	3"	14	12	168	\$76.23	\$12,807	0	0	0.0000	0	\$0
8	4"	12	12	144	\$124.19	\$17,883	0	0	0.0000	0	\$0
9	6"	3	12	36	\$244.12	\$8,788	0	0	0.0000	0	\$0
10	Volumetric Charge - First 100,000	1	1	1	\$0.00	\$0	529,257,978	529,257,978	4.1373	1,000	\$2,189,699
11	Volumetric Charge - Next 1,900,000	1	1	1	\$0.00	\$0	337,953,593	337,953,593	3.2798	1,000	\$1,108,420
12	Volumetric Charge - Next 3,000,000	1	1	1	\$0.00	\$0	36,099,769	36,099,769	2.6772	1,000	\$96,646
13	Volumetric Charge - Next 5,000,000	1	1	1	\$0.00	\$0	2,680,937	2,680,937	1.8638	1,000	\$4,997
14	Rounding Adjustment	1	1	1	\$18.00	\$18	0	0	0.2100	1,000	\$0
15	TOTAL ST JOSPEH WATER	3,053		36,581	\$559,319	\$559,319	905,992,277	905,992,277			\$3,399,762
16	TOTAL ALL CATEGORIES	3,053		36,581	\$559,319	\$559,319	905,992,277	905,992,277			\$3,399,762

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Industrial No Min. Base Usage Revenue Feeder - Summary

Meter Size	<u>B</u> Annualized Customers	<u>C</u> Bills Per Year	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	<u>D</u> Annualized Water Usage	<u>E</u> Annualized Volumetric Revenues	<u>F</u> Total Annualized Revenues
5/8"	49	12	588	\$5,263	0	\$0	\$5,263
3/4"	4	12	48	\$550	0	\$0	\$550
1"	18	12	216	\$3,508	0	\$0	\$3,508
1 1/2"	2	12	24	\$678	0	\$0	\$678
2"	65	12	780	\$33,267	0	\$0	\$33,267
3"	3	12	36	\$2,744	0	\$0	\$2,744
4"	16	12	192	\$23,844	0	\$0	\$23,844
6"	6	12	72	\$17,577	0	\$0	\$17,577
Volumetric Charge - First 100,000	1	1	1	\$0	56,586,598	\$343,192	\$343,192
Volumetric Charge - Next 1,900,000	1	1	1	\$0	394,907,448	\$1,341,698	\$1,341,698
Volumetric Charge - Next 3,000,000	1	1	1	\$0	252,457,858	\$517,337	\$517,337
Volumetric Charge - Next 5,000,000	1	1	1	\$0	507,510,096	\$849,572	\$849,572
Triumph Foods	1	12	12	\$9,323	792,896,000	\$397,479	\$406,802
Nestle	1	12	12	\$3,516	142,485,750	\$271,279	\$274,795
Rounding Adjustment	1	1	1	\$18	0	\$0	\$18
Totals	170		1,985	\$100,288	2,146,843,750	\$3,720,557	\$3,820,845

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Industrial No Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B*G*J)
1	ST JOSEPH WATER										
2	5/8"	49	12	588	\$8.95	\$5,263	0	0	0.0000	0	\$0
3	3/4"	4	12	48	\$11.46	\$550	0	0	0.0000	0	\$0
4	1"	18	12	216	\$16.24	\$3,508	0	0	0.0000	0	\$0
5	1 1/2"	2	12	24	\$28.25	\$678	0	0	0.0000	0	\$0
6	2"	65	12	780	\$42.65	\$33,267	0	0	0.0000	0	\$0
7	3"	3	12	36	\$76.23	\$2,744	0	0	0.0000	0	\$0
8	4"	16	12	192	\$124.19	\$23,844	0	0	0.0000	0	\$0
9	6"	6	12	72	\$244.12	\$17,577	0	0	0.0000	0	\$0
10	Triumph Foods	1	12	12	\$776.92	\$9,323	792,896,000	792,896,000	0.5013	1,000	\$397,479
11	Nestle	1	12	12	\$293.00	\$3,516	142,485,750	142,485,750	1.9039	1,000	\$271,279
12	Volumetric Charge - First 100,000	1	1	1	\$0.00	\$0	56,586,598	56,586,598	6.0649	1,000	\$343,192
13	Volumetric Charge - Next 1,900,000	1	1	1	\$0.00	\$0	394,907,448	394,907,448	3.3975	1,000	\$1,341,698
14	Volumetric Charge - Next 3,000,000	1	1	1	\$0.00	\$0	252,457,858	252,457,858	2.0492	1,000	\$517,337
15	Volumetric Charge - Next 5,000,000	1	1	1	\$0.00	\$0	507,510,096	507,510,096	1.6740	1,000	\$849,572
16	Rounding Adjustment	1	1	1	\$18.00	\$18	0	0	0.0000	0	\$0
17	TOTAL ST JOSEPH WATER	170		1,985	\$100,288	\$100,288	2,146,843,750	2,146,843,750			\$3,720,557
18	TOTAL ALL CATEGORIES	170		1,985	\$100,288	\$100,288	2,146,843,750	2,146,843,750			\$3,720,557

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$325,317	\$325,317
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$325,317	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	\$274,920	\$274,920
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$274,920	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	\$364,049	\$364,049
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$364,049	
Rev-5	Private Fire Protection	462.000	\$0	\$0	\$0	\$0	-\$2,450	-\$2,450
	1. To Annualize Revenues (Mapeka)		\$0	\$0		\$0	-\$2,450	
Rev-7	Other Sales to Public Authorities	464.000	\$0	\$0	\$0	\$0	\$99,860	\$99,860
	1. To Annualize Revenues (Mapeka)		\$0	\$0		\$0	\$99,860	
Rev-8	Sales for Resale	466.000	\$0	\$0	\$0	\$0	\$156,911	\$156,911
	1. To Annualize Revenues (Mapeka)		\$0	\$0		\$0	\$156,911	
Rev-11	Misc Service revenues	471.300	\$0	\$0	\$0	\$0	-\$33,548	-\$33,548
	1. Corporate Revs for AWR Water-Line Protect (McMellen)		\$0	\$0		\$0	\$6,024	
	2. To Remove Unbilled Revenues (Mapeka)		\$0	\$0		\$0	-\$39,572	
E-15	Misc Plant Maint SS	617.000	\$6	\$0	\$6	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$6	\$0		\$0	\$0	
E-18	Super & Eng Oper PE	620.000	\$1,460	\$0	\$1,460	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$1,460	\$0		\$0	\$0	
E-21	Purch Fuel/Power for Prod	623.000	\$0	\$138,979	\$138,979	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Green)		\$0	\$138,979		\$0	\$0	
E-22	Labor & Exp Oper Pump	624.000	\$17,024	\$0	\$17,024	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$17,024	\$0		\$0	\$0	
E-25	Super & Eng Maint P	630.000	\$1,508	\$0	\$1,508	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$1,508	\$0		\$0	\$0	
E-31	Super & Eng Oper WT	640.000	\$2,387	\$0	\$2,387	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$2,387	\$0		\$0	\$0	
E-32	Chemicals	641.000	\$0	\$204,432	\$204,432	\$0	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To Annualize Chemical Expense (Green)		\$0	\$204,432		\$0	\$0	
E-43	Super & Eng Oper TD	660.000	\$758	\$0	\$758	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$758	\$0		\$0	\$0	
E-45	TD Lines Exp	662.000	\$8,711	\$0	\$8,711	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$8,711	\$0		\$0	\$0	
E-46	Meter Expense	663.000	\$3,915	\$0	\$3,915	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$3,915	\$0		\$0	\$0	
E-47	Customer Install Exp	664.000	\$3,400	\$0	\$3,400	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$3,400	\$0		\$0	\$0	
E-48	Misc Expenses - Labor & Misc	665.100	\$631	\$0	\$631	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$631	\$0		\$0	\$0	
E-51	Super & Eng Maint TD	670.000	\$433	\$0	\$433	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$433	\$0		\$0	\$0	
E-53	Dist Res Stand Maint TD	672.000	\$6	\$0	\$6	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$6	\$0		\$0	\$0	
E-54	TD Main Maint TD	673.000	\$3,381	\$0	\$3,381	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$3,381	\$0		\$0	\$0	
E-55	Fire Main Maint TD	674.000	\$7	\$0	\$7	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$7	\$0		\$0	\$0	
E-56	Services Maint TD	675.000	\$250	\$0	\$250	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$250	\$0		\$0	\$0	
E-57	Meters Maint TD	676.000	\$1,249	\$0	\$1,249	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$1,249	\$0		\$0	\$0	
E-58	Hydrants Maint TD	677.000	\$1,797	\$0	\$1,797	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$1,797	\$0		\$0	\$0	
E-59	Misc Plant Maint TD	678.000	\$50	\$63,100	\$63,150	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$50	\$0		\$0	\$0	
	2. To Annualize Tank Painting Expense (Bolin)		\$0	\$63,100		\$0	\$0	

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
E-62	Supervision CA	901.000	\$1,220	\$0	\$1,220	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$1,220	\$0		\$0	\$0	
E-63	Meter Reading Expenses - Labor & Misc	902.100	\$9,780	\$0	\$9,780	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$9,780	\$0		\$0	\$0	
E-65	Cust Rec & Collection CA	903.000	\$1,398	\$0	\$1,398	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$1,398	\$0		\$0	\$0	
E-66	Uncollectible Accts	904.000	\$0	-\$125,271	-\$125,271	\$0	\$0	\$0
	1. To Annualize Bad Debts Expense (Mapeka)		\$0	-\$125,271		\$0	\$0	
E-67	Misc Cust Accts Exp - Labor & Acctg	905.100	\$221	\$0	\$221	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$221	\$0		\$0	\$0	
E-77	Salaries AG	920.000	\$3,527	\$0	\$3,527	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$3,527	\$0		\$0	\$0	
E-78	Other Supplies & Exp - Fuel & Power	921.100	\$17	\$0	\$17	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Green)		\$17	\$0		\$0	\$0	
E-79	General Office Exp - Other Supplies	921.200	\$89	\$9,650	\$9,739	\$0	\$0	\$0
	1. To Annualize Postage Expense (Green)		\$0	\$9,650		\$0	\$0	
	2. To Annualize Payroll (McMellen)		\$89	\$0		\$0	\$0	
E-80	Misc Office Expense - Other Supplies	921.300	\$0	-\$14,488	-\$14,488	\$0	\$0	\$0
	1. To Annualize Regulatory Asset Expense (McMellen)		\$0	\$623		\$0	\$0	
	2. To Disallow Dues and Donations (Bolin)		\$0	-\$14,942		\$0	\$0	
	3. To Annualize Telephone Expense (Green)		\$0	-\$169		\$0	\$0	
E-81	Outside Services - Mgmt Fees	923.100	-\$157,134	\$0	-\$157,134	\$0	\$0	\$0
	1. To Adjust Belleville Lab Allocation Costs (McMellen)		-\$28,621	\$0		\$0	\$0	
	2. To Adjust Corporate Svc Mgmt Fees (McMellen)		-\$128,513	\$0		\$0	\$0	
E-85	Property Insurance - Ins Other Than Group	924.100	\$0	\$64,494	\$64,494	\$0	\$0	\$0
	1. To Adjust Insurance Other Than Group (Green)		\$0	\$64,494		\$0	\$0	
E-86	Property Insurance - Misc	924.200	\$0	-\$6,804	-\$6,804	\$0	\$0	\$0
	1. To Adjust Insurance Other Than Group (Green)		\$0	-\$6,804		\$0	\$0	
E-87	Injuries & Damages	925.000	\$0	\$9,365	\$9,365	\$0	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To Adjust Injuries & Damages (Green)		\$0	\$9,365		\$0	\$0	
E-89	Pensions	926.200	\$481,816	\$0	\$481,816	\$0	\$0	\$0
	1. To Annualize Pension Expense (Bolin)		\$481,816	\$0		\$0	\$0	
E-90	Employee Pension & Benefits - Misc	926.300	\$401,644	\$0	\$401,644	\$0	\$0	\$0
	1. To Annualize 401 (k) Employer Costs (Bolin)		\$860	\$0		\$0	\$0	
	2. To Annualize OPEB Expense (Bolin)		\$400,784	\$0		\$0	\$0	
E-92	Regulatory Commission Exp	928.100	\$0	-\$22,035	-\$22,035	\$0	\$0	\$0
	1. To Annualize Rate Case Expense (Green)		\$0	-\$22,432		\$0	\$0	
	2. To Annualize for Depreciation Study (Green)		\$0	\$397		\$0	\$0	
E-95	Goodwill Advertising Exp	930.100	\$0	-\$264	-\$264	\$0	\$0	\$0
	1. To Disallow Advertising Expense (Bolin)		\$0	-\$264		\$0	\$0	
E-96	Misc. General Expenses	930.200	\$0	-\$59,499	-\$59,499	\$0	\$0	\$0
	1. To Eliminate Lobbying Expenses (McMellen)		\$0	-\$5,302		\$0	\$0	
	2. To Annualize Transportation Expense (Mapeka)		\$0	-\$22,311		\$0	\$0	
	3. To Disallow Promotional Giveaways (Bolin)		\$0	-\$4,044		\$0	\$0	
	4. To Disallow Dues and Donations (Bolin)		\$0	-\$27,842		\$0	\$0	
E-98	Rents AG	931.000	\$0	\$262	\$262	\$0	\$0	\$0
	1. To Annualize Lease Expenses (Mapeka)		\$0	\$262		\$0	\$0	
E-99	General Plant Maint AG	932.000	\$0	-\$482,252	-\$482,252	\$0	\$0	\$0
	1. To Eliminate Net Negative Salvage (McMellen)		\$0	-\$482,252		\$0	\$0	
E-102	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$630,998	\$630,998
	To Annualize Depreciation Expense		\$0	\$0		\$0	\$630,998	
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-109	PSC Assessment - Water	408.000	\$0	\$6,765	\$6,765	\$0	\$0	\$0
	1. To Annualize PSC Assessment (Green)		\$0	\$6,765		\$0	\$0	
E-110	Property Taxes	408.000	\$0	-\$82,665	-\$82,665	\$0	\$0	\$0
	1. To Annualize Property Taxes (Green)		\$0	-\$82,665		\$0	\$0	
E-114	Other Taxes & Licenses	408.000	\$0	\$2,268	\$2,268	\$0	\$0	\$0
	1. To Annualize Franchise Taxes (Green)		\$0	\$2,268		\$0	\$0	

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-120	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$2,187,276	\$2,187,276
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$2,187,276	
E-123	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$2,510,739	-\$2,510,739
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$2,510,739	
E-124	Amortization of Deferred ITC	412.000	\$0	\$0	\$0	\$0	\$77,058	\$77,058
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$77,058	
E-125	Deferred Income Tax - Test Line		\$0	\$0	\$0	\$0	\$1,270,619	\$1,270,619
	1. To Annualize Deferred Income Tax - Test Line		\$0	\$0		\$0	\$1,270,619	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$1,185,059	\$1,185,059
Total Operating & Maint. Expense			\$789,551	-\$293,963	\$495,588	\$0	\$1,655,212	\$1,655,212

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.42% Return	E 7.56% Return	F 7.70% Return
1	TOTAL NET INCOME BEFORE TAXES		\$7,897,994	\$7,919,465	\$8,093,163	\$8,268,121
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$2,648,414	\$2,648,414	\$2,648,414	\$2,648,414
4	Misc. Non-deductible Expenses		\$6,510	\$6,510	\$6,510	\$6,510
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$2,654,924	\$2,654,924	\$2,654,924	\$2,654,924
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of	3.2860%	\$2,586,652	\$2,586,652	\$2,586,652	\$2,586,652
8	Tax Straight-Line Depreciation		\$2,648,414	\$2,648,414	\$2,648,414	\$2,648,414
9	Excess Tax Depreciation		\$3,383,576	\$3,383,576	\$3,383,576	\$3,383,576
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$8,618,642	\$8,618,642	\$8,618,642	\$8,618,642
11	NET TAXABLE INCOME		\$1,934,276	\$1,955,747	\$2,129,445	\$2,304,403
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$1,934,276	\$1,955,747	\$2,129,445	\$2,304,403
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$101,418	\$102,544	\$111,651	\$120,825
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		\$1,832,858	\$1,853,203	\$2,017,794	\$2,183,578
17	Federal Income Tax at the Rate of	See Tax Table	\$623,172	\$630,089	\$686,050	\$742,417
18	Subtract Federal Income Tax Credits					
19	Credits - Solar		\$0	\$0	\$0	\$0
20	Net Federal Income Tax		\$623,172	\$630,089	\$686,050	\$742,417
21	PROVISION FOR MO. INCOME TAX					
22	Net Taxable Income - MO. Inc. Tax		\$1,934,276	\$1,955,747	\$2,129,445	\$2,304,403
23	Deduct Federal Income Tax at the Rate of	50.000%	\$311,586	\$315,045	\$343,025	\$371,209
24	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
25	Missouri Taxable Income - MO. Inc. Tax		\$1,622,690	\$1,640,702	\$1,786,420	\$1,933,194
26	Missouri Income Tax at the Rate of	6.250%	\$101,418	\$102,544	\$111,651	\$120,825
27	PROVISION FOR CITY INCOME TAX					
28	Net Taxable Income - City Inc. Tax		\$1,934,276	\$1,955,747	\$2,129,445	\$2,304,403
29	Deduct Federal Income Tax - City Inc. Tax		\$623,172	\$630,089	\$686,050	\$742,417
30	Deduct Missouri Income Tax - City Inc. Tax		\$101,418	\$102,544	\$111,651	\$120,825
31	City Taxable Income		\$1,209,686	\$1,223,114	\$1,331,744	\$1,441,161
32	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
33	SUMMARY OF CURRENT INCOME TAX					
34	Federal Income Tax		\$623,172	\$630,089	\$686,050	\$742,417
35	State Income Tax		\$101,418	\$102,544	\$111,651	\$120,825
36	City Income Tax		\$0	\$0	\$0	\$0
37	TOTAL SUMMARY OF CURRENT INCOME TAX		\$724,590	\$732,633	\$797,701	\$863,242
38	DEFERRED INCOME TAXES					
39	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
40	Amortization of Deferred ITC		\$73,811	\$73,811	\$73,811	\$73,811
41	Deferred Income Tax - Test Line		\$1,270,619	\$1,270,619	\$1,270,619	\$1,270,619
42	Deferred Investment Tax Credit		\$0	\$0	\$0	\$0
43	Deferred Tax Depreciation		\$0	\$0	\$0	\$0
44	Amort of Deferred tax Depreciation		\$0	\$0	\$0	\$0
45	Amort of Repair Allowance		\$0	\$0	\$0	\$0
46	Deferred Unbilled		\$0	\$0	\$0	\$0
47	TOTAL DEFERRED INCOME TAXES		\$1,344,430	\$1,344,430	\$1,344,430	\$1,344,430
48	TOTAL INCOME TAX		\$2,069,020	\$2,077,063	\$2,142,131	\$2,207,672

Missouri - American Water Company
Case No. WR-2010-0131
St. Joseph Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.95%	F Weighted Cost of Capital 9.25%	G Weighted Cost of Capital 9.55%
1	Common Stock	\$3,987,252	46.21%		4.136%	4.274%	4.413%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$27,619	0.32%	9.19%	0.029%	0.029%	0.029%
4	Long Term Debt	\$4,537,552	52.59%	6.18%	3.250%	3.250%	3.250%
5	Short Term Debt	\$76,556	0.89%	0.81%	0.007%	0.007%	0.007%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$8,628,979	100.00%		7.422%	7.560%	7.699%
8	PreTax Cost of Capital				9.899%	10.120%	10.342%

Exhibit No.: 0
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2010-0131
Date Prepared: March 9, 2010



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

**MISSOURI - AMERICAN WATER COMPANY
St. Louis Metro Water District**

CASE NO. WR-2010-0131

Jefferson City, Missouri

March 2010

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.42% Return	<u>C</u> 7.56% Return	<u>D</u> 7.70% Return
1	Net Orig Cost Rate Base	\$529,972,235	\$529,972,235	\$529,972,235
2	Rate of Return	7.42%	7.56%	7.70%
3	Net Operating Income Requirement	\$39,334,539	\$40,065,901	\$40,802,562
4	Net Income Available	\$32,856,019	\$32,856,019	\$32,856,019
5	Additional Net Income Required	\$6,478,520	\$7,209,882	\$7,946,543
6	Income Tax Requirement			
7	Required Current Income Tax	\$5,403,046	\$5,858,740	\$6,359,639
8	Current Income Tax Available	\$1,466,433	\$1,466,433	\$1,466,433
9	Additional Current Tax Required	\$3,936,613	\$4,392,307	\$4,893,206
10	Revenue Requirement	\$10,415,133	\$11,602,189	\$12,839,749
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$4,014,502	\$4,014,502	\$4,014,502
12	Gross Revenue Requirement	<u>\$14,429,635</u>	<u>\$15,616,691</u>	<u>\$16,854,251</u>

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,063,566,877
2	Less Accumulated Depreciation Reserve		\$284,914,962
3	Net Plant In Service		<u>\$778,651,915</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$3,088,335
6	Materials & Supplies		\$3,139,492
7	Prepayments		\$1,152,344
8	Pension/OPEB Tracker		\$919,489
9	Regulatory Deferrals		<u>\$1,264,932</u>
10	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$9,564,592</u>
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	-3.4548%	-\$174,352
13	State Tax Offset	-3.4548%	-\$28,056
14	City Tax Offset	0.0000%	\$0
15	Interest Expense Offset	13.3562%	\$2,325,967
16	Contribution In Aid of Construction		\$128,438,052
17	Customer Advances		\$56,293,232
18	Customer Deposits		\$0
19	Accumulated Deferred ITC (3%)		\$0
20	Deferred Income Taxes		\$66,837,645
21	Pension Tracker Liability		\$91,629
22	Accrued Pension Liability		\$4,073,557
23	Tank Painting Liability		<u>\$386,598</u>
24	TOTAL SUBTRACT FROM NET PLANT		<u>\$258,244,272</u>
25	Total Rate Base		<u><u>\$529,972,235</u></u>

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$22,997	P-2	\$152,938	\$175,935	100.00%	\$0	\$175,935
3	302.000	Franchises and Consents	\$12,572	P-3	\$0	\$12,572	100.00%	\$0	\$12,572
4	303.000	Miscellaneous Intangible Plant	\$572,025	P-4	\$281,490	\$853,515	100.00%	\$0	\$853,515
5		TOTAL PLANT INTANGIBLE	\$607,594		\$434,428	\$1,042,022		\$0	\$1,042,022
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$96,668	P-7	\$0	\$96,668	100.00%	\$0	\$96,668
8	311.000	Structures and Improvements - SSP	\$6,172,846	P-8	\$0	\$6,172,846	100.00%	\$0	\$6,172,846
9	312.000	Collecting & Impounding Reservoirs	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River and Other Intakes	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	314.000	Wells and Springs	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12	315.000	Infiltration Galleries and Tunnels	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$686	P-13	\$0	\$686	100.00%	\$0	\$686
14	316.100	Supply Mains - North Plant (STL)	\$247,698	P-14	\$0	\$247,698	100.00%	\$0	\$247,698
15	316.200	Supply Mains - Central Plant (STL)	\$4,046,823	P-15	\$0	\$4,046,823	100.00%	\$0	\$4,046,823
16	316.300	Supply Mains - South Plant (STL)	\$340,235	P-16	\$0	\$340,235	100.00%	\$0	\$340,235
17	316.400	Supply Mains - Meramec Plant (STL)	\$1,313,864	P-17	\$0	\$1,313,864	100.00%	\$0	\$1,313,864
18	317.000	Other Water Source Plant	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$12,218,820		\$0	\$12,218,820		\$0	\$12,218,820
20		PUMPING PLANT							
21	320.000	Land and Land Rights - PP	\$285,782	P-21	\$0	\$285,782	100.00%	\$0	\$285,782
22	321.000	Structures and Improvements - PP	\$2,140,849	P-22	\$0	\$2,140,849	100.00%	\$0	\$2,140,849
23	321.100	S & I - Pumps (STL)	\$5,084,370	P-23	\$0	\$5,084,370	100.00%	\$0	\$5,084,370
24	321.200	S & I - Boosters	\$3,464,882	P-24	\$0	\$3,464,882	100.00%	\$0	\$3,464,882
25	322.000	Boiler Plant Equipment	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	323.100	Power Generation Equipment	\$1,299,945	P-26	\$0	\$1,299,945	100.00%	\$0	\$1,299,945
27	323.200	Power Generation Equip Other	\$0	P-27	\$0	\$0	100.00%	\$0	\$0
28	324.000	Steam Pumping Equipment	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	325.000	Electric Pumping Equipment	\$6,696,898	P-29	\$0	\$6,696,898	100.00%	\$0	\$6,696,898
30	325.100	Pumping Equipment - Pre '46	\$874,158	P-30	\$0	\$874,158	100.00%	\$0	\$874,158
31	325.200	Pumping Equipment - Post '46	\$27,353,721	P-31	\$0	\$27,353,721	100.00%	\$0	\$27,353,721
32	325.300	Pumping Equipment - Booster	\$1,501,589	P-32	\$0	\$1,501,589	100.00%	\$0	\$1,501,589
33	326.000	Diesel Pumping Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equipment - Central	\$1,910,353	P-35	\$0	\$1,910,353	100.00%	\$0	\$1,910,353
36	327.000	Hydraulic Pumping Equipment	\$79,415	P-36	\$0	\$79,415	100.00%	\$0	\$79,415
37	328.100	Other Pumping Equipment	\$105,491	P-37	\$0	\$105,491	100.00%	\$0	\$105,491
38	328.200	WT Pumping Equipment	\$630,484	P-38	\$0	\$630,484	100.00%	\$0	\$630,484
39	328.300	TD Pumping Equipment	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL PUMPING PLANT	\$51,427,937		\$0	\$51,427,937		\$0	\$51,427,937
41		WATER TREATMENT PLANT							
42	330.000	Land and Land Rights - WTP	\$1,872,125	P-42	\$0	\$1,872,125	100.00%	\$0	\$1,872,125
43	331.000	Structures and Improvements - WTP	\$2,463,832	P-43	\$52,982	\$2,516,814	100.00%	\$0	\$2,516,814
44	331.100	S & I - North Plant (STL)	\$10,018,122	P-44	\$0	\$10,018,122	100.00%	\$0	\$10,018,122
45	331.200	S & I - Central 1 & 2	\$3,017,867	P-45	\$0	\$3,017,867	100.00%	\$0	\$3,017,867
46	331.300	S & I - Central 3	\$23,749,730	P-46	\$0	\$23,749,730	100.00%	\$0	\$23,749,730
47	331.400	S & I - South Plant (STL)	\$4,445,434	P-47	\$0	\$4,445,434	100.00%	\$0	\$4,445,434
48	331.500	S & I - Meramec (STL)	\$10,533,824	P-48	\$0	\$10,533,824	100.00%	\$0	\$10,533,824
49	332.000	WT Equipment - Non-Media	\$6,565,568	P-49	\$0	\$6,565,568	100.00%	\$0	\$6,565,568
50	332.100	WT Equipment - North Plant (STL)	\$8,104,312	P-50	\$0	\$8,104,312	100.00%	\$0	\$8,104,312
51	332.200	WT Equipment - Central 1 & 2	\$2,382,713	P-51	\$0	\$2,382,713	100.00%	\$0	\$2,382,713
52	332.300	WT Equipment - Central 3	\$23,817,218	P-52	\$0	\$23,817,218	100.00%	\$0	\$23,817,218
53	332.400	WT Equipment - South Plant (STL)	\$6,967,813	P-53	\$0	\$6,967,813	100.00%	\$0	\$6,967,813
54	332.500	WT Equipment - Meramec (STL)	\$11,366,165	P-54	\$0	\$11,366,165	100.00%	\$0	\$11,366,165
55	332.600	Other P/E Hand Equipment	\$0	P-55	\$0	\$0	100.00%	\$0	\$0
56	332.700	Equipment Filter Media	\$1,280,732	P-56	\$0	\$1,280,732	100.00%	\$0	\$1,280,732
57		TOTAL WATER TREATMENT PLANT	\$116,585,455		\$52,982	\$116,638,437		\$0	\$116,638,437
58		TRANSMISSION & DIST. PLANT							
59	340.000	Land and Land Rights - TDP	\$4,316,764	P-59	-\$12,651	\$4,304,113	100.00%	\$0	\$4,304,113
60	341.000	Structures and Improvements - TDP	\$5,871,418	P-60	\$4,096	\$5,875,514	100.00%	\$0	\$5,875,514
61	341.100	S & I - Spec Cross	\$267,357	P-61	\$0	\$267,357	100.00%	\$0	\$267,357

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
62	342.000	Distribution Reservoirs and Standpipes	\$1,782,642	P-62	\$4,422	\$1,787,064	100.00%	\$0	\$1,787,064
63	342.100	Rsvr & Standpipe - Elev	\$2,709,456	P-63	\$0	\$2,709,456	100.00%	\$0	\$2,709,456
64	342.200	Rsvr & Standpipe - Ground	\$9,565,414	P-64	\$0	\$9,565,414	100.00%	\$0	\$9,565,414
65	342.300	Rsvr & Standpipe - Below Grade Facilities	\$14,885	P-65	\$0	\$14,885	100.00%	\$0	\$14,885
66	342.400	Rsvr & Standpipe - Clearwell	\$0	P-66	\$0	\$0	100.00%	\$0	\$0
67	343.000	Trans and Distr Mains - Not Classified	\$17,012,356	P-67	\$0	\$17,012,356	100.00%	\$0	\$17,012,356
68	343.100	T & D Mains - 4" & Less	\$655,156	P-68	\$0	\$655,156	100.00%	\$0	\$655,156
69	343.110	T & D Mains - AC 4" (STL)	\$2,634,557	P-69	\$0	\$2,634,557	100.00%	\$0	\$2,634,557
70	343.120	T & D Mains - Galv 1 (STL)	\$37,594	P-70	\$0	\$37,594	100.00%	\$0	\$37,594
71	343.130	T & D Mains - DI 4in (STL)	\$1,175,667	P-71	\$0	\$1,175,667	100.00%	\$0	\$1,175,667
72	343.200	T & D Mains - 6" to 8"	\$11,084,632	P-72	\$974,367	\$12,058,999	100.00%	\$0	\$12,058,999
73	343.210	T & D Mains - 6 to 10" (TN)	\$0	P-73	\$0	\$0	100.00%	\$0	\$0
74	343.220	CI - 10" & Smaller - 1900 - 1928	\$2,732,841	P-74	\$0	\$2,732,841	100.00%	\$0	\$2,732,841
75	343.230	CI - 10" & Smaller - 1929 - 1956	\$16,082,347	P-75	\$0	\$16,082,347	100.00%	\$0	\$16,082,347
76	343.240	CI - 10" & Smaller - 1957 - 1993	\$51,599,116	P-76	\$0	\$51,599,116	100.00%	\$0	\$51,599,116
77	343.250	T & D Mains - DI 6-8" (STL)	\$293,040,365	P-77	\$0	\$293,040,365	100.00%	\$0	\$293,040,365
78	343.260	T & D Mains - PL 6-8" (STL)	\$31,209,981	P-78	\$0	\$31,209,981	100.00%	\$0	\$31,209,981
79	343.300	T & D Mains - 10" to 16"	\$18,948,092	P-79	\$350,379	\$19,298,471	100.00%	\$0	\$19,298,471
80	343.310	T & D Mains - 18" & Greater	\$11,143,215	P-80	\$69,249	\$11,212,464	100.00%	\$0	\$11,212,464
81	343.320	TD Mains - CI - 12" (STL)	\$13,324,011	P-81	\$0	\$13,324,011	100.00%	\$0	\$13,324,011
82	343.330	TD Mains - CI - 16" (STL)	\$19,371,799	P-82	\$0	\$19,371,799	100.00%	\$0	\$19,371,799
83	343.340	T & D Mains - DI 12 (STL)	\$79,387,248	P-83	\$0	\$79,387,248	100.00%	\$0	\$79,387,248
84	343.350	T & D Mains - DI 16 & Greater (STL)	\$119,004,637	P-84	\$0	\$119,004,637	100.00%	\$0	\$119,004,637
85	343.360	T & D Mains - LJ 20 (STL)	\$4,460,332	P-85	\$0	\$4,460,332	100.00%	\$0	\$4,460,332
86	343.370	T & D Mains - PL 12" (STL)	\$2,246,801	P-86	\$0	\$2,246,801	100.00%	\$0	\$2,246,801
87	344.000	Fire Mains	\$318,709	P-87	\$0	\$318,709	100.00%	\$0	\$318,709
88	345.000	Services	\$6,619,612	P-88	\$0	\$6,619,612	100.00%	\$0	\$6,619,612
89	346.100	Meters - Bronze Case	\$6,547,641	P-89	\$0	\$6,547,641	100.00%	\$0	\$6,547,641
90	346.200	Meters - Plastic Case	\$95	P-90	\$0	\$95	100.00%	\$0	\$95
91	346.300	Meters - Others	\$38,532,128	P-91	\$0	\$38,532,128	100.00%	\$0	\$38,532,128
92	346.400	Meters - Remote (ARBs)	\$4,017,333	P-92	\$0	\$4,017,333	100.00%	\$0	\$4,017,333
93	346.500	Meter Vault	\$57,818	P-93	\$0	\$57,818	100.00%	\$0	\$57,818
94	347.100	Meter Installations	\$6,404,414	P-94	\$0	\$6,404,414	100.00%	\$0	\$6,404,414
95	347.200	Meter Install - Other	\$10,337,278	P-95	\$0	\$10,337,278	100.00%	\$0	\$10,337,278
96	348.000	Hydrants	\$48,559,614	P-96	\$14,627	\$48,574,241	100.00%	\$0	\$48,574,241
97	349.000	Other Transmission & Distribution Plant	\$0	P-97	\$0	\$0	100.00%	\$0	\$0
98		TOTAL TRANSMISSION & DIST. PLANT	\$841,073,325		\$1,404,489	\$842,477,814		\$0	\$842,477,814
99		GENERAL PLANT							
100	389.000	Land and Land Rights - GP	\$0	P-100	\$0	\$0	100.00%	\$0	\$0
101	390.000	S & I - Store, Shop & Garage	\$333,572	P-101	\$0	\$333,572	100.00%	\$0	\$333,572
102	390.100	S & I - Office	\$3,213,272	P-102	\$0	\$3,213,272	100.00%	\$0	\$3,213,272
103	390.200	S & I - Leasehold	\$346,313	P-103	\$0	\$346,313	100.00%	\$0	\$346,313
104	390.300	S & I - AG	\$2,560,451	P-104	\$78,983	\$2,639,434	100.00%	\$0	\$2,639,434
105	390.400	S & I - Misc.	\$1,487,858	P-105	\$0	\$1,487,858	100.00%	\$0	\$1,487,858
106	390.500	General Structures HVAC	\$199,918	P-106	\$0	\$199,918	100.00%	\$0	\$199,918
107	391.000	Office Furniture and Equipment	\$1,358,090	P-107	\$111,384	\$1,469,474	100.00%	\$0	\$1,469,474
108	391.100	Computer & Peripheral Equipment	\$3,890,452	P-108	\$1,657,321	\$5,547,773	100.00%	\$0	\$5,547,773
109	391.200	Computer Software	\$2,497,908	P-109	\$4,928,289	\$7,426,197	100.00%	\$0	\$7,426,197
110	391.300	Computer Software Customized	\$0	P-110	\$0	\$0	100.00%	\$0	\$0
111	391.400	Computer Software - Personal	\$108,590	P-111	\$95,588	\$204,178	100.00%	\$0	\$204,178
112	391.500	Computer Software Other	\$0	P-112	\$0	\$0	100.00%	\$0	\$0
113	391.600	Data Handling Equipment	\$14,606	P-113	\$0	\$14,606	100.00%	\$0	\$14,606
114	391.700	Other Office Equipment	\$168,978	P-114	\$0	\$168,978	100.00%	\$0	\$168,978
115	392.110	Trans Equip - Lt Duty Trucks	\$115,803	P-115	\$14,246	\$130,049	100.00%	\$0	\$130,049
116	392.120	Trans Equip - Hvy Duty Trucks	\$3,525,299	P-116	\$0	\$3,525,299	100.00%	\$0	\$3,525,299
117	392.200	Trans Equip - Autos	\$751,431	P-117	\$110,115	\$861,546	100.00%	\$0	\$861,546
118	392.300	Trans Equip - Other	\$364,098	P-118	\$0	\$364,098	100.00%	\$0	\$364,098
119	393.000	Stores Equipment	\$209,028	P-119	\$0	\$209,028	100.00%	\$0	\$209,028
120	394.000	Tools, Shop and Garage Equipment	\$1,663,708	P-120	\$54,510	\$1,718,218	100.00%	\$0	\$1,718,218
121	394.100	Tools, Shop & Garage - Other	\$3,497,887	P-121	\$0	\$3,497,887	100.00%	\$0	\$3,497,887
122	395.000	Laboratory Equipment	\$1,169,633	P-122	\$0	\$1,169,633	100.00%	\$0	\$1,169,633
123	395.100	Laboratory Equipment - Other	\$277,193	P-123	\$0	\$277,193	100.00%	\$0	\$277,193
124	396.000	Power Operated Equipment	\$913,426	P-124	\$0	\$913,426	100.00%	\$0	\$913,426
125	397.000	Communication Equipment - Non Tele	\$1,070,496	P-125	\$30,842	\$1,101,338	100.00%	\$0	\$1,101,338

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
126	397.100	Remote Control & Instrument	\$1,078,372	P-126	\$0	\$1,078,372	100.00%	\$0	\$1,078,372
127	397.200	Communication Equip - Tele	\$80,652	P-127	\$28,397	\$109,049	100.00%	\$0	\$109,049
128	398.000	Miscellaneous Equipment	\$866,673	P-128	\$8,780	\$875,453	100.00%	\$0	\$875,453
129	399.000	Other Tangible Equipment	\$879,685	P-129	\$0	\$879,685	100.00%	\$0	\$879,685
130		TOTAL GENERAL PLANT	<u>\$32,643,392</u>		<u>\$7,118,455</u>	<u>\$39,761,847</u>		<u>\$0</u>	<u>\$39,761,847</u>
131		TOTAL PLANT IN SERVICE	<u>\$1,054,556,523</u>		<u>\$9,010,354</u>	<u>\$1,063,566,877</u>		<u>\$0</u>	<u>\$1,063,566,877</u>

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-2	Organization	301.000		\$152,938		\$0
	1. To Include Corporate Allocation (McMellen)		\$152,938		\$0	
P-4	Miscellaneous Intangible Plant	303.000		\$281,490		\$0
	1. To Include Corporate Allocation (McMellen)		\$281,490		\$0	
P-43	Structures and Improvements - WTP	331.000		\$52,982		\$0
	1. To Include Corporate Allocation (McMellen)		\$52,982		\$0	
P-59	Land and Land Rights - TDP	340.000		-\$12,651		\$0
	1. To Include Corporate Allocation (McMellen)		-\$12,651		\$0	
P-60	Structures and Improvements - TDP	341.000		\$4,096		\$0
	1. To Include Corporate Allocation (McMellen)		\$4,096		\$0	
P-62	Distribution Reservoirs and Standpipes	342.000		\$4,422		\$0
	1. To Include Corporate Allocation (McMellen)		\$4,422		\$0	
P-72	T & D Mains - 6" to 8"	343.200		\$974,367		\$0
	1. To Include Corporate Allocation (McMellen)		\$974,367		\$0	
P-79	T & D Mains - 10" to 16"	343.300		\$350,379		\$0
	1. To Include Corporate Allocation (McMellen)		\$350,379		\$0	
P-80	T & D Mains - 18" & Greater	343.310		\$69,249		\$0

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To Include Corporate Allocation (McMellen)		\$69,249		\$0	
P-96	Hydrants	348.000		\$14,627		\$0
	1. To Include Corporate Allocation (McMellen)		\$14,627		\$0	
P-104	S & I - AG	390.300		\$78,983		\$0
	1. To Include Corporate Allocation (McMellen)		\$78,983		\$0	
P-107	Office Furniture and Equipment	391.000		\$111,384		\$0
	1. To Include Corporate Allocation (McMellen)		\$111,384		\$0	
P-108	Computer & Peripheral Equipment	391.100		\$1,657,321		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,657,321		\$0	
P-109	Computer Software	391.200		\$4,928,289		\$0
	1. To Include Corporate Allocation (McMellen)		\$4,928,289		\$0	
P-111	Computer Software - Personal	391.400		\$95,588		\$0
	1. To Include Corporate Allocation (McMellen)		\$95,588		\$0	
P-115	Trans Equip - Lt Duty Trucks	392.110		\$14,246		\$0
	1. To Include Corporate Allocation (McMellen)		\$14,246		\$0	
P-117	Trans Equip - Autos	392.200		\$110,115		\$0
	1. To Include Corporate Allocation (McMellen)		\$110,115		\$0	
P-120	Tools, Shop and Garage Equipment	394.000		\$54,510		\$0

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To Include Corporate Allocation (McMellen)		\$54,510		\$0	
P-125	Communication Equipment - Non Tele	397.000		\$30,842		\$0
	1. To Include Corporate Allocation (McMellen)		\$30,842		\$0	
P-127	Communication Equip - Tele	397.200		\$28,397		\$0
	1. To Include Corporate Allocation (McMellen)		\$28,397		\$0	
P-128	Miscellaneous Equipment	398.000		\$8,780		\$0
	1. To Include Corporate Allocation (McMellen)		\$8,780		\$0	
Total Plant Adjustments				\$9,010,354		\$0

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	-\$25,007	R-2	\$0	-\$25,007	100.00%	\$0	-\$25,007
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$306,586	R-4	\$276,232	\$582,818	100.00%	\$0	\$582,818
5		TOTAL PLANT INTANGIBLE	\$281,579		\$276,232	\$557,811		\$0	\$557,811
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures and Improvements - SSP	\$3,134,878	R-8	\$0	\$3,134,878	100.00%	\$0	\$3,134,878
9	312.000	Collecting & Impounding Reservoirs	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River and Other Intakes	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	314.000	Wells and Springs	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12	315.000	Infiltration Galleries and Tunnels	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	-\$2,212	R-13	\$0	-\$2,212	100.00%	\$0	-\$2,212
14	316.100	Supply Mains - North Plant (STL)	\$176,038	R-14	\$0	\$176,038	100.00%	\$0	\$176,038
15	316.200	Supply Mains - Central Plant (STL)	\$2,063,279	R-15	\$0	\$2,063,279	100.00%	\$0	\$2,063,279
16	316.300	Supply Mains - South Plant (STL)	\$338,114	R-16	\$0	\$338,114	100.00%	\$0	\$338,114
17	316.400	Supply Mains - Meramec Plant (STL)	\$746,424	R-17	\$0	\$746,424	100.00%	\$0	\$746,424
18	317.000	Other Water Source Plant	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$6,456,521		\$0	\$6,456,521		\$0	\$6,456,521
20		PUMPING PLANT							
21	320.000	Land and Land Rights - PP	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	321.000	Structures and Improvements - PP	\$401,874	R-22	\$0	\$401,874	100.00%	\$0	\$401,874
23	321.100	S & I - Pumps (STL)	\$2,599,683	R-23	\$0	\$2,599,683	100.00%	\$0	\$2,599,683
24	321.200	S & I - Boosters	\$899,258	R-24	\$0	\$899,258	100.00%	\$0	\$899,258
25	322.000	Boiler Plant Equipment	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	323.100	Power Generation Equipment	\$101,518	R-26	\$0	\$101,518	100.00%	\$0	\$101,518
27	323.200	Power Generation Equip Other	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28	324.000	Steam Pumping Equipment	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	325.000	Electric Pumping Equipment	\$1,036,893	R-29	\$0	\$1,036,893	100.00%	\$0	\$1,036,893
30	325.100	Pumping Equipment - Pre '46	\$61,674	R-30	\$0	\$61,674	100.00%	\$0	\$61,674
31	325.200	Pumping Equipment - Post '46	\$13,821,719	R-31	\$0	\$13,821,719	100.00%	\$0	\$13,821,719
32	325.300	Pumping Equipment - Booster	\$1,780,874	R-32	\$0	\$1,780,874	100.00%	\$0	\$1,780,874
33	326.000	Diesel Pumping Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	326.100	Diesel Pumping Equipment - Stratman	-\$60,383	R-34	\$0	-\$60,383	100.00%	\$0	-\$60,383
35	326.200	Diesel Pumping Equipment - Central	\$1,423,057	R-35	\$0	\$1,423,057	100.00%	\$0	\$1,423,057
36	327.000	Hydraulic Pumping Equipment	\$2,764	R-36	\$0	\$2,764	100.00%	\$0	\$2,764
37	328.100	Other Pumping Equipment	\$21,218	R-37	\$0	\$21,218	100.00%	\$0	\$21,218
38	328.200	WT Pumping Equipment	\$28,229	R-38	\$0	\$28,229	100.00%	\$0	\$28,229
39	328.300	TD Pumping Equipment	\$625	R-39	\$0	\$625	100.00%	\$0	\$625
40		TOTAL PUMPING PLANT	\$22,119,003		\$0	\$22,119,003		\$0	\$22,119,003
41		WATER TREATMENT PLANT							
42	330.000	Land and Land Rights - WTP	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	331.000	Structures and Improvements - WTP	\$201,615	R-43	\$1,514	\$203,129	100.00%	\$0	\$203,129
44	331.100	S & I - North Plant (STL)	\$2,663,851	R-44	\$0	\$2,663,851	100.00%	\$0	\$2,663,851
45	331.200	S & I - Central 1 & 2	\$2,261,293	R-45	\$0	\$2,261,293	100.00%	\$0	\$2,261,293
46	331.300	S & I - Central 3	\$11,113,164	R-46	\$0	\$11,113,164	100.00%	\$0	\$11,113,164
47	331.400	S & I - South Plant (STL)	\$1,382,671	R-47	\$0	\$1,382,671	100.00%	\$0	\$1,382,671
48	331.500	S & I - Meramec (STL)	\$4,439,932	R-48	\$0	\$4,439,932	100.00%	\$0	\$4,439,932
49	332.000	WT Equipment - Non-Media	\$363,511	R-49	\$0	\$363,511	100.00%	\$0	\$363,511
50	332.100	WT Equipment - North Plant (STL)	\$4,172,640	R-50	\$0	\$4,172,640	100.00%	\$0	\$4,172,640
51	332.200	WT Equipment - Central 1 & 2	\$2,342,135	R-51	\$0	\$2,342,135	100.00%	\$0	\$2,342,135
52	332.300	WT Equipment - Central 3	\$10,829,975	R-52	\$0	\$10,829,975	100.00%	\$0	\$10,829,975
53	332.400	WT Equipment - South Plant (STL)	\$2,202,877	R-53	\$0	\$2,202,877	100.00%	\$0	\$2,202,877
54	332.500	WT Equipment - Meramec (STL)	\$4,878,916	R-54	\$0	\$4,878,916	100.00%	\$0	\$4,878,916
55	332.600	Other P/E Hand Equipment	\$0	R-55	\$0	\$0	100.00%	\$0	\$0
56	332.700	Equipment Filter Media	-\$58,892	R-56	\$0	-\$58,892	100.00%	\$0	-\$58,892
57		TOTAL WATER TREATMENT PLANT	\$46,793,688		\$1,514	\$46,795,202		\$0	\$46,795,202
58		TRANSMISSION & DIST. PLANT							
59	340.000	Land and Land Rights - TDP	-\$1	R-59	\$0	-\$1	100.00%	\$0	-\$1
60	341.000	Structures and Improvements - TDP	\$3,049,092	R-60	\$273	\$3,049,365	100.00%	\$0	\$3,049,365
61	341.100	S & I - Spec Cross	\$361,352	R-61	\$0	\$361,352	100.00%	\$0	\$361,352
62	342.000	Distribution Reservoirs and Standpipes	\$783,933	R-62	\$189	\$784,122	100.00%	\$0	\$784,122
63	342.100	Rsvr & Standpipe - Elev	\$961,078	R-63	\$0	\$961,078	100.00%	\$0	\$961,078
64	342.200	Rsvr & Standpipe - Ground	\$5,385,416	R-64	\$0	\$5,385,416	100.00%	\$0	\$5,385,416
65	342.300	Rsvr & Stanpipe - Below Grade Facilities	\$419	R-65	\$0	\$419	100.00%	\$0	\$419

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Accumulated Depreciation Reserve

Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
66	342.400	Rsvr & Standpipe - Clearwell	\$0	R-66	\$0	\$0	100.00%	\$0	\$0
67	343.000	Trans and Distr Mains - Not Classified	\$6,217,799	R-67	\$0	\$6,217,799	100.00%	\$0	\$6,217,799
68	343.100	T & D Mains - 4" & Less	\$24,714	R-68	\$0	\$24,714	100.00%	\$0	\$24,714
69	343.110	T & D Mains - AC 4" (STL)	\$849,569	R-69	\$0	\$849,569	100.00%	\$0	\$849,569
70	343.120	T & D Mains - Galv 1 (STL)	\$96,437	R-70	\$0	\$96,437	100.00%	\$0	\$96,437
71	343.130	T & D Mains - DI 4in (STL)	\$19,244	R-71	\$0	\$19,244	100.00%	\$0	\$19,244
72	343.200	T & D Mains - 6" to 8"	\$910,743	R-72	\$31,676	\$942,419	100.00%	\$0	\$942,419
73	343.210	T & D Mains - 6 to 10" (TN)	\$0	R-73	\$0	\$0	100.00%	\$0	\$0
74	343.220	CI - 10" & Smaller - 1900 - 1928	\$1,419,967	R-74	\$0	\$1,419,967	100.00%	\$0	\$1,419,967
75	343.230	CI - 10" & Smaller - 1929 - 1956	\$12,742,301	R-75	\$0	\$12,742,301	100.00%	\$0	\$12,742,301
76	343.240	CI - 10" & Smaller - 1957 - 1993	\$32,130,599	R-76	\$0	\$32,130,599	100.00%	\$0	\$32,130,599
77	343.250	T & D Mains - DI 6-8" (STL)	\$42,721,271	R-77	\$0	\$42,721,271	100.00%	\$0	\$42,721,271
78	343.260	T & D Mains - PL 6-8" (STL)	\$610,805	R-78	\$0	\$610,805	100.00%	\$0	\$610,805
79	343.300	T & D Mains - 10" to 16"	\$1,315,241	R-79	\$4,231	\$1,319,472	100.00%	\$0	\$1,319,472
80	343.310	T & D Mains - 18" & Greater	\$752,135	R-80	\$1,979	\$754,114	100.00%	\$0	\$754,114
81	343.320	TD Mains - CI - 12" (STL)	\$5,689,948	R-81	\$0	\$5,689,948	100.00%	\$0	\$5,689,948
82	343.330	TD Mains - CI - 16" (STL)	\$9,855,200	R-82	\$0	\$9,855,200	100.00%	\$0	\$9,855,200
83	343.340	T & D Mains - DI 12 (STL)	\$11,713,251	R-83	\$0	\$11,713,251	100.00%	\$0	\$11,713,251
84	343.350	T & D Mains - DI 16 & Greater (STL)	\$19,008,577	R-84	\$0	\$19,008,577	100.00%	\$0	\$19,008,577
85	343.360	T & D Mains - LJ 20 (STL)	\$1,721,465	R-85	\$0	\$1,721,465	100.00%	\$0	\$1,721,465
86	343.370	T & D Mains - PL 12" (STL)	\$73,539	R-86	\$0	\$73,539	100.00%	\$0	\$73,539
87	344.000	Fire Mains	\$44,787	R-87	\$0	\$44,787	100.00%	\$0	\$44,787
88	345.000	Services	\$1,890,985	R-88	\$0	\$1,890,985	100.00%	\$0	\$1,890,985
89	346.100	Meters - Bronze Case	\$568,782	R-89	\$0	\$568,782	100.00%	\$0	\$568,782
90	346.200	Meters - Plastic Case	\$4	R-90	\$0	\$4	100.00%	\$0	\$4
91	346.300	Meters - Others	\$6,193,078	R-91	\$0	\$6,193,078	100.00%	\$0	\$6,193,078
92	346.400	Meters - Remote (ARBs)	\$1,859,940	R-92	\$0	\$1,859,940	100.00%	\$0	\$1,859,940
93	346.500	Meter Vault	-\$185	R-93	\$0	-\$185	100.00%	\$0	-\$185
94	347.100	Meter Installations	\$2,582,115	R-94	\$0	\$2,582,115	100.00%	\$0	\$2,582,115
95	347.200	Meter Install - Other	\$4,220,765	R-95	\$0	\$4,220,765	100.00%	\$0	\$4,220,765
96	348.000	Hydrants	\$14,258,885	R-96	\$172	\$14,259,057	100.00%	\$0	\$14,259,057
97	349.000	Other Transmission & Distribution Plant	-\$2,677	R-97	\$0	-\$2,677	100.00%	\$0	-\$2,677
98		TOTAL TRANSMISSION & DIST. PLANT	\$190,030,573		\$38,520	\$190,069,093		\$0	\$190,069,093
99		GENERAL PLANT							
100	389.000	Land and Land Rights - GP	\$0	R-100	\$0	\$0	100.00%	\$0	\$0
101	390.000	S & I - Store, Shop & Garage	\$26,547	R-101	\$0	\$26,547	100.00%	\$0	\$26,547
102	390.100	S & I - Office	\$417,422	R-102	\$0	\$417,422	100.00%	\$0	\$417,422
103	390.200	S & I - Leasehold	\$432,986	R-103	\$0	\$432,986	100.00%	\$0	\$432,986
104	390.300	S & I - AG	\$53,407	R-104	\$1,698	\$55,105	100.00%	\$0	\$55,105
105	390.400	S & I - Misc.	\$332,617	R-105	\$0	\$332,617	100.00%	\$0	\$332,617
106	390.500	General Structures HVAC	\$10,314	R-106	\$0	\$10,314	100.00%	\$0	\$10,314
107	391.000	Office Furniture and Equipment	\$650,746	R-107	\$60,567	\$711,313	100.00%	\$0	\$711,313
108	391.100	Computer & Peripheral Equipment	\$1,132,216	R-108	\$350,216	\$1,482,432	100.00%	\$0	\$1,482,432
109	391.200	Computer Software	\$1,198,055	R-109	\$4,098,186	\$5,296,241	100.00%	\$0	\$5,296,241
110	391.300	Computer Software Customized	\$0	R-110	\$0	\$0	100.00%	\$0	\$0
111	391.400	Computer Software - Personal	\$50,030	R-111	\$55,689	\$105,719	100.00%	\$0	\$105,719
112	391.500	Computer Software Other	\$0	R-112	\$0	\$0	100.00%	\$0	\$0
113	391.600	Data Handling Equipment	\$1,892	R-113	\$0	\$1,892	100.00%	\$0	\$1,892
114	391.700	Other Office Equipment	\$92,130	R-114	\$0	\$92,130	100.00%	\$0	\$92,130
115	392.110	Trans Equip - Lt Duty Trucks	\$102,677	R-115	\$44,754	\$147,431	100.00%	\$0	\$147,431
116	392.120	Trans Equip - Hvy Duty Trucks	\$3,747,342	R-116	\$0	\$3,747,342	100.00%	\$0	\$3,747,342
117	392.200	Trans Equip - Autos	\$365,038	R-117	\$102,107	\$467,145	100.00%	\$0	\$467,145
118	392.300	Trans Equip - Other	\$6,914	R-118	\$0	\$6,914	100.00%	\$0	\$6,914
119	393.000	Stores Equipment	-\$314,281	R-119	\$0	-\$314,281	100.00%	\$0	-\$314,281
120	394.000	Tools, Shop and Garage Equipment	\$975,831	R-120	\$9,821	\$985,652	100.00%	\$0	\$985,652
121	394.100	Tools, Shop & Garage - Other	\$1,960,629	R-121	\$0	\$1,960,629	100.00%	\$0	\$1,960,629
122	395.000	Laboratory Equipment	\$744,990	R-122	\$0	\$744,990	100.00%	\$0	\$744,990
123	395.100	Laboratory Equipment - Other	\$172,959	R-123	\$0	\$172,959	100.00%	\$0	\$172,959
124	396.000	Power Operated Equipment	\$689,443	R-124	\$0	\$689,443	100.00%	\$0	\$689,443
125	397.000	Communication Equipment - Non Tele	\$681,860	R-125	\$12,715	\$694,575	100.00%	\$0	\$694,575
126	397.100	Remote Control & Instrument	\$53,035	R-126	\$0	\$53,035	100.00%	\$0	\$53,035
127	397.200	Communication Equip - Tele	\$34,522	R-127	\$16,284	\$50,806	100.00%	\$0	\$50,806
128	398.000	Miscellaneous Equipment	\$198,248	R-128	\$3,909	\$202,157	100.00%	\$0	\$202,157
129	399.000	Other Tangible Equipment	\$343,817	R-129	\$0	\$343,817	100.00%	\$0	\$343,817
130		TOTAL GENERAL PLANT	\$14,161,386		\$4,755,946	\$18,917,332		\$0	\$18,917,332
131		TOTAL DEPRECIATION RESERVE	\$279,842,750		\$5,072,212	\$284,914,962		\$0	\$284,914,962

Missouri - American Water Company
 Case No. WR-2010-0131
 St. Louis Metro Water District
 Test Year Ending 06-30-2009; Update 10-31-2009
 Accumulated Depreciation Reserve

Line Number	<u>A</u> Account Number	<u>B</u> Depreciation Reserve Description	<u>C</u> Total Reserve	<u>D</u> Adjust. Number	<u>E</u> Adjustments	<u>F</u> As Adjusted Reserve	<u>G</u> Jurisdictional Allocations	<u>H</u> Jurisdictional Adjustments	<u>I</u> MO Adjusted Jurisdictional
----------------	-------------------------------	--	------------------------------	-------------------------------	-------------------------	------------------------------------	---	---	---

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-4	Miscellaneous Intangible Plant	303.000		\$276,232		\$0
	1. To Include Corporate Allocation (McMellen)		\$276,232		\$0	
R-43	Structures and Improvements - WTP	331.000		\$1,514		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,514		\$0	
R-60	Structures and Improvements - TDP	341.000		\$273		\$0
	1. To Include Corporate Allocation (McMellen)		\$273		\$0	
R-62	Distribution Reservoirs and Standpipes	342.000		\$189		\$0
	1. To Include Corporate Allocation (McMellen)		\$189		\$0	
R-72	T & D Mains - 6" to 8"	343.200		\$31,676		\$0
	1. To Include Corporate Allocation (McMellen)		\$31,676		\$0	
R-79	T & D Mains - 10" to 16"	343.300		\$4,231		\$0
	1. To Include Corporate Allocation (McMellen)		\$4,231		\$0	
R-80	T & D Mains - 18" & Greater	343.310		\$1,979		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,979		\$0	
R-96	Hydrants	348.000		\$172		\$0
	1. To Include Corporate Allocation (McMellen)		\$172		\$0	
R-104	S & I - AG	390.300		\$1,698		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,698		\$0	

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-107	Office Furniture and Equipment	391.000		\$60,567		\$0
	1. To Include Corporate Allocation (McMellen)		\$60,567		\$0	
R-108	Computer & Peripheral Equipment	391.100		\$350,216		\$0
	1. To Include Corporate Allocation (McMellen)		\$350,216		\$0	
R-109	Computer Software	391.200		\$4,098,186		\$0
	1. To Include Corporate Allocation (McMellen)		\$4,098,186		\$0	
R-111	Computer Software - Personal	391.400		\$55,689		\$0
	1. To Include Corporate Allocation (McMellen)		\$55,689		\$0	
R-115	Trans Equip - Lt Duty Trucks	392.110		\$44,754		\$0
	1. To Include Corporate Allocation (McMellen)		\$44,754		\$0	
R-117	Trans Equip - Autos	392.200		\$102,107		\$0
	1. To Include Corporate Allocation (McMellen)		\$102,107		\$0	
R-120	Tools, Shop and Garage Equipment	394.000		\$9,821		\$0
	1. To Include Corporate Allocation (McMellen)		\$9,821		\$0	
R-125	Communication Equipment - Non Tele	397.000		\$12,715		\$0
	1. To Include Corporate Allocation (McMellen)		\$12,715		\$0	
R-127	Communication Equip - Tele	397.200		\$16,284		\$0
	1. To Include Corporate Allocation (McMellen)		\$16,284		\$0	
R-128	Miscellaneous Equipment	398.000		\$3,909		\$0

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To Include Corporate Allocation (McMellen)		\$3,909		\$0	
Total Reserve Adjustments				<u>\$5,072,212</u>		<u>\$0</u>

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$175,935	0.00%	\$0
3	302.000	Franchises and Consents	\$12,572	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$853,515	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$1,042,022		\$0
6		SOURCE OF SUPPLY PLANT			
7	310.000	Land and Land Rights - SSP	\$96,668	0.00%	\$0
8	311.000	Structures and Improvements - SSP	\$6,172,846	2.36%	\$145,679
9	312.000	Collecting & Impounding Reservoirs	\$0	1.25%	\$0
10	313.000	Lake, River and Other Intakes	\$0	1.77%	\$0
11	314.000	Wells and Springs	\$0	1.82%	\$0
12	315.000	Infiltration Galleries and Tunnels	\$0	1.67%	\$0
13	316.000	Supply Mains	\$686	1.79%	\$12
14	316.100	Supply Mains - North Plant (STL)	\$247,698	1.79%	\$4,434
15	316.200	Supply Mains - Central Plant (STL)	\$4,046,823	1.79%	\$72,438
16	316.300	Supply Mains - South Plant (STL)	\$340,235	1.79%	\$6,090
17	316.400	Supply Mains - Meramec Plant (STL)	\$1,313,864	1.79%	\$23,518
18	317.000	Other Water Source Plant	\$0	4.00%	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$12,218,820		\$252,171
20		PUMPING PLANT			
21	320.000	Land and Land Rights - PP	\$285,782	0.00%	\$0
22	321.000	Structures and Improvements - PP	\$2,140,849	1.80%	\$38,535
23	321.100	S & I - Pumps (STL)	\$5,084,370	1.80%	\$91,519
24	321.200	S & I - Boosters	\$3,464,882	1.80%	\$62,368
25	322.000	Boiler Plant Equipment	\$0	2.22%	\$0
26	323.100	Power Generation Equipment	\$1,299,945	2.00%	\$25,999
27	323.200	Power Generation Equip Other	\$0	2.00%	\$0
28	324.000	Steam Pumping Equipment	\$0	2.62%	\$0
29	325.000	Electric Pumping Equipment	\$6,696,898	2.62%	\$175,459
30	325.100	Pumping Equipment - Pre '46	\$874,158	2.62%	\$22,903
31	325.200	Pumping Equipment - Post '46	\$27,353,721	2.62%	\$716,667
32	325.300	Pumping Equipment - Booster	\$1,501,589	2.62%	\$39,342
33	326.000	Diesel Pumping Equipment	\$0	2.62%	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	2.62%	\$0
35	326.200	Diesel Pumping Equipment - Central	\$1,910,353	2.62%	\$50,051
36	327.000	Hydraulic Pumping Equipment	\$79,415	2.62%	\$2,081
37	328.100	Other Pumping Equipment	\$105,491	2.62%	\$2,764
38	328.200	WT Pumping Equipment	\$630,484	2.62%	\$16,519
39	328.300	TD Pumping Equipment	\$0	2.62%	\$0
40		TOTAL PUMPING PLANT	\$51,427,937		\$1,244,207
41		WATER TREATMENT PLANT			
42	330.000	Land and Land Rights - WTP	\$1,872,125	0.00%	\$0

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
43	331.000	Structures and Improvements - WTP	\$2,516,814	1.69%	\$42,534
44	331.100	S & I - North Plant (STL)	\$10,018,122	1.69%	\$169,306
45	331.200	S & I - Central 1 & 2	\$3,017,867	1.69%	\$51,002
46	331.300	S & I - Central 3	\$23,749,730	1.69%	\$401,370
47	331.400	S & I - South Plant (STL)	\$4,445,434	1.69%	\$75,128
48	331.500	S & I - Meramec (STL)	\$10,533,824	1.69%	\$178,022
49	332.000	WT Equipment - Non-Media	\$6,565,568	2.89%	\$189,745
50	332.100	WT Equipment - North Plant (STL)	\$8,104,312	2.89%	\$234,215
51	332.200	WT Equipment - Central 1 & 2	\$2,382,713	2.89%	\$68,860
52	332.300	WT Equipment - Central 3	\$23,817,218	2.89%	\$688,318
53	332.400	WT Equipment - South Plant (STL)	\$6,967,813	2.89%	\$201,370
54	332.500	WT Equipment - Meramec (STL)	\$11,366,165	2.89%	\$328,482
55	332.600	Other P/E Hand Equipment	\$0	3.33%	\$0
56	332.700	Equipment Filter Media	\$1,280,732	2.89%	\$37,013
57		TOTAL WATER TREATMENT PLANT	\$116,638,437		\$2,665,365
58		TRANSMISSION & DIST. PLANT			
59	340.000	Land and Land Rights - TDP	\$4,304,113	0.00%	\$0
60	341.000	Structures and Improvements - TDP	\$5,875,514	2.40%	\$141,012
61	341.100	S & I - Spec Cross	\$267,357	0.00%	\$0
62	342.000	Distribution Reservoirs and Standpipes	\$1,787,064	2.25%	\$40,209
63	342.100	Rsvr & Standpipe - Elev	\$2,709,456	2.25%	\$60,963
64	342.200	Rsvr & Standpipe - Ground	\$9,565,414	2.25%	\$215,222
65	342.300	Rsvr & Stanpipe - Below Grade Facilities	\$14,885	2.25%	\$335
66	342.400	Rsvr & Standpipe - Clearwell	\$0	2.25%	\$0
67	343.000	Trans and Distr Mains - Not Classified	\$17,012,356	1.39%	\$236,472
68	343.100	T & D Mains - 4" & Less	\$655,156	1.39%	\$9,107
69	343.110	T & D Mains - AC 4" (STL)	\$2,634,557	1.39%	\$36,620
70	343.120	T & D Mains - Galv 1 (STL)	\$37,594	1.39%	\$523
71	343.130	T & D Mains - DI 4in (STL)	\$1,175,667	1.39%	\$16,342
72	343.200	T & D Mains - 6" to 8"	\$12,058,999	1.39%	\$167,620
73	343.210	T & D Mains - 6 to 10" (TN)	\$0	1.39%	\$0
74	343.220	CI - 10" & Smaller - 1900 - 1928	\$2,732,841	1.39%	\$37,986
75	343.230	CI - 10" & Smaller - 1929 - 1956	\$16,082,347	1.39%	\$223,545
76	343.240	CI - 10" & Smaller - 1957 - 1993	\$51,599,116	1.39%	\$717,228
77	343.250	T & D Mains - DI 6-8" (STL)	\$293,040,365	1.39%	\$4,073,261
78	343.260	T & D Mains - PL 6-8" (STL)	\$31,209,981	1.39%	\$433,819
79	343.300	T & D Mains - 10" to 16"	\$19,298,471	1.39%	\$268,249
80	343.310	T & D Mains - 18" & Greater	\$11,212,464	1.39%	\$155,853
81	343.320	TD Mains - CI - 12" (STL)	\$13,324,011	1.39%	\$185,204
82	343.330	TD Mains - CI - 16" (STL)	\$19,371,799	1.39%	\$269,268
83	343.340	T & D Mains - DI 12 (STL)	\$79,387,248	1.39%	\$1,103,483
84	343.350	T & D Mains - DI 16 & Greater (STL)	\$119,004,637	1.39%	\$1,654,164
85	343.360	T & D Mains - LJ 20 (STL)	\$4,460,332	1.39%	\$61,999
86	343.370	T & D Mains - PL 12" (STL)	\$2,246,801	1.39%	\$31,231

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
87	344.000	Fire Mains	\$318,709	1.56%	\$4,972
88	345.000	Services	\$6,619,612	2.92%	\$193,293
89	346.100	Meters - Bronze Case	\$6,547,641	2.40%	\$157,143
90	346.200	Meters - Plastic Case	\$95	2.40%	\$2
91	346.300	Meters - Others	\$38,532,128	2.40%	\$924,771
92	346.400	Meters - Remote (ARBs)	\$4,017,333	2.40%	\$96,416
93	346.500	Meter Vault	\$57,818	2.40%	\$1,388
94	347.100	Meter Installations	\$6,404,414	0.00%	\$0
95	347.200	Meter Install - Other	\$10,337,278	0.00%	\$0
96	348.000	Hydrants	\$48,574,241	1.85%	\$898,623
97	349.000	Other Transmission & Distribution Plant	\$0	2.00%	\$0
98		TOTAL TRANSMISSION & DIST. PLANT	\$842,477,814		\$12,416,323
99		GENERAL PLANT			
100	389.000	Land and Land Rights - GP	\$0	0.00%	\$0
101	390.000	S & I - Store, Shop & Garage	\$333,572	2.40%	\$8,006
102	390.100	S & I - Office	\$3,213,272	2.40%	\$77,119
103	390.200	S & I - Leasehold	\$346,313	5.00%	\$17,316
104	390.300	S & I - AG	\$2,639,434	2.40%	\$63,346
105	390.400	S & I - Misc.	\$1,487,858	2.40%	\$35,709
106	390.500	General Structures HVAC	\$199,918	2.40%	\$4,798
107	391.000	Office Furniture and Equipment	\$1,469,474	5.00%	\$73,474
108	391.100	Computer & Peripheral Equipment	\$5,547,773	20.00%	\$1,109,555
109	391.200	Computer Software	\$7,426,197	20.00%	\$1,485,239
110	391.300	Computer Software Customized	\$0	20.00%	\$0
111	391.400	Computer Software - Personal	\$204,178	20.00%	\$40,836
112	391.500	Computer Software Other	\$0	20.00%	\$0
113	391.600	Data Handling Equipment	\$14,606	6.67%	\$974
114	391.700	Other Office Equipment	\$168,978	6.67%	\$11,271
115	392.110	Trans Equip - Lt Duty Trucks	\$130,049	11.25%	\$14,631
116	392.120	Trans Equip - Hvy Duty Trucks	\$3,525,299	10.00%	\$352,530
117	392.200	Trans Equip - Autos	\$861,546	18.00%	\$155,078
118	392.300	Trans Equip - Other	\$364,098	5.67%	\$20,644
119	393.000	Stores Equipment	\$209,028	4.00%	\$8,361
120	394.000	Tools, Shop and Garage Equipment	\$1,718,218	5.00%	\$85,911
121	394.100	Tools, Shop & Garage - Other	\$3,497,887	5.00%	\$174,894
122	395.000	Laboratory Equipment	\$1,169,633	6.67%	\$78,015
123	395.100	Laboratory Equipment - Other	\$277,193	6.67%	\$18,489
124	396.000	Power Operated Equipment	\$913,426	7.73%	\$70,608
125	397.000	Communication Equipment - Non Tele	\$1,101,338	6.67%	\$73,459
126	397.100	Remote Control & Instrument	\$1,078,372	6.67%	\$71,927
127	397.200	Communication Equip - Tele	\$109,049	10.00%	\$10,905
128	398.000	Miscellaneous Equipment	\$875,453	6.67%	\$58,393
129	399.000	Other Tangible Equipment	\$879,685	5.00%	\$43,984
130		TOTAL GENERAL PLANT	\$39,761,847		\$4,165,472

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense
131		Total Depreciation	<u>\$1,063,566,877</u>		<u>\$20,743,538</u>

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Base Payroll	\$17,682,475	42.25	13.64	28.61	0.078384	\$1,386,023
3	Tax Withholding	\$11,265,669	42.25	13.64	28.61	0.078384	\$883,048
4	Pensions & OPEBs	\$6,523,271	42.25	-1.39	43.64	0.119562	\$779,935
5	Group Insurance	\$3,164,353	42.25	-9.38	51.63	0.141443	\$447,576
6	401 (k)	\$406,805	42.25	17.50	24.75	0.067808	\$27,585
7	Electric	\$6,847,300	42.25	28.04	14.21	0.038936	\$266,606
8	Chemicals	\$10,661,815	42.25	15.58	26.67	0.073064	\$778,995
9	Leases	\$775,924	42.25	-4.00	46.25	0.126718	\$98,324
10	Management Fees	\$21,672,947	42.25	23.99	18.26	0.050027	\$1,084,233
11	Uncollectible Accounts	\$1,482,193	42.25	42.25	0.00	0.000000	\$0
12	PSC Assessment	\$1,110,055	42.25	-45.00	87.25	0.239041	\$265,349
13	Insurance Other	\$2,170,474	42.25	-32.94	75.19	0.205992	\$447,100
14	Purchased Water	\$211,597	42.25	33.82	8.43	0.023097	\$4,887
15	Cash Vouchers	-\$170,269	42.25	23.99	18.26	0.050027	-\$8,518
16	TOTAL OPERATION AND MAINT. EXPENSE	\$83,804,609					\$6,461,143
17	TAXES						
18	FICA - Employer Portion	\$1,193,610	42.25	13.64	28.61	0.078384	\$93,560
19	Unemployment	\$64,311	42.25	13.64	28.61	0.078384	\$5,041
20	Property Tax	\$9,308,182	42.25	178.77	-136.52	-0.374024	-\$3,481,483
21	Corporate Franchise	\$291,263	42.25	29.63	12.63	0.034589	\$10,074
22	TOTAL TAXES	\$10,857,366					-\$3,372,808
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$3,088,335
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$5,046,648	42.25	29.64	12.61	0.034548	\$174,352
26	State Tax Offset	\$812,092	42.25	29.64	12.61	0.034548	\$28,056
27	City Tax Offset	\$0	42.25	42.25	0.00	0.000000	\$0
28	Interest Expense Offset	\$17,414,888	42.25	91.00	-48.75	-0.133562	-\$2,325,967
29	TOTAL OFFSET FROM RATE BASE	\$23,273,628					-\$2,123,559
30	TOTAL CASH WORKING CAPITAL REQUIRED						\$964,776

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement

Line Number	A Category Description	C		D		E		F		G		H		I		J		
		Total Test Year	Test Year Labor	Test Year Non Labor	Adjustments	Total Company Adjusted	Jurisdictional Adjustments	MO Final Adj Jurisdictional	MO Juris. Labor	MO Juris. Non Labor								
1	TOTAL OPERATING REVENUES	\$143,423,674	See Note (1)	See Note (1)	See Note (1)	\$143,423,674	\$15,959,460	\$159,383,134	See Note (1)	See Note (1)	\$0	\$1,129,199	See Note (1)	See Note (1)	See Note (1)	See Note (1)	\$0	
2	TOTAL SOURCE OF SUPPLY EXPENSES	\$1,183,829	\$395,835	\$787,994	-\$54,630	\$1,129,199	\$0	\$1,129,199	\$375,187	\$754,012	\$0	\$1,129,199	\$375,187	\$754,012	\$0	\$0	\$0	\$0
3	TOTAL PUMPING EXPENSES	\$7,407,839	\$1,539,691	\$5,868,148	-\$80,077	\$7,327,762	\$0	\$7,327,762	\$1,459,614	\$5,868,148	\$0	\$7,327,762	\$1,459,614	\$5,868,148	\$0	\$0	\$0	\$0
4	TOTAL WATER TREATMENT EXPENSES	\$11,051,234	\$2,655,757	\$8,395,477	\$3,290,050	\$14,341,284	\$0	\$14,341,284	\$2,516,205	\$11,825,079	\$0	\$14,341,284	\$2,516,205	\$11,825,079	\$0	\$0	\$0	\$0
5	TOTAL TRANSMISSION & DIST. EXPENSES	\$13,666,955	\$6,448,141	\$5,218,814	-\$550,654	\$13,116,301	\$0	\$13,116,301	\$8,010,666	\$5,105,635	\$0	\$13,116,301	\$8,010,666	\$5,105,635	\$0	\$0	\$0	\$0
6	TOTAL CUSTOMER ACCOUNTS EXPENSES	\$5,397,417	\$2,045,045	\$3,352,372	-\$65,027	\$5,332,390	\$0	\$5,332,390	\$1,935,456	\$3,396,934	\$0	\$5,332,390	\$1,935,456	\$3,396,934	\$0	\$0	\$0	\$0
7	TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL ADMIN. & GENERAL EXPENSES	\$46,714,478	\$35,787,563	\$10,926,915	-\$4,156,805	\$42,557,673	\$0	\$42,557,673	\$37,202,376	\$5,355,297	\$0	\$42,557,673	\$37,202,376	\$5,355,297	\$0	\$0	\$0	\$0
10	TOTAL DEPRECIATION EXPENSE	\$14,137,499	See Note (1)	See Note (1)	See Note (1)	\$14,137,499	\$6,606,039	\$20,743,538	See Note (1)	See Note (1)	\$0	\$20,743,538	See Note (1)	See Note (1)	See Note (1)	See Note (1)	\$0	\$0
11	TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	TOTAL OTHER OPERATING EXPENSE	\$11,675,865	\$0	\$11,675,865	\$694,494	\$12,370,359	\$0	\$12,370,359	-\$242,211	\$12,612,570	\$0	\$12,370,359	-\$242,211	\$12,612,570	\$0	\$0	\$0	\$0
13	TOTAL OPERATING EXPENSE	\$111,235,116	\$50,872,032	\$46,225,585	-\$922,649	\$110,312,467	\$6,606,039	\$116,918,506	\$51,257,293	\$44,917,675	\$0	\$116,918,506	\$51,257,293	\$44,917,675	\$0	\$0	\$0	\$0
14	NET INCOME BEFORE TAXES	\$32,188,558	\$0	\$0	\$0	\$33,111,207	\$9,353,421	\$42,464,628	\$0	\$0	\$0	\$42,464,628	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL INCOME TAXES	-\$9,501,044	See Note (1)	See Note (1)	See Note (1)	-\$9,501,044	\$10,967,477	\$1,466,433	See Note (1)	See Note (1)	\$0	\$1,466,433	See Note (1)	See Note (1)	See Note (1)	See Note (1)	\$0	\$0
16	TOTAL DEFERRED INCOME TAXES	\$16,045,547	See Note (1)	See Note (1)	See Note (1)	\$16,045,547	-\$7,903,371	\$8,142,176	See Note (1)	See Note (1)	\$0	\$8,142,176	See Note (1)	See Note (1)	See Note (1)	See Note (1)	\$0	\$0
17	NET OPERATING INCOME	\$25,644,055	\$0	\$0	\$0	\$26,566,704	\$6,289,315	\$32,856,019	\$0	\$0	\$0	\$32,856,019	\$0	\$0	\$0	\$0	\$0	\$0

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

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$91,465,998	See note (1)	See note (1)	Rev-2	See note (1)	\$91,465,998	100.00%	\$15,587,365	\$107,053,363	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$26,533,630			Rev-3		\$26,533,630	100.00%	\$3,211,091	\$29,744,721		
Rev-4	461.300	Industrial	\$5,760,261			Rev-4		\$5,760,261	100.00%	\$854,911	\$6,615,172		
Rev-5	462.000	Private Fire Protection	\$1,609,708			Rev-5		\$1,609,708	100.00%	-\$146,095	\$1,463,613		
Rev-6	463.000	Public Fire Protection	\$7,618,137			Rev-6		\$7,618,137	100.00%	-\$1,277,764	\$6,340,373		
Rev-7	464.000	Other Sales to Public Authorities	\$1,216,147			Rev-7		\$1,216,147	100.00%	\$563,352	\$1,779,499		
Rev-8	466.000	Sales for Resale	\$5,064,808			Rev-8		\$5,064,808	100.00%	-\$196,700	\$4,868,108		
Rev-9	471.100	Misc Sales Billed	\$500			Rev-9		\$500	100.00%	\$0	\$500		
Rev-10	471.200	Misc Sales Billed Unmetered	\$145,323			Rev-10		\$145,323	100.00%	\$0	\$145,323		
Rev-11	471.300	Misc Service revenues	\$4,009,162			Rev-11		\$4,009,162	100.00%	-\$2,636,700	\$1,372,462		
Rev-12	493.000	Other Water Revenue - Oper. Rev	\$0			Rev-12		\$0	100.00%	\$0	\$0		
Rev-13		TOTAL OPERATING REVENUES	\$143,423,674					\$143,423,674		\$15,959,460	\$159,383,134		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Super & Eng Oper SS	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Exp Oper SS	\$280,645	\$81,341	\$219,304	E-3	-\$3,209	\$277,436	100.00%	\$0	\$277,436	\$68,132	\$219,304
4	602.000	Purchased Water	\$245,579	\$0	\$245,579	E-4	-\$33,982	\$211,597	100.00%	\$0	\$211,597	\$0	\$211,597
5	603.100	Misc Exp Oper SS - Fuel & Power	\$266,898	\$0	\$266,898	E-5	\$0	\$266,898	100.00%	\$0	\$266,898	\$0	\$266,898
6	603.200	Misc Exp Oper	\$11	\$0	\$11	E-6	\$0	\$11	100.00%	\$0	\$11	\$0	\$11
7	604.000	Rents Oper SS	\$91	\$0	\$91	E-7	\$0	\$91	100.00%	\$0	\$91	\$0	\$91
8	610.000	Super & Eng Maint SS	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	611.000	Struct & Improve Maint SS	\$216	\$216	\$0	E-9	-\$11	\$205	100.00%	\$0	\$205	\$205	\$0
10	612.000	Collects & Impound Maint SS	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
11	613.000	Lake, River and Oth Maint SS	\$25,333	\$25,333	\$0	E-11	-\$1,336	\$23,997	100.00%	\$0	\$23,997	\$23,997	\$0
12	614.000	Wells & Springs Maint SS	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	615.000	Infiltr Gall & Tunnels Maint SS	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	616.000	Supply Mains Maint SS	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	617.000	Misc Plant Maint SS	\$365,056	\$308,945	\$56,111	E-15	-\$16,092	\$348,964	100.00%	\$0	\$348,964	\$292,853	\$56,111
16		TOTAL SOURCE OF SUPPLY EXPENSES	\$1,183,829	\$395,835	\$787,994		-\$54,630	\$1,129,199		\$0	\$1,129,199	\$375,187	\$754,012
17		PUMPING EXPENSES											
18	620.000	Super & Eng Oper PE	\$10,281	\$10,281	\$0	E-18	-\$543	\$9,738	100.00%	\$0	\$9,738	\$9,738	\$0
19	621.000	Fuel for Power Prod	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	622.000	Labor & Exp Oper Pwr Prod	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	623.000	Purch Fuel/Power for Prod	\$5,842,877	\$0	\$5,842,877	E-21	\$0	\$5,842,877	100.00%	\$0	\$5,842,877	\$0	\$5,842,877
22	624.000	Labor & Exp Oper Pump	\$975,755	\$975,755	\$0	E-22	-\$50,062	\$925,693	100.00%	\$0	\$925,693	\$925,693	\$0
23	626.000	Misc Exp Oper P	\$23,731	\$0	\$23,731	E-23	-\$343	\$23,388	100.00%	\$0	\$23,388	-\$343	\$23,731
24	627.000	Rents Oper P	\$186	\$0	\$186	E-24	\$0	\$186	100.00%	\$0	\$186	\$0	\$186
25	630.000	Super & Eng Maint P	\$16,465	\$16,465	\$0	E-25	-\$867	\$15,598	100.00%	\$0	\$15,598	\$15,598	\$0
26	631.000	Struct & Improve Maint P	\$405,501	\$405,501	\$0	E-26	-\$21,345	\$384,156	100.00%	\$0	\$384,156	\$384,156	\$0
27	632.000	Power Prod Equip Maint P	\$81,190	\$81,190	\$0	E-27	-\$4,269	\$76,921	100.00%	\$0	\$76,921	\$76,921	\$0
28	633.000	Pump Equip Maint P	\$51,853	\$50,499	\$1,354	E-28	-\$2,648	\$49,205	100.00%	\$0	\$49,205	\$47,851	\$1,354
29		TOTAL PUMPING EXPENSES	\$7,407,839	\$1,539,691	\$5,868,148		-\$80,077	\$7,327,762		\$0	\$7,327,762	\$1,459,614	\$5,868,148
30		WATER TREATMENT EXPENSES											
31	640.000	Super & Eng Oper WT	\$90,774	\$90,774	\$0	E-31	-\$5,013	\$85,761	100.00%	\$0	\$85,761	\$85,761	\$0
32	641.000	Chemicals	\$7,232,213	\$0	\$7,232,213	E-32	\$3,429,602	\$10,661,815	100.00%	\$0	\$10,661,815	\$0	\$10,661,815
33	642.000	Labor & Exp Oper WT	\$1,412,973	\$1,265,168	\$147,815	E-33	-\$65,666	\$1,347,307	100.00%	\$0	\$1,347,307	\$1,199,492	\$147,815
34	643.100	Misc Expenses - Fuel & Power	\$0	\$0	\$0	E-34	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
35	643.200	Misc Expenses -Waste Disposal	\$445,209	\$0	\$445,209	E-35	\$0	\$445,209	100.00%	\$0	\$445,209	\$0	\$445,209
36	643.300	Misc Operation Expense	\$32,484	\$0	\$32,484	E-36	-\$433	\$32,051	100.00%	\$0	\$32,051	-\$433	\$32,484
37	644.000	Rents Oper WT	\$3,199	\$0	\$3,199	E-37	\$0	\$3,199	100.00%	\$0	\$3,199	\$0	\$3,199
38	650.000	Super & Eng Maint WT	\$1,068,469	\$1,068,469	\$0	E-38	-\$56,257	\$1,012,212	100.00%	\$0	\$1,012,212	\$1,012,212	\$0
39	651.000	Struct & Improve Maint WT	\$2,522	\$2,522	\$0	E-39	-\$133	\$2,389	100.00%	\$0	\$2,389	\$2,389	\$0
40	652.000	WT Equip Maint WT	\$763,391	\$228,834	\$534,557	E-40	-\$12,050	\$751,341	100.00%	\$0	\$751,341	\$216,784	\$534,557
41		TOTAL WATER TREATMENT EXPENSES	\$11,051,234	\$2,655,757	\$8,395,477		\$3,290,050	\$14,341,284	100.00%	\$0	\$14,341,284	\$2,516,205	\$11,825,079
42		TRANSMISSION & DIST. EXPENSES											
43	660.000	Super & Eng Oper TD	\$835,228	\$835,228	\$0	E-43	-\$43,485	\$791,743	100.00%	\$0	\$791,743	\$791,743	\$0
44	661.000	Storage Facility Exp	\$24,179	\$24,159	\$20	E-44	-\$1,263	\$22,916	100.00%	\$0	\$22,916	\$22,896	\$20
45	662.000	TD Lines Exp	\$2,589,606	\$1,057,319	\$1,532,287	E-45	-\$50,733	\$2,538,873	100.00%	\$0	\$2,538,873	\$1,006,586	\$1,532,287
46	663.000	Meter Expense	\$475,560	\$475,560	\$0	E-46	-\$25,124	\$450,436	100.00%	\$0	\$450,436	\$450,436	\$0
47	664.000	Customer Install Exp	\$415,698	\$415,698	\$0	E-47	-\$21,477	\$394,221	100.00%	\$0	\$394,221	\$394,221	\$0
48	665.100	Misc Expenses -Labor & Misc	\$1,460,050	\$795,100	\$664,950	E-48	-\$41,465	\$1,418,585	100.00%	\$0	\$1,418,585	\$753,635	\$664,950
49	665.200	Misc T&D Exp - Fuel & Power	\$0	\$0	\$0	E-49	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
50	666.000	Rents Oper TD	\$5,501	\$0	\$5,501	E-50	\$0	\$5,501	100.00%	\$0	\$5,501	\$0	\$5,501
51	670.000	Super & Eng Maint TD	\$37,655	\$37,655	\$0	E-51	-\$1,974	\$35,681	100.00%	\$0	\$35,681	\$35,681	\$0
52	671.000	Struct & Improve Maint TD	\$16,048	\$16,048	\$0	E-52	-\$1,314	\$14,734	100.00%	\$0	\$14,734	\$14,734	\$0
53	672.000	Dist Res Stand Maint TD	\$39,911	\$39,911	\$0	E-53	-\$2,102	\$37,809	100.00%	\$0	\$37,809	\$37,809	\$0
54	673.000	TD Main Maint TD	\$1,111,036	\$22,323	\$1,088,713	E-54	-\$1,162	\$1,109,874	100.00%	\$0	\$1,109,874	\$21,161	\$1,088,713
55	674.000	Fire Main Maint TD	\$80	\$80	\$0	E-55	-\$4	\$76	100.00%	\$0	\$76	\$76	\$0
56	675.000	Services Maint TD	\$388,771	\$388,771	\$0	E-56	-\$19,819	\$368,952	100.00%	\$0	\$368,952	\$368,952	\$0
57	676.000	Meters Maint TD	\$449,337	\$449,337	\$0	E-57	-\$23,783	\$425,554	100.00%	\$0	\$425,554	\$425,554	\$0
58	677.000	Hydrants Maint TD	\$510,007	\$510,007	\$0	E-58	-\$25,638	\$484,369	100.00%	\$0	\$484,369	\$484,369	\$0
59	678.000	Misc Plant Maint TD	\$5,308,288	\$3,309,945	\$1,927,343	E-59	-\$291,311	\$5,016,977	100.00%	\$0	\$5,016,977	\$3,202,813	\$1,814,164
60		TOTAL TRANSMISSION & DIST. EXPENSES	\$13,666,955	\$8,448,141	\$5,218,814		-\$550,654	\$13,116,301	100.00%	\$0	\$13,116,301	\$5,010,666	\$5,105,635
61		CUSTOMER ACCOUNTS EXPENSE											
62	901.000	Supervision CA	\$26,167	\$26,167	\$0	E-62	-\$1,383	\$24,784	100.00%	\$0	\$24,784	\$24,784	\$0
63	902.100	Meter Reading Expenses - Labor & Misc	\$1,391,388	\$1,391,388	\$0	E-63	-\$73,511	\$1,317,877	100.00%	\$0	\$1,317,877	\$1,317,877	\$0
64	902.200	Meter Reading Expenses - Cust Acctg	\$0	\$0	\$0	E-64	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
65	903.000	Cust Rec & Collection CA	\$2,517,186	\$627,433	\$1,889,753	E-65	-\$34,692	\$2,482,494	100.00%	\$0	\$2,482,494	\$592,741	\$1,889,753
66	904.000	Uncollectible Accts	\$1,403,123	\$0	\$1,403,123	E-66	\$44,562	\$1,447,685	100.00%	\$0	\$1,447,685	\$0	\$1,447,685
67	905.100	Misc Cust Accts Exp - Labor & Acctg	\$59,553	\$87	\$59,466	E-67	-\$3	\$59,550	100.00%	\$0	\$59,550	\$54	\$59,496
68	905.200	Misc Cust Accts Exp - Fuel & Power	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
69		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$5,397,417	\$2,045,045	\$3,352,372		-\$65,027	\$5,332,390	100.00%	\$0	\$5,332,390	\$1,935,456	\$3,396,934
70		CUSTOMER SERVICE EXPENSES											
71	907.000	Cust Serv & Info Exp CA	\$0	\$0	\$0	E-71	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
72		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0	100.00%	\$0	\$0	\$0	\$0
73		SALES PROMOTION EXPENSES											
74	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-74	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
75		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0	100.00%	\$0	\$0	\$0	\$0
76		ADMIN. & GENERAL EXPENSES											
77	920.000	Salaries AG	\$3,528,611	\$3,528,611	\$0	E-77	-\$129,165	\$3,399,446	100.00%	\$0	\$3,399,446	\$3,399,446	\$0
78	921.100	Other Supplies & Exp - Fuel & Power	\$1,169	\$0	\$1,169	E-78	\$0	\$1,169	100.00%	\$0	\$1,169	\$0	\$1,169
79	921.200	General Office Exp - Other Supplies	\$602,001	\$602,001	\$0	E-79	-\$47,612	\$554,389	100.00%	\$0	\$554,389	\$0	\$554,389

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M Juris. Non Labor
80	921.300	Misc Office Expense - Other Supplies	\$1,251,386	\$0	\$1,251,386	E-80	-\$86,896	\$1,164,490	100.00%	\$0	\$1,164,490	-\$3,734	\$1,168,224
81	923.100	Outside Services - Mgmt Fees	\$23,129,985	\$23,129,985	\$0	E-81	-\$1,457,038	\$21,672,947	100.00%	\$0	\$21,672,947	\$21,672,947	\$0
82	923.200	Outside Services - Misc Exp	\$1,335,765	\$1,335,765	\$0	E-82	\$0	\$1,335,765	100.00%	\$0	\$1,335,765	\$1,335,765	\$0
83	923.300	Outside Services - Mlce Exp	\$599,404	\$0	\$599,404	E-83	\$0	\$599,404	100.00%	\$0	\$599,404	\$0	\$599,404
84	923.400	Audit & Legal Fees	\$0	\$0	\$0	E-84	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
85	924.100	Property Insurance - Ins Other Than Group	\$2,035,814	\$0	\$2,035,814	E-85	-\$482,817	\$1,552,997	100.00%	\$0	\$1,552,997	\$0	\$1,552,997
86	924.200	Property Insurance - Misc	\$1,515,940	\$0	\$1,515,940	E-86	-\$90,569	\$825,371	100.00%	\$0	\$825,371	\$0	\$825,371
87	925.000	Injuries & Damages	\$12,162	\$0	\$12,162	E-87	\$97,853	\$110,015	100.00%	\$0	\$110,015	\$0	\$110,015
88	926.100	Group Insurance Oper AG	\$3,330,889	\$3,330,889	\$0	E-88	\$0	\$3,330,889	100.00%	\$0	\$3,330,889	\$3,330,889	\$0
89	926.200	Pensions	\$3,496,831	\$3,496,831	\$0	E-89	\$1,347,695	\$4,844,526	100.00%	\$0	\$4,844,526	\$4,844,526	\$0
90	926.300	Employee Pension & Benefits - Misc	\$965,482	\$965,482	\$0	E-90	\$1,657,055	\$2,622,537	100.00%	\$0	\$2,622,537	\$2,622,537	\$0
91	927.000	Franchise Requirements	\$0	\$0	\$0	E-91	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
92	928.100	Regulatory Commission Exp	\$0	\$0	\$0	E-92	-\$266,687	-\$266,687	100.00%	\$0	-\$266,687	\$0	-\$266,687
93	928.200	Amort of Other Regulatory Exp	\$409,096	\$0	\$409,096	E-93	\$0	\$409,096	100.00%	\$0	\$409,096	\$0	\$409,096
94	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-94	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
95	930.100	Goodwill Advertising Exp	\$20,143	\$0	\$20,143	E-95	-\$5,422	\$14,721	100.00%	\$0	\$14,721	\$0	\$14,721
96	930.200	Misc. General Expenses	\$1,081,106	\$0	\$1,081,106	E-96	-\$595,343	\$485,763	100.00%	\$0	\$485,763	\$0	\$485,763
97	930.300	Research & Development	\$0	\$0	\$0	E-97	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
98	931.000	Rents AG	\$190,941	\$0	\$190,941	E-98	\$39,582	\$230,523	100.00%	\$0	\$230,523	\$0	\$230,523
99	932.000	General Plant Maint AG	\$3,207,753	\$0	\$3,207,753	E-99	-\$3,537,441	-\$329,688	100.00%	\$0	-\$329,688	\$0	-\$329,688
100		TOTAL ADMIN. & GENERAL EXPENSES	\$46,714,476	\$35,787,563	\$10,926,915		-\$4,156,805	\$42,557,673	100.00%	\$0	\$42,557,673	\$37,202,376	\$5,355,297
101		DEPRECIATION EXPENSE											
102	403.000	Depreciation Expense, Dep. Exp.	\$14,137,499	See note (1)	See note (1)	E-102	See note (1)	\$14,137,499	100.00%	\$6,606,039	\$20,743,538	See note (1)	See note (1)
103		TOTAL DEPRECIATION EXPENSE	\$14,137,499	\$0	\$0		\$0	\$14,137,499	100.00%	\$6,606,039	\$20,743,538	\$0	\$0
104		AMORTIZATION EXPENSE											
105		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0	100.00%	\$0	\$0	\$0	\$0
106		OTHER OPERATING EXPENSES											
107	403.900	Amortization - Other UP	\$285,748	\$0	\$285,748	E-107	\$0	\$285,748	100.00%	\$0	\$285,748	\$0	\$285,748
108	404.000	Amortization - Intangible Fir	\$0	\$0	\$0	E-108	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
109	408.000	PSC Assessment - Water	\$1,008,777	\$0	\$1,008,777	E-109	\$101,278	\$1,110,055	100.00%	\$0	\$1,110,055	\$0	\$1,110,055
110	408.000	Property Taxes	\$8,490,488	\$0	\$8,490,488	E-110	\$817,718	\$9,308,206	100.00%	\$0	\$9,308,206	\$0	\$9,308,206
111	408.000	Payroll Taxes - FICA	\$21,562	\$0	\$21,562	E-111	-\$224,272	-\$202,710	100.00%	\$0	-\$202,710	-\$224,272	\$21,562
112	408.000	Payroll Taxes - FUTA	\$1,417,882	\$0	\$1,417,882	E-112	-\$4,471	\$1,413,411	100.00%	\$0	\$1,413,411	-\$4,471	\$1,417,882
113	408.000	Payroll Taxes - SUTA	\$60,688	\$0	\$60,688	E-113	-\$13,468	\$47,220	100.00%	\$0	\$47,220	-\$13,468	\$60,688
114	408.000	Other Taxes & Licenses	\$390,720	\$0	\$390,720	E-114	\$17,709	\$408,429	100.00%	\$0	\$408,429	\$0	\$408,429
115	408.000	Gross Receipts Taxes	\$0	\$0	\$0	E-115	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
116		TOTAL OTHER OPERATING EXPENSE	\$11,675,865	\$0	\$11,675,865		\$694,494	\$12,370,359	100.00%	\$0	\$12,370,359	-\$242,211	\$12,612,570
117		TOTAL OPERATING EXPENSE	\$111,235,116	\$50,872,032	\$46,225,585		-\$922,649	\$110,312,467		\$6,606,039	\$116,918,506	\$51,257,293	\$44,917,675
118		NET INCOME BEFORE TAXES	\$32,188,558					\$33,111,207		\$9,353,421	\$42,464,628		
119		INCOME TAXES											
120	409.000	Current Income Taxes	-\$9,501,044	See note (1)	See note (1)	E-120	See note (1)	-\$9,501,044	100.00%	\$10,967,477	\$1,466,433	See note (1)	See note (1)
121		TOTAL INCOME TAXES	-\$9,501,044	See note (1)	See note (1)		-\$9,501,044	-\$9,501,044		\$10,967,477	\$1,466,433		
122		DEFERRED INCOME TAXES											

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
												L + M = K	
123	410.000	Deferred Income Taxes - Def. Inc. Tax	\$16,164,670	See note (1)	See note (1)	E-123	See note (1)	\$16,164,670	100.00%	-\$16,164,670	\$0	See note (1)	See note (1)
124	412.000	Amortization of Deferred ITC	-\$119,123			E-124		-\$119,123	100.00%	\$119,123	\$0		
125	0.000	Deferred Income Tax - Test Line	\$0			E-125		\$0	100.00%	\$8,142,176	\$8,142,176		
126		TOTAL DEFERRED INCOME TAXES	\$16,045,547					\$16,045,547		-\$7,903,371	\$8,142,176		
127		NET OPERATING INCOME	\$25,644,055					\$25,566,704		\$6,289,315	\$32,856,019		

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

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$15,587,365	\$15,587,365
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$15,587,365	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	\$3,211,091	\$3,211,091
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$3,211,091	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	\$854,911	\$854,911
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$854,911	
Rev-5	Private Fire Protection	462.000	\$0	\$0	\$0	\$0	-\$146,095	-\$146,095
	1. To Annualize Revenues - St Louis County (Mapeka)		\$0	\$0		\$0	-\$104,526	
	2. To Annualize Revenues - St Charles (Mapeka)		\$0	\$0		\$0	-\$41,569	
Rev-6	Public Fire Protection	463.000	\$0	\$0	\$0	\$0	-\$1,277,764	-\$1,277,764
	1. To Annualize Revenues - St Louis County (Mapeka)		\$0	\$0		\$0	-\$1,277,764	
Rev-7	Other Sales to Public Authorities	464.000	\$0	\$0	\$0	\$0	\$563,352	\$563,352
	1. To Annualize Revenues - St Louis County (Mapeka)		\$0	\$0		\$0	\$502,341	
	2. To Annualize Revenues - St Charles (Mapeka)		\$0	\$0		\$0	\$61,011	
Rev-8	Sales for Resale	466.000	\$0	\$0	\$0	\$0	-\$196,700	-\$196,700
	1. To Annualize Revenues - St Louis County (Mapeka)		\$0	\$0		\$0	-\$196,702	
	2. To Annualize Revenues - St Charles (Mapeka)		\$0	\$0		\$0	\$2	
Rev-11	Misc Service revenues	471.300	\$0	\$0	\$0	\$0	-\$2,636,700	-\$2,636,700
	1. Corporate Revs for AWR Water-Line Protect (McMellen)		\$0	\$0		\$0	\$58,958	
	2. To Remove Unbilled Revenues - St Louis County (Mapeka)		\$0	\$0		\$0	-\$2,477,310	
	3. To Remove Unbilled Revenues - St Charles (Mapeka)		\$0	\$0		\$0	-\$218,348	
E-3	Labor & Exp Oper SS	601.000	-\$3,209	\$0	-\$3,209	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$3,209	\$0		\$0	\$0	
E-4	Purchased Water	602.000	\$0	-\$33,982	-\$33,982	\$0	\$0	\$0
	1. To Annualize Purchased Water Expense (Green)		\$0	-\$33,982		\$0	\$0	
E-9	Struct & Improve Maint SS	611.000	-\$11	\$0	-\$11	\$0	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To Annualize Payroll (McMellen)		-\$11	\$0		\$0	\$0	
E-11	Lake, River and Oth Maint SS	613.000	-\$1,336	\$0	-\$1,336	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$1,336	\$0		\$0	\$0	
E-15	Misc Plant Maint SS	617.000	-\$16,092	\$0	-\$16,092	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$16,092	\$0		\$0	\$0	
E-18	Super & Eng Oper PE	620.000	-\$543	\$0	-\$543	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$543	\$0		\$0	\$0	
E-22	Labor & Exp Oper Pump	624.000	-\$50,062	\$0	-\$50,062	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$50,062	\$0		\$0	\$0	
E-23	Misc Exp Oper P	626.000	-\$343	\$0	-\$343	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$343	\$0		\$0	\$0	
E-25	Super & Eng Maint P	630.000	-\$867	\$0	-\$867	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$867	\$0		\$0	\$0	
E-26	Struct & Improve Maint P	631.000	-\$21,345	\$0	-\$21,345	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$21,345	\$0		\$0	\$0	
E-27	Power Prod Equip Maint P	632.000	-\$4,269	\$0	-\$4,269	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$4,269	\$0		\$0	\$0	
E-28	Pump Equip Maint P	633.000	-\$2,648	\$0	-\$2,648	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$2,648	\$0		\$0	\$0	
E-31	Super & Eng Oper WT	640.000	-\$5,013	\$0	-\$5,013	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$5,013	\$0		\$0	\$0	
E-32	Chemicals	641.000	\$0	\$3,429,602	\$3,429,602	\$0	\$0	\$0
	1. To Annualize Chemical Expense (Green)		\$0	\$3,429,602		\$0	\$0	
E-33	Labor & Exp Oper WT	642.000	-\$65,666	\$0	-\$65,666	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$65,666	\$0		\$0	\$0	
E-36	Misc Operation Expense	643.300	-\$433	\$0	-\$433	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$433	\$0		\$0	\$0	
E-38	Super & Eng Maint WT	650.000	-\$56,257	\$0	-\$56,257	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$56,257	\$0		\$0	\$0	

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-39	Struct & Improve Maint WT	651.000	-\$133	\$0	-\$133	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$133	\$0		\$0	\$0	
E-40	WT Equip Maint WT	652.000	-\$12,050	\$0	-\$12,050	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$12,050	\$0		\$0	\$0	
E-43	Super & Eng Oper TD	660.000	-\$43,485	\$0	-\$43,485	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$43,485	\$0		\$0	\$0	
E-44	Storage Facility Exp	661.000	-\$1,263	\$0	-\$1,263	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$1,263	\$0		\$0	\$0	
E-45	TD Lines Exp	662.000	-\$50,733	\$0	-\$50,733	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$50,733	\$0		\$0	\$0	
E-46	Meter Expense	663.000	-\$25,124	\$0	-\$25,124	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$25,124	\$0		\$0	\$0	
E-47	Customer Install Exp	664.000	-\$21,477	\$0	-\$21,477	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$21,477	\$0		\$0	\$0	
E-48	Misc Expenses - Labor & Misc	665.100	-\$41,465	\$0	-\$41,465	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$41,465	\$0		\$0	\$0	
E-51	Super & Eng Maint TD	670.000	-\$1,974	\$0	-\$1,974	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$1,974	\$0		\$0	\$0	
E-52	Struct & Improve Maint TD	671.000	-\$1,314	\$0	-\$1,314	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$1,314	\$0		\$0	\$0	
E-53	Dist Res Stand Maint TD	672.000	-\$2,102	\$0	-\$2,102	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$2,102	\$0		\$0	\$0	
E-54	TD Main Maint TD	673.000	-\$1,162	\$0	-\$1,162	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$1,162	\$0		\$0	\$0	
E-55	Fire Main Maint TD	674.000	-\$4	\$0	-\$4	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$4	\$0		\$0	\$0	
E-56	Services Maint TD	675.000	-\$19,819	\$0	-\$19,819	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$19,819	\$0		\$0	\$0	

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-57	Meters Maint TD	676.000	-\$23,783	\$0	-\$23,783	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$23,783	\$0		\$0	\$0	
E-58	Hydrants Maint TD	677.000	-\$25,638	\$0	-\$25,638	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$25,638	\$0		\$0	\$0	
E-59	Misc Plant Maint TD	678.000	-\$178,132	-\$113,179	-\$291,311	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$178,132	\$0		\$0	\$0	
	2. To Annualize Mainbreak Expense (Mapeka)		\$0	\$192,021		\$0	\$0	
	3. To Annualize Tank Painting Expense (Bolin)		\$0	-\$305,200		\$0	\$0	
E-62	Supervision CA	901.000	-\$1,383	\$0	-\$1,383	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$1,383	\$0		\$0	\$0	
E-63	Meter Reading Expenses - Labor & Misc	902.100	-\$73,511	\$0	-\$73,511	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$73,511	\$0		\$0	\$0	
E-65	Cust Rec & Collection CA	903.000	-\$34,692	\$0	-\$34,692	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$34,692	\$0		\$0	\$0	
E-66	Uncollectible Accts	904.000	\$0	\$44,562	\$44,562	\$0	\$0	\$0
	1. To Annualize Bad Debts Expense (Mapeka)		\$0	\$44,562		\$0	\$0	
E-67	Misc Cust Accts Exp - Labor & Acctg	905.100	-\$3	\$0	-\$3	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$3	\$0		\$0	\$0	
E-77	Salaries AG	920.000	-\$129,165	\$0	-\$129,165	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$129,165	\$0		\$0	\$0	
E-79	General Office Exp - Other Supplies	921.200	\$0	-\$47,612	-\$47,612	\$0	\$0	\$0
	1. To Annualize Postage Expense (Green)		\$0	-\$47,612		\$0	\$0	
E-80	Misc Office Expense - Other Supplies	921.300	-\$3,734	-\$83,162	-\$86,896	\$0	\$0	\$0
	1. To Annualize Regulatory Asset Expense (McMellen)		\$0	-\$12,266		\$0	\$0	
	2. To Annualize Payroll (McMellen)		-\$3,734	\$0		\$0	\$0	
	3. To Disallow Dues and Donations (Bolin)		\$0	-\$70,714		\$0	\$0	
	4. To Annualize Telephone Expense (Green)		\$0	-\$182		\$0	\$0	
E-81	Outside Services - Mgmt Fees	923.100	-\$1,457,038	\$0	-\$1,457,038	\$0	\$0	\$0
	1. To Adjust Belleville Lab Allocation Costs (McMellen)		-\$190,137	\$0		\$0	\$0	

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To Adjust Corporate Svc Mgmt Fees (McMellen)		-\$1,266,901	\$0		\$0	\$0	
E-85	Property Insurance - Ins Other Than Group	924.100	\$0	-\$482,817	-\$482,817	\$0	\$0	\$0
	1. To Adjust Insurance Other Than Group (Green)		\$0	-\$482,817		\$0	\$0	
E-86	Property Insurance - Misc	924.200	\$0	-\$690,569	-\$690,569	\$0	\$0	\$0
	1. To Adjust Insurance Other Than Group (Green)		\$0	-\$690,569		\$0	\$0	
E-87	Injuries & Damages	925.000	\$0	\$97,853	\$97,853	\$0	\$0	\$0
	1. To Adjust Injuries & Damages (Green)		\$0	\$97,853		\$0	\$0	
E-89	Pensions	926.200	\$1,347,695	\$0	\$1,347,695	\$0	\$0	\$0
	1. To Annualize Pension Expense (Bolin)		\$1,347,695	\$0		\$0	\$0	
E-90	Employee Pension & Benefits - Misc	926.300	\$1,657,055	\$0	\$1,657,055	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$280	\$0		\$0	\$0	
	2. To Annualize 401 (k) Employer Costs (Bolin)		-\$21,410	\$0		\$0	\$0	
	3. To Annualize OPEB Expense (Bolin)		\$1,678,745	\$0		\$0	\$0	
E-92	Regulatory Commission Exp	928.100	\$0	-\$266,687	-\$266,687	\$0	\$0	\$0
	1. To Annualize Rate Case Expense (Green)		\$0	-\$270,599		\$0	\$0	
	2. To Annualize for Depreciation Study (Green)		\$0	\$3,912		\$0	\$0	
E-95	Goodwill Advertising Exp	930.100	\$0	-\$5,422	-\$5,422	\$0	\$0	\$0
	1. To Disallow Advertising Expense (Bolin)		\$0	-\$5,422		\$0	\$0	
E-96	Misc. General Expenses	930.200	\$0	-\$595,343	-\$595,343	\$0	\$0	\$0
	1. To Eliminate Lobbying Expenses (McMellen)		\$0	-\$52,264		\$0	\$0	
	2. To Annualize Transportation Expense (Mapeka)		\$0	-\$340,559		\$0	\$0	
	3. To Disallow Promotional Giveaways (Bolin)		\$0	-\$39,865		\$0	\$0	
	4. To Disallow Dues and Donations (Bolin)		\$0	-\$162,655		\$0	\$0	
E-98	Rents AG	931.000	\$0	\$39,582	\$39,582	\$0	\$0	\$0
	1. To Annualize Lease Expenses (Mapeka)		\$0	\$39,582		\$0	\$0	
E-99	General Plant Maint AG	932.000	\$0	-\$3,537,441	-\$3,537,441	\$0	\$0	\$0
	1. To Eliminate Net Negative Salvage (McMellen)		\$0	-\$3,537,441		\$0	\$0	
E-102	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$6,606,039	\$6,606,039
	To Annualize Depreciation Expense		\$0	\$0		\$0	\$6,606,039	
	1. No Adjustment		\$0	\$0		\$0	\$0	

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-109	PSC Assessment - Water	408.000	\$0	\$101,278	\$101,278	\$0	\$0	\$0
	1. To Annualize PSC Assessment (Green)		\$0	\$101,278		\$0	\$0	
E-110	Property Taxes	408.000	\$0	\$817,718	\$817,718	\$0	\$0	\$0
	1. To Annualize Property Taxes (Green)		\$0	\$817,718		\$0	\$0	
E-111	Payroll Taxes - FICA	408.000	-\$224,272	\$0	-\$224,272	\$0	\$0	\$0
	1. To Annualize Payroll Taxes (McMellen)		-\$224,272	\$0		\$0	\$0	
E-112	Payroll Taxes - FUTA	408.000	-\$4,471	\$0	-\$4,471	\$0	\$0	\$0
	1. To Annualize Payroll Taxes (McMellen)		-\$4,471	\$0		\$0	\$0	
E-113	Payroll Taxes - SUTA	408.000	-\$13,468	\$0	-\$13,468	\$0	\$0	\$0
	1. To Annualize Payroll Taxes (McMellen)		-\$13,468	\$0		\$0	\$0	
E-114	Other Taxes & Licenses	408.000	\$0	\$17,709	\$17,709	\$0	\$0	\$0
	1. To Annualize Franchise Taxes (Green)		\$0	\$17,709		\$0	\$0	
E-120	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$10,967,477	\$10,967,477
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$10,967,477	
E-123	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$16,164,670	-\$16,164,670
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$16,164,670	
E-124	Amortization of Deferred ITC	412.000	\$0	\$0	\$0	\$0	\$119,123	\$119,123
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$119,123	
E-125	Deferred Income Tax - Test Line		\$0	\$0	\$0	\$0	\$8,142,176	\$8,142,176
	1. To Annualize Deferred Income Tax - Test Line		\$0	\$0		\$0	\$8,142,176	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$15,959,460	\$15,959,460
Total Operating & Maint. Expense			\$385,261	-\$1,307,910	-\$922,649	\$0	\$9,670,145	\$9,670,145

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.42% Return	E 7.56% Return	F 7.70% Return
1	TOTAL NET INCOME BEFORE TAXES		\$42,464,628	\$52,879,761	\$54,066,817	\$55,304,377
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$20,743,538	\$20,743,538	\$20,743,538	\$20,743,538
4	Misc. Non-deductible Expenses		\$73,978	\$73,978	\$73,978	\$73,978
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$20,817,516	\$20,817,516	\$20,817,516	\$20,817,516
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of	3.2860%	\$17,414,888	\$17,414,888	\$17,414,888	\$17,414,888
8	Tax Straight-Line Depreciation		\$20,743,538	\$20,743,538	\$20,743,538	\$20,743,538
9	Excess Tax Depreciation		\$21,209,107	\$21,209,107	\$21,209,107	\$21,209,107
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$59,367,533	\$59,367,533	\$59,367,533	\$59,367,533
11	NET TAXABLE INCOME		\$3,914,611	\$14,329,744	\$15,516,800	\$16,754,360
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$3,914,611	\$14,329,744	\$15,516,800	\$16,754,360
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$205,251	\$750,208	\$812,092	\$875,777
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		\$3,709,360	\$13,579,536	\$14,704,708	\$15,878,583
17	Federal Income Tax at the Rate of	See Tax Table	\$1,261,182	\$4,652,838	\$5,046,648	\$5,483,862
18	Subtract Federal Income Tax Credits					
19	Credits - Solar		\$0	\$0	\$0	\$0
20	Net Federal Income Tax		\$1,261,182	\$4,652,838	\$5,046,648	\$5,483,862
21	PROVISION FOR MO. INCOME TAX					
22	Net Taxable Income - MO. Inc. Tax		\$3,914,611	\$14,329,744	\$15,516,800	\$16,754,360
23	Deduct Federal Income Tax at the Rate of	50.000%	\$630,591	\$2,326,419	\$2,523,324	\$2,741,931
24	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
25	Missouri Taxable Income - MO. Inc. Tax		\$3,284,020	\$12,003,325	\$12,993,476	\$14,012,429
26	Missouri Income Tax at the Rate of	6.250%	\$205,251	\$750,208	\$812,092	\$875,777
27	PROVISION FOR CITY INCOME TAX					
28	Net Taxable Income - City Inc. Tax		\$3,914,611	\$14,329,744	\$15,516,800	\$16,754,360
29	Deduct Federal Income Tax - City Inc. Tax		\$1,261,182	\$4,652,838	\$5,046,648	\$5,483,862
30	Deduct Missouri Income Tax - City Inc. Tax		\$205,251	\$750,208	\$812,092	\$875,777
31	City Taxable Income		\$2,448,178	\$8,926,698	\$9,658,060	\$10,394,721
32	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
33	SUMMARY OF CURRENT INCOME TAX					
34	Federal Income Tax		\$1,261,182	\$4,652,838	\$5,046,648	\$5,483,862
35	State Income Tax		\$205,251	\$750,208	\$812,092	\$875,777
36	City Income Tax		\$0	\$0	\$0	\$0
37	TOTAL SUMMARY OF CURRENT INCOME TAX		\$1,466,433	\$5,403,046	\$5,858,740	\$6,359,639
38	DEFERRED INCOME TAXES					
39	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
40	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
41	Deferred Income Tax - Test Line		\$8,142,176	\$8,142,176	\$8,142,176	\$8,142,176
42	Deferred Investment Tax Credit		\$0	\$0	\$0	\$0
43	Deferred Tax Depreciation		\$0	\$0	\$0	\$0
44	Amort of Deferred tax Depreciation		\$0	\$0	\$0	\$0
45	Amort of Repair Allowance		\$0	\$0	\$0	\$0
46	Deferred Unbilled		\$0	\$0	\$0	\$0
47	TOTAL DEFERRED INCOME TAXES		\$8,142,176	\$8,142,176	\$8,142,176	\$8,142,176
48	TOTAL INCOME TAX		\$9,608,609	\$13,545,222	\$14,000,916	\$14,501,815

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.95%	F Weighted Cost of Capital 9.25%	G Weighted Cost of Capital 9.55%
1	Common Stock	\$3,987,252	46.21%		4.136%	4.274%	4.413%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$27,619	0.32%	9.19%	0.029%	0.029%	0.029%
4	Long Term Debt	\$4,537,552	52.59%	6.18%	3.250%	3.250%	3.250%
5	Short Term Debt	\$76,556	0.89%	0.81%	0.007%	0.007%	0.007%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$8,628,979	100.00%		7.422%	7.560%	7.699%
8	PreTax Cost of Capital				9.899%	10.120%	10.342%

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Revenue Billing Determinant Sheet

Feeder Description	A Annualized Customers	B Total Customer Bills	C Annual Customer Charge Revenues	D Annualized Water Usage	E Annualized Volumetric Revenues	F Total Annualized Revenues C+E
Residential Revenue Feeders, Totals	343,400	1,601,063	\$19,051,294	31,678,210,500	\$88,002,069	\$107,053,363
Commercial Revenue Feeders, Totals	18,432	84,899	\$2,427,256	9,831,942,432	\$27,317,465	\$29,744,721
Industrial Revenue Feeders, Totals	256	3,017	\$155,742	5,002,941,600	\$6,459,430	\$6,615,172
Total Revenue Feeders	362,088	1,688,979	\$21,634,292	46,513,094,532	\$121,778,964	\$143,413,256

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Residential Min. Base Usage Revenue Feeder - Summary

A	B	C	D	E	F	G	H
Meter Size	Annualized Customers	Bills Per Year	Total Customer Bills	Annual Customer Charge Revenues	Annualized Water Usage	Annualized Volumetric Revenues	Total Annualized Revenues
5/8"	26,993	12	323,916	\$2,720,895	0	\$0	\$2,720,895
3/4"	6	12	72	\$676	0	\$0	\$676
1"	1,339	12	16,068	\$182,533	0	\$0	\$182,533
1 1/2"	36	12	432	\$7,020	0	\$0	\$7,020
2"	48	12	576	\$12,741	0	\$0	\$12,741
3"	2	12	24	\$907	0	\$0	\$907
4"	1	12	12	\$665	0	\$0	\$665
6"	4	12	48	\$5,015	0	\$0	\$5,015
8"	4	12	48	\$7,838	0	\$0	\$7,838
5/8"	290,093	4	1,160,372	\$14,284,179	0	\$0	\$14,284,179
3/4"	19,456	4	77,824	\$1,186,816	0	\$0	\$1,186,816
1 1/2"	4,373	4	17,492	\$369,956	0	\$0	\$369,956
2"	269	4	1,076	\$38,564	0	\$0	\$38,564
3"	707	4	2,828	\$151,213	0	\$0	\$151,213
4"	12	4	48	\$4,826	0	\$0	\$4,826
6"	9	4	36	\$5,525	0	\$0	\$5,525
8"	19	4	76	\$26,134	0	\$0	\$26,134
10"	24	4	96	\$45,791	0	\$0	\$45,791
Rate F	1	1	1	\$0	127,500	\$354	\$354
Volumetric Charge - Monthly	1	12	12	\$0	101,285,000	\$281,370	\$281,370
Volumetric Charge - Quarterly	1	4	4	\$0	28,900,543,000	\$80,285,708	\$80,285,708
Volumetric Charge - First 100,000	1	1	1	\$0	2,659,371,000	\$7,387,733	\$7,387,733
Volumetric Charge - Next 1,900,000	1	1	1	\$0	16,884,000	\$46,904	\$46,904
Totals	343,400		1,601,063	\$19,051,294	31,678,210,500	\$88,002,069	\$107,053,363

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Residential Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Base Usage Gallons	H Volumetric Usage Gallons	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (H*I)/J
1	ST LOUIS COUNTY (MONTHLY AND QUARTERLY)										
2	5/8"	1	12	12	\$8.40	\$101	0	0	0.0000	0	\$0
3	3/4"	5	12	60	\$9.38	\$563	0	0	0.0000	0	\$0
4	1"	2	12	24	\$11.36	\$273	0	0	0.0000	0	\$0
5	1 1/2"	4	12	48	\$16.25	\$780	0	0	0.0000	0	\$0
6	2"	12	12	144	\$22.12	\$3,185	0	0	0.0000	0	\$0
7	3"	2	12	24	\$37.81	\$907	0	0	0.0000	0	\$0
8	4"	1	12	12	\$55.45	\$665	0	0	0.0000	0	\$0
9	6"	4	12	48	\$104.47	\$5,015	0	0	0.0000	0	\$0
10	8"	4	12	48	\$163.29	\$7,838	0	0	0.0000	0	\$0
11	Volumetric Charge - Monthly	1	12	12	\$0.00	\$0	101,285,000	0	2.7780	1,000	\$281,370
12	5/8"	290,093	4	1,160,372	\$12.31	\$14,284,179	0	0	0.0000	0	\$0
13	3/4"	19,456	4	77,824	\$15.25	\$1,186,816	0	0	0.0000	0	\$0
14	1 1/2"	4,373	4	17,492	\$21.15	\$369,956	0	0	0.0000	0	\$0
15	2"	269	4	1,076	\$35.84	\$38,564	0	0	0.0000	0	\$0
16	3"	707	4	2,828	\$53.47	\$151,213	0	0	0.0000	0	\$0
17	4"	12	4	48	\$100.55	\$4,826	0	0	0.0000	0	\$0
18	6"	9	4	36	\$153.48	\$5,525	0	0	0.0000	0	\$0
19	8"	17	4	68	\$300.53	\$20,436	0	0	0.0000	0	\$0
20	10"	24	4	96	\$476.99	\$45,791	0	0	0.0000	0	\$0
21	8"	2	4	8	\$712.25	\$5,698	0	0	0.0000	0	\$0
22	Rate F	1	1	1	\$0.00	\$0	127,500	0	2.7780	1,000	\$354
23	Volumetric Charge - Quarterly	1	4	4	\$0.00	\$0	28,900,543,000	0	2.7780	1,000	\$80,285,708
24	TOTAL ST LOUIS COUNTY (MONTHLY AND QUAR	315,000		1,260,285	\$0.00	\$16,132,331	29,001,955,500	0	2.7780	1,000	80,567,432
25	ST CHARLES										
26	5/8"	26,992	12	323,904	\$8.40	\$2,720,794	0	0	0.0000	0	\$0
27	3/4"	1	12	12	\$9.38	\$113	0	0	0.0000	0	\$0
28	1"	1,337	12	16,044	\$11.36	\$182,260	0	0	0.0000	0	\$0
29	1 1/2"	32	12	384	\$16.25	\$6,240	0	0	0.0000	0	\$0
30	2"	36	12	432	\$22.12	\$9,556	0	0	0.0000	0	\$0
31	Volumetric Charge - First 100,000	1	1	1	\$0.00	\$0	2,659,371,000	0	2.7780	1,000	\$7,387,733
32	Volumetric Charge - Next 1,900,000	1	1	1	\$0.00	\$0	16,884,000	0	2.7780	1,000	\$46,904
33	TOTAL ST CHARLES	28,400		340,778	\$0.00	\$2,918,963	2,676,255,000	0	2.7780	1,000	7,434,637
34	TOTAL ALL CATEGORIES	343,400		1,601,063	\$19,051,294	\$19,051,294	31,678,210,500	0	2.7780	1,000	\$88,002,069

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Commercial No Min. Base Usage Revenue Feeder - Summary

	B	C	B	C	D	E	E
Meter Size	Annualized Customers	Bills Per Year	Total Customer Bills	Annual Customer Revenues	Annualized Water Usage	Annualized Volumetric Revenues	Total Annualized Revenues
5/8"	405	12	4,860	\$40,824	0	\$0	\$40,824
3/4"	3	12	36	\$338	0	\$0	\$338
1"	212	12	2,544	\$28,900	0	\$0	\$28,900
1 1/2"	232	12	2,784	\$45,240	0	\$0	\$45,240
2"	401	12	4,812	\$106,442	0	\$0	\$106,442
3"	18	12	216	\$8,167	0	\$0	\$8,167
4"	85	12	1,020	\$56,559	0	\$0	\$56,559
6"	44	12	528	\$55,160	0	\$0	\$55,160
8"	43	12	516	\$84,257	0	\$0	\$84,257
10"	31	12	372	\$89,920	0	\$0	\$89,920
Volumetric Charges	3	1	3	\$49	9,344,785,049	\$25,964,142	\$25,964,191
5/8"	7,806	4	31,224	\$384,367	0	\$0	\$384,367
3/4"	3,139	4	12,556	\$191,479	0	\$0	\$191,479
1"	2,058	4	8,232	\$174,107	0	\$0	\$174,107
1 1/2"	904	4	3,616	\$129,597	0	\$0	\$129,597
2"	2,392	4	9,568	\$511,601	0	\$0	\$511,601
3"	142	4	568	\$57,112	0	\$0	\$57,112
4"	76	4	304	\$46,658	0	\$0	\$46,658
6"	94	4	376	\$112,999	0	\$0	\$112,999
8"	122	4	488	\$232,771	0	\$0	\$232,771
10"	18	4	72	\$51,282	0	\$0	\$51,282
Volumetric Charge - First 100,000	1	1	1	\$0	363,189,466	\$1,008,940	\$1,008,940
Volumetric Charge Next 1,900,000	1	1	1	\$0	72,325,167	\$200,919	\$200,919
Rounding Adjustment	2	1	2	-\$45	0	\$0	-\$45
Commercial - Rate F	1	1	1	\$0	51,642,750	\$143,464	\$143,464
Commercial - Rate K	199	1	199	\$19,472	0	\$0	\$19,472
Totals	18,432		84,899	\$2,427,256	9,831,942,432	\$27,317,465	\$29,744,721

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Commercial No Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills	E Customer Charge	F Annual Customer Charge Revenues	G Annual Water Usage Per Customer	H Annualized Water Usage	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues
(B*G)/J											
ST LOUIS COUNTY - MONTHLY AND QUARTERLY											
1	5/8"	8	12	96	\$8.40	\$806	0	0	0.0000	0	\$0
2	3/4"	2	12	24	\$9.38	\$225	0	0	0.0000	0	\$0
3	1"	28	12	336	\$11.36	\$3,817	0	0	0.0000	0	\$0
4	1 1/2"	57	12	684	\$16.25	\$11,115	0	0	0.0000	0	\$0
5	2"	240	12	2,880	\$22.12	\$63,706	0	0	0.0000	0	\$0
6	3"	2	12	24	\$37.81	\$907	0	0	0.0000	0	\$0
7	4"	66	12	792	\$55.45	\$43,916	0	0	0.0000	0	\$0
8	6"	38	12	456	\$104.47	\$47,638	0	0	0.0000	0	\$0
9	8"	36	12	432	\$163.29	\$70,541	0	0	0.0000	0	\$0
10	10"	27	12	324	\$241.72	\$78,317	0	0	0.0000	0	\$0
11	Volumetric Charges	1	1	1	\$0.00	\$0	2,709,815,440	2,709,815,440	2.7780	1,000	\$7,527,867
12	5/8"	7,806	4	31,224	\$12.31	\$384,367	0	0	0.0000	0	\$0
13	3/4"	14	4	56	\$15.25	\$191,479	0	0	0.0000	0	\$0
14	1"	2,058	4	8,232	\$21.15	\$174,107	0	0	0.0000	0	\$0
15	1 1/2"	904	4	3,616	\$35.84	\$129,597	0	0	0.0000	0	\$0
16	2"	2,392	4	9,568	\$53.47	\$511,601	0	0	0.0000	0	\$0
17	3"	142	4	568	\$100.55	\$71,112	0	0	0.0000	0	\$0
18	4"	76	4	304	\$153.48	\$46,658	0	0	0.0000	0	\$0
19	6"	94	4	376	\$300.53	\$112,999	0	0	0.0000	0	\$0
20	8"	122	4	488	\$476.99	\$232,771	0	0	0.0000	0	\$0
21	10"	18	4	72	\$712.25	\$51,282	0	0	0.0000	0	\$0
22	Volumetric Charges	1	1	1	\$0.00	\$0	6,619,702,376	6,619,702,376	2.7780	1,000	\$18,389,533
23	Commercial - Rate F	1	1	1	\$0.00	\$0	51,642,750	51,642,750	2.7780	1,000	\$143,464
24	Commercial - Rate K	199	1	199	\$97.85	\$19,472	0	0	0.0000	0	\$0
25	Volumetric Charges	1	1	1	\$49.24	\$49	15,267,233	15,267,233	3.0616	1,000	\$46,742
26	Rounding Adjustment	1	1	1	-\$45.00	-\$45	0	0	0.2100	1,000	\$0
27	TOTAL ST LOUIS COUNTY - MONTHLY AND QUARTERLY	17,459		73,256		\$2,232,437		9,396,427,799			\$26,107,606
ST CHARLES											
29	5/8"	397	12	4,764	\$8.40	\$40,018	0	0	0.0000	0	\$0
30	3/4"	1	12	12	\$9.38	\$113	0	0	0.0000	0	\$0
31	1"	184	12	2,208	\$11.36	\$25,083	0	0	0.0000	0	\$0
32	1 1/2"	175	12	2,100	\$16.25	\$34,125	0	0	0.0000	0	\$0
33	2"	161	12	1,932	\$22.12	\$42,736	0	0	0.0000	0	\$0
34	3"	16	12	192	\$37.81	\$7,260	0	0	0.0000	0	\$0
35	4"	19	12	228	\$55.45	\$12,643	0	0	0.0000	0	\$0
36	6"	6	12	72	\$104.47	\$7,522	0	0	0.0000	0	\$0
37	8"	7	12	84	\$163.29	\$13,716	0	0	0.0000	0	\$0
38	10"	4	12	48	\$241.72	\$11,603	0	0	0.0000	0	\$0
39	Volumetric Charge - First 100,000	1	1	1	\$0.00	\$0	363,189,466	363,189,466	2.7780	1,000	\$1,008,940
40	Volumetric Charge Next 1,900,000	1	1	1	\$0.00	\$0	72,325,167	72,325,167	2.7780	1,000	\$200,919
41	Rounding Adjustment	1	1	1	\$0.00	\$0	0	0	0.0000	0	\$0
42	TOTAL ST CHARLES	973		11,643		\$194,819		435,514,633			\$1,209,859

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Commercial No Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B*G*J)/J
44	TOTAL ALL CATEGORIES	18,432		84,899		\$2,427,256	9,831,942,432				\$27,317,465

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Industrial No Min. Base Usage Revenue Feeder - Summary

Meter Size	<u>B</u> Annualized Customers	<u>C</u> Bills Per Year	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	<u>D</u> Annualized Water Usage	<u>E</u> Annualized Volumetric Revenues	<u>F</u> Total Annualized Revenues
1"	1	12	12	\$106	0	\$0	\$106
1 1/2"	8	12	96	\$1,218	0	\$0	\$1,218
2"	38	12	456	\$7,937	0	\$0	\$7,937
3"	54	12	648	\$19,129	0	\$0	\$19,129
4"	78	12	936	\$40,519	0	\$0	\$40,519
6"	50	12	600	\$48,936	0	\$0	\$48,936
8"	16	12	192	\$24,476	0	\$0	\$24,476
10"	6	12	72	\$13,587	0	\$0	\$13,587
Volumetric Charge	1	1	1	\$0	4,994,791,350	\$6,436,788	\$6,436,788
Volumetric Charge - First 100,000	1	1	1	\$0	488,500	\$1,357	\$1,357
Volumetric Charge - Next 1,900,000	1	1	1	\$0	165,500	\$460	\$460
Rounding Adjustment	1	1	1	-\$166	0	\$0	-\$166
Industrial - Rate F	1	1	1	\$0	7,496,250	\$20,825	\$20,825
Totals	256	1	3,017	\$155,742	5,002,941,600	\$6,459,430	\$6,615,172

Missouri - American Water Company
Case No. WR-2010-0131
St. Louis Metro Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Industrial No Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills	E Customer Charge	F Annual Customer Charge Revenues	G Annual Water Usage Per Customer	H Annualized Water Usage	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues
(B*G)/(J)											
1	ST LOUIS COUNTY										
2	1"	1	12	12	\$8.86	\$106	0	0	0.0000	0	\$0
3	1 1/2"	8	12	96	\$12.69	\$1,218	0	0	0.0000	0	\$0
4	2"	37	12	444	\$17.28	\$7,672	0	0	0.0000	0	\$0
5	3"	54	12	648	\$29.52	\$19,129	0	0	0.0000	0	\$0
6	4"	78	12	936	\$43.29	\$40,519	0	0	0.0000	0	\$0
7	6"	50	12	600	\$81.56	\$48,936	0	0	0.0000	0	\$0
8	8"	16	12	192	\$127.48	\$24,476	0	0	0.0000	0	\$0
9	10"	6	12	72	\$188.71	\$13,587	0	0	0.0000	0	\$0
10	Industrial - Rate F	1	1	1	\$0.00	\$0	7,496,250	7,496,250	2.7780	1,000	\$20,825
11	Volumetric Charge	1	1	1	\$0.00	\$0	4,994,791,350	4,994,791,350	1.2887	1,000	\$6,436,788
12	Rounding Adjustment	1	1	1	-\$166.00	-\$166	0	0	0.0000	0	\$0
13	TOTAL ST LOUIS COUNTY	253	1	3,003		\$155,477		5,002,287,600		0	\$6,457,613
14	ST CHARLES										
15	2"	1	12	12	\$22.12	\$265	0	0	0.0000	0	\$0
16	Volumetric Charge - First 100,000	1	1	1	\$0.00	\$0	488,500	488,500	2.7780	1,000	\$1,357
17	Volumetric Charge - Next 1,900,000	1	1	1	\$0.00	\$0	165,500	165,500	2.7780	1,000	\$460
18	TOTAL ST CHARLES	3	14	14		\$265		654,000		0	\$1,817
19	TOTAL ALL CATEGORIES	256	3,017	3,017		\$155,742		5,002,941,600		0	\$6,459,430

Exhibit No.: 0
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2010-0131
Date Prepared: 3/9/2010



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

MISSOURI - AMERICAN WATER COMPANY
Warren County Sewer District

CASE NO. WR-2010-0131

Jefferson City, Missouri

March 2010

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.42% Return	<u>C</u> 7.56% Return	<u>D</u> 7.70% Return
1	Net Orig Cost Rate Base	\$3,049,875	\$3,049,875	\$3,049,875
2	Rate of Return	7.42%	7.56%	7.70%
3	Net Operating Income Requirement	\$226,362	\$230,571	\$234,810
4	Net Income Available	-\$367,819	-\$367,819	-\$367,819
5	Additional Net Income Required	\$594,181	\$598,390	\$602,629
6	Income Tax Requirement			
7	Required Current Income Tax	\$41,817	\$44,879	\$47,963
8	Current Income Tax Available	-\$291	-\$291	-\$291
9	Additional Current Tax Required	\$42,108	\$45,170	\$48,254
10	Revenue Requirement	\$636,289	\$643,560	\$650,883
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$4,672	\$4,672	\$4,672
12	Gross Revenue Requirement	\$640,961	\$648,232	\$655,555

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$4,003,388
2	Less Accumulated Depreciation Reserve		\$638,962
3	Net Plant In Service		<u>\$3,364,426</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$34,629
6	Materials & Supplies		\$0
7	Prepayments		\$1,287
8	Pension/OPEB Tracker		<u>\$6,713</u>
9	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$42,629</u>
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	-3.0137%	-\$1,112
12	State Tax Offset	-3.0137%	-\$241
13	City Tax Offset	-11.1342%	\$0
14	Interest Expense Offset	13.7973%	\$13,828
15	Contribution In Aid of Construction		\$29,736
16	Customer Advances		\$0
17	Customer Deposits		\$0
18	Accumulated Deferred ITC		\$0
19	Deferred Income Taxes		\$284,561
20	Pension Tracker Liability		\$669
21	Accrued Pension Liability		<u>\$29,739</u>
22	TOTAL SUBTRACT FROM NET PLANT		<u>\$357,180</u>
23	Total Rate Base		<u><u>\$3,049,875</u></u>

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	P-2	\$170	\$170	100.00%	\$0	\$170
3	302.000	Franchises - IP	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$0	P-4	\$313	\$313	100.00%	\$0	\$313
5		TOTAL PLANT INTANGIBLE	\$0		\$483	\$483		\$0	\$483
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	351.000	Structures and Improvements - CP	\$876,197	P-8	\$0	\$876,197	100.00%	\$0	\$876,197
9	356.000	Power Generation Equipment - CP	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	352.000	Collection Sewer Forced	\$13,401	P-10	\$0	\$13,401	100.00%	\$0	\$13,401
11	352.100	Collection Mains - CP	\$479,826	P-11	\$0	\$479,826	100.00%	\$0	\$479,826
12	352.200	Collection Other - CP	\$70,768	P-12	\$0	\$70,768	100.00%	\$0	\$70,768
13	352.300	Special Collecting Structures - CP	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	353.000	Services to Customers - CP	\$51,303	P-14	\$0	\$51,303	100.00%	\$0	\$51,303
15	354.000	Flow Measuring Devices - CP	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	355.000	Flow Measuring Installations - CP	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	356.000	Other Plant & Misc. Equipment - CP	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18		TOTAL COLLECTION PLANT	\$1,491,495		\$0	\$1,491,495		\$0	\$1,491,495
19		SYSTEM PUMPING PLANT							
20	360.000	Land and Land Rights - SPP	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	321.000	Structures and Improvements - SPP	\$16,296	P-21	\$0	\$16,296	100.00%	\$0	\$16,296
22	0.000	WW Struct & Imp SPP	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23	362.000	Power Generation Equipment - SPP	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	0.000	Receiving Wells - SPP	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	325.000	Pumping Equipment Elect - SPP	\$3,048	P-25	\$0	\$3,048	100.00%	\$0	\$3,048
26	363.000	WW Pumping Equip Elect	\$483,396	P-26	\$0	\$483,396	100.00%	\$0	\$483,396
27	365.000	Pumping Equip Other	\$43,724	P-27	\$0	\$43,724	100.00%	\$0	\$43,724
28	0.000	Other Plant & Misc. Equipment - SPP	\$0	P-28	\$16	\$16	100.00%	\$0	\$16
29		TOTAL SYSTEM PUMPING PLANT	\$546,464		\$16	\$546,480		\$0	\$546,480
30		TREATMENT & DISPOSAL PLANT							
31	370.000	Land and Land Rights - TDP	\$0	P-31	-\$14	-\$14	100.00%	\$0	-\$14
32	371.000	Structures and Improvements - TDP	\$255,191	P-32	\$64	\$255,255	100.00%	\$0	\$255,255
33	372.000	Power Generation Equipment - TDP	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	372.100	TD Mains	\$5,083	P-34	\$1,552	\$6,635	100.00%	\$0	\$6,635
35	372.200	WW Treatment & Disposal Equip	\$1,232,792	P-35	\$0	\$1,232,792	100.00%	\$0	\$1,232,792
36	372.300	Treatment & Disposal Equip Grit Removal	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	372.400	Treatment & Disposal Equip Sed Tanks	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	372.500	Treatment & Disposal Equip Sledge/Effl	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	372.600	Treatment & Disposal Equip Gen Trmt	\$151,322	P-39	\$0	\$151,322	100.00%	\$0	\$151,322
40	372.700	Treatment & Disposal Equip Influent Lift	\$169,710	P-40	\$0	\$169,710	100.00%	\$0	\$169,710
41	373.000	Plant Sewers - TDP	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	374.100	Outfall Sewer Lines - TDP	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	374.200	Other Plant & Misc. Equipment - TDP	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44		TOTAL TREATMENT & DISPOSAL PLANT	\$1,814,098		\$1,602	\$1,815,700		\$0	\$1,815,700
45		GENERAL PLANT							
46	389.000	Land & Ld Rights Gen	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	390.000	Struct & Imp Gen	\$2,376	P-47	\$88	\$2,464	100.00%	\$0	\$2,464
48	391.000	Office Furniture and Equipment - GP	\$29	P-48	\$124	\$153	100.00%	\$0	\$153
49	391.110	WW Computers and Peripherals	\$0	P-49	\$0	\$0	100.00%	\$0	\$0
50	391.120	Computer & Peripheral Equipment	\$3,930	P-50	\$1,845	\$5,775	100.00%	\$0	\$5,775
51	391.250	Computer Software	\$0	P-51	\$5,486	\$5,486	100.00%	\$0	\$5,486
52	391.260	Computer Software Personal	\$0	P-52	\$106	\$106	100.00%	\$0	\$106
53	391.300	Other Office Equipment	\$0	P-53	\$0	\$0	100.00%	\$0	\$0
54	392.000	Transportation Equipment - GP	\$0	P-54	\$0	\$0	100.00%	\$0	\$0
55	392.100	Transportation Equip Lt Duty Trucks	\$0	P-55	\$16	\$16	100.00%	\$0	\$16
56	392.200	Transportation Equip Hvy Duty trucks	\$0	P-56	\$0	\$0	100.00%	\$0	\$0
57	392.300	Transportation Equipment Autos	\$0	P-57	\$123	\$123	100.00%	\$0	\$123
58	393.000	Stores Equipment - GP	\$0	P-58	\$0	\$0	100.00%	\$0	\$0
59	394.000	Tools, Shop and Garage Equipment - GP	\$3,906	P-59	\$61	\$3,967	100.00%	\$0	\$3,967
60	394.000	WW Tools,Shop,Garage	\$14,430	P-60	\$0	\$14,430	100.00%	\$0	\$14,430

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
61	395.000	Laboratory Equipment	\$6,195	P-61	\$0	\$6,195	100.00%	\$0	\$6,195
62	396.000	Communication Equipment - GP	\$0	P-62	\$66	\$66	100.00%	\$0	\$66
63	398.000	Miscellaneous Equipment - GP	\$7,916	P-63	\$10	\$7,926	100.00%	\$0	\$7,926
64	398.000	WW Misc Equipment	\$102,523	P-64	\$0	\$102,523	100.00%	\$0	\$102,523
65	398.700	Other Tangible Equipment - GP	\$0	P-65	\$0	\$0	100.00%	\$0	\$0
66		TOTAL GENERAL PLANT	\$141,305		\$7,925	\$149,230		\$0	\$149,230
67		TOTAL PLANT IN SERVICE	\$3,993,362		\$10,026	\$4,003,388		\$0	\$4,003,388

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-2	Organization - IP	301.000		\$170		\$0
	1. To Include Corporate Allocation (McMellen)		\$170		\$0	
P-4	Other Plant & Misc. Equipment - IP	303.000		\$313		\$0
	1. To Include Corporate Allocation (McMellen)		\$313		\$0	
P-28	Other Plant & Misc. Equipment - SPP			\$16		\$0
	1. To Include Corporate Allocation (McMellen)		\$16		\$0	
P-31	Land and Land Rights - TDP	370.000		-\$14		\$0
	1. To Include Corporate Allocation (McMellen)		-\$14		\$0	
P-32	Structures and Improvements - TDP	371.000		\$64		\$0
	1. To Include Corporate Allocation (McMellen)		\$64		\$0	
P-34	TD Mains	372.100		\$1,552		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,552		\$0	
P-47	Struct & Imp Gen	390.000		\$88		\$0
	1. To Include Corporate Allocation (McMellen)		\$88		\$0	
P-48	Office Furniture and Equipment - GP	391.000		\$124		\$0
	1. To Include Corporate Allocation (McMellen)		\$124		\$0	
P-50	Computer & Peripheral Equipment	391.120		\$1,845		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To Include Corporate Allocation (McMellen)		\$1,845		\$0	
P-51	Computer Software	391.250		\$5,486		\$0
	1. To Include Corporate Allocation (McMellen)		\$5,486		\$0	
P-52	Computer Software Personal	391.260		\$106		\$0
	1. To Include Corporate Allocation (McMellen)		\$106		\$0	
P-55	Transportation Equip Lt Duty Trucks	392.100		\$16		\$0
	1. To Include Corporate Allocation (McMellen)		\$16		\$0	
P-57	Transportation Equipment Autos	392.300		\$123		\$0
	1. To Include Corporate Allocation (McMellen)		\$123		\$0	
P-59	Tools, Shop and Garage Equipment - GP	394.000		\$61		\$0
	1. To Include Corporate Allocation (McMellen)		\$61		\$0	
P-62	Communication Equipment - GP	396.000		\$66		\$0
	1. To Include Corporate Allocation (McMellen)		\$66		\$0	
P-63	Miscellaneous Equipment - GP	398.000		\$10		\$0
	1. To Include Corporate Allocation (McMellen)		\$10		\$0	
Total Plant Adjustments				\$10,026		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises - IP	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$0	R-4	\$307	\$307	100.00%	\$0	\$307
5		TOTAL PLANT INTANGIBLE	\$0		\$307	\$307		\$0	\$307
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	351.000	Structures and Improvements - CP	\$39,714	R-8	\$0	\$39,714	100.00%	\$0	\$39,714
9	356.000	Power Generation Equipment - CP	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	352.000	Collection Sewer Forced	\$8,538	R-10	\$0	\$8,538	100.00%	\$0	\$8,538
11	352.100	Collection Mains - CP	\$105,135	R-11	\$0	\$105,135	100.00%	\$0	\$105,135
12	352.200	Collection Other - CP	\$34,305	R-12	\$0	\$34,305	100.00%	\$0	\$34,305
13	352.300	Special Collecting Structures - CP	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	353.000	Services to Customers - CP	\$29,721	R-14	\$0	\$29,721	100.00%	\$0	\$29,721
15	354.000	Flow Measuring Devices - CP	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	355.000	Flow Measuring Installations - CP	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	356.000	Other Plant & Misc. Equipment - CP	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18		TOTAL COLLECTION PLANT	\$217,413		\$0	\$217,413		\$0	\$217,413
19		SYSTEM PUMPING PLANT							
20	360.000	Land and Land Rights - SPP	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	321.000	Structures and Improvements - SPP	\$737	R-21	\$0	\$737	100.00%	\$0	\$737
22		WW Struct & Imp SPP	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23	362.000	Power Generation Equipment - SPP	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24		Receiving Wells - SPP	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	325.000	Pumping Equipment Elect - SPP	\$232	R-25	\$0	\$232	100.00%	\$0	\$232
26	363.000	WW Pumping Equip Elect	\$56,396	R-26	\$0	\$56,396	100.00%	\$0	\$56,396
27	365.000	Pumping Equip Other	\$7,285	R-27	\$0	\$7,285	100.00%	\$0	\$7,285
28		Other Plant & Misc. Equipment - SPP	\$280	R-28	\$0	\$0	100.00%	\$0	\$0
29		TOTAL SYSTEM PUMPING PLANT	\$64,650		\$0	\$64,650		\$0	\$64,650
30		TREATMENT & DISPOSAL PLANT							
31	370.000	Land and Land Rights - TDP	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	371.000	Structures and Improvements - TDP	\$9,880	R-32	\$2	\$9,882	100.00%	\$0	\$9,882
33	372.000	Power Generation Equipment - TDP	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	372.100	TD Mains	\$150	R-34	\$42	\$192	100.00%	\$0	\$192
35	372.200	WW Treatment & Disposal Equip	\$258,279	R-35	\$0	\$258,279	100.00%	\$0	\$258,279
36	372.300	Treatment & Disposal Equip Grit Removal	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	372.400	Treatment & Disposal Equip Sed Tanks	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	372.500	Treatment & Disposal Equip Sledge/Effl	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	372.600	Treatment & Disposal Equip Gen Trmt	\$12,163	R-39	\$0	\$12,163	100.00%	\$0	\$12,163
40	372.700	Treatment & Disposal Equip Influent Lift	\$41,992	R-40	\$0	\$41,992	100.00%	\$0	\$41,992
41	373.000	Plant Sewers - TDP	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	374.100	Outfall Sewer Lines - TDP	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	374.200	Other Plant & Misc. Equipment - TDP	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44		TOTAL TREATMENT & DISPOSAL PLANT	\$322,464		\$44	\$322,508		\$0	\$322,508
45		GENERAL PLANT							
46	389.000	Land & Ld Rights Gen	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	390.000	Struct & Imp Gen	\$25	R-47	\$2	\$27	100.00%	\$0	\$27
48	391.000	Office Furniture and Equipment - GP	\$1	R-48	\$67	\$68	100.00%	\$0	\$68
49	391.110	WW Computers and Peripherals	\$0	R-49	\$0	\$0	100.00%	\$0	\$0
50	391.120	Computer & Peripheral Equipment	\$638	R-50	\$390	\$1,028	100.00%	\$0	\$1,028
51	391.250	Computer Software	\$0	R-51	\$4,562	\$4,562	100.00%	\$0	\$4,562
52	391.260	Computer Software Personal	\$0	R-52	\$62	\$62	100.00%	\$0	\$62
53	391.300	Other Office Equipment	\$0	R-53	\$0	\$0	100.00%	\$0	\$0
54	392.000	Transportation Equipment - GP	\$0	R-54	\$0	\$0	100.00%	\$0	\$0
55	392.100	Transportation Equip Lt Duty Trucks	\$0	R-55	\$50	\$50	100.00%	\$0	\$50
56	392.200	Transportation Equip Hvy Duty trucks	\$0	R-56	\$0	\$0	100.00%	\$0	\$0
57	392.300	Transportation Equipment Autos	\$0	R-57	\$114	\$114	100.00%	\$0	\$114
58	393.000	Stores Equipment - GP	\$0	R-58	\$0	\$0	100.00%	\$0	\$0
59	394.000	Tools, Shop and Garage Equipment - GP	\$633	R-59	\$11	\$644	100.00%	\$0	\$644
60	394.000	WW Tools,Shop,Garage	\$1,090	R-60	\$0	\$1,090	100.00%	\$0	\$1,090
61	395.000	Laboratory Equipment	\$481	R-61	\$0	\$481	100.00%	\$0	\$481
62	396.000	Communication Equipment - GP	\$0	R-62	\$32	\$32	100.00%	\$0	\$32
63	398.000	Miscellaneous Equipment - GP	\$1,762	R-63	\$4	\$1,766	100.00%	\$0	\$1,766
64	398.000	WW Misc Equipment	\$24,160	R-64	\$0	\$24,160	100.00%	\$0	\$24,160

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
65	398.700	Other Tangible Equipment - GP	\$0	R-65	\$0	\$0	100.00%	\$0	\$0
66		TOTAL GENERAL PLANT	\$28,790		\$5,294	\$34,084		\$0	\$34,084
67		TOTAL DEPRECIATION RESERVE	\$633,317		\$5,645	\$638,962		\$0	\$638,962

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-4	Other Plant & Misc. Equipment - IP	303.000		\$307		\$0
	1. To Include Corporate Allocation (McMellen)		\$307		\$0	
R-32	Structures and Improvements - TDP	371.000		\$2		\$0
	1. To Include Corporate Allocation (McMellen)		\$2		\$0	
R-34	TD Mains	372.100		\$42		\$0
	1. To Include Corporate Allocation (McMellen)		\$42		\$0	
R-47	Struct & Imp Gen	390.000		\$2		\$0
	1. To Include Corporate Allocation (McMellen)		\$2		\$0	
R-48	Office Furniture and Equipment - GP	391.000		\$67		\$0
	1. To Include Corporate Allocation (McMellen)		\$67		\$0	
R-50	Computer & Peripheral Equipment	391.120		\$390		\$0
	1. To Include Corporate Allocation (McMellen)		\$390		\$0	
R-51	Computer Software	391.250		\$4,562		\$0
	1. To Include Corporate Allocation (McMellen)		\$4,562		\$0	
R-52	Computer Software Personal	391.260		\$62		\$0
	1. To Include Corporate Allocation (McMellen)		\$62		\$0	
R-55	Transportation Equip Lt Duty Trucks	392.100		\$50		\$0
	1. To Include Corporate Allocation (McMellen)		\$50		\$0	

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-57	Transportation Equipment Autos	392.300		\$114		\$0
	1. To Include Corporate Allocation (McMellen)		\$114		\$0	
R-59	Tools, Shop and Garage Equipment - GP	394.000		\$11		\$0
	1. To Include Corporate Allocation (McMellen)		\$11		\$0	
R-62	Communication Equipment - GP	396.000		\$32		\$0
	1. To Include Corporate Allocation (McMellen)		\$32		\$0	
R-63	Miscellaneous Equipment - GP	398.000		\$4		\$0
	1. To Include Corporate Allocation (McMellen)		\$4		\$0	
Total Reserve Adjustments				\$5,645		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization - IP	\$170	0.00%	\$0
3	302.000	Franchises - IP	\$0	0.00%	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$313	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$483		\$0
6		COLLECTION PLANT			
7	350.000	Land and Land Rights - CP	\$0	0.00%	\$0
8	351.000	Structures and Improvements - CP	\$876,197	2.50%	\$21,905
9	356.000	Power Generation Equipment - CP	\$0	0.00%	\$0
10	352.000	Collection Sewer Forced	\$13,401	2.00%	\$268
11	352.100	Collection Mains - CP	\$479,826	2.00%	\$9,597
12	352.200	Collection Other - CP	\$70,768	2.00%	\$1,415
13	352.300	Special Collecting Structures - CP	\$0	0.00%	\$0
14	353.000	Services to Customers - CP	\$51,303	2.00%	\$1,026
15	354.000	Flow Measuring Devices - CP	\$0	0.00%	\$0
16	355.000	Flow Measuring Installations - CP	\$0	0.00%	\$0
17	356.000	Other Plant & Misc. Equipment - CP	\$0	0.00%	\$0
18		TOTAL COLLECTION PLANT	\$1,491,495		\$34,211
19		SYSTEM PUMPING PLANT			
20	360.000	Land and Land Rights - SPP	\$0	0.00%	\$0
21	321.000	Structures and Improvements - SPP	\$16,296	1.80%	\$293
22		WW Struct & Imp SPP	\$0	0.00%	\$0
23	362.000	Power Generation Equipment - SPP	\$0	0.00%	\$0
24		Receiving Wells - SPP	\$0	0.00%	\$0
25	325.000	Pumping Equipment Elect - SPP	\$3,048	2.62%	\$80
26	363.000	WW Pumping Equip Elect	\$483,396	10.00%	\$48,340
27	365.000	Pumping Equip Other	\$43,724	10.00%	\$4,372
28		Other Plant & Misc. Equipment - SPP	\$16	0.00%	\$0
29		TOTAL SYSTEM PUMPING PLANT	\$546,480		\$53,085
30		TREATMENT & DISPOSAL PLANT			
31	370.000	Land and Land Rights - TDP	-\$14	0.00%	\$0
32	371.000	Structures and Improvements - TDP	\$255,255	2.50%	\$6,381
33	372.000	Power Generation Equipment - TDP	\$0	0.00%	\$0
34	372.100	TD Mains	\$6,635	1.39%	\$92
35	372.200	WW Treatment & Disposal Equip	\$1,232,792	5.00%	\$61,640
36	372.300	Treatment & Disposal Equip Grit Removal	\$0	5.00%	\$0
37	372.400	Treatment & Disposal Equip Sed Tanks	\$0	5.00%	\$0
38	372.500	Treatment & Disposal Equip Sledge/Effl	\$0	5.00%	\$0
39	372.600	Treatment & Disposal Equip Gen Trmt	\$151,322	5.00%	\$7,566
40	372.700	Treatment & Disposal Equip Influent Lift	\$169,710	5.00%	\$8,486
41	373.000	Plant Sewers - TDP	\$0	2.00%	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
42	374.100	Outfall Sewer Lines - TDP	\$0	2.00%	\$0
43	374.200	Other Plant & Misc. Equipment - TDP	\$0	0.00%	\$0
44		TOTAL TREATMENT & DISPOSAL PLANT	\$1,815,700		\$84,165
45		GENERAL PLANT			
46	389.000	Land & Ld Rights Gen	\$0	0.00%	\$0
47	390.000	Struct & Imp Gen	\$2,464	2.50%	\$62
48	391.000	Office Furniture and Equipment - GP	\$153	4.00%	\$6
49	391.110	WW Computers and Peripherals	\$0	20.00%	\$0
50	391.120	Computer & Peripheral Equipment	\$5,775	20.00%	\$1,155
51	391.250	Computer Software	\$5,486	20.00%	\$1,097
52	391.260	Computer Software Personal	\$106	20.00%	\$21
53	391.300	Other Office Equipment	\$0	6.67%	\$0
54	392.000	Transportation Equipment - GP	\$0	0.00%	\$0
55	392.100	Transportation Equip Lt Duty Trucks	\$16	0.00%	\$0
56	392.200	Transportation Equip Hvy Duty trucks	\$0	0.00%	\$0
57	392.300	Transportation Equipment Autos	\$123	0.00%	\$0
58	393.000	Stores Equipment - GP	\$0	0.00%	\$0
59	394.000	Tools, Shop and Garage Equipment - GP	\$3,967	5.00%	\$198
60	394.000	WW Tools,Shop,Garage	\$14,430	5.00%	\$722
61	395.000	Laboratory Equipment	\$6,195	4.00%	\$248
62	396.000	Communication Equipment - GP	\$66	5.00%	\$3
63	398.000	Miscellaneous Equipment - GP	\$7,926	6.67%	\$529
64	398.000	WW Misc Equipment	\$102,523	5.00%	\$5,126
65	398.700	Other Tangible Equipment - GP	\$0	0.00%	\$0
66		TOTAL GENERAL PLANT	\$149,230		\$9,167
67		Total Depreciation	\$4,003,388		\$180,628

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Base Payroll	\$129,092	40.64	13.60	27.04	0.074082	\$9,563
3	Tax Withholding	\$70,561	40.64	13.60	27.04	0.074082	\$5,227
4	Pensions and OPEBs	\$83,116	40.64	-1.39	42.03	0.115151	\$9,571
5	Group Insurance	\$2,396	40.64	-9.38	50.02	0.137032	\$328
6	401 (k)	\$1,723	40.64	17.50	23.14	0.063397	\$109
7	Electric	\$15,255	40.64	30.20	10.44	0.028590	\$436
8	Leases	\$3,855	40.64	40.64	0.00	0.000000	\$0
9	Management Fees	\$16,497	40.64	23.99	16.65	0.045616	\$753
10	Uncollectible Accounts	\$1,809	40.64	40.64	0.00	0.000000	\$0
11	PSC Assessment	\$9,846	40.64	-45.00	85.64	0.234630	\$2,310
12	Insurance Other	\$28,673	40.64	-32.94	73.58	0.201581	\$5,780
13	Cash Vouchers	-\$3,831	40.64	23.99	16.65	0.045616	-\$175
14	TOTAL OPERATION AND MAINT. EXPENSE	\$358,992					\$33,902
15	TAXES						
16	FICA - Employer Portion	\$8,826	40.64	13.60	27.04	0.074082	\$654
17	Unemployment	\$476	40.64	13.60	27.04	0.074082	\$35
18	Corporate Franchise	\$1,258	40.64	29.63	11.01	0.030164	\$38
19	TOTAL TAXES	\$10,560					\$727
20	CWC REQ'D BEFORE RATE BASE OFFSETS						\$34,629
21	TAX OFFSET FROM RATE BASE						
22	Federal Tax Offset	\$36,888	40.64	29.64	11.00	0.030137	\$1,112
23	State Tax Offset	\$7,991	40.64	29.64	11.00	0.030137	\$241
24	City Tax Offset	\$0	40.64	0.00	40.64	0.111342	\$0
25	Interest Expense Offset	\$100,219	40.64	91.00	-50.36	-0.137973	-\$13,828
26	TOTAL OFFSET FROM RATE BASE	\$145,098					-\$12,475
27	TOTAL CASH WORKING CAPITAL REQUIRED						\$22,154

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$175,125	See Note (1)	See Note (1)	See Note (1)	\$175,125	\$15,696	\$190,821	See Note (1)	See Note (1)
2	TOTAL COLLECTION OPERATIONS EXPENSES	-\$3	\$0	-\$3	\$0	-\$3	\$0	-\$3	\$0	-\$3
3	TOTAL COLLECTION MAINT. EXPENSES	-\$4	-\$1	-\$3	\$0	-\$4	\$0	-\$4	-\$1	-\$3
4	TOTAL PUMPING OPERATIONS EXPENSES	-\$7	-\$8	\$1	\$0	-\$7	\$0	-\$7	-\$8	\$1
5	TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL WASTEW TREAT EXP - OPER & MTCE	\$69,959	\$12,789	\$57,170	\$3,431	\$73,390	\$0	\$73,390	\$15,304	\$58,086
7	TOTAL TREAT. & DISP. OPER. EXPENSE	\$95,470	\$93,072	\$2,398	\$18,261	\$113,731	\$0	\$113,731	\$111,333	\$2,398
8	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$12,041	\$72	\$11,969	-\$886	\$11,155	\$0	\$11,155	\$86	\$11,069
9	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$4,111	\$630	\$3,481	\$147	\$4,258	\$0	\$4,258	\$754	\$3,504
10	TOTAL ADMIN. & GENERAL EXPENSES	\$64,775	\$52,508	\$12,267	\$91,697	\$156,472	\$0	\$156,472	\$113,164	\$43,308
11	TOTAL DEPRECIATION EXPENSE	\$178,623	See Note (1)	See Note (1)	See Note (1)	\$178,623	\$2,005	\$180,628	See Note (1)	See Note (1)
12	TOTAL AMORTIZATION EXPENSE	\$113	\$0	\$113	\$0	\$113	\$0	\$113	\$0	\$113
13	TOTAL OTHER OPERATING EXPENSE	\$9,742	\$8,091	\$1,651	\$9,902	\$19,644	\$0	\$19,644	\$9,302	\$10,342
14	TOTAL OPERATING EXPENSE	\$434,820	\$167,153	\$89,044	\$122,552	\$557,372	\$2,005	\$559,377	\$249,934	\$128,815
15	NET INCOME BEFORE TAXES	-\$259,695	\$0	\$0	\$0	-\$382,247	\$13,691	-\$368,556	\$0	\$0
16	TOTAL INCOME TAXES	\$25,661	See Note (1)	See Note (1)	See Note (1)	\$25,661	-\$25,952	-\$291	See Note (1)	See Note (1)
17	TOTAL DEFERRED INCOME TAXES	-\$43,991	See Note (1)	See Note (1)	See Note (1)	-\$43,991	\$43,545	-\$446	See Note (1)	See Note (1)
18	NET OPERATING INCOME	-\$241,365	\$0	\$0	\$0	-\$363,917	-\$3,902	-\$367,819	\$0	\$0

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

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
Rev-1		OPERATING REVENUES											
Rev-2	480.000	Residential	\$168,684	See note (1)	See note (1)	Rev-2	See note (1)	\$168,684	100.00%	\$20,732	\$189,416	See note (1)	See note (1)
Rev-3	481.100	Commercial	-\$19			Rev-3		-\$19	100.00%	\$975	\$956		
Rev-4	481.200	Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	0.000	Misc Service Revenues	\$6,460			Rev-5		\$6,460	100.00%	-\$6,011	\$449		
Rev-6	493.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		TOTAL OPERATING REVENUES	\$175,125					\$175,125		\$15,696	\$190,821		
1		COLLECTION OPERATIONS EXPENSES											
2	600.000	Super & Eng Oper COE	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Exp COE	-\$3	\$0	-\$3	E-3	\$0	-\$3	100.00%	\$0	-\$3	\$0	-\$3
4	602.000	Purchased Water	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5		TOTAL COLLECTION OPERATIONS EXPENSES	-\$3	\$0	-\$3			-\$3		\$0	-\$3	\$0	-\$3
6		COLLECTION MAINT. EXPENSES											
7	610.000	Super & Eng Mtce CME	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	612.000	Collect & Impound Mtce CME	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Misc Plant Mtce CME	-\$4	-\$1	-\$3	E-9	\$0	-\$4	100.00%	\$0	-\$4	-\$1	-\$3
10		TOTAL COLLECTION MAINT. EXPENSES	-\$4	-\$1	-\$3			-\$4		\$0	-\$4	-\$1	-\$3
11		PUMPING OPERATIONS EXPENSES											
12	620.000	Super & Eng Oper POE	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	621.000	Fuel for Purchased Power	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	622.000	Labor & Eng Oper Pwr Prod	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	623.000	Purchased Fuel/Power for Pump	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16	624.000	Labor & Eng Oper Pump	-\$8	-\$8	\$0	E-16	\$0	-\$8	100.00%	\$0	-\$8	-\$8	\$0
17	626.000	Misc Exp Oper POE	\$1	\$0	\$1	E-17	\$0	\$1	100.00%	\$0	\$1	\$0	\$1
18	627.000	Rents Oper POE	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19		TOTAL PUMPING OPERATIONS EXPENSES	-\$7	-\$8	\$1			-\$7		\$0	-\$7	-\$8	\$1
20		PUMPING MAINTENANCE EXPENSES											
21	630.000	Super & Eng Mtce PME	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	631.000	Struct & Improve Mtce PME	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23	632.000	Power Prod Equip Mtce PME	\$0	\$0	\$0	E-23	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
24	633.000	Pump Equip Mtce	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	634.000	Misc Exp Mtce - PME	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
27		WASTEW TREAT EXP - OPER & MTCE											
28	640.000	Super & Eng Exp WT	-\$5	-\$5	\$0	E-28	\$0	-\$5	100.00%	\$0	-\$5	-\$5	\$0
29	641.000	Chemicals	\$80	\$0	\$80	E-29	\$0	\$80	100.00%	\$0	\$80	\$0	\$80
30	642.000	Labor & Exp WT	\$14,048	\$12,794	\$1,254	E-30	\$2,515	\$16,563	100.00%	\$0	\$16,563	\$15,309	\$1,254
31	643.000	Misc Exp WT	\$55,790	\$0	\$55,790	E-31	\$916	\$56,706	100.00%	\$0	\$56,706	\$0	\$56,706
32	644.000	Rents WT	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	651.000	Structures & Improvements WT	\$0	\$0	\$0	E-33	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
34	652.000	WT Equip Mtce WT	\$46	\$0	\$46	E-34	\$0	\$46	100.00%	\$0	\$46	\$0	\$46
35		TOTAL WASTEW TREAT EXP - OPER & MTCE	\$69,959	\$12,789	\$57,170		\$3,431	\$73,390		\$0	\$73,390	\$15,304	\$58,086
36		TREAT. & DISP. OPER. EXPENSE											
37	660.000	Super & Eng Oper TD	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F E Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
												L + M = K	
38	661.000	Storage Facility Exp	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	662.000	TD Lines exp	\$93,072	\$93,072	\$0	E-39	\$18,261	\$111,333	100.00%	\$0	\$111,333	\$111,333	\$0
40	663.000	Meter Exp	\$0	\$0	\$0	E-40	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
41	665.000	Misc Exp Oper TD	\$0	\$0	\$0	E-41	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
42	666.000	Rents Oper TD	\$2,398	\$0	\$2,398	E-42	\$0	\$2,398	100.00%	\$0	\$2,398	\$0	\$2,398
43	0.000	M & S Oper TD Mains	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44	0.000	M & S Oper TD Hydrants	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45		TOTAL TREAT. & DISP. OPER. EXPENSE	\$95,470	\$93,072	\$2,398		\$18,261	\$113,731		\$0	\$113,731	\$111,333	\$2,398
46		TREAT. & DISP. MAINT. EXPENSES											
47	670.000	Super & Eng Mtce TD	\$0	\$0	\$0	E-47	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
48	671.000	Struct & Improve Mtce TD	\$0	\$0	\$0	E-48	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
49	673.000	TD Mains Mtce TD	\$0	\$0	\$0	E-49	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
50	675.000	Services Mtce	\$71	\$71	\$0	E-50	\$14	\$85	100.00%	\$0	\$85	\$85	\$0
51	676.000	Meters Mtce TD	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	678.000	Misc Plant Mtce TD	\$11,970	\$1	\$11,969	E-52	-\$900	\$11,070	100.00%	\$0	\$11,070	\$1	\$11,069
53		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$12,041	\$72	\$11,969		-\$886	\$11,155		\$0	\$11,155	\$86	\$11,069
54		CUSTOMER ACCOUNTS EXPENSE											
55	903.000	Cust Rec & Collection CA	\$2,367	\$630	\$1,737	E-55	\$124	\$2,491	100.00%	\$0	\$2,491	\$754	\$1,737
56	904.000	Uncollectible Accts	\$1,744	\$0	\$1,744	E-56	\$23	\$1,767	100.00%	\$0	\$1,767	\$0	\$1,767
57	905.000	Misc Cust Accts Exp CA	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58	907.000	Cust Serv & Info Exp CA	\$0	\$0	\$0	E-58	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
59		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$4,111	\$630	\$3,481		\$147	\$4,258		\$0	\$4,258	\$754	\$3,504
60		ADMIN. & GENERAL EXPENSES											
61	920.000	Salaries & Wages - Employees - AGE	\$1,625	\$1,446	\$179	E-61	\$0	\$1,625	100.00%	\$0	\$1,625	\$1,446	\$179
62	921.100	Other Supplies & Exp	\$3	\$0	\$3	E-62	\$0	\$3	100.00%	\$0	\$3	\$0	\$3
63	921.200	General Office Exp - Other Supplies	\$1,037	\$0	\$1,037	E-63	\$5,782	\$6,819	100.00%	\$0	\$6,819	\$0	\$6,819
64	921.300	Misc Other Supplies	\$6,430	\$0	\$6,430	E-64	\$251	\$6,681	100.00%	\$0	\$6,681	\$0	\$6,681
65	923.100	Outside Services - Mgmt Fees	\$25,746	\$25,746	\$0	E-65	-\$9,249	\$16,497	100.00%	\$0	\$16,497	\$16,497	\$0
66	923.200	Outside Services - Misc	\$6,357	\$6,357	\$0	E-66	\$0	\$6,357	100.00%	\$0	\$6,357	\$6,357	\$0
67	923.300	Outside Services - Mtce exp	-\$60	\$0	-\$60	E-67	\$0	-\$60	100.00%	\$0	-\$60	\$0	-\$60
68	924.100	Property Ins Other Than Group	\$2,266	\$0	\$2,266	E-68	\$18,250	\$20,516	100.00%	\$0	\$20,516	\$0	\$20,516
69	924.200	Property Ins - Misc	\$1,080	\$0	\$1,080	E-69	\$7,077	\$8,157	100.00%	\$0	\$8,157	\$0	\$8,157
70	925.000	Injuries & Damages	-\$31	\$0	-\$31	E-70	\$834	\$803	100.00%	\$0	\$803	\$0	\$803
71	926.100	Group Insurance - Empl Pen & Ber	\$2,008	\$2,008	\$0	E-71	\$0	\$2,008	100.00%	\$0	\$2,008	\$2,008	\$0
72	926.200	Pensions - Empl Ben & Pen	\$13,490	\$13,490	\$0	E-72	\$35,261	\$48,751	100.00%	\$0	\$48,751	\$48,751	\$0
73	926.300	Employee Pensions & Benefits Misc	\$3,461	\$3,461	\$0	E-73	\$34,644	\$38,105	100.00%	\$0	\$38,105	\$38,105	\$0
74	928.000	Reg Commission Exp	\$455	\$0	\$455	E-74	\$585	\$1,040	100.00%	\$0	\$1,040	\$0	\$1,040
75	931.000	Rents	\$0	\$0	\$0	E-75	\$206	\$206	100.00%	\$0	\$206	\$0	\$206
76	930.100	Goodwill Advertising Exp	\$4	\$0	\$4	E-76	-\$19	-\$15	100.00%	\$0	-\$15	\$0	-\$15
77	930.200	Misc Exp AG	\$630	\$0	\$630	E-77	-\$1,806	-\$1,176	100.00%	\$0	-\$1,176	\$0	-\$1,176
78	930.300	Research & Development	\$41	\$0	\$41	E-78	\$0	\$41	100.00%	\$0	\$41	\$0	\$41
79	932.000	General Plant Maintenance AG	\$233	\$0	\$233	E-79	-\$119	\$114	100.00%	\$0	\$114	\$0	\$114
80		TOTAL ADMIN. & GENERAL EXPENSES	\$64,775	\$52,508	\$12,267		\$91,697	\$156,472		\$0	\$156,472	\$113,164	\$43,308
81		DEPRECIATION EXPENSE											
82	403.000	Depreciation Expense, Dep. Exp.	\$178,623	See note (1)	See note (1)	E-82	See note (1)	\$178,623	100.00%	\$2,005	\$180,628	See note (1)	See note (1)
83		TOTAL DEPRECIATION EXPENSE	\$178,623	\$0	\$0		\$0	\$178,623		\$2,005	\$180,628	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F E Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
84		AMORTIZATION EXPENSE											
85	405.000	Amortization - Other UP	\$113	\$0	\$113	E-85	\$0	\$113	100.00%	\$0	\$113	\$0	\$113
86	406.000	Amortization - Intangible Fir	\$0	\$0	\$0	E-86	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
87		TOTAL AMORTIZATION EXPENSE	\$113	\$0	\$113		\$0	\$113		\$0	\$113	\$0	\$113
88		OTHER OPERATING EXPENSES											
89	0.000	PSC Assessment - Sewer	\$1,231	\$0	\$1,231	E-89	\$8,615	\$9,846	100.00%	\$0	\$9,846	\$0	\$9,846
90	408.000	Property Taxes	-\$15	\$0	-\$15	E-90	\$0	-\$15	100.00%	\$0	-\$15	\$0	-\$15
91	408.000	FICA	\$112	\$112	\$0	E-91	\$1,164	\$1,276	100.00%	\$0	\$1,276	\$1,276	\$0
92	0.000	FUTA	\$7,662	\$7,662	\$0	E-92	\$15	\$7,677	100.00%	\$0	\$7,677	\$7,677	\$0
93	0.000	SUTA	\$317	\$317	\$0	E-93	\$32	\$349	100.00%	\$0	\$349	\$349	\$0
94	0.000	Other Taxes & Licenses	\$435	\$0	\$435	E-94	\$0	\$435	100.00%	\$0	\$435	\$0	\$435
95	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-95	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
96	408.000	Missouri Franchise Taxes	\$0	\$0	\$0	E-96	\$76	\$76	100.00%	\$0	\$76	\$0	\$76
97		TOTAL OTHER OPERATING EXPENSE	\$9,742	\$8,091	\$1,651		\$9,902	\$19,644		\$0	\$19,644	\$9,302	\$10,342
98		TOTAL OPERATING EXPENSE	\$434,820	\$167,153	\$89,044		\$122,552	\$557,372		\$2,005	\$559,377	\$249,934	\$128,815
99		NET INCOME BEFORE TAXES	-\$259,695					-\$382,247		\$13,691	-\$368,556		
100		INCOME TAXES											
101	0.000	Current Income Taxes	\$25,661	See note (1)	See note (1)	E-101	See note (1)	\$25,661	100.00%	-\$25,952	-\$291	See note (1)	See note (1)
102		TOTAL INCOME TAXES	\$25,661					\$25,661		-\$25,952	-\$291		
103		DEFERRED INCOME TAXES											
104	0.000	Deferred Income Taxes - Def. Inc. Tax.	-\$44,047	See note (1)	See note (1)	E-104	See note (1)	-\$44,047	100.00%	\$44,047	\$0	See note (1)	See note (1)
105	0.000	Amortization of Deferred ITC	\$56			E-105		\$56	100.00%	-\$56	\$0		
106	0.000	Deferred Income Taxes Test Year	\$0			E-106		\$0	100.00%	-\$446	-\$446		
107		TOTAL DEFERRED INCOME TAXES	-\$43,991					-\$43,991		\$43,545	-\$446		
108		NET OPERATING INCOME	-\$241,365					-\$363,917		-\$3,902	-\$367,819		

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

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	480.000	\$0	\$0	\$0	\$0	\$20,732	\$20,732
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$20,732	
Rev-3	Commercial	481.100	\$0	\$0	\$0	\$0	\$975	\$975
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$975	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-5	Misc Service Revenues		\$0	\$0	\$0	\$0	-\$6,011	-\$6,011
	1. Corporate Revs for AWR Water-Line Protect (McMellen)		\$0	\$0		\$0	\$400	
	2. To Remove Unbilled Revenues (Mapeka)		\$0	\$0		\$0	-\$6,380	
	3. To Remove Returned Check Charge (Mapeka)		\$0	\$0		\$0	-\$31	
E-30	Labor & Exp WT	642.000	\$2,515	\$0	\$2,515	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$2,515	\$0		\$0	\$0	
E-31	Misc Exp WT	643.000	\$0	\$916	\$916	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Green)		\$0	\$916		\$0	\$0	
E-39	TD Lines exp	662.000	\$18,261	\$0	\$18,261	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$18,261	\$0		\$0	\$0	
E-50	Services Mtce	675.000	\$14	\$0	\$14	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$14	\$0		\$0	\$0	
E-52	Misc Plant Mtce TD	678.000	\$0	-\$900	-\$900	\$0	\$0	\$0
	1. To Annualize Tank Painting Expense (Bolin)		\$0	-\$900		\$0	\$0	
E-55	Cust Rec & Collection CA	903.000	\$124	\$0	\$124	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		\$124	\$0		\$0	\$0	
E-56	Uncollectible Accts	904.000	\$0	\$23	\$23	\$0	\$0	\$0
	1. To Annualize Bad Debts Expense (Mapeka)		\$0	\$23		\$0	\$0	
E-63	General Office Exp - Other Supplies	921.200	\$0	\$5,782	\$5,782	\$0	\$0	\$0
	1. To Annualize Postage Expense (Green)		\$0	\$5,782		\$0	\$0	
E-64	Misc Other Supplies	921.300	\$0	\$251	\$251	\$0	\$0	\$0
	1. To Annualize Regulatory Asset Expense (McMellen)		\$0	\$767		\$0	\$0	
	2. To Disallow Dues and Donations (Bolin)		\$0	-\$516		\$0	\$0	

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
E-65	Outside Services - Mgmt Fees	923.100	-\$9,249	\$0	-\$9,249	\$0	\$0	\$0
	1. To Adjust Corporate Svc Mgmt Fees (McMellen)		-\$9,249	\$0		\$0	\$0	
E-68	Property Ins Other Than Group	924.100	\$0	\$18,250	\$18,250	\$0	\$0	\$0
	1. To Adjust Insurance Other Than Group (Green)		\$0	\$18,250		\$0	\$0	
E-69	Property Ins - Misc	924.200	\$0	\$7,077	\$7,077	\$0	\$0	\$0
	1. To Adjust Insurance Other Than Group (Green)		\$0	\$7,077		\$0	\$0	
E-70	Injuries & Damages	925.000	\$0	\$834	\$834	\$0	\$0	\$0
	1. To Adjust Injuries & Damages (Green)		\$0	\$834		\$0	\$0	
E-72	Pensions - Empl Ben & Pen	926.200	\$35,261	\$0	\$35,261	\$0	\$0	\$0
	1. To Annualize Pension Expense (Bolin)		\$35,261	\$0		\$0	\$0	
E-73	Employee Pensions & Benefits Misc	926.300	\$34,644	\$0	\$34,644	\$0	\$0	\$0
	1. To Annualize 401 (k) Employer Costs (Bolin)		\$279	\$0		\$0	\$0	
	2. To Annualize OPEB Expense (Bolin)		\$34,365	\$0		\$0	\$0	
E-74	Reg Commission Exp	928.000	\$0	\$585	\$585	\$0	\$0	\$0
	1. To Annualize Rate Case Expense (Green)		\$0	\$556		\$0	\$0	
	2. To Annualize for Depreciation Study (Green)		\$0	\$29		\$0	\$0	
E-75	Rents	931.000	\$0	\$206	\$206	\$0	\$0	\$0
	1. To Annualize Lease Expense (Mapeka)		\$0	\$206		\$0	\$0	
E-76	Goodwill Advertising Exp	930.100	\$0	-\$19	-\$19	\$0	\$0	\$0
	1. To Disallow Advertising Expense (Bolin)		\$0	-\$19		\$0	\$0	
E-77	Misc Exp AG	930.200	\$0	-\$1,806	-\$1,806	\$0	\$0	\$0
	1. To Eliminate Lobbying Expenses (McMellen)		\$0	-\$382		\$0	\$0	
	2. To Annualize Transportation Expense (Mapeka)		\$0	\$11		\$0	\$0	
	3. To Disallow Promotional Giveaways (Bolin)		\$0	-\$291		\$0	\$0	
	4. To Disallow Dues and Donations (Bolin)		\$0	-\$1,144		\$0	\$0	
E-79	General Plant Maintenance AG	932.000	\$0	-\$119	-\$119	\$0	\$0	\$0
	1. To Eliminate Net Negative Salvage (McMellen)		\$0	-\$119		\$0	\$0	
E-82	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$2,005	\$2,005
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$2,005	
	2. No Adjustment		\$0	\$0		\$0	\$0	

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-89	PSC Assessment - Sewer		\$0	\$8,615	\$8,615	\$0	\$0	\$0
	1. To Annualize PSC Assessment (Mapeka)		\$0	\$8,615		\$0	\$0	
E-91	FICA	408.000	\$1,164	\$0	\$1,164	\$0	\$0	\$0
	1. To Annualize Payroll Taxes (McMellen)		\$1,164	\$0		\$0	\$0	
E-92	FUTA		\$15	\$0	\$15	\$0	\$0	\$0
	1. To Annualize Payroll Taxes (McMellen)		\$15	\$0		\$0	\$0	
E-93	SUTA		\$32	\$0	\$32	\$0	\$0	\$0
	1. To Annualize Payroll Taxes (McMellen)		\$32	\$0		\$0	\$0	
E-96	Missouri Franchise Taxes	408.000	\$0	\$76	\$76	\$0	\$0	\$0
	1. To Annualize Franchise Taxes (Green)		\$0	\$76		\$0	\$0	
E-101	Current Income Taxes		\$0	\$0	\$0	\$0	-\$25,952	-\$25,952
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$25,952	
	No Adjustment		\$0	\$0		\$0	\$0	
E-104	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	\$44,047	\$44,047
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$44,047	
	No Adjustment		\$0	\$0		\$0	\$0	
E-105	Amortization of Deferred ITC		\$0	\$0	\$0	\$0	-\$56	-\$56
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	-\$56	
E-106	Deferred Income Taxes Test Year		\$0	\$0	\$0	\$0	-\$446	-\$446
	1. To Annualize Deferred Income Taxes Test Year		\$0	\$0		\$0	-\$446	
	No Adjustment		\$0	\$0		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$15,696	\$15,696
Total Operating & Maint. Expense			\$82,781	\$39,771	\$122,552	\$0	\$19,598	\$19,598

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.42% Return	E 7.56% Return	F 7.70% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$368,556	\$267,733	\$275,004	\$282,326
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$180,628	\$180,628	\$180,628	\$180,628
4	Miscellaneous Non-Deductible Expense		\$83	\$83	\$83	\$83
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$180,711	\$180,711	\$180,711	\$180,711
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of	3.2860%	\$100,219	\$100,219	\$100,219	\$100,219
8	Tax Straight-Line Depreciation		\$180,628	\$180,628	\$180,628	\$180,628
9	Excess Tax Depreciation		\$28,574	\$28,574	\$28,574	\$28,574
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$309,421	\$309,421	\$309,421	\$309,421
11	NET TAXABLE INCOME		-\$497,266	\$139,023	\$146,294	\$153,616
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$0	\$139,023	\$146,294	\$153,616
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$9	\$7,620	\$7,991	\$8,364
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		-\$9	\$131,403	\$138,303	\$145,252
17	Federal Income Tax at the Rate of	See Tax Table	\$0	\$34,497	\$37,188	\$39,899
18	Subtract Federal Income Tax Credits					
19	Credit - Wind		\$100	\$100	\$100	\$100
20	Credit - Solar		\$200	\$200	\$200	\$200
21	Net Federal Income Tax		-\$300	\$34,197	\$36,888	\$39,599
22	PROVISION FOR MO. INCOME TAX					
23	Net Taxable Income - MO. Inc. Tax		\$0	\$139,023	\$146,294	\$153,616
24	Deduct Federal Income Tax at the Rate of	50.000%	-\$150	\$17,099	\$18,444	\$19,800
25	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
26	Missouri Taxable Income - MO. Inc. Tax		\$150	\$121,924	\$127,850	\$133,816
27	Missouri Income Tax at the Rate of	6.250%	\$9	\$7,620	\$7,991	\$8,364
28	PROVISION FOR CITY INCOME TAX					
29	Net Taxable Income - City Inc. Tax		\$0	\$139,023	\$146,294	\$153,616
30	Deduct Federal Income Tax - City Inc. Tax		-\$300	\$34,197	\$36,888	\$39,599
31	Deduct Missouri Income Tax - City Inc. Tax		\$9	\$7,620	\$7,991	\$8,364
32	City Taxable Income		\$291	\$97,206	\$101,415	\$105,653
33	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
34	SUMMARY OF CURRENT INCOME TAX					
35	Federal Income Tax		-\$300	\$34,197	\$36,888	\$39,599
36	State Income Tax		\$9	\$7,620	\$7,991	\$8,364
37	City Income Tax		\$0	\$0	\$0	\$0
38	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$291	\$41,817	\$44,879	\$47,963
39	DEFERRED INCOME TAXES					
40	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
41	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
42	Deffered Income Taxes Test Year		-\$446	-\$446	-\$446	-\$446
43	TOTAL DEFERRED INCOME TAXES		-\$446	-\$446	-\$446	-\$446
44	TOTAL INCOME TAX		-\$737	\$41,371	\$44,433	\$47,517

Missouri - American Water Company
 Case No. WR-2010-0131
 Warren County Sewer District
 Test Year Ending 06-30-2009; Update 10-31-09
 Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.95%	F Weighted Cost of Capital 9.25%	G Weighted Cost of Capital 9.55%
1	Common Stock	\$3,987,252	46.21%		4.136%	4.274%	4.413%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$27,619	0.32%	9.19%	0.029%	0.029%	0.029%
4	Long Term Debt	\$4,537,552	52.59%	6.18%	3.250%	3.250%	3.250%
5	Short Term Debt	\$76,556	0.89%	0.81%	0.007%	0.007%	0.007%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$8,628,979	100.00%		7.422%	7.560%	7.699%
8	PreTax Cost of Capital				7.424%	7.563%	7.702%

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Revenue Billing Determinant Sheet

Feeder Description	<u>A</u> Annualized Customers	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	<u>D</u> Annualized Water Usage	<u>E</u> Annualized Volumetric Revenues	<u>F</u> Total Annualized Revenues C+F
Residential Revenue Feeders, Totals	398	4,765	\$189,416	0	\$0	\$189,416
Commercial Revenue Feeders, Totals	3	25	\$956	0	\$0	\$956
Industrial Revenue Feeders, Totals	0	0	\$0	0	\$0	\$0
Total Revenue Feeders	401	4,790	\$190,372	0	\$0	\$190,372

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Residential Annualized Sewer Revenues, No Water Usage Charge

Line Number	<u>A</u> Customer Description	<u>B</u> Annualized Customers	<u>C</u> Bills Per Year	<u>D</u> Total Customer Bills B * C	<u>E</u> Customer Charge	<u>F</u> Annual Customer Charge Revenues D * E
1	WARREN COUNTY SEWER					
2	5/8" Meter	397	12	4,764	\$39.81	\$189,655
3	Rounding Adjustment	<u>1</u>	<u>1</u>	<u>1</u>	-\$239.00	<u>-\$239</u>
4	TOTAL WARREN COUNTY SEWER	<u>398</u>		<u>4,765</u>		<u>\$189,416</u>
5	TOTAL ALL CATEGORIES	<u>398</u>		<u>4,765</u>		<u>\$189,416</u>
				Total Annualized Revenues		<u><u>\$189,416</u></u>

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Commercial Annualized Sewer Revenues, No Water Usage Charge

Line Number	<u>A</u> Meter Size	<u>B</u> Annualized Customers	<u>C</u> Bills Per Year	<u>D</u> Total Customer Bills B * C	<u>E</u> Customer Charge	<u>F</u> Annual Customer Charge Revenues D * E
1	WARREN COUNTY SEWER					
2	5/8" Meter	2	12	24	\$39.81	\$955
3	Rounding Adjustment	1	1	1	\$1.00	\$1
4	TOTAL WARREN COUNTY SEWER	<u>3</u>		<u>25</u>		<u>\$956</u>
5	TOTAL ALL CATEGORIES	<u>3</u>		<u>25</u>		<u>\$956</u>
Total Annualized Revenues						<u><u>\$956</u></u>

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Sewer District
Test Year Ending 06-30-2009; Update 10-31-09
Industrial Annualized Sewer Revenues, No Water Usage Charge

Line Number	<u>A</u> Customer Description	<u>B</u> Annualized Customers	<u>C</u> Bills Per Year	<u>D</u> Total Customer Bills B * C	<u>E</u> Customer Charge	<u>F</u> Annual Customer Charge Revenues D * E
1	SPRINGFIELD					
2	Testing	0	0	0	\$0.00	\$0
3	TOTAL SPRINGFIELD	<u>0</u>		<u>0</u>		<u>\$0</u>
4	TOTAL ALL CATEGORIES	<u>0</u>		<u>0</u>		<u>\$0</u>
Total Annualized Revenues						<u><u>\$0</u></u>

Exhibit No.: 0
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2010-0131
Date Prepared: March 9, 2010



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

**MISSOURI - AMERICAN WATER COMPANY
Warren County Water District**

CASE NO. WR-2010-0131

Jefferson City, Missouri

March 2010

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.42% Return	<u>C</u> 7.56% Return	<u>D</u> 7.70% Return
1	Net Orig Cost Rate Base	\$1,122,808	\$1,122,808	\$1,122,808
2	Rate of Return	7.42%	7.56%	7.70%
3	Net Operating Income Requirement	\$83,335	\$84,884	\$86,445
4	Net Income Available	-\$65,476	-\$65,476	-\$65,476
5	Additional Net Income Required	\$148,811	\$150,360	\$151,921
6	Income Tax Requirement			
7	Required Current Income Tax	\$6,652	\$7,037	\$7,427
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$6,652	\$7,037	\$7,427
10	Revenue Requirement	\$155,463	\$157,397	\$159,348
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$621	\$621	\$621
12	Gross Revenue Requirement	\$156,084	\$158,018	\$159,969

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Water District
Test Year Ending 06-30-2009; Update 10-31-2009
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,494,013
2	Less Accumulated Depreciation Reserve		\$254,925
3	Net Plant In Service		<u>\$1,239,088</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$33,324
6	Materials & Supplies		\$247
7	Prepayments		\$1,365
8	Pension/OPEB Tracker		\$2,130
9	Regulatory Deferrals		<u>\$0</u>
10	TOTAL ADD TO NET PLANT IN SERVICE		<u>-\$29,582</u>
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	-3.0137%	-\$150
13	State Tax Offset	-3.0137%	-\$62
14	City Tax Offset	0.0000%	\$0
15	Interest Expense Offset	13.7973%	\$5,091
16	Contribution In Aid of Construction		\$12,032
17	Customer Advances		\$0
18	Customer Deposits		\$0
19	Accumulated Deferred ITC (3%)		\$0
20	Deferred Income Taxes		\$0
21	Pension Tracker Liability		\$212
22	Accrued Pension Liability		\$9,438
23	Tank Painting Liability		<u>\$60,137</u>
24	TOTAL SUBTRACT FROM NET PLANT		<u>\$86,698</u>
25	Total Rate Base		<u><u>\$1,122,808</u></u>

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$189	\$189	100.00%	\$0	\$189
3	302.000	Franchises and Consents	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	P-4	\$348	\$348	100.00%	\$0	\$348
5		TOTAL PLANT INTANGIBLE	\$0		\$537	\$537		\$0	\$537
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures and Improvements - SSP	\$4,166	P-8	\$0	\$4,166	100.00%	\$0	\$4,166
9	312.000	Collecting & Impounding Reservoirs	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River and Other Intakes	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	314.000	Wells and Springs	\$725,966	P-11	\$0	\$725,966	100.00%	\$0	\$725,966
12	315.000	Infiltration Galleries and Tunnels	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	316.100	Supply Mains - North Plant (STL)	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	316.200	Supply Mains - Central Plant (STL)	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	316.300	Supply Mains - South Plant (STL)	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	316.400	Supply Mains - Meramec Plant (STL)	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	317.000	Other Water Source Plant	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$730,132		\$0	\$730,132		\$0	\$730,132
20		PUMPING PLANT							
21	320.000	Land and Land Rights - PP	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	321.000	Structures and Improvements - PP	\$4,166	P-22	\$0	\$4,166	100.00%	\$0	\$4,166
23	321.100	S & I - Pumps (STL)	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	321.200	S & I - Boosters	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	322.000	Boiler Plant Equipment	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	323.100	Power Generation Equipment	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27	323.200	Power Generation Equip Other	\$0	P-27	\$0	\$0	100.00%	\$0	\$0
28	324.000	Steam Pumping Equipment	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	325.000	Electric Pumping Equipment	\$124,778	P-29	\$0	\$124,778	100.00%	\$0	\$124,778
30	325.100	Pumping Equipment - Pre '46	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	325.200	Pumping Equipment - Post '46	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	325.300	Pumping Equipment - Booster	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equipment - Central	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	327.000	Hydraulic Pumping Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	328.100	Other Pumping Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	328.200	WT Pumping Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	328.300	TD Pumping Equipment	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL PUMPING PLANT	\$128,944		\$0	\$128,944		\$0	\$128,944
41		WATER TREATMENT PLANT							
42	330.000	Land and Land Rights - WTP	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	331.000	Structures and Improvements - WTP	\$8,093	P-43	\$66	\$8,159	100.00%	\$0	\$8,159
44	331.100	S & I - North Plant (STL)	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	331.200	S & I - Central 1 & 2	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	331.300	S & I - Central 3	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	331.400	S & I - South Plant (STL)	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48	331.500	S & I - Meramec (STL)	\$0	P-48	\$0	\$0	100.00%	\$0	\$0
49	332.000	WT Equipment - Non-Media	\$20,791	P-49	\$0	\$20,791	100.00%	\$0	\$20,791
50	332.100	WT Equipment - North Plant (STL)	\$0	P-50	\$0	\$0	100.00%	\$0	\$0
51	332.200	WT Equipment - Central 1 & 2	\$0	P-51	\$0	\$0	100.00%	\$0	\$0
52	332.300	WT Equipment - Central 3	\$0	P-52	\$0	\$0	100.00%	\$0	\$0
53	332.400	WT Equipment - South Plant (STL)	\$0	P-53	\$0	\$0	100.00%	\$0	\$0
54	332.500	WT Equipment - Meramec (STL)	\$0	P-54	\$0	\$0	100.00%	\$0	\$0
55	332.600	Other P/E Hand Equipment	\$0	P-55	\$0	\$0	100.00%	\$0	\$0
56	332.700	Equipment Filter Media	\$0	P-56	\$0	\$0	100.00%	\$0	\$0
57		TOTAL WATER TREATMENT PLANT	\$28,884		\$66	\$28,950		\$0	\$28,950
58		TRANSMISSION & DIST. PLANT							
59	340.000	Land and Land Rights - TDP	\$65,000	P-59	-\$16	\$64,984	100.00%	\$0	\$64,984
60	341.000	Structures and Improvements - TDP	\$1,938	P-60	\$5	\$1,943	100.00%	\$0	\$1,943
61	341.100	S & I - Spec Cross	\$0	P-61	\$0	\$0	100.00%	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
62	342.000	Distribution Reservoirs and Standpipes	\$0	P-62	\$5	\$5	100.00%	\$0	\$5
63	342.100	Rsvr & Standpipe - Elev	\$7,291	P-63	\$0	\$7,291	100.00%	\$0	\$7,291
64	342.200	Rsvr & Standpipe - Ground	\$0	P-64	\$0	\$0	100.00%	\$0	\$0
65	342.300	Rsvr & Stanpipe - Below Grade Facilities	\$0	P-65	\$0	\$0	100.00%	\$0	\$0
66	342.400	Rsvr & Standpipe - Clearwell	\$0	P-66	\$0	\$0	100.00%	\$0	\$0
67	343.000	Trans and Distr Mains - Not Classified	\$49,077	P-67	\$0	\$49,077	100.00%	\$0	\$49,077
68	343.100	T & D Mains - 4" & Less	\$0	P-68	\$0	\$0	100.00%	\$0	\$0
69	343.110	T & D Mains - AC 4" (STL)	\$0	P-69	\$0	\$0	100.00%	\$0	\$0
70	343.120	T & D Mains - Galv 1 (STL)	\$0	P-70	\$0	\$0	100.00%	\$0	\$0
71	343.130	T & D Mains - DI 4in (STL)	\$0	P-71	\$0	\$0	100.00%	\$0	\$0
72	343.200	T & D Mains - 6" to 8"	\$173,748	P-72	\$1,205	\$174,953	100.00%	\$0	\$174,953
73	343.210	T & D Mains - 6 to 10" (TN)	\$7,283	P-73	\$0	\$7,283	100.00%	\$0	\$7,283
74	343.220	CI - 10" & Smaller - 1900 - 1928	\$0	P-74	\$0	\$0	100.00%	\$0	\$0
75	343.230	CI - 10" & Smaller - 1929 - 1956	\$0	P-75	\$0	\$0	100.00%	\$0	\$0
76	343.240	CI - 10" & Smaller - 1957 - 1993	\$0	P-76	\$0	\$0	100.00%	\$0	\$0
77	343.250	T & D Mains - DI 6-8" (STL)	\$0	P-77	\$0	\$0	100.00%	\$0	\$0
78	343.260	T & D Mains - PL 6-8" (STL)	\$0	P-78	\$0	\$0	100.00%	\$0	\$0
79	343.300	T & D Mains - 10" to 16"	\$0	P-79	\$433	\$433	100.00%	\$0	\$433
80	343.310	T & D Mains - 18" & Greater	\$0	P-80	\$86	\$86	100.00%	\$0	\$86
81	343.320	TD Mains - CI - 12" (STL)	\$0	P-81	\$0	\$0	100.00%	\$0	\$0
82	343.330	TD Mains - CI - 16" (STL)	\$0	P-82	\$0	\$0	100.00%	\$0	\$0
83	343.340	T & D Mains - DI 12 (STL)	\$0	P-83	\$0	\$0	100.00%	\$0	\$0
84	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	P-84	\$0	\$0	100.00%	\$0	\$0
85	343.360	T & D Mains - LJ 20 (STL)	\$0	P-85	\$0	\$0	100.00%	\$0	\$0
86	343.370	T & D Mains - PL 12" (STL)	\$0	P-86	\$0	\$0	100.00%	\$0	\$0
87	344.000	Fire Mains	\$0	P-87	\$0	\$0	100.00%	\$0	\$0
88	345.000	Services	\$91,603	P-88	\$0	\$91,603	100.00%	\$0	\$91,603
89	346.100	Meters - Bronze Case	\$51,158	P-89	\$0	\$51,158	100.00%	\$0	\$51,158
90	346.200	Meters - Plastic Case	\$0	P-90	\$0	\$0	100.00%	\$0	\$0
91	346.300	Meters - Others	\$10,566	P-91	\$0	\$10,566	100.00%	\$0	\$10,566
92	346.400	Meters - Remote (ARBs)	\$0	P-92	\$0	\$0	100.00%	\$0	\$0
93	346.500	Meter Vault	\$4,448	P-93	\$0	\$4,448	100.00%	\$0	\$4,448
94	347.100	Meter Installations	\$44,743	P-94	\$0	\$44,743	100.00%	\$0	\$44,743
95	347.200	Meter Install - Other	\$0	P-95	\$0	\$0	100.00%	\$0	\$0
96	348.000	Hydrants	\$26,629	P-96	\$18	\$26,647	100.00%	\$0	\$26,647
97	349.000	Other Transmission & Distribution Plant	\$0	P-97	\$0	\$0	100.00%	\$0	\$0
98		TOTAL TRANSMISSION & DIST. PLANT	\$533,484		\$1,736	\$535,220		\$0	\$535,220
99		GENERAL PLANT							
100	389.000	Land and Land Rights - GP	\$0	P-100	\$0	\$0	100.00%	\$0	\$0
101	390.000	S & I - Store, Shop & Garage	\$0	P-101	\$0	\$0	100.00%	\$0	\$0
102	390.100	S & I - Office	\$0	P-102	\$0	\$0	100.00%	\$0	\$0
103	390.200	S & I - Leasehold	\$0	P-103	\$0	\$0	100.00%	\$0	\$0
104	390.300	S & I - AG	\$0	P-104	\$98	\$98	100.00%	\$0	\$98
105	390.400	S & I - Misc.	\$10	P-105	\$0	\$10	100.00%	\$0	\$10
106	390.500	General Structures HVAC	\$0	P-106	\$0	\$0	100.00%	\$0	\$0
107	391.000	Office Furniture and Equipment	\$0	P-107	\$138	\$138	100.00%	\$0	\$138
108	391.100	Computer & Peripheral Equipment	\$41,290	P-108	\$2,050	\$43,340	100.00%	\$0	\$43,340
109	391.200	Computer Software	\$0	P-109	\$6,096	\$6,096	100.00%	\$0	\$6,096
110	391.300	Computer Software Customized	\$0	P-110	\$0	\$0	100.00%	\$0	\$0
111	391.400	Computer Software - Personal	\$0	P-111	\$118	\$118	100.00%	\$0	\$118
112	391.500	Computer Software Other	\$0	P-112	\$0	\$0	100.00%	\$0	\$0
113	391.600	Data Handling Equipment	\$0	P-113	\$0	\$0	100.00%	\$0	\$0
114	391.700	Other Office Equipment	\$0	P-114	\$0	\$0	100.00%	\$0	\$0
115	392.110	Trans Equip - Lt Duty Trucks	\$0	P-115	\$18	\$18	100.00%	\$0	\$18
116	392.120	Trans Equip - Hvy Duty Trucks	\$0	P-116	\$0	\$0	100.00%	\$0	\$0
117	392.200	Trans Equip - Autos	\$0	P-117	\$136	\$136	100.00%	\$0	\$136
118	392.300	Trans Equip - Other	\$0	P-118	\$0	\$0	100.00%	\$0	\$0
119	393.000	Stores Equipment	\$0	P-119	\$0	\$0	100.00%	\$0	\$0
120	394.000	Tools, Shop and Garage Equipment	\$7,125	P-120	\$67	\$7,192	100.00%	\$0	\$7,192
121	394.100	Tools, Shop & Garage - Other	\$0	P-121	\$0	\$0	100.00%	\$0	\$0
122	395.000	Laboratory Equipment	\$0	P-122	\$0	\$0	100.00%	\$0	\$0
123	395.100	Laboratory Equipment - Other	\$0	P-123	\$0	\$0	100.00%	\$0	\$0
124	396.000	Power Operated Equipment	\$0	P-124	\$0	\$0	100.00%	\$0	\$0
125	397.000	Communication Equipment - Non Tele	\$9,953	P-125	\$38	\$9,991	100.00%	\$0	\$9,991

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
126	397.100	Remote Control & Instrument	\$0	P-126	\$0	\$0	100.00%	\$0	\$0
127	397.200	Communication Equip - Tele	\$0	P-127	\$35	\$35	100.00%	\$0	\$35
128	398.000	Miscellaneous Equipment	\$3,047	P-128	\$11	\$3,058	100.00%	\$0	\$3,058
129	399.000	Other Tangible Equipment	\$0	P-129	\$0	\$0	100.00%	\$0	\$0
130		TOTAL GENERAL PLANT	\$61,425		\$8,805	\$70,230		\$0	\$70,230
131		TOTAL PLANT IN SERVICE	<u>\$1,482,869</u>		<u>\$11,144</u>	<u>\$1,494,013</u>		<u>\$0</u>	<u>\$1,494,013</u>

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-2	Organization	301.000		\$189		\$0
	1. To Include Corporate Allocation (McMellen)		\$189		\$0	
P-4	Miscellaneous Intangible Plant	303.000		\$348		\$0
	1. To Include Corporate Allocation (McMellen)		\$348		\$0	
P-43	Structures and Improvements - WTP	331.000		\$66		\$0
	1. To Include Corporate Allocation (McMellen)		\$66		\$0	
P-59	Land and Land Rights - TDP	340.000		-\$16		\$0
	1. To Include Corporate Allocation (McMellen)		-\$16		\$0	
P-60	Structures and Improvements - TDP	341.000		\$5		\$0
	1. To Include Corporate Allocation (McMellen)		\$5		\$0	
P-62	Distribution Reservoirs and Standpipes	342.000		\$5		\$0
	1. To Include Corporate Allocation (McMellen)		\$5		\$0	
P-72	T & D Mains - 6" to 8"	343.200		\$1,205		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,205		\$0	
P-79	T & D Mains - 10" to 16"	343.300		\$433		\$0
	1. To Include Corporate Allocation (McMellen)		\$433		\$0	
P-80	T & D Mains - 18" & Greater	343.310		\$86		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To Include Corporate Allocation (McMellen)		\$86		\$0	
P-96	Hydrants	348.000		\$18		\$0
	1. To Include Corporate Allocation (McMellen)		\$18		\$0	
P-104	S & I - AG	390.300		\$98		\$0
	1. To Include Corporate Allocation (McMellen)		\$98		\$0	
P-107	Office Furniture and Equipment	391.000		\$138		\$0
	1. To Include Corporate Allocation (McMellen)		\$138		\$0	
P-108	Computer & Peripheral Equipment	391.100		\$2,050		\$0
	1. To Include Corporate Allocation (McMellen)		\$2,050		\$0	
P-109	Computer Software	391.200		\$6,096		\$0
	1. To Include Corporate Allocation (McMellen)		\$6,096		\$0	
P-111	Computer Software - Personal	391.400		\$118		\$0
	1. To Include Corporate Allocation (McMellen)		\$118		\$0	
P-115	Trans Equip - Lt Duty Trucks	392.110		\$18		\$0
	1. To Include Corporate Allocation (McMellen)		\$18		\$0	
P-117	Trans Equip - Autos	392.200		\$136		\$0
	1. To Include Corporate Allocation (McMellen)		\$136		\$0	
P-120	Tools, Shop and Garage Equipment	394.000		\$67		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To Include Corporate Allocation (McMellen)		\$67		\$0	
P-125	Communication Equipment - Non Tele	397.000		\$38		\$0
	1. To Include Corporate Allocation (McMellen)		\$38		\$0	
P-127	Communication Equip - Tele	397.200		\$35		\$0
	1. To Include Corporate Allocation (McMellen)		\$35		\$0	
P-128	Miscellaneous Equipment	398.000		\$11		\$0
	1. To Include Corporate Allocation (McMellen)		\$11		\$0	
Total Plant Adjustments				\$11,144		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$189	0.00%	\$0
3	302.000	Franchises and Consents	\$0	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$348	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$537		\$0
6		SOURCE OF SUPPLY PLANT			
7	310.000	Land and Land Rights - SSP	\$0	0.00%	\$0
8	311.000	Structures and Improvements - SSP	\$4,166	2.36%	\$98
9	312.000	Collecting & Impounding Reservoirs	\$0	1.25%	\$0
10	313.000	Lake, River and Other Intakes	\$0	1.77%	\$0
11	314.000	Wells and Springs	\$725,966	1.82%	\$13,213
12	315.000	Infiltration Galleries and Tunnels	\$0	1.67%	\$0
13	316.000	Supply Mains	\$0	1.79%	\$0
14	316.100	Supply Mains - North Plant (STL)	\$0	1.79%	\$0
15	316.200	Supply Mains - Central Plant (STL)	\$0	1.79%	\$0
16	316.300	Supply Mains - South Plant (STL)	\$0	1.79%	\$0
17	316.400	Supply Mains - Meramec Plant (STL)	\$0	1.79%	\$0
18	317.000	Other Water Source Plant	\$0	4.00%	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$730,132		\$13,311
20		PUMPING PLANT			
21	320.000	Land and Land Rights - PP	\$0	0.00%	\$0
22	321.000	Structures and Improvements - PP	\$4,166	1.80%	\$75
23	321.100	S & I - Pumps (STL)	\$0	1.80%	\$0
24	321.200	S & I - Boosters	\$0	1.80%	\$0
25	322.000	Boiler Plant Equipment	\$0	2.22%	\$0
26	323.100	Power Generation Equipment	\$0	2.00%	\$0
27	323.200	Power Generation Equip Other	\$0	2.00%	\$0
28	324.000	Steam Pumping Equipment	\$0	2.62%	\$0
29	325.000	Electric Pumping Equipment	\$124,778	2.62%	\$3,269
30	325.100	Pumping Equipment - Pre '46	\$0	2.62%	\$0
31	325.200	Pumping Equipment - Post '46	\$0	2.62%	\$0
32	325.300	Pumping Equipment - Booster	\$0	2.62%	\$0
33	326.000	Diesel Pumping Equipment	\$0	2.62%	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	2.62%	\$0
35	326.200	Diesel Pumping Equipment - Central	\$0	2.62%	\$0
36	327.000	Hydraulic Pumping Equipment	\$0	2.62%	\$0
37	328.100	Other Pumping Equipment	\$0	2.62%	\$0
38	328.200	WT Pumping Equipment	\$0	2.62%	\$0
39	328.300	TD Pumping Equipment	\$0	2.62%	\$0
40		TOTAL PUMPING PLANT	\$128,944		\$3,344
41		WATER TREATMENT PLANT			
42	330.000	Land and Land Rights - WTP	\$0	0.00%	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
43	331.000	Structures and Improvements - WTP	\$8,159	1.69%	\$138
44	331.100	S & I - North Plant (STL)	\$0	1.69%	\$0
45	331.200	S & I - Central 1 & 2	\$0	1.69%	\$0
46	331.300	S & I - Central 3	\$0	1.69%	\$0
47	331.400	S & I - South Plant (STL)	\$0	1.69%	\$0
48	331.500	S & I - Meramec (STL)	\$0	1.69%	\$0
49	332.000	WT Equipment - Non-Media	\$20,791	2.89%	\$601
50	332.100	WT Equipment - North Plant (STL)	\$0	2.89%	\$0
51	332.200	WT Equipment - Central 1 & 2	\$0	2.89%	\$0
52	332.300	WT Equipment - Central 3	\$0	2.89%	\$0
53	332.400	WT Equipment - South Plant (STL)	\$0	2.89%	\$0
54	332.500	WT Equipment - Meramec (STL)	\$0	2.89%	\$0
55	332.600	Other P/E Hand Equipment	\$0	3.33%	\$0
56	332.700	Equipment Filter Media	\$0	2.89%	\$0
57		TOTAL WATER TREATMENT PLANT	\$28,950		\$739
58		TRANSMISSION & DIST. PLANT			
59	340.000	Land and Land Rights - TDP	\$64,984	0.00%	\$0
60	341.000	Structures and Improvements - TDP	\$1,943	2.40%	\$47
61	341.100	S & I - Spec Cross	\$0	0.00%	\$0
62	342.000	Distribution Reservoirs and Standpipes	\$5	2.25%	\$0
63	342.100	Rsvr & Standpipe - Elev	\$7,291	2.25%	\$164
64	342.200	Rsvr & Standpipe - Ground	\$0	2.25%	\$0
65	342.300	Rsvr & Stanpipe - Below Grade Facilities	\$0	2.25%	\$0
66	342.400	Rsvr & Standpipe - Clearwell	\$0	2.25%	\$0
67	343.000	Trans and Distr Mains - Not Classified	\$49,077	1.39%	\$682
68	343.100	T & D Mains - 4" & Less	\$0	1.39%	\$0
69	343.110	T & D Mains - AC 4" (STL)	\$0	1.39%	\$0
70	343.120	T & D Mains - Galv 1 (STL)	\$0	1.39%	\$0
71	343.130	T & D Mains - DI 4in (STL)	\$0	1.39%	\$0
72	343.200	T & D Mains - 6" to 8"	\$174,953	1.39%	\$2,432
73	343.210	T & D Mains - 6 to 10" (TN)	\$7,283	1.39%	\$101
74	343.220	CI - 10" & Smaller - 1900 - 1928	\$0	1.39%	\$0
75	343.230	CI - 10" & Smaller - 1929 - 1956	\$0	1.39%	\$0
76	343.240	CI - 10" & Smaller - 1957 - 1993	\$0	1.39%	\$0
77	343.250	T & D Mains - DI 6-8" (STL)	\$0	1.39%	\$0
78	343.260	T & D Mains - PL 6-8" (STL)	\$0	1.39%	\$0
79	343.300	T & D Mains - 10" to 16"	\$433	1.39%	\$6
80	343.310	T & D Mains - 18" & Greater	\$86	1.39%	\$1
81	343.320	TD Mains - CI - 12" (STL)	\$0	1.39%	\$0
82	343.330	TD Mains - CI - 16" (STL)	\$0	1.39%	\$0
83	343.340	T & D Mains - DI 12 (STL)	\$0	1.39%	\$0
84	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	1.39%	\$0
85	343.360	T & D Mains - LJ 20 (STL)	\$0	1.39%	\$0
86	343.370	T & D Mains - PL 12" (STL)	\$0	1.39%	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
87	344.000	Fire Mains	\$0	1.56%	\$0
88	345.000	Services	\$91,603	2.92%	\$2,675
89	346.100	Meters - Bronze Case	\$51,158	2.40%	\$1,228
90	346.200	Meters - Plastic Case	\$0	2.40%	\$0
91	346.300	Meters - Others	\$10,566	2.40%	\$254
92	346.400	Meters - Remote (ARBs)	\$0	2.40%	\$0
93	346.500	Meter Vault	\$4,448	2.40%	\$107
94	347.100	Meter Installations	\$44,743	0.00%	\$0
95	347.200	Meter Install - Other	\$0	0.00%	\$0
96	348.000	Hydrants	\$26,647	1.85%	\$493
97	349.000	Other Transmission & Distribution Plant	\$0	2.00%	\$0
98		TOTAL TRANSMISSION & DIST. PLANT	\$535,220		\$8,190
99		GENERAL PLANT			
100	389.000	Land and Land Rights - GP	\$0	0.00%	\$0
101	390.000	S & I - Store, Shop & Garage	\$0	2.40%	\$0
102	390.100	S & I - Office	\$0	2.40%	\$0
103	390.200	S & I - Leasehold	\$0	5.00%	\$0
104	390.300	S & I - AG	\$98	2.40%	\$2
105	390.400	S & I - Misc.	\$10	2.40%	\$0
106	390.500	General Structures HVAC	\$0	2.40%	\$0
107	391.000	Office Furniture and Equipment	\$138	5.00%	\$7
108	391.100	Computer & Peripheral Equipment	\$43,340	20.00%	\$8,668
109	391.200	Computer Software	\$6,096	20.00%	\$1,219
110	391.300	Computer Software Customized	\$0	20.00%	\$0
111	391.400	Computer Software - Personal	\$118	20.00%	\$24
112	391.500	Computer Software Other	\$0	20.00%	\$0
113	391.600	Data Handling Equipment	\$0	6.67%	\$0
114	391.700	Other Office Equipment	\$0	6.67%	\$0
115	392.110	Trans Equip - Lt Duty Trucks	\$18	11.25%	\$2
116	392.120	Trans Equip - Hvy Duty Trucks	\$0	10.00%	\$0
117	392.200	Trans Equip - Autos	\$136	18.00%	\$24
118	392.300	Trans Equip - Other	\$0	5.67%	\$0
119	393.000	Stores Equipment	\$0	4.00%	\$0
120	394.000	Tools, Shop and Garage Equipment	\$7,192	5.00%	\$360
121	394.100	Tools, Shop & Garage - Other	\$0	5.00%	\$0
122	395.000	Laboratory Equipment	\$0	6.67%	\$0
123	395.100	Laboratory Equipment - Other	\$0	6.67%	\$0
124	396.000	Power Operated Equipment	\$0	7.73%	\$0
125	397.000	Communication Equipment - Non Tele	\$9,991	6.67%	\$666
126	397.100	Remote Control & Instrument	\$0	6.67%	\$0
127	397.200	Communication Equip - Tele	\$35	10.00%	\$4
128	398.000	Miscellaneous Equipment	\$3,058	6.67%	\$204
129	399.000	Other Tangible Equipment	\$0	5.00%	\$0
130		TOTAL GENERAL PLANT	\$70,230		\$11,180

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense
131		Total Depreciation	<u>\$1,494,013</u>		<u>\$36,764</u>

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$341	\$341	100.00%	\$0	\$341
5		TOTAL PLANT INTANGIBLE	\$0		\$341	\$341		\$0	\$341
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures and Improvements - SSP	\$119	R-8	\$0	\$119	100.00%	\$0	\$119
9	312.000	Collecting & Impounding Reservoirs	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River and Other Intakes	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	314.000	Wells and Springs	\$86,835	R-11	\$0	\$86,835	100.00%	\$0	\$86,835
12	315.000	Infiltration Galleries and Tunnels	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	316.100	Supply Mains - North Plant (STL)	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	316.200	Supply Mains - Central Plant (STL)	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	316.300	Supply Mains - South Plant (STL)	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	316.400	Supply Mains - Meramec Plant (STL)	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	317.000	Other Water Source Plant	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$86,954		\$0	\$86,954		\$0	\$86,954
20		PUMPING PLANT							
21	320.000	Land and Land Rights - PP	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	321.000	Structures and Improvements - PP	\$84	R-22	\$0	\$84	100.00%	\$0	\$84
23	321.100	S & I - Pumps (STL)	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	321.200	S & I - Boosters	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	322.000	Boiler Plant Equipment	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	323.100	Power Generation Equipment	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27	323.200	Power Generation Equip Other	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28	324.000	Steam Pumping Equipment	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	325.000	Electric Pumping Equipment	\$11,341	R-29	\$0	\$11,341	100.00%	\$0	\$11,341
30	325.100	Pumping Equipment - Pre '46	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	325.200	Pumping Equipment - Post '46	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	325.300	Pumping Equipment - Booster	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equipment - Central	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	327.000	Hydraulic Pumping Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	328.100	Other Pumping Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	328.200	WT Pumping Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	328.300	TD Pumping Equipment	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL PUMPING PLANT	\$11,425		\$0	\$11,425		\$0	\$11,425
41		WATER TREATMENT PLANT							
42	330.000	Land and Land Rights - WTP	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	331.000	Structures and Improvements - WTP	\$2,240	R-43	\$2	\$2,242	100.00%	\$0	\$2,242
44	331.100	S & I - North Plant (STL)	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	331.200	S & I - Central 1 & 2	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	331.300	S & I - Central 3	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	331.400	S & I - South Plant (STL)	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48	331.500	S & I - Meramec (STL)	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49	332.000	WT Equipment - Non-Media	\$1,626	R-49	\$0	\$1,626	100.00%	\$0	\$1,626
50	332.100	WT Equipment - North Plant (STL)	\$0	R-50	\$0	\$0	100.00%	\$0	\$0
51	332.200	WT Equipment - Central 1 & 2	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
52	332.300	WT Equipment - Central 3	\$0	R-52	\$0	\$0	100.00%	\$0	\$0
53	332.400	WT Equipment - South Plant (STL)	\$0	R-53	\$0	\$0	100.00%	\$0	\$0
54	332.500	WT Equipment - Meramec (STL)	\$0	R-54	\$0	\$0	100.00%	\$0	\$0
55	332.600	Other P/E Hand Equipment	\$0	R-55	\$0	\$0	100.00%	\$0	\$0
56	332.700	Equipment Filter Media	\$0	R-56	\$0	\$0	100.00%	\$0	\$0
57		TOTAL WATER TREATMENT PLANT	\$3,866		\$2	\$3,868		\$0	\$3,868
58		TRANSMISSION & DIST. PLANT							
59	340.000	Land and Land Rights - TDP	\$0	R-59	\$0	\$0	100.00%	\$0	\$0
60	341.000	Structures and Improvements - TDP	\$1,092	R-60	\$0	\$1,092	100.00%	\$0	\$1,092
61	341.100	S & I - Spec Cross	\$0	R-61	\$0	\$0	100.00%	\$0	\$0
62	342.000	Distribution Reservoirs and Standpipes	\$0	R-62	\$0	\$0	100.00%	\$0	\$0
63	342.100	Rsvr & Standpipe - Elev	-\$7,128	R-63	\$0	-\$7,128	100.00%	\$0	-\$7,128
64	342.200	Rsvr & Standpipe - Ground	\$0	R-64	\$0	\$0	100.00%	\$0	\$0
65	342.300	Rsvr & Stanpipe - Below Grade Facilities	\$0	R-65	\$0	\$0	100.00%	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
66	342.400	Rsvr & Standpipe - Clearwell	\$0	R-66	\$0	\$0	100.00%	\$0	\$0
67	343.000	Trans and Distr Mains - Not Classified	\$0	R-67	\$0	\$0	100.00%	\$0	\$0
68	343.100	T & D Mains - 4" & Less	\$14,689	R-68	\$0	\$14,689	100.00%	\$0	\$14,689
69	343.110	T & D Mains - AC 4" (STL)	\$0	R-69	\$0	\$0	100.00%	\$0	\$0
70	343.120	T & D Mains - Galv 1 (STL)	\$0	R-70	\$0	\$0	100.00%	\$0	\$0
71	343.130	T & D Mains - DI 4in (STL)	\$0	R-71	\$0	\$0	100.00%	\$0	\$0
72	343.200	T & D Mains - 6" to 8"	\$83,336	R-72	\$39	\$83,375	100.00%	\$0	\$83,375
73	343.210	T & D Mains - 6 to 10" (TN)	\$3,948	R-73	\$0	\$3,948	100.00%	\$0	\$3,948
74	343.220	CI - 10" & Smaller - 1900 - 1928	\$0	R-74	\$0	\$0	100.00%	\$0	\$0
75	343.230	CI - 10" & Smaller - 1929 - 1956	\$0	R-75	\$0	\$0	100.00%	\$0	\$0
76	343.240	CI - 10" & Smaller - 1957 - 1993	\$0	R-76	\$0	\$0	100.00%	\$0	\$0
77	343.250	T & D Mains - DI 6-8" (STL)	\$0	R-77	\$0	\$0	100.00%	\$0	\$0
78	343.260	T & D Mains - PL 6-8" (STL)	\$0	R-78	\$0	\$0	100.00%	\$0	\$0
79	343.300	T & D Mains - 10" to 16"	\$0	R-79	\$5	\$5	100.00%	\$0	\$5
80	343.310	T & D Mains - 18" & Greater	\$0	R-80	\$2	\$2	100.00%	\$0	\$2
81	343.320	TD Mains - CI - 12" (STL)	\$0	R-81	\$0	\$0	100.00%	\$0	\$0
82	343.330	TD Mains - CI - 16" (STL)	\$0	R-82	\$0	\$0	100.00%	\$0	\$0
83	343.340	T & D Mains - DI 12 (STL)	\$0	R-83	\$0	\$0	100.00%	\$0	\$0
84	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	R-84	\$0	\$0	100.00%	\$0	\$0
85	343.360	T & D Mains - LJ 20 (STL)	\$0	R-85	\$0	\$0	100.00%	\$0	\$0
86	343.370	T & D Mains - PL 12" (STL)	\$0	R-86	\$0	\$0	100.00%	\$0	\$0
87	344.000	Fire Mains	\$0	R-87	\$0	\$0	100.00%	\$0	\$0
88	345.000	Services	\$4,163	R-88	\$0	\$4,163	100.00%	\$0	\$4,163
89	346.100	Meters - Bronze Case	\$7,531	R-89	\$0	\$7,531	100.00%	\$0	\$7,531
90	346.200	Meters - Plastic Case	\$0	R-90	\$0	\$0	100.00%	\$0	\$0
91	346.300	Meters - Others	\$9,579	R-91	\$0	\$9,579	100.00%	\$0	\$9,579
92	346.400	Meters - Remote (ARBs)	\$0	R-92	\$0	\$0	100.00%	\$0	\$0
93	346.500	Meter Vault	\$85	R-93	\$0	\$85	100.00%	\$0	\$85
94	347.100	Meter Installations	\$4,742	R-94	\$0	\$4,742	100.00%	\$0	\$4,742
95	347.200	Meter Install - Other	\$0	R-95	\$0	\$0	100.00%	\$0	\$0
96	348.000	Hydrants	\$2,952	R-96	\$0	\$2,952	100.00%	\$0	\$2,952
97	349.000	Other Transmission & Distribution Plant	\$0	R-97	\$0	\$0	100.00%	\$0	\$0
98		TOTAL TRANSMISSION & DIST. PLANT	\$124,989		\$46	\$125,035		\$0	\$125,035
99		GENERAL PLANT							
100	389.000	Land and Land Rights - GP	\$0	R-100	\$0	\$0	100.00%	\$0	\$0
101	390.000	S & I - Store, Shop & Garage	\$0	R-101	\$0	\$0	100.00%	\$0	\$0
102	390.100	S & I - Office	\$0	R-102	\$0	\$0	100.00%	\$0	\$0
103	390.200	S & I - Leasehold	\$0	R-103	\$0	\$0	100.00%	\$0	\$0
104	390.300	S & I - AG	\$0	R-104	\$2	\$2	100.00%	\$0	\$2
105	390.400	S & I - Misc.	\$11	R-105	\$0	\$11	100.00%	\$0	\$11
106	390.500	General Structures HVAC	\$0	R-106	\$0	\$0	100.00%	\$0	\$0
107	391.000	Office Furniture and Equipment	\$0	R-107	\$75	\$75	100.00%	\$0	\$75
108	391.100	Computer & Peripheral Equipment	\$11,708	R-108	\$433	\$12,141	100.00%	\$0	\$12,141
109	391.200	Computer Software	\$0	R-109	\$5,069	\$5,069	100.00%	\$0	\$5,069
110	391.300	Computer Software Customized	\$0	R-110	\$0	\$0	100.00%	\$0	\$0
111	391.400	Computer Software - Personal	\$0	R-111	\$69	\$69	100.00%	\$0	\$69
112	391.500	Computer Software Other	\$0	R-112	\$0	\$0	100.00%	\$0	\$0
113	391.600	Data Handling Equipment	\$0	R-113	\$0	\$0	100.00%	\$0	\$0
114	391.700	Other Office Equipment	\$0	R-114	\$0	\$0	100.00%	\$0	\$0
115	392.110	Trans Equip - Lt Duty Trucks	\$0	R-115	\$57	\$57	100.00%	\$0	\$57
116	392.120	Trans Equip - Hvy Duty Trucks	\$0	R-116	\$0	\$0	100.00%	\$0	\$0
117	392.200	Trans Equip - Autos	\$0	R-117	\$126	\$126	100.00%	\$0	\$126
118	392.300	Trans Equip - Other	\$0	R-118	\$0	\$0	100.00%	\$0	\$0
119	393.000	Stores Equipment	\$0	R-119	\$0	\$0	100.00%	\$0	\$0
120	394.000	Tools, Shop and Garage Equipment	\$1,276	R-120	\$12	\$1,288	100.00%	\$0	\$1,288
121	394.100	Tools, Shop & Garage - Other	\$0	R-121	\$0	\$0	100.00%	\$0	\$0
122	395.000	Laboratory Equipment	\$0	R-122	\$0	\$0	100.00%	\$0	\$0
123	395.100	Laboratory Equipment - Other	\$0	R-123	\$0	\$0	100.00%	\$0	\$0
124	396.000	Power Operated Equipment	\$0	R-124	\$0	\$0	100.00%	\$0	\$0
125	397.000	Communication Equipment - Non Tele	\$1,583	R-125	\$16	\$1,599	100.00%	\$0	\$1,599
126	397.100	Remote Control & Instrument	\$0	R-126	\$0	\$0	100.00%	\$0	\$0
127	397.200	Communication Equip - Tele	\$0	R-127	\$20	\$20	100.00%	\$0	\$20
128	398.000	Miscellaneous Equipment	\$6,840	R-128	\$5	\$6,845	100.00%	\$0	\$6,845
129	399.000	Other Tangible Equipment	\$0	R-129	\$0	\$0	100.00%	\$0	\$0
130		TOTAL GENERAL PLANT	\$21,418		\$5,884	\$27,302		\$0	\$27,302
131		TOTAL DEPRECIATION RESERVE	\$248,652		\$6,273	\$254,925		\$0	\$254,925

Missouri - American Water Company
 Case No. WR-2010-0131
 Warren County Water District
 Test Year Ending 06-30-2009; Update 10-31-2009
 Accumulated Depreciation Reserve

Line Number	<u>A</u> Account Number	<u>B</u> Depreciation Reserve Description	<u>C</u> Total Reserve	<u>D</u> Adjust. Number	<u>E</u> Adjustments	<u>F</u> As Adjusted Reserve	<u>G</u> Jurisdictional Allocations	<u>H</u> Jurisdictional Adjustments	<u>I</u> MO Adjusted Jurisdictional
----------------	-------------------------------	--	------------------------------	-------------------------------	-------------------------	------------------------------------	---	---	---

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-4	Miscellaneous Intangible Plant	303.000		\$341		\$0
	1. To Include Corporate Allocation (McMellen)		\$341		\$0	
R-43	Structures and Improvements - WTP	331.000		\$2		\$0
	1. To Include Corporate Allocation (McMellen)		\$2		\$0	
R-72	T & D Mains - 6" to 8"	343.200		\$39		\$0
	1. To Include Corporate Allocation (McMellen)		\$39		\$0	
R-79	T & D Mains - 10" to 16"	343.300		\$5		\$0
	1. To Include Corporate Allocation (McMellen)		\$5		\$0	
R-80	T & D Mains - 18" & Greater	343.310		\$2		\$0
	1. To Include Corporate Allocation (McMellen)		\$2		\$0	
R-104	S & I - AG	390.300		\$2		\$0
	1. To Include Corporate Allocation (McMellen)		\$2		\$0	
R-107	Office Furniture and Equipment	391.000		\$75		\$0
	1. To Include Corporate Allocation (McMellen)		\$75		\$0	
R-108	Computer & Peripheral Equipment	391.100		\$433		\$0
	1. To Include Corporate Allocation (McMellen)		\$433		\$0	
R-109	Computer Software	391.200		\$5,069		\$0
	1. To Include Corporate Allocation (McMellen)		\$5,069		\$0	

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-111	Computer Software - Personal	391.400		\$69		\$0
	1. To Include Corporate Allocation (McMellen)		\$69		\$0	
R-115	Trans Equip - Lt Duty Trucks	392.110		\$57		\$0
	1. To Include Corporate Allocation (McMellen)		\$57		\$0	
R-117	Trans Equip - Autos	392.200		\$126		\$0
	1. To Include Corporate Allocation (McMellen)		\$126		\$0	
R-120	Tools, Shop and Garage Equipment	394.000		\$12		\$0
	1. To Include Corporate Allocation (McMellen)		\$12		\$0	
R-125	Communication Equipment - Non Tele	397.000		\$16		\$0
	1. To Include Corporate Allocation (McMellen)		\$16		\$0	
R-127	Communication Equip - Tele	397.200		\$20		\$0
	1. To Include Corporate Allocation (McMellen)		\$20		\$0	
R-128	Miscellaneous Equipment	398.000		\$5		\$0
	1. To Include Corporate Allocation (McMellen)		\$5		\$0	
Total Reserve Adjustments				\$6,273		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Base Payroll	\$40,969	40.64	13.60	27.04	0.074082	\$3,035
3	Tax Withholding	\$9,888	40.64	13.60	27.04	0.074082	\$733
4	Pensions and OPEBs	\$57,303	40.64	-1.39	42.03	0.115151	\$6,598
5	Group Insurance	\$2,231	40.64	-9.38	50.02	0.137032	\$306
6	401 (k)	\$721	40.64	17.50	23.14	0.063397	\$46
7	Electric	\$6,178	40.64	30.20	10.44	0.028590	\$177
8	Chemicals	\$2,532	40.64	13.66	26.98	0.073925	\$187
9	Leases	\$1,223	40.64	40.64	0.00	0.000000	\$0
10	Management Fees	\$3,251	40.64	23.99	16.65	0.045616	\$148
11	Uncollectible Accounts	\$1,597	40.64	40.64	0.00	0.000000	\$0
12	PSC Assessment	\$1,648	40.64	-45.00	85.64	0.234630	\$387
13	Insurance Other	\$7,199	40.64	-32.94	73.58	0.201581	\$1,451
14	Cash Vouchers	\$46,493	40.64	23.99	16.65	0.045616	\$2,121
15	TOTAL OPERATION AND MAINT. EXPENSE	\$181,233					\$15,189
16	TAXES						
17	FICA - Employer Portion	\$2,956	40.64	13.60	27.04	0.074082	\$219
18	Unemployment	\$159	40.64	13.60	27.04	0.074082	\$12
19	Property Tax	\$149,728	40.64	159.50	-118.86	-0.325644	-\$48,758
20	Corporate Franchise	\$463	40.64	29.63	11.01	0.030164	\$14
21	TOTAL TAXES	\$153,306					-\$48,513
22	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$33,324
23	TAX OFFSET FROM RATE BASE						
24	Federal Tax Offset	\$4,987	40.64	29.64	11.00	0.030137	\$150
25	State Tax Offset	\$2,050	40.64	29.64	11.00	0.030137	\$62
26	City Tax Offset	\$0	40.64	40.64	0.00	0.000000	\$0
27	Interest Expense Offset	\$36,895	40.64	91.00	-50.36	-0.137973	-\$5,091
28	TOTAL OFFSET FROM RATE BASE	\$43,932					-\$4,879
29	TOTAL CASH WORKING CAPITAL REQUIRED						-\$38,203

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$210,283	See Note (1)	See Note (1)	See Note (1)	\$210,283	\$26,385	\$236,668	See Note (1)	See Note (1)
2	TOTAL SOURCE OF SUPPLY EXPENSES	\$6,406	-\$1	\$6,407	\$214	\$6,620	\$0	\$6,620	-\$1	\$6,621
3	TOTAL PUMPING EXPENSES	-\$9	-\$9	\$0	\$0	-\$9	\$0	-\$9	-\$9	\$0
4	TOTAL WATER TREATMENT EXPENSES	\$2,604	-\$5	\$2,609	-\$73	\$2,531	\$0	\$2,531	-\$5	\$2,536
5	TOTAL TRANSMISSION & DIST. EXPENSES	\$50,718	\$41,853	\$8,865	\$74,031	\$124,749	\$0	\$124,749	\$38,596	\$86,153
6	TOTAL CUSTOMER ACCOUNTS EXPENSES	\$5,266	\$630	\$4,636	-\$1,207	\$4,059	\$0	\$4,059	\$581	\$3,478
7	TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL ADMIN. & GENERAL EXPENSES	\$51,319	\$41,233	\$10,086	-\$8,036	\$43,283	\$0	\$43,283	\$32,008	\$11,275
10	TOTAL DEPRECIATION EXPENSE	\$30,594	See Note (1)	See Note (1)	See Note (1)	\$30,594	\$6,170	\$36,764	See Note (1)	See Note (1)
11	TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	TOTAL OTHER OPERATING EXPENSE	\$71,851	\$0	\$71,851	-\$51	\$71,800	\$0	\$71,800	-\$222	\$72,022
13	TOTAL OPERATING EXPENSE	\$218,749	\$83,701	\$104,454	\$64,878	\$283,627	\$6,170	\$289,797	\$70,948	\$182,085
14	NET INCOME BEFORE TAXES	-\$8,466	\$0	\$0	\$0	-\$73,344	\$20,215	-\$53,129	\$0	\$0
15	TOTAL INCOME TAXES	-\$5,132	See Note (1)	See Note (1)	See Note (1)	-\$5,132	\$5,132	\$0	See Note (1)	See Note (1)
16	TOTAL DEFERRED INCOME TAXES	\$8,798	See Note (1)	See Note (1)	See Note (1)	\$8,798	\$3,549	\$12,347	See Note (1)	See Note (1)
17	NET OPERATING INCOME	-\$12,132	\$0	\$0	\$0	-\$77,010	\$11,534	-\$65,476	\$0	\$0

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

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$198,705	See note (1)	See note (1)	Rev-2	See note (1)	\$198,705	100.00%	\$34,799	\$233,504	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$2,574			Rev-3		\$2,574	100.00%	\$504	\$3,078		
Rev-4	461.300	Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	462.000	Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	464.000	Other Sales to Public Authorities	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8	466.000	Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.100	Misc Sales Billed	\$0			Rev-9		\$0	100.00%	\$0	\$0		
Rev-10	471.200	Misc Sales Billed Unmetered	\$0			Rev-10		\$0	100.00%	\$0	\$0		
Rev-11	471.300	Misc Service revenues	\$9,004			Rev-11		\$9,004	100.00%	-\$8,918	\$86		
Rev-12	493.000	Other Water Revenue - Oper. Rev	\$0			Rev-12		\$0	100.00%	\$0	\$0		
Rev-13		TOTAL OPERATING REVENUES	\$210,283					\$210,283		\$26,385	\$236,668		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Super & Eng Oper SS	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Exp Oper SS	\$443	\$0	\$443	E-3	\$0	\$443	100.00%	\$0	\$443	\$0	\$443
4	602.000	Purchased Water	\$5,965	\$0	\$5,965	E-4	\$0	\$5,965	100.00%	\$0	\$5,965	\$0	\$5,965
5	603.100	Misc Exp Oper SS - Fuel & Power	\$0	\$0	\$0	E-5	\$214	\$214	100.00%	\$0	\$214	\$0	\$214
6	603.200	Misc Exp Oper	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	604.000	Rents Oper SS	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	610.000	Super & Eng Maint SS	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	611.000	Struct & Improve Maint SS	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	612.000	Collects & Impound Maint SS	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
11	613.000	Lake, River and Oth Maint SS	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	614.000	Wells & Springs Maint SS	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	615.000	Infil Gall & Tunnels Maint SS	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	616.000	Supply Mains Maint SS	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	617.000	Misc Plant Maint SS	-\$2	-\$1	-\$1	E-15	\$0	-\$2	100.00%	\$0	-\$2	-\$1	-\$1
16		TOTAL SOURCE OF SUPPLY EXPENSES	\$6,406	-\$1	\$6,407		\$214	\$6,620		\$0	\$6,620	-\$1	\$6,621
17		PUMPING EXPENSES											
18	620.000	Super & Eng Oper PE	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19	621.000	Fuel for Power Prod	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	622.000	Labor & Exp Oper Pwr Prod	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	623.000	Purch Fuel/Power for Prod	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	624.000	Labor & Exp Oper Pump	-\$9	-\$9	\$0	E-22	\$0	-\$9	100.00%	\$0	-\$9	-\$9	\$0
23	626.000	Misc Exp Oper P	\$0	\$0	\$0	E-23	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
24	627.000	Rents Oper P	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	630.000	Super & Eng Maint P	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	631.000	Struct & Improve Maint P	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	632.000	Power Prod Equip Maint P	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	633.000	Pump Equip Maint P	\$0	\$0	\$0	E-28	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
29		TOTAL PUMPING EXPENSES	-\$9	-\$9	\$0		\$0	-\$9		\$0	-\$9	-\$9	\$0
30		WATER TREATMENT EXPENSES											
31	640.000	Super & Eng Oper WT	-\$5	-\$5	\$0	E-31	\$0	-\$5	100.00%	\$0	-\$5	-\$5	\$0
32	641.000	Chemicals	\$2,605	\$0	\$2,605	E-32	-\$73	\$2,532	100.00%	\$0	\$2,532	\$0	\$2,532
33	642.000	Labor & Exp Oper WT	\$2	\$0	\$2	E-33	\$0	\$2	100.00%	\$0	\$2	\$0	\$2
34	643.100	Misc Expenses - Fuel & Power	\$0	\$0	\$0	E-34	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
35	643.200	Misc Expenses -Waste Disposal	\$0	\$0	\$0	E-35	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
36	643.300	Misc Operation Expense	\$1	\$0	\$1	E-36	\$0	\$1	100.00%	\$0	\$1	\$0	\$1
37	644.000	Rents Oper WT	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
38	650.000	Super & Eng Maint WT	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	651.000	Struct & Improve Maint WT	\$0	\$0	\$0	E-39	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
40	652.000	WT Equip Maint WT	\$1	\$0	\$1	E-40	\$0	\$1	100.00%	\$0	\$1	\$0	\$1
41		TOTAL WATER TREATMENT EXPENSES	\$2,604	-\$5	\$2,609		-\$73	\$2,531		\$0	\$2,531	-\$5	\$2,536
42		TRANSMISSION & DIST. EXPENSES											
43	660.000	Super & Eng Oper TD	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44	661.000	Storage Facility Exp	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45	662.000	TD Lines Exp	\$41,852	\$41,852	\$0	E-45	-\$3,257	\$38,595	100.00%	\$0	\$38,595	\$38,595	\$0
46	663.000	Meter Expense	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47	664.000	Customer Install Exp	\$0	\$0	\$0	E-47	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
48	665.100	Misc Expenses - Labor & Misc	\$2,840	\$0	\$2,840	E-48	\$0	\$2,840	100.00%	\$0	\$2,840	\$0	\$2,840
49	665.200	Misc T&D Exp - Fuel & Power	\$0	\$0	\$0	E-49	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
50	666.000	Rents Oper TD	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	670.000	Super & Eng Maint TD	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	671.000	Struct & Improve Maint TD	\$0	\$0	\$0	E-52	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
53	672.000	Dist Res Stand Maint TD	\$0	\$0	\$0	E-53	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
54	673.000	TD Main Maint TD	\$0	\$0	\$0	E-54	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
55	674.000	Fire Main Maint TD	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	675.000	Services Maint TD	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
57	676.000	Meters Maint TD	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58	677.000	Hydrants Maint TD	\$0	\$0	\$0	E-58	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
59	678.000	Misc Plant Maint TD	\$6,026	\$1	\$6,025	E-59	\$77,288	\$83,314	100.00%	\$0	\$83,314	\$0	\$83,313
60		TOTAL TRANSMISSION & DIST. EXPENSES	\$50,718	\$41,853	\$8,865		\$74,031	\$124,749		\$0	\$124,749	\$38,596	\$86,153
61		CUSTOMER ACCOUNTS EXPENSE											
62	901.000	Supervision CA	\$0	\$0	\$0	E-62	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
63	902.100	Meter Reading Expenses - Labor & Misc	\$0	\$0	\$0	E-63	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
64	902.200	Meter Reading Expenses - Cust Acctg	\$0	\$0	\$0	E-64	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
65	903.000	Cust Rec & Collection CA	\$2,562	\$630	\$1,932	E-65	-\$49	\$2,513	100.00%	\$0	\$2,513	\$581	\$1,932
66	904.000	Uncollectible Accts	\$2,704	\$0	\$2,704	E-66	-\$1,158	\$1,546	100.00%	\$0	\$1,546	\$0	\$1,546
67	905.100	Misc Cust Accts Exp - Labor & Acctg	\$0	\$0	\$0	E-67	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
68	905.200	Misc Cust Accts Exp - Fuel & Power	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
69		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$5,266	\$630	\$4,636		-\$1,207	\$4,059		\$0	\$4,059	\$581	\$3,478
70		CUSTOMER SERVICE EXPENSES											
71	907.000	Cust Serv & Info Exp CA	\$0	\$0	\$0	E-71	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
72		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
73		SALES PROMOTION EXPENSES											
74	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-74	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
75		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
76		ADMIN. & GENERAL EXPENSES											
77	920.000	Salaries AG	\$1,807	\$1,807	\$0	E-77	\$0	\$1,807	100.00%	\$0	\$1,807	\$1,807	\$0
78	921.100	Other Supplies & Exp - Fuel & Power	\$1	\$0	\$1	E-78	\$0	\$1	100.00%	\$0	\$1	\$0	\$1
79	921.200	General Office Exp - Other Supplies	\$745	\$0	\$745	E-79	\$975	\$1,720	100.00%	\$0	\$1,720	\$0	\$1,720

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
80	921.300	Misc Office Expense - Other Supplies	\$994	\$0	\$994	E-80	-\$43	\$951	100.00%	\$0	\$951	\$0	\$951
81	923.100	Outside Services - Mgmt Fees	\$28,609	\$28,609	\$0	E-81	-\$25,358	\$3,251	100.00%	\$0	\$3,251	\$3,251	\$0
82	923.200	Outside Services - Misc Exp	\$943	\$943	\$0	E-82	\$0	\$943	100.00%	\$0	\$943	\$943	\$0
83	923.300	Outside Services - Mice Exp	\$259	\$0	\$259	E-83	\$0	\$259	100.00%	\$0	\$259	\$0	\$259
84	923.400	Audit & Legal Fees	\$0	\$0	\$0	E-84	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
85	924.100	Property Insurance - Ins Other Than Group	\$2,518	\$0	\$2,518	E-85	\$2,632	\$5,150	100.00%	\$0	\$5,150	\$0	\$5,150
86	924.200	Property Insurance - Misc	\$1,241	\$0	\$1,241	E-86	\$807	\$2,048	100.00%	\$0	\$2,048	\$0	\$2,048
87	925.000	Injuries & Damages	\$-11	\$0	\$-11	E-87	\$266	\$255	100.00%	\$0	\$255	\$0	\$255
88	926.100	Group Insurance Oper AG	\$2,411	\$2,411	\$0	E-88	\$0	\$2,411	100.00%	\$0	\$2,411	\$0	\$0
89	926.200	Pensions	\$5,225	\$5,225	\$0	E-89	\$7,691	\$12,916	100.00%	\$0	\$12,916	\$0	\$0
90	926.300	Employee Pension & Benefits - Misc	\$2,238	\$2,238	\$0	E-90	\$8,442	\$10,680	100.00%	\$0	\$10,680	\$0	\$0
91	927.000	Franchise Requirements	\$0	\$0	\$0	E-91	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
92	928.100	Regulatory Commission Exp	\$0	\$0	\$0	E-92	-\$176	-\$176	100.00%	\$0	-\$176	\$0	-\$176
93	928.200	Amort of Other Regulatory Exp	\$506	\$0	\$506	E-93	\$0	\$506	100.00%	\$0	\$506	\$0	\$506
94	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-94	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
95	930.100	Goodwill Advertising Exp	\$5	\$0	\$5	E-95	-\$6	-\$1	100.00%	\$0	-\$1	\$0	-\$1
96	930.200	Misc. General Expenses	\$792	\$0	\$792	E-96	-\$571	\$221	100.00%	\$0	\$221	\$0	\$221
97	930.300	Research & Development	\$0	\$0	\$0	E-97	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
98	931.000	Rents AG	\$45	\$0	\$45	E-98	\$33	\$78	100.00%	\$0	\$78	\$0	\$78
99	932.000	General Plant Maint AG	\$2,991	\$0	\$2,991	E-99	-\$2,728	\$263	100.00%	\$0	\$263	\$0	\$263
100		TOTAL ADMIN. & GENERAL EXPENSES	\$51,319	\$41,233	\$10,086		-\$8,036	\$43,283		\$0	\$43,283	\$0	\$11,275
101		DEPRECIATION EXPENSE											
102	403.000	Depreciation Expense, Dep. Exp.	\$30,594	See note (1)	See note (1)	E-102	See note (1)	\$30,594	100.00%	\$6,170	See note (1)	See note (1)	See note (1)
103		TOTAL DEPRECIATION EXPENSE	\$30,594	\$0	\$0		\$0	\$30,594		\$6,170	\$36,764	\$0	\$0
104		AMORTIZATION EXPENSE											
105		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
106		OTHER OPERATING EXPENSES											
107	403.900	Amortization - Other UP	\$126	\$0	\$126	E-107	\$0	\$126	100.00%	\$0	\$126	\$0	\$126
108	404.000	Amortization - Intangible Fir	\$0	\$0	\$0	E-108	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
109	408.000	PSC Assessment - Water	\$1,505	\$0	\$1,505	E-109	\$143	\$1,648	100.00%	\$0	\$1,648	\$0	\$1,648
110	408.000	Property Taxes	\$66,400	\$0	\$66,400	E-110	\$0	\$66,400	100.00%	\$0	\$66,400	\$0	\$66,400
111	408.000	Payroll Taxes - FICA	\$37	\$0	\$37	E-111	-\$229	-\$192	100.00%	\$0	-\$192	-\$229	\$37
112	408.000	Payroll Taxes - FUTA	\$3,185	\$0	\$3,185	E-112	\$5	\$3,190	100.00%	\$0	\$3,190	\$5	\$3,185
113	408.000	Payroll Taxes - SUTA	\$115	\$0	\$115	E-113	\$2	\$117	100.00%	\$0	\$117	\$2	\$115
114	408.000	Other Taxes & Licenses	\$483	\$0	\$483	E-114	\$28	\$511	100.00%	\$0	\$511	\$0	\$511
115	408.000	Gross Receipts Taxes	\$0	\$0	\$0	E-115	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
116		TOTAL OTHER OPERATING EXPENSE	\$71,851	\$0	\$71,851		-\$51	\$71,800		\$0	\$71,800	-\$222	\$72,022
117		TOTAL OPERATING EXPENSE	\$218,749	\$83,701	\$104,454		\$64,878	\$283,627		\$6,170	\$289,797	\$70,948	\$182,085
118		NET INCOME BEFORE TAXES	-\$8,466				-\$73,344			\$20,215	-\$53,129		
119		INCOME TAXES											
120	409.000	Current Income Taxes	-\$5,132	See note (1)	See note (1)	E-120	See note (1)	-\$5,132	100.00%	\$5,132	See note (1)	See note (1)	See note (1)
121		TOTAL INCOME TAXES	-\$5,132	See note (1)	See note (1)		See note (1)	-\$5,132		\$5,132	See note (1)	See note (1)	See note (1)
122		DEFERRED INCOME TAXES											

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
123	410.000	Deferred Income Taxes - Def. Inc. Tax	\$8,809	See note (1)	See note (1)	E-123	See note (1)	\$8,809	100.00%	-\$8,809	\$0	See note (1)	See note (1)
124	412.000	Amortization of Deferred ITC	-\$11			E-124		-\$11	100.00%	\$11	\$0		
125	0.000	Deferred Income Tax - Test Line	\$0			E-125		\$0	100.00%	\$12,347	\$12,347		
126		TOTAL DEFERRED INCOME TAXES	\$8,798					\$8,798		\$3,549	\$12,347		
127		NET OPERATING INCOME	-\$12,132					-\$77,010		\$11,534	-\$65,476		

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

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$34,799	\$34,799
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$34,799	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	\$504	\$504
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$504	
Rev-11	Misc Service revenues	471.300	\$0	\$0	\$0	\$0	-\$8,918	-\$8,918
	1. Corporate Revs for AWR Water-Line Protect (McMellen)		\$0	\$0		\$0	\$71	
	2. To Remove Unbilled Revenues (Mapeka)		\$0	\$0		\$0	-\$7,187	
	3. To Annualize Revenues (Mapeka)		\$0	\$0		\$0	-\$1,802	
E-5	Misc Exp Oper SS - Fuel & Power	603.100	\$0	\$214	\$214	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Green)		\$0	\$214		\$0	\$0	
E-32	Chemicals	641.000	\$0	-\$73	-\$73	\$0	\$0	\$0
	1. To Annualize Chemical Expense (Green)		\$0	-\$73		\$0	\$0	
E-45	TD Lines Exp	662.000	-\$3,257	\$0	-\$3,257	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$3,257	\$0		\$0	\$0	
E-59	Misc Plant Maint TD	678.000	\$0	\$77,288	\$77,288	\$0	\$0	\$0
	1. To Annualize Tank Painting Expense (Bolin)		\$0	\$77,288		\$0	\$0	
E-65	Cust Rec & Collection CA	903.000	-\$49	\$0	-\$49	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$49	\$0		\$0	\$0	
E-66	Uncollectible Accts	904.000	\$0	-\$1,158	-\$1,158	\$0	\$0	\$0
	1. To Annualize Bad Debts Expense (Mapeka)		\$0	-\$1,158		\$0	\$0	
E-79	General Office Exp - Other Supplies	921.200	\$0	\$975	\$975	\$0	\$0	\$0
	1. To Annualize Postage Expense (Green)		\$0	\$975		\$0	\$0	
E-80	Misc Office Expense - Other Supplies	921.300	\$0	-\$43	-\$43	\$0	\$0	\$0
	1. To Annualize Regulatory Asset Expense (McMellen)		\$0	\$121		\$0	\$0	
	2. To Disallow Dues and Donations (Bolin)		\$0	-\$164		\$0	\$0	
E-81	Outside Services - Mgmt Fees	923.100	-\$25,358	\$0	-\$25,358	\$0	\$0	\$0
	1. To Adjust Belleville Lab Allocation Costs (McMellen)		-\$22,423	\$0		\$0	\$0	
	2. To Adjust Corporate Svc Mgmt Fees (McMellen)		-\$2,935	\$0		\$0	\$0	

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-85	Property Insurance - Ins Other Than Group	924.100	\$0	\$2,632	\$2,632	\$0	\$0	\$0
	1. To Adjust Insurance Other Than Group (Green)		\$0	\$2,632		\$0	\$0	
E-86	Property Insurance - Misc	924.200	\$0	\$807	\$807	\$0	\$0	\$0
	1. To Adjust Insurance Other Than Group (Green)		\$0	\$807		\$0	\$0	
E-87	Injuries & Damages	925.000	\$0	\$266	\$266	\$0	\$0	\$0
	1. To Adjust Injuries & Damages (Green)		\$0	\$266		\$0	\$0	
E-89	Pensions	926.200	\$7,691	\$0	\$7,691	\$0	\$0	\$0
	1. To Annualize Pension Expense (Bolin)		\$7,691	\$0		\$0	\$0	
E-90	Employee Pension & Benefits - Misc	926.300	\$8,442	\$0	\$8,442	\$0	\$0	\$0
	1. To Annualize 401 (k) Employer Costs (Bolin)		-\$58	\$0		\$0	\$0	
	2. To Annualize OPEB Expense (Bolin)		\$8,500	\$0		\$0	\$0	
E-92	Regulatory Commission Exp	928.100	\$0	-\$176	-\$176	\$0	\$0	\$0
	1. To Annualize Rate Case Expense (Green)		\$0	-\$185		\$0	\$0	
	2. To Annualize for Depreciation Study (Green)		\$0	\$9		\$0	\$0	
E-95	Goodwill Advertising Exp	930.100	\$0	-\$6	-\$6	\$0	\$0	\$0
	1. To Disallow Advertising Expense (Bolin)		\$0	-\$6		\$0	\$0	
E-96	Misc. General Expenses	930.200	\$0	-\$571	-\$571	\$0	\$0	\$0
	1. To Eliminate Lobbying Expenses (McMellen)		\$0	-\$121		\$0	\$0	
	2. To Annualize Transportation Expense (Mapeka)		\$0	\$5		\$0	\$0	
	3. To Disallow Promotional Giveaways (Bolin)		\$0	-\$92		\$0	\$0	
	4. To Disallow Dues and Donations (Bolin)		\$0	-\$363		\$0	\$0	
E-98	Rents AG	931.000	\$0	\$33	\$33	\$0	\$0	\$0
	1. To Annualize Lease Expenses (Mapeka)		\$0	\$33		\$0	\$0	
E-99	General Plant Maint AG	932.000	\$0	-\$2,728	-\$2,728	\$0	\$0	\$0
	1. To Eliminate Net Negative Salvage (McMellen)		\$0	-\$2,728		\$0	\$0	
E-102	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$6,170	\$6,170
	To Annualize Depreciation Expense		\$0	\$0		\$0	\$6,170	
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-109	PSC Assessment - Water	408.000	\$0	\$143	\$143	\$0	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To Annualize PSC Assessment (Green)		\$0	\$143		\$0	\$0	
E-111	Payroll Taxes - FICA	408.000	-\$229	\$0	-\$229	\$0	\$0	\$0
	1. To Annualize Payroll Taxes (McMellen)		-\$229	\$0		\$0	\$0	
E-112	Payroll Taxes - FUTA	408.000	\$5	\$0	\$5	\$0	\$0	\$0
	1. To Annualize Payroll Taxes (McMellen)		\$5	\$0		\$0	\$0	
E-113	Payroll Taxes - SUTA	408.000	\$2	\$0	\$2	\$0	\$0	\$0
	1. To Annualize Payroll Taxes (McMellen)		\$2	\$0		\$0	\$0	
E-114	Other Taxes & Licenses	408.000	\$0	\$28	\$28	\$0	\$0	\$0
	1. To Annualize Franchise Taxes (Green)		\$0	\$28		\$0	\$0	
E-120	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$5,132	\$5,132
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$5,132	
E-123	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$8,809	-\$8,809
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$8,809	
E-124	Amortization of Deferred ITC	412.000	\$0	\$0	\$0	\$0	\$11	\$11
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$11	
E-125	Deferred Income Tax - Test Line		\$0	\$0	\$0	\$0	\$12,347	\$12,347
	1. To Annualize Deferred Income Tax - Test Line		\$0	\$0		\$0	\$12,347	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$26,385	\$26,385
Total Operating & Maint. Expense			-\$12,753	\$77,631	\$64,878	\$0	\$14,851	\$14,851

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.42% Return	E 7.56% Return	F 7.70% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$53,129	\$102,334	\$104,268	\$106,219
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$36,764	\$36,764	\$36,764	\$36,764
4	Misc. Non-deductible Expenses		\$87	\$87	\$87	\$87
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$36,851	\$36,851	\$36,851	\$36,851
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of	3.2860%	\$36,895	\$36,895	\$36,895	\$36,895
8	Tax Straight-Line Depreciation		\$36,764	\$36,764	\$36,764	\$36,764
9	Excess Tax Depreciation		\$32,162	\$32,162	\$32,162	\$32,162
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$105,821	\$105,821	\$105,821	\$105,821
11	NET TAXABLE INCOME		-\$122,099	\$33,364	\$35,298	\$37,249
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$0	\$33,364	\$35,298	\$37,249
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$1,938	\$2,050	\$2,164
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		\$0	\$31,426	\$33,248	\$35,085
17	Federal Income Tax at the Rate of	See Tax Table	\$0	\$4,714	\$4,987	\$5,263
18	Subtract Federal Income Tax Credits					
19	Credits - Solar		\$0	\$0	\$0	\$0
20	Net Federal Income Tax		\$0	\$4,714	\$4,987	\$5,263
21	PROVISION FOR MO. INCOME TAX					
22	Net Taxable Income - MO. Inc. Tax		\$0	\$33,364	\$35,298	\$37,249
23	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$2,357	\$2,494	\$2,632
24	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
25	Missouri Taxable Income - MO. Inc. Tax		\$0	\$31,007	\$32,804	\$34,617
26	Missouri Income Tax at the Rate of	6.250%	\$0	\$1,938	\$2,050	\$2,164
27	PROVISION FOR CITY INCOME TAX					
28	Net Taxable Income - City Inc. Tax		\$0	\$33,364	\$35,298	\$37,249
29	Deduct Federal Income Tax - City Inc. Tax		\$0	\$4,714	\$4,987	\$5,263
30	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$1,938	\$2,050	\$2,164
31	City Taxable Income		\$0	\$26,712	\$28,261	\$29,822
32	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
33	SUMMARY OF CURRENT INCOME TAX					
34	Federal Income Tax		\$0	\$4,714	\$4,987	\$5,263
35	State Income Tax		\$0	\$1,938	\$2,050	\$2,164
36	City Income Tax		\$0	\$0	\$0	\$0
37	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$6,652	\$7,037	\$7,427
38	DEFERRED INCOME TAXES					
39	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
40	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
41	Deferred Income Tax - Test Line		\$12,347	\$12,347	\$12,347	\$12,347
42	Deferred Investment Tax Credit		\$0	\$0	\$0	\$0
43	Deferred Tax Depreciation		\$0	\$0	\$0	\$0
44	Amort of Deferred tax Depreciation		\$0	\$0	\$0	\$0
45	Amort of Repair Allowance		\$0	\$0	\$0	\$0
46	Deferred Unbilled		\$0	\$0	\$0	\$0
47	TOTAL DEFERRED INCOME TAXES		\$12,347	\$12,347	\$12,347	\$12,347
48	TOTAL INCOME TAX		\$12,347	\$18,999	\$19,384	\$19,774

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.95%	F Weighted Cost of Capital 9.25%	G Weighted Cost of Capital 9.55%
1	Common Stock	\$3,987,252	46.21%		4.136%	4.274%	4.413%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$27,619	0.32%	9.19%	0.029%	0.029%	0.029%
4	Long Term Debt	\$4,537,552	52.59%	6.18%	3.250%	3.250%	3.250%
5	Short Term Debt	\$76,556	0.89%	0.81%	0.007%	0.007%	0.007%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$8,628,979	100.00%		7.422%	7.560%	7.699%
8	PreTax Cost of Capital				7.422%	7.560%	7.699%

Missouri - American Water Company
 Case No. WR-2010-0131
 Warren County Water District
 Test Year Ending 06-30-2009; Update 10-31-2009
 Revenue Billing Determinant Sheet

A	B	C	D	E	F
Annualized Customers	Total Customer Bills	Annual Customer Charge Revenues	Annualized Water Usage	Annualized Volumetric Revenues	Total Annualized Revenues C+E
Residential Revenue Feeders, Totals	439	\$86,776	27,528,643	\$146,728	\$233,504
Commercial Revenue Feeders, Totals	3	\$396	503,100	\$2,682	\$3,078
Industrial Revenue Feeders, Totals	0	\$0	0	\$0	\$0
Test	0	\$0	0	\$0	\$0
Total Revenue Feeders	442	\$87,172	28,031,743	\$149,410	\$236,582

Missouri - American Water Company
 Case No. WR-2010-0131
 Warren County Water District
 Test Year Ending 06-30-2009; Update 10-31-2009
 Cape Residential Min. Base Usage Revenue Feeder - Summary

Meter Size	<u>B</u> Annualized Customers	<u>C</u> Bills Per Year	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	<u>D</u> Annualized Water Usage	<u>E</u> Annualized Volumetric Revenues	<u>E</u> Total Annualized Revenues
5/8"	428	12	5,136	\$84,795	0	\$0	\$84,795
1"	9	12	108	\$1,783	0	\$0	\$1,783
2"	1	12	12	\$198	0	\$0	\$198
Volumetric Charge	1	1	1	\$0	27,528,643	\$146,728	\$146,728
Totals	<u>439</u>		<u>5,257</u>	<u>\$86,776</u>	<u>27,528,643</u>	<u>\$146,728</u>	<u>\$233,504</u>

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Cape Residential Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B * G)	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B * G * I) / J
1	WARREN COUNTY WATER										
2	5/8"	428	12	5,136	\$16.51	\$84,795	0	0	0.0000	0	\$0
3	1"	9	12	108	\$16.51	\$1,783	0	0	0.0000	0	\$0
4	2"	1	12	12	\$16.51	\$198	0	0	0.0000	0	\$0
5	Volumetric Charge	1	1	1	\$0.00	\$0	27,528,643	27,528,643	5.3300	1,000	\$146,728
6	TOTAL WARREN COUNTY WATER	439		5,257		\$86,776		27,528,643			\$146,728
7	TOTAL ALL CATEGORIES	439		5,257		\$86,776		27,528,643			\$146,728

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Commercial No Min. Base Usage Revenue Feeder - Summary

Meter Size	<u>B</u> Annualized Customers	<u>C</u> Bills Per Year	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	<u>D</u> Annualized Water Usage	<u>E</u> Annualized Volumetric Revenues	<u>E</u> Total Annualized Revenues
5/8"	2	12	24	\$396	0	\$0	\$396
Volumetric Charge	1	1	1	\$0	503,100	\$2,682	\$2,682
Totals	<u>3</u>		<u>25</u>	<u>\$396</u>	<u>503,100</u>	<u>\$2,682</u>	<u>\$3,078</u>

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Commercial No Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B*G*J)/J
1	WARREN COUNTY WATER										
2	5/8"	2	12	24	\$16.51	\$396	0	0	0.0000	1,000	\$0
3	Volumetric Charge	1	1	1	\$0.00	\$0	503,100	503,100	5.3300	1,000	\$2,682
4	TOTAL WARREN COUNTY WATER	3		25		\$396		503,100			\$2,682
5	TOTAL ALL CATEGORIES	3		25		\$396		503,100			\$2,682

Missouri - American Water Company
 Case No. WR-2010-0131
 Warren County Water District
 Test Year Ending 06-30-2009; Update 10-31-2009
 Industrial No Min. Base Usage Revenue Feeder - Summary

Meter Size	<u>B</u> Annualized Customers	<u>C</u> Bills Per Year	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	<u>D</u> Annualized Water Usage	<u>E</u> Annualized Volumetric Revenues	<u>E</u> Total Annualized Revenues
Totals	<u>0</u>		<u>0</u>	<u>\$0</u>	<u>0</u>	<u>\$0</u>	<u>\$0</u>

Missouri - American Water Company
Case No. WR-2010-0131
Warren County Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Industrial No Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B*G*J)
1	WARREN COUNTY WATER										
2	TOTAL WARREN COUNTY WATER	0		0		\$0		0			\$0
3	TOTAL ALL CATEGORIES	0		0		\$0		0			\$0

Exhibit No.: 0
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2010-0131
Date Prepared: March 9, 2010



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

MISSOURI - AMERICAN WATER COMPANY
Warrensburg Water District

CASE NO. WR-2010-0131

Jefferson City, Missouri

March 2010

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.42% Return	<u>C</u> 7.56% Return	<u>D</u> 7.70% Return
1	Net Orig Cost Rate Base	\$15,304,068	\$15,304,068	\$15,304,068
2	Rate of Return	7.42%	7.56%	7.70%
3	Net Operating Income Requirement	\$1,135,868	\$1,156,988	\$1,178,260
4	Net Income Available	\$1,178,948	\$1,178,948	\$1,178,948
5	Additional Net Income Required	-\$43,080	-\$21,960	-\$688
6	Income Tax Requirement			
7	Required Current Income Tax	\$189,582	\$202,233	\$214,974
8	Current Income Tax Available	\$215,386	\$215,386	\$215,386
9	Additional Current Tax Required	-\$25,804	-\$13,153	-\$412
10	Revenue Requirement	-\$68,884	-\$35,113	-\$1,100
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$44,397	\$44,397	\$44,397
12	Gross Revenue Requirement	-\$24,487	\$9,284	\$43,297

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$24,401,322
2	Less Accumulated Depreciation Reserve		\$4,587,991
3	Net Plant In Service		<u>\$19,813,331</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$2,653
6	Materials & Supplies		\$14,365
7	Prepayments		\$22,035
8	Pension/OPEB Tracker		\$14,586
9	Regulatory Deferrals		<u>\$28,372</u>
10	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$76,705</u>
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	-2.1808%	-\$3,793
13	State Tax Offset	-2.1808%	-\$617
14	City Tax Offset	0.0000%	\$0
15	Interest Expense Offset	14.6301%	\$73,574
16	Contribution In Aid of Construction		\$3,095,686
17	Customer Advances		\$1,337,861
18	Customer Deposits		\$0
19	Accumulated Deferred ITC (3%)		\$0
20	Deferred Income Taxes		\$0
21	Pension Tracker Liability		\$1,454
22	Accrued Pension Liability		\$64,621
23	Tank Painting Liability		<u>\$17,182</u>
24	TOTAL SUBTRACT FROM NET PLANT		<u>\$4,585,968</u>
25	Total Rate Base		<u><u>\$15,304,068</u></u>

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$2,913	\$2,913	100.00%	\$0	\$2,913
3	302.000	Franchises and Consents	\$5,083	P-3	\$0	\$5,083	100.00%	\$0	\$5,083
4	303.000	Miscellaneous Intangible Plant	\$3,059	P-4	\$5,362	\$8,421	100.00%	\$0	\$8,421
5		TOTAL PLANT INTANGIBLE	\$8,142		\$8,275	\$16,417		\$0	\$16,417
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$9,981	P-7	\$0	\$9,981	100.00%	\$0	\$9,981
8	311.000	Structures and Improvements - SSP	\$121,443	P-8	\$0	\$121,443	100.00%	\$0	\$121,443
9	312.000	Collecting & Impounding Reservoirs	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River and Other Intakes	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	314.000	Wells and Springs	\$828,318	P-11	\$0	\$828,318	100.00%	\$0	\$828,318
12	315.000	Infiltration Galleries and Tunnels	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$182,694	P-13	\$0	\$182,694	100.00%	\$0	\$182,694
14	316.100	Supply Mains - North Plant (STL)	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	316.200	Supply Mains - Central Plant (STL)	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	316.300	Supply Mains - South Plant (STL)	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	316.400	Supply Mains - Meramec Plant (STL)	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	317.000	Other Water Source Plant	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$1,142,436		\$0	\$1,142,436		\$0	\$1,142,436
20		PUMPING PLANT							
21	320.000	Land and Land Rights - PP	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	321.000	Structures and Improvements - PP	\$247,226	P-22	\$0	\$247,226	100.00%	\$0	\$247,226
23	321.100	S & I - Pumps (STL)	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	321.200	S & I - Boosters	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	322.000	Boiler Plant Equipment	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	323.100	Power Generation Equipment	\$5,325	P-26	\$0	\$5,325	100.00%	\$0	\$5,325
27	323.200	Power Generation Equip Other	\$0	P-27	\$0	\$0	100.00%	\$0	\$0
28	324.000	Steam Pumping Equipment	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	325.000	Electric Pumping Equipment	\$643,642	P-29	\$0	\$643,642	100.00%	\$0	\$643,642
30	325.100	Pumping Equipment - Pre '46	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	325.200	Pumping Equipment - Post '46	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	325.300	Pumping Equipment - Booster	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equipment - Central	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	327.000	Hydraulic Pumping Equipment	\$84,742	P-36	\$0	\$84,742	100.00%	\$0	\$84,742
37	328.100	Other Pumping Equipment	\$12,673	P-37	\$0	\$12,673	100.00%	\$0	\$12,673
38	328.200	WT Pumping Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	328.300	TD Pumping Equipment	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL PUMPING PLANT	\$993,608		\$0	\$993,608		\$0	\$993,608
41		WATER TREATMENT PLANT							
42	330.000	Land and Land Rights - WTP	\$511	P-42	\$0	\$511	100.00%	\$0	\$511
43	331.000	Structures and Improvements - WTP	\$866,785	P-43	\$1,009	\$867,794	100.00%	\$0	\$867,794
44	331.100	S & I - North Plant (STL)	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	331.200	S & I - Central 1 & 2	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	331.300	S & I - Central 3	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	331.400	S & I - South Plant (STL)	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48	331.500	S & I - Meramec (STL)	\$0	P-48	\$0	\$0	100.00%	\$0	\$0
49	332.000	WT Equipment - Non-Media	\$3,441,910	P-49	\$0	\$3,441,910	100.00%	\$0	\$3,441,910
50	332.100	WT Equipment - North Plant (STL)	\$0	P-50	\$0	\$0	100.00%	\$0	\$0
51	332.200	WT Equipment - Central 1 & 2	\$0	P-51	\$0	\$0	100.00%	\$0	\$0
52	332.300	WT Equipment - Central 3	\$0	P-52	\$0	\$0	100.00%	\$0	\$0
53	332.400	WT Equipment - South Plant (STL)	\$0	P-53	\$0	\$0	100.00%	\$0	\$0
54	332.500	WT Equipment - Meramec (STL)	\$0	P-54	\$0	\$0	100.00%	\$0	\$0
55	332.600	Other P/E Hand Equipment	\$0	P-55	\$0	\$0	100.00%	\$0	\$0
56	332.700	Equipment Filter Media	\$0	P-56	\$0	\$0	100.00%	\$0	\$0
57		TOTAL WATER TREATMENT PLANT	\$4,309,206		\$1,009	\$4,310,215		\$0	\$4,310,215
58		TRANSMISSION & DIST. PLANT							
59	340.000	Land and Land Rights - TDP	\$147,410	P-59	-\$241	\$147,169	100.00%	\$0	\$147,169
60	341.000	Structures and Improvements - TDP	\$344,433	P-60	\$78	\$344,511	100.00%	\$0	\$344,511
61	341.100	S & I - Spec Cross	\$0	P-61	\$0	\$0	100.00%	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
62	342.000	Distribution Reservoirs and Standpipes	\$702,637	P-62	\$84	\$702,721	100.00%	\$0	\$702,721
63	342.100	Rsvr & Standpipe - Elev	\$58,163	P-63	\$0	\$58,163	100.00%	\$0	\$58,163
64	342.200	Rsvr & Standpipe - Ground	\$0	P-64	\$0	\$0	100.00%	\$0	\$0
65	342.300	Rsvr & Stanpipe - Below Grade Facilities	\$0	P-65	\$0	\$0	100.00%	\$0	\$0
66	342.400	Rsvr & Standpipe - Clearwell	\$0	P-66	\$0	\$0	100.00%	\$0	\$0
67	343.000	Trans and Distr Mains - Not Classified	\$3,008,710	P-67	\$0	\$3,008,710	100.00%	\$0	\$3,008,710
68	343.100	T & D Mains - 4" & Less	\$105,757	P-68	\$0	\$105,757	100.00%	\$0	\$105,757
69	343.110	T & D Mains - AC 4" (STL)	\$0	P-69	\$0	\$0	100.00%	\$0	\$0
70	343.120	T & D Mains - Galv 1 (STL)	\$0	P-70	\$0	\$0	100.00%	\$0	\$0
71	343.130	T & D Mains - DI 4in (STL)	\$0	P-71	\$0	\$0	100.00%	\$0	\$0
72	343.200	T & D Mains - 6" to 8"	\$2,942,586	P-72	\$18,559	\$2,961,145	100.00%	\$0	\$2,961,145
73	343.210	T & D Mains - 6 to 10" (TN)	\$0	P-73	\$0	\$0	100.00%	\$0	\$0
74	343.220	CI - 10" & Smaller - 1900 - 1928	\$0	P-74	\$0	\$0	100.00%	\$0	\$0
75	343.230	CI - 10" & Smaller - 1929 - 1956	\$0	P-75	\$0	\$0	100.00%	\$0	\$0
76	343.240	CI - 10" & Smaller - 1957 - 1993	\$0	P-76	\$0	\$0	100.00%	\$0	\$0
77	343.250	T & D Mains - DI 6-8" (STL)	\$0	P-77	\$0	\$0	100.00%	\$0	\$0
78	343.260	T & D Mains - PL 6-8" (STL)	\$0	P-78	\$0	\$0	100.00%	\$0	\$0
79	343.300	T & D Mains - 10" to 16"	\$4,250,463	P-79	\$6,674	\$4,257,137	100.00%	\$0	\$4,257,137
80	343.310	T & D Mains - 18" & Greater	\$0	P-80	\$1,319	\$1,319	100.00%	\$0	\$1,319
81	343.320	TD Mains - CI - 12" (STL)	\$0	P-81	\$0	\$0	100.00%	\$0	\$0
82	343.330	TD Mains - CI - 16" (STL)	\$0	P-82	\$0	\$0	100.00%	\$0	\$0
83	343.340	T & D Mains - DI 12 (STL)	\$0	P-83	\$0	\$0	100.00%	\$0	\$0
84	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	P-84	\$0	\$0	100.00%	\$0	\$0
85	343.360	T & D Mains - LJ 20 (STL)	\$0	P-85	\$0	\$0	100.00%	\$0	\$0
86	343.370	T & D Mains - PL 12" (STL)	\$0	P-86	\$0	\$0	100.00%	\$0	\$0
87	344.000	Fire Mains	\$118,676	P-87	\$0	\$118,676	100.00%	\$0	\$118,676
88	345.000	Services	\$2,499,777	P-88	\$0	\$2,499,777	100.00%	\$0	\$2,499,777
89	346.100	Meters - Bronze Case	\$582,506	P-89	\$0	\$582,506	100.00%	\$0	\$582,506
90	346.200	Meters - Plastic Case	\$0	P-90	\$0	\$0	100.00%	\$0	\$0
91	346.300	Meters - Others	\$112,553	P-91	\$0	\$112,553	100.00%	\$0	\$112,553
92	346.400	Meters - Remote (ARBs)	\$0	P-92	\$0	\$0	100.00%	\$0	\$0
93	346.500	Meter Vault	\$6,587	P-93	\$0	\$6,587	100.00%	\$0	\$6,587
94	347.100	Meter Installations	\$1,128,355	P-94	\$0	\$1,128,355	100.00%	\$0	\$1,128,355
95	347.200	Meter Install - Other	\$0	P-95	\$0	\$0	100.00%	\$0	\$0
96	348.000	Hydrants	\$1,044,699	P-96	\$279	\$1,044,978	100.00%	\$0	\$1,044,978
97	349.000	Other Transmission & Distribution Plant	\$0	P-97	\$0	\$0	100.00%	\$0	\$0
98		TOTAL TRANSMISSION & DIST. PLANT	\$17,053,312		\$26,752	\$17,080,064		\$0	\$17,080,064
99		GENERAL PLANT							
100	389.000	Land and Land Rights - GP	\$2,222	P-100	\$0	\$2,222	100.00%	\$0	\$2,222
101	390.000	S & I - Store, Shop & Garage	\$55,284	P-101	\$0	\$55,284	100.00%	\$0	\$55,284
102	390.100	S & I - Office	\$186,646	P-102	\$0	\$186,646	100.00%	\$0	\$186,646
103	390.200	S & I - Leasehold	\$0	P-103	\$0	\$0	100.00%	\$0	\$0
104	390.300	S & I - AG	\$0	P-104	\$1,504	\$1,504	100.00%	\$0	\$1,504
105	390.400	S & I - Misc.	\$15,342	P-105	\$0	\$15,342	100.00%	\$0	\$15,342
106	390.500	General Structures HVAC	\$0	P-106	\$0	\$0	100.00%	\$0	\$0
107	391.000	Office Furniture and Equipment	\$12,213	P-107	\$2,122	\$14,335	100.00%	\$0	\$14,335
108	391.100	Computer & Peripheral Equipment	\$48,534	P-108	\$31,568	\$80,102	100.00%	\$0	\$80,102
109	391.200	Computer Software	\$22,431	P-109	\$93,872	\$116,303	100.00%	\$0	\$116,303
110	391.300	Computer Software Customized	\$0	P-110	\$0	\$0	100.00%	\$0	\$0
111	391.400	Computer Software - Personal	\$0	P-111	\$1,821	\$1,821	100.00%	\$0	\$1,821
112	391.500	Computer Software Other	\$0	P-112	\$0	\$0	100.00%	\$0	\$0
113	391.600	Data Handling Equipment	\$0	P-113	\$0	\$0	100.00%	\$0	\$0
114	391.700	Other Office Equipment	\$0	P-114	\$0	\$0	100.00%	\$0	\$0
115	392.110	Trans Equip - Lt Duty Trucks	\$89,449	P-115	\$271	\$89,720	100.00%	\$0	\$89,720
116	392.120	Trans Equip - Hvy Duty Trucks	\$0	P-116	\$0	\$0	100.00%	\$0	\$0
117	392.200	Trans Equip - Autos	\$25,276	P-117	\$2,097	\$27,373	100.00%	\$0	\$27,373
118	392.300	Trans Equip - Other	\$0	P-118	\$0	\$0	100.00%	\$0	\$0
119	393.000	Stores Equipment	\$0	P-119	\$0	\$0	100.00%	\$0	\$0
120	394.000	Tools, Shop and Garage Equipment	\$19,834	P-120	\$1,038	\$20,872	100.00%	\$0	\$20,872
121	394.100	Tools, Shop & Garage - Other	\$0	P-121	\$0	\$0	100.00%	\$0	\$0
122	395.000	Laboratory Equipment	\$56,121	P-122	\$0	\$56,121	100.00%	\$0	\$56,121
123	395.100	Laboratory Equipment - Other	\$0	P-123	\$0	\$0	100.00%	\$0	\$0
124	396.000	Power Operated Equipment	\$61,496	P-124	\$0	\$61,496	100.00%	\$0	\$61,496
125	397.000	Communication Equipment - Non Tele	\$11,733	P-125	\$587	\$12,320	100.00%	\$0	\$12,320

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
126	397.100	Remote Control & Instrument	\$42,203	P-126	\$0	\$42,203	100.00%	\$0	\$42,203
127	397.200	Communication Equip - Tele	\$2,038	P-127	\$541	\$2,579	100.00%	\$0	\$2,579
128	398.000	Miscellaneous Equipment	\$65,446	P-128	\$167	\$65,613	100.00%	\$0	\$65,613
129	399.000	Other Tangible Equipment	\$6,726	P-129	\$0	\$6,726	100.00%	\$0	\$6,726
130		TOTAL GENERAL PLANT	\$722,994		\$135,588	\$858,582		\$0	\$858,582
131		TOTAL PLANT IN SERVICE	<u>\$24,229,698</u>		<u>\$171,624</u>	<u>\$24,401,322</u>		<u>\$0</u>	<u>\$24,401,322</u>

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-2	Organization	301.000		\$2,913		\$0
	1. To Include Corporate Allocation (McMellen)		\$2,913		\$0	
P-4	Miscellaneous Intangible Plant	303.000		\$5,362		\$0
	1. To Include Corporate Allocation (McMellen)		\$5,362		\$0	
P-43	Structures and Improvements - WTP	331.000		\$1,009		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,009		\$0	
P-59	Land and Land Rights - TDP	340.000		-\$241		\$0
	1. To Include Corporate Allocation (McMellen)		-\$241		\$0	
P-60	Structures and Improvements - TDP	341.000		\$78		\$0
	1. To Include Corporate Allocation (McMellen)		\$78		\$0	
P-62	Distribution Reservoirs and Standpipes	342.000		\$84		\$0
	1. To Include Corporate Allocation (McMellen)		\$84		\$0	
P-72	T & D Mains - 6" to 8"	343.200		\$18,559		\$0
	1. To Include Corporate Allocation (McMellen)		\$18,559		\$0	
P-79	T & D Mains - 10" to 16"	343.300		\$6,674		\$0
	1. To Include Corporate Allocation (McMellen)		\$6,674		\$0	
P-80	T & D Mains - 18" & Greater	343.310		\$1,319		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To Include Corporate Allocation (McMellen)		\$1,319		\$0	
P-96	Hydrants	348.000		\$279		\$0
	1. To Include Corporate Allocation (McMellen)		\$279		\$0	
P-104	S & I - AG	390.300		\$1,504		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,504		\$0	
P-107	Office Furniture and Equipment	391.000		\$2,122		\$0
	1. To Include Corporate Allocation (McMellen)		\$2,122		\$0	
P-108	Computer & Peripheral Equipment	391.100		\$31,568		\$0
	1. To Include Corporate Allocation (McMellen)		\$31,568		\$0	
P-109	Computer Software	391.200		\$93,872		\$0
	1. To Include Corporate Allocation (McMellen)		\$93,872		\$0	
P-111	Computer Software - Personal	391.400		\$1,821		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,821		\$0	
P-115	Trans Equip - Lt Duty Trucks	392.110		\$271		\$0
	1. To Include Corporate Allocation (McMellen)		\$271		\$0	
P-117	Trans Equip - Autos	392.200		\$2,097		\$0
	1. To Include Corporate Allocation (McMellen)		\$2,097		\$0	
P-120	Tools, Shop and Garage Equipment	394.000		\$1,038		\$0

Missouri - American Water Company
 Case No. WR-2010-0131
 Warrensburg Water District
 Test Year Ending 06-30-2009; Update 10-31-2009
 Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To Include Corporate Allocation (McMellen)		\$1,038		\$0	
P-125	Communication Equipment - Non Tele	397.000		\$587		\$0
	1. To Include Corporate Allocation (McMellen)		\$587		\$0	
P-127	Communication Equip - Tele	397.200		\$541		\$0
	1. To Include Corporate Allocation (McMellen)		\$541		\$0	
P-128	Miscellaneous Equipment	398.000		\$167		\$0
	1. To Include Corporate Allocation (McMellen)		\$167		\$0	
Total Plant Adjustments				<u>\$171,624</u>		<u>\$0</u>

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$5,262	\$5,262	100.00%	\$0	\$5,262
5		TOTAL PLANT INTANGIBLE	\$0		\$5,262	\$5,262		\$0	\$5,262
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures and Improvements - SSP	\$3,805	R-8	\$0	\$3,805	100.00%	\$0	\$3,805
9	312.000	Collecting & Impounding Reservoirs	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River and Other Intakes	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	314.000	Wells and Springs	\$140,128	R-11	\$0	\$140,128	100.00%	\$0	\$140,128
12	315.000	Infiltration Galleries and Tunnels	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$57,107	R-13	\$0	\$57,107	100.00%	\$0	\$57,107
14	316.100	Supply Mains - North Plant (STL)	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	316.200	Supply Mains - Central Plant (STL)	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	316.300	Supply Mains - South Plant (STL)	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	316.400	Supply Mains - Meramec Plant (STL)	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	317.000	Other Water Source Plant	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$201,040		\$0	\$201,040		\$0	\$201,040
20		PUMPING PLANT							
21	320.000	Land and Land Rights - PP	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	321.000	Structures and Improvements - PP	\$45,071	R-22	\$0	\$45,071	100.00%	\$0	\$45,071
23	321.100	S & I - Pumps (STL)	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	321.200	S & I - Boosters	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	322.000	Boiler Plant Equipment	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	323.100	Power Generation Equipment	\$895	R-26	\$0	\$895	100.00%	\$0	\$895
27	323.200	Power Generation Equip Other	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28	324.000	Steam Pumping Equipment	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	325.000	Electric Pumping Equipment	-\$167,052	R-29	\$0	-\$167,052	100.00%	\$0	-\$167,052
30	325.100	Pumping Equipment - Pre '46	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	325.200	Pumping Equipment - Post '46	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	325.300	Pumping Equipment - Booster	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equipment - Central	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	327.000	Hydraulic Pumping Equipment	\$2,412	R-36	\$0	\$2,412	100.00%	\$0	\$2,412
37	328.100	Other Pumping Equipment	\$6,226	R-37	\$0	\$6,226	100.00%	\$0	\$6,226
38	328.200	WT Pumping Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	328.300	TD Pumping Equipment	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL PUMPING PLANT	-\$112,448		\$0	-\$112,448		\$0	-\$112,448
41		WATER TREATMENT PLANT							
42	330.000	Land and Land Rights - WTP	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	331.000	Structures and Improvements - WTP	\$147,273	R-43	\$29	\$147,302	100.00%	\$0	\$147,302
44	331.100	S & I - North Plant (STL)	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	331.200	S & I - Central 1 & 2	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	331.300	S & I - Central 3	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	331.400	S & I - South Plant (STL)	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48	331.500	S & I - Meramec (STL)	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49	332.000	WT Equipment - Non-Media	\$909,709	R-49	\$0	\$909,709	100.00%	\$0	\$909,709
50	332.100	WT Equipment - North Plant (STL)	\$0	R-50	\$0	\$0	100.00%	\$0	\$0
51	332.200	WT Equipment - Central 1 & 2	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
52	332.300	WT Equipment - Central 3	\$0	R-52	\$0	\$0	100.00%	\$0	\$0
53	332.400	WT Equipment - South Plant (STL)	\$0	R-53	\$0	\$0	100.00%	\$0	\$0
54	332.500	WT Equipment - Meramec (STL)	\$0	R-54	\$0	\$0	100.00%	\$0	\$0
55	332.600	Other P/E Hand Equipment	\$0	R-55	\$0	\$0	100.00%	\$0	\$0
56	332.700	Equipment Filter Media	\$2,411	R-56	\$0	\$2,411	100.00%	\$0	\$2,411
57		TOTAL WATER TREATMENT PLANT	\$1,059,393		\$29	\$1,059,422		\$0	\$1,059,422
58		TRANSMISSION & DIST. PLANT							
59	340.000	Land and Land Rights - TDP	\$0	R-59	\$0	\$0	100.00%	\$0	\$0
60	341.000	Structures and Improvements - TDP	\$26,005	R-60	\$5	\$26,010	100.00%	\$0	\$26,010
61	341.100	S & I - Spec Cross	\$0	R-61	\$0	\$0	100.00%	\$0	\$0
62	342.000	Distribution Reservoirs and Standpipes	\$240,917	R-62	\$4	\$240,921	100.00%	\$0	\$240,921
63	342.100	Rsvr & Standpipe - Elev	\$8,390	R-63	\$0	\$8,390	100.00%	\$0	\$8,390
64	342.200	Rsvr & Standpipe - Ground	\$0	R-64	\$0	\$0	100.00%	\$0	\$0
65	342.300	Rsvr & Stanpipe - Below Grade Facilities	\$0	R-65	\$0	\$0	100.00%	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
66	342.400	Rsvr & Standpipe - Clearwell	\$0	R-66	\$0	\$0	100.00%	\$0	\$0
67	343.000	Trans and Distr Mains - Not Classified	\$1,246,902	R-67	\$0	\$1,246,902	100.00%	\$0	\$1,246,902
68	343.100	T & D Mains - 4" & Less	\$455	R-68	\$0	\$455	100.00%	\$0	\$455
69	343.110	T & D Mains - AC 4" (STL)	\$0	R-69	\$0	\$0	100.00%	\$0	\$0
70	343.120	T & D Mains - Galv 1 (STL)	\$0	R-70	\$0	\$0	100.00%	\$0	\$0
71	343.130	T & D Mains - DI 4in (STL)	\$0	R-71	\$0	\$0	100.00%	\$0	\$0
72	343.200	T & D Mains - 6" to 8"	\$155,435	R-72	\$603	\$156,038	100.00%	\$0	\$156,038
73	343.210	T & D Mains - 6 to 10" (TN)	\$0	R-73	\$0	\$0	100.00%	\$0	\$0
74	343.220	CI - 10" & Smaller - 1900 - 1928	\$0	R-74	\$0	\$0	100.00%	\$0	\$0
75	343.230	CI - 10" & Smaller - 1929 - 1956	\$0	R-75	\$0	\$0	100.00%	\$0	\$0
76	343.240	CI - 10" & Smaller - 1957 - 1993	\$0	R-76	\$0	\$0	100.00%	\$0	\$0
77	343.250	T & D Mains - DI 6-8" (STL)	\$0	R-77	\$0	\$0	100.00%	\$0	\$0
78	343.260	T & D Mains - PL 6-8" (STL)	\$0	R-78	\$0	\$0	100.00%	\$0	\$0
79	343.300	T & D Mains - 10" to 16"	\$188,342	R-79	\$81	\$188,423	100.00%	\$0	\$188,423
80	343.310	T & D Mains - 18" & Greater	\$0	R-80	\$38	\$38	100.00%	\$0	\$38
81	343.320	TD Mains - CI - 12" (STL)	\$0	R-81	\$0	\$0	100.00%	\$0	\$0
82	343.330	TD Mains - CI - 16" (STL)	\$0	R-82	\$0	\$0	100.00%	\$0	\$0
83	343.340	T & D Mains - DI 12 (STL)	\$0	R-83	\$0	\$0	100.00%	\$0	\$0
84	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	R-84	\$0	\$0	100.00%	\$0	\$0
85	343.360	T & D Mains - LJ 20 (STL)	\$0	R-85	\$0	\$0	100.00%	\$0	\$0
86	343.370	T & D Mains - PL 12" (STL)	\$0	R-86	\$0	\$0	100.00%	\$0	\$0
87	344.000	Fire Mains	\$19,381	R-87	\$0	\$19,381	100.00%	\$0	\$19,381
88	345.000	Services	\$590,932	R-88	\$0	\$590,932	100.00%	\$0	\$590,932
89	346.100	Meters - Bronze Case	\$58,535	R-89	\$0	\$58,535	100.00%	\$0	\$58,535
90	346.200	Meters - Plastic Case	\$0	R-90	\$0	\$0	100.00%	\$0	\$0
91	346.300	Meters - Others	\$148,344	R-91	\$0	\$148,344	100.00%	\$0	\$148,344
92	346.400	Meters - Remote (ARBs)	\$0	R-92	\$0	\$0	100.00%	\$0	\$0
93	346.500	Meter Vault	\$147	R-93	\$0	\$147	100.00%	\$0	\$147
94	347.100	Meter Installations	\$201,928	R-94	\$0	\$201,928	100.00%	\$0	\$201,928
95	347.200	Meter Install - Other	\$0	R-95	\$0	\$0	100.00%	\$0	\$0
96	348.000	Hydrants	\$246,415	R-96	\$3	\$246,418	100.00%	\$0	\$246,418
97	349.000	Other Transmission & Distribution Plant	\$0	R-97	\$0	\$0	100.00%	\$0	\$0
98		TOTAL TRANSMISSION & DIST. PLANT	\$3,132,128		\$734	\$3,132,862		\$0	\$3,132,862
99		GENERAL PLANT							
100	389.000	Land and Land Rights - GP	\$0	R-100	\$0	\$0	100.00%	\$0	\$0
101	390.000	S & I - Store, Shop & Garage	\$2,438	R-101	\$0	\$2,438	100.00%	\$0	\$2,438
102	390.100	S & I - Office	\$67,748	R-102	\$0	\$67,748	100.00%	\$0	\$67,748
103	390.200	S & I - Leasehold	\$0	R-103	\$0	\$0	100.00%	\$0	\$0
104	390.300	S & I - AG	\$0	R-104	\$32	\$32	100.00%	\$0	\$32
105	390.400	S & I - Misc.	\$734	R-105	\$0	\$734	100.00%	\$0	\$734
106	390.500	General Structures HVAC	\$0	R-106	\$0	\$0	100.00%	\$0	\$0
107	391.000	Office Furniture and Equipment	-\$23,067	R-107	\$1,154	-\$21,913	100.00%	\$0	-\$21,913
108	391.100	Computer & Peripheral Equipment	\$11,390	R-108	\$6,671	\$18,061	100.00%	\$0	\$18,061
109	391.200	Computer Software	\$0	R-109	\$78,061	\$78,061	100.00%	\$0	\$78,061
110	391.300	Computer Software Customized	\$537	R-110	\$0	\$537	100.00%	\$0	\$537
111	391.400	Computer Software - Personal	\$0	R-111	\$1,061	\$1,061	100.00%	\$0	\$1,061
112	391.500	Computer Software Other	\$0	R-112	\$0	\$0	100.00%	\$0	\$0
113	391.600	Data Handling Equipment	\$0	R-113	\$0	\$0	100.00%	\$0	\$0
114	391.700	Other Office Equipment	\$0	R-114	\$0	\$0	100.00%	\$0	\$0
115	392.110	Trans Equip - Lt Duty Trucks	\$34,944	R-115	\$851	\$35,795	100.00%	\$0	\$35,795
116	392.120	Trans Equip - Hvy Duty Trucks	\$0	R-116	\$0	\$0	100.00%	\$0	\$0
117	392.200	Trans Equip - Autos	\$0	R-117	\$1,944	\$1,944	100.00%	\$0	\$1,944
118	392.300	Trans Equip - Other	\$34,338	R-118	\$0	\$34,338	100.00%	\$0	\$34,338
119	393.000	Stores Equipment	\$0	R-119	\$0	\$0	100.00%	\$0	\$0
120	394.000	Tools, Shop and Garage Equipment	\$8,804	R-120	\$187	\$8,991	100.00%	\$0	\$8,991
121	394.100	Tools, Shop & Garage - Other	\$0	R-121	\$0	\$0	100.00%	\$0	\$0
122	395.000	Laboratory Equipment	\$15,935	R-122	\$0	\$15,935	100.00%	\$0	\$15,935
123	395.100	Laboratory Equipment - Other	\$0	R-123	\$0	\$0	100.00%	\$0	\$0
124	396.000	Power Operated Equipment	\$24,726	R-124	\$0	\$24,726	100.00%	\$0	\$24,726
125	397.000	Communication Equipment - Non Tele	\$3,697	R-125	\$242	\$3,939	100.00%	\$0	\$3,939
126	397.100	Remote Control & Instrument	\$3,353	R-126	\$0	\$3,353	100.00%	\$0	\$3,353
127	397.200	Communication Equip - Tele	\$5,165	R-127	\$310	\$5,475	100.00%	\$0	\$5,475
128	398.000	Miscellaneous Equipment	\$18,088	R-128	\$74	\$18,162	100.00%	\$0	\$18,162
129	399.000	Other Tangible Equipment	\$2,436	R-129	\$0	\$2,436	100.00%	\$0	\$2,436
130		TOTAL GENERAL PLANT	\$211,266		\$90,587	\$301,853		\$0	\$301,853
131		TOTAL DEPRECIATION RESERVE	\$4,491,379		\$96,612	\$4,587,991		\$0	\$4,587,991

Missouri - American Water Company
 Case No. WR-2010-0131
 Warrensburg Water District
 Test Year Ending 06-30-2009; Update 10-31-2009
 Accumulated Depreciation Reserve

Line Number	<u>A</u> Account Number	<u>B</u> Depreciation Reserve Description	<u>C</u> Total Reserve	<u>D</u> Adjust. Number	<u>E</u> Adjustments	<u>F</u> As Adjusted Reserve	<u>G</u> Jurisdictional Allocations	<u>H</u> Jurisdictional Adjustments	<u>I</u> MO Adjusted Jurisdictional
----------------	-------------------------------	--	------------------------------	-------------------------------	-------------------------	------------------------------------	---	---	---

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-4	Miscellaneous Intangible Plant	303.000		\$5,262		\$0
	1. To Include Corporate Allocation (McMellen)		\$5,262		\$0	
R-43	Structures and Improvements - WTP	331.000		\$29		\$0
	1. To Include Corporate Allocation (McMellen)		\$29		\$0	
R-60	Structures and Improvements - TDP	341.000		\$5		\$0
	1. To Include Corporate Allocation (McMellen)		\$5		\$0	
R-62	Distribution Reservoirs and Standpipes	342.000		\$4		\$0
	1. To Include Corporate Allocation (McMellen)		\$4		\$0	
R-72	T & D Mains - 6" to 8"	343.200		\$603		\$0
	1. To Include Corporate Allocation (McMellen)		\$603		\$0	
R-79	T & D Mains - 10" to 16"	343.300		\$81		\$0
	1. To Include Corporate Allocation (McMellen)		\$81		\$0	
R-80	T & D Mains - 18" & Greater	343.310		\$38		\$0
	1. To Include Corporate Allocation (McMellen)		\$38		\$0	
R-96	Hydrants	348.000		\$3		\$0
	1. To Include Corporate Allocation (McMellen)		\$3		\$0	
R-104	S & I - AG	390.300		\$32		\$0
	1. To Include Corporate Allocation (McMellen)		\$32		\$0	

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-107	Office Furniture and Equipment	391.000		\$1,154		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,154		\$0	
R-108	Computer & Peripheral Equipment	391.100		\$6,671		\$0
	1. To Include Corporate Allocation (McMellen)		\$6,671		\$0	
R-109	Computer Software	391.200		\$78,061		\$0
	1. To Include Corporate Allocation (McMellen)		\$78,061		\$0	
R-111	Computer Software - Personal	391.400		\$1,061		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,061		\$0	
R-115	Trans Equip - Lt Duty Trucks	392.110		\$851		\$0
	1. To Include Corporate Allocation (McMellen)		\$851		\$0	
R-117	Trans Equip - Autos	392.200		\$1,944		\$0
	1. To Include Corporate Allocation (McMellen)		\$1,944		\$0	
R-120	Tools, Shop and Garage Equipment	394.000		\$187		\$0
	1. To Include Corporate Allocation (McMellen)		\$187		\$0	
R-125	Communication Equipment - Non Tele	397.000		\$242		\$0
	1. To Include Corporate Allocation (McMellen)		\$242		\$0	
R-127	Communication Equip - Tele	397.200		\$310		\$0
	1. To Include Corporate Allocation (McMellen)		\$310		\$0	
R-128	Miscellaneous Equipment	398.000		\$74		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To Include Corporate Allocation (McMellen)		\$74		\$0	
Total Reserve Adjustments				\$96,612		\$0

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$2,913	0.00%	\$0
3	302.000	Franchises and Consents	\$5,083	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$8,421	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$16,417		\$0
6		SOURCE OF SUPPLY PLANT			
7	310.000	Land and Land Rights - SSP	\$9,981	0.00%	\$0
8	311.000	Structures and Improvements - SSP	\$121,443	2.36%	\$2,866
9	312.000	Collecting & Impounding Reservoirs	\$0	1.25%	\$0
10	313.000	Lake, River and Other Intakes	\$0	1.77%	\$0
11	314.000	Wells and Springs	\$828,318	1.82%	\$15,075
12	315.000	Infiltration Galleries and Tunnels	\$0	1.67%	\$0
13	316.000	Supply Mains	\$182,694	1.79%	\$3,270
14	316.100	Supply Mains - North Plant (STL)	\$0	1.79%	\$0
15	316.200	Supply Mains - Central Plant (STL)	\$0	1.79%	\$0
16	316.300	Supply Mains - South Plant (STL)	\$0	1.79%	\$0
17	316.400	Supply Mains - Meramec Plant (STL)	\$0	1.79%	\$0
18	317.000	Other Water Source Plant	\$0	4.00%	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$1,142,436		\$21,211
20		PUMPING PLANT			
21	320.000	Land and Land Rights - PP	\$0	0.00%	\$0
22	321.000	Structures and Improvements - PP	\$247,226	1.80%	\$4,450
23	321.100	S & I - Pumps (STL)	\$0	1.80%	\$0
24	321.200	S & I - Boosters	\$0	1.80%	\$0
25	322.000	Boiler Plant Equipment	\$0	2.22%	\$0
26	323.100	Power Generation Equipment	\$5,325	2.00%	\$107
27	323.200	Power Generation Equip Other	\$0	2.00%	\$0
28	324.000	Steam Pumping Equipment	\$0	2.62%	\$0
29	325.000	Electric Pumping Equipment	\$643,642	2.62%	\$16,863
30	325.100	Pumping Equipment - Pre '46	\$0	2.62%	\$0
31	325.200	Pumping Equipment - Post '46	\$0	2.62%	\$0
32	325.300	Pumping Equipment - Booster	\$0	2.62%	\$0
33	326.000	Diesel Pumping Equipment	\$0	2.62%	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	2.62%	\$0
35	326.200	Diesel Pumping Equipment - Central	\$0	2.62%	\$0
36	327.000	Hydraulic Pumping Equipment	\$84,742	2.62%	\$2,220
37	328.100	Other Pumping Equipment	\$12,673	2.62%	\$332
38	328.200	WT Pumping Equipment	\$0	2.62%	\$0
39	328.300	TD Pumping Equipment	\$0	2.62%	\$0
40		TOTAL PUMPING PLANT	\$993,608		\$23,972
41		WATER TREATMENT PLANT			
42	330.000	Land and Land Rights - WTP	\$511	0.00%	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
43	331.000	Structures and Improvements - WTP	\$867,794	1.69%	\$14,666
44	331.100	S & I - North Plant (STL)	\$0	1.69%	\$0
45	331.200	S & I - Central 1 & 2	\$0	1.69%	\$0
46	331.300	S & I - Central 3	\$0	1.69%	\$0
47	331.400	S & I - South Plant (STL)	\$0	1.69%	\$0
48	331.500	S & I - Meramec (STL)	\$0	1.69%	\$0
49	332.000	WT Equipment - Non-Media	\$3,441,910	2.89%	\$99,471
50	332.100	WT Equipment - North Plant (STL)	\$0	2.89%	\$0
51	332.200	WT Equipment - Central 1 & 2	\$0	2.89%	\$0
52	332.300	WT Equipment - Central 3	\$0	2.89%	\$0
53	332.400	WT Equipment - South Plant (STL)	\$0	2.89%	\$0
54	332.500	WT Equipment - Meramec (STL)	\$0	2.89%	\$0
55	332.600	Other P/E Hand Equipment	\$0	3.33%	\$0
56	332.700	Equipment Filter Media	\$0	2.89%	\$0
57		TOTAL WATER TREATMENT PLANT	\$4,310,215		\$114,137
58		TRANSMISSION & DIST. PLANT			
59	340.000	Land and Land Rights - TDP	\$147,169	0.00%	\$0
60	341.000	Structures and Improvements - TDP	\$344,511	2.40%	\$8,268
61	341.100	S & I - Spec Cross	\$0	0.00%	\$0
62	342.000	Distribution Reservoirs and Standpipes	\$702,721	2.25%	\$15,811
63	342.100	Rsvr & Standpipe - Elev	\$58,163	2.25%	\$1,309
64	342.200	Rsvr & Standpipe - Ground	\$0	2.25%	\$0
65	342.300	Rsvr & Stanpipe - Below Grade Facilities	\$0	2.25%	\$0
66	342.400	Rsvr & Standpipe - Clearwell	\$0	2.25%	\$0
67	343.000	Trans and Distr Mains - Not Classified	\$3,008,710	1.39%	\$41,821
68	343.100	T & D Mains - 4" & Less	\$105,757	1.39%	\$1,470
69	343.110	T & D Mains - AC 4" (STL)	\$0	1.39%	\$0
70	343.120	T & D Mains - Galv 1 (STL)	\$0	1.39%	\$0
71	343.130	T & D Mains - DI 4in (STL)	\$0	1.39%	\$0
72	343.200	T & D Mains - 6" to 8"	\$2,961,145	1.39%	\$41,160
73	343.210	T & D Mains - 6 to 10" (TN)	\$0	1.39%	\$0
74	343.220	CI - 10" & Smaller - 1900 - 1928	\$0	1.39%	\$0
75	343.230	CI - 10" & Smaller - 1929 - 1956	\$0	1.39%	\$0
76	343.240	CI - 10" & Smaller - 1957 - 1993	\$0	1.39%	\$0
77	343.250	T & D Mains - DI 6-8" (STL)	\$0	1.39%	\$0
78	343.260	T & D Mains - PL 6-8" (STL)	\$0	1.39%	\$0
79	343.300	T & D Mains - 10" to 16"	\$4,257,137	1.39%	\$59,174
80	343.310	T & D Mains - 18" & Greater	\$1,319	1.39%	\$18
81	343.320	TD Mains - CI - 12" (STL)	\$0	1.39%	\$0
82	343.330	TD Mains - CI - 16" (STL)	\$0	1.39%	\$0
83	343.340	T & D Mains - DI 12 (STL)	\$0	1.39%	\$0
84	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	1.39%	\$0
85	343.360	T & D Mains - LJ 20 (STL)	\$0	1.39%	\$0
86	343.370	T & D Mains - PL 12" (STL)	\$0	1.39%	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
87	344.000	Fire Mains	\$118,676	1.56%	\$1,851
88	345.000	Services	\$2,499,777	2.92%	\$72,993
89	346.100	Meters - Bronze Case	\$582,506	2.40%	\$13,980
90	346.200	Meters - Plastic Case	\$0	2.40%	\$0
91	346.300	Meters - Others	\$112,553	2.40%	\$2,701
92	346.400	Meters - Remote (ARBs)	\$0	2.40%	\$0
93	346.500	Meter Vault	\$6,587	2.40%	\$158
94	347.100	Meter Installations	\$1,128,355	0.00%	\$0
95	347.200	Meter Install - Other	\$0	0.00%	\$0
96	348.000	Hydrants	\$1,044,978	1.85%	\$19,332
97	349.000	Other Transmission & Distribution Plant	\$0	2.00%	\$0
98		TOTAL TRANSMISSION & DIST. PLANT	\$17,080,064		\$280,046
99		GENERAL PLANT			
100	389.000	Land and Land Rights - GP	\$2,222	0.00%	\$0
101	390.000	S & I - Store, Shop & Garage	\$55,284	2.40%	\$1,327
102	390.100	S & I - Office	\$186,646	2.40%	\$4,480
103	390.200	S & I - Leasehold	\$0	5.00%	\$0
104	390.300	S & I - AG	\$1,504	2.40%	\$36
105	390.400	S & I - Misc.	\$15,342	2.40%	\$368
106	390.500	General Structures HVAC	\$0	2.40%	\$0
107	391.000	Office Furniture and Equipment	\$14,335	5.00%	\$717
108	391.100	Computer & Peripheral Equipment	\$80,102	20.00%	\$16,020
109	391.200	Computer Software	\$116,303	20.00%	\$23,261
110	391.300	Computer Software Customized	\$0	20.00%	\$0
111	391.400	Computer Software - Personal	\$1,821	20.00%	\$364
112	391.500	Computer Software Other	\$0	20.00%	\$0
113	391.600	Data Handling Equipment	\$0	6.67%	\$0
114	391.700	Other Office Equipment	\$0	6.67%	\$0
115	392.110	Trans Equip - Lt Duty Trucks	\$89,720	11.25%	\$10,094
116	392.120	Trans Equip - Hvy Duty Trucks	\$0	10.00%	\$0
117	392.200	Trans Equip - Autos	\$27,373	18.00%	\$4,927
118	392.300	Trans Equip - Other	\$0	5.67%	\$0
119	393.000	Stores Equipment	\$0	4.00%	\$0
120	394.000	Tools, Shop and Garage Equipment	\$20,872	5.00%	\$1,044
121	394.100	Tools, Shop & Garage - Other	\$0	5.00%	\$0
122	395.000	Laboratory Equipment	\$56,121	6.67%	\$3,743
123	395.100	Laboratory Equipment - Other	\$0	6.67%	\$0
124	396.000	Power Operated Equipment	\$61,496	7.73%	\$4,754
125	397.000	Communication Equipment - Non Tele	\$12,320	6.67%	\$822
126	397.100	Remote Control & Instrument	\$42,203	6.67%	\$2,815
127	397.200	Communication Equip - Tele	\$2,579	10.00%	\$258
128	398.000	Miscellaneous Equipment	\$65,613	6.67%	\$4,376
129	399.000	Other Tangible Equipment	\$6,726	5.00%	\$336
130		TOTAL GENERAL PLANT	\$858,582		\$79,742

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Depreciation Expense

Line Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense
131		Total Depreciation	<u>\$24,401,322</u>		<u>\$519,108</u>

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Base Payroll	\$280,508	37.60	13.47	24.13	0.066110	\$18,544
3	Tax Withholding	\$186,752	37.60	13.47	24.13	0.066110	\$12,346
4	Pensions & OPEBs	\$152,809	37.60	-1.39	38.99	0.106822	\$16,323
5	Group Insurance	\$43,713	37.60	-9.38	46.98	0.128703	\$5,626
6	401 (k)	\$5,813	37.60	17.50	20.10	0.055068	\$320
7	Electric	\$201,102	37.60	32.79	4.81	0.013179	\$2,650
8	Chemicals	\$38,542	37.60	22.28	15.32	0.041970	\$1,618
9	Leases	\$1,223	37.60	-16.41	54.01	0.147979	\$181
10	Management Fees	\$368,230	37.60	23.99	13.61	0.037288	\$13,731
11	Uncollectible Accounts	\$32,043	37.60	37.60	0.00	0.000000	\$0
12	PSC Assessment	\$26,733	37.60	-45.00	82.60	0.226301	\$6,050
13	Insurance Other	\$50,724	37.60	-32.94	70.54	0.193253	\$9,803
14	Cash Vouchers	\$33,828	37.60	23.99	13.61	0.037288	\$1,261
15	TOTAL OPERATION AND MAINT. EXPENSE	\$1,422,020					\$88,453
16	TAXES						
17	FICA - Employer Portion	\$21,201	37.60	13.47	24.13	0.066110	\$1,402
18	Unemployment	\$1,392	37.60	13.47	24.13	0.066110	\$92
19	Property Tax	\$245,527	37.60	175.50	-137.90	-0.377808	-\$92,762
20	Corporate Franchise	\$7,411	37.60	29.63	7.97	0.021836	\$162
21	TOTAL TAXES	\$275,531					-\$91,106
22	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$2,653
23	TAX OFFSET FROM RATE BASE						
24	Federal Tax Offset	\$173,927	37.60	29.64	7.96	0.021808	\$3,793
25	State Tax Offset	\$28,306	37.60	29.64	7.96	0.021808	\$617
26	City Tax Offset	\$0	37.60	37.60	0.00	0.000000	\$0
27	Interest Expense Offset	\$502,892	37.60	91.00	-53.40	-0.146301	-\$73,574
28	TOTAL OFFSET FROM RATE BASE	\$705,125					-\$69,164
29	TOTAL CASH WORKING CAPITAL REQUIRED						-\$71,817

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$3,342,454	See Note (1)	See Note (1)	See Note (1)	\$3,342,454	\$495,835	\$3,838,289	See Note (1)	See Note (1)
2	TOTAL SOURCE OF SUPPLY EXPENSES	\$121,535	\$7,520	\$114,015	\$17,830	\$139,365	\$0	\$139,365	\$7,168	\$132,197
3	TOTAL PUMPING EXPENSES	\$1,403	-\$2	\$1,405	-\$12	\$1,391	\$0	\$1,391	-\$14	\$1,405
4	TOTAL WATER TREATMENT EXPENSES	\$51,618	\$109	\$51,509	\$10,268	\$61,886	\$0	\$61,886	\$101	\$61,785
5	TOTAL TRANSMISSION & DIST. EXPENSES	\$325,423	\$194,008	\$131,415	\$5,854	\$331,277	\$0	\$331,277	\$185,032	\$146,245
6	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$134,813	\$42,591	\$92,222	-\$18,523	\$116,290	\$0	\$116,290	\$40,602	\$75,688
7	TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL ADMIN. & GENERAL EXPENSES	\$851,547	\$594,053	\$257,494	-\$79,736	\$771,811	\$0	\$771,811	\$539,751	\$232,060
10	TOTAL DEPRECIATION EXPENSE	\$355,861	See Note (1)	See Note (1)	See Note (1)	\$355,861	\$163,247	\$519,108	See Note (1)	See Note (1)
11	TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	TOTAL OTHER OPERATING EXPENSE	\$286,505	\$0	\$286,505	\$18,242	\$304,747	\$0	\$304,747	-\$655	\$305,402
13	TOTAL OPERATING EXPENSE	\$2,128,705	\$838,279	\$934,565	-\$46,077	\$2,082,628	\$163,247	\$2,245,875	\$771,985	\$954,782
14	NET INCOME BEFORE TAXES	\$1,213,749	\$0	\$0	\$0	\$1,259,826	\$332,588	\$1,592,414	\$0	\$0
15	TOTAL INCOME TAXES	-\$246,347	See Note (1)	See Note (1)	See Note (1)	-\$246,347	\$461,733	\$215,386	See Note (1)	See Note (1)
16	TOTAL DEFERRED INCOME TAXES	\$422,314	See Note (1)	See Note (1)	See Note (1)	\$422,314	-\$224,234	\$198,080	See Note (1)	See Note (1)
17	NET OPERATING INCOME	\$1,037,782	\$0	\$0	\$0	\$1,083,859	\$95,089	\$1,178,948	\$0	\$0

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

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
L + M = K													
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$1,752,763	See note (1)	See note (1)	Rev-2	See note (1)	\$1,752,763	100.00%	\$302,427	\$2,055,190	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$607,967			Rev-3		\$607,967	100.00%	\$142,049	\$750,016		
Rev-4	461.300	Industrial	\$83,627			Rev-4		\$83,627	100.00%	\$9,839	\$93,466		
Rev-5	462.000	Private Fire Protection	\$94,479			Rev-5		\$94,479	100.00%	\$9,643	\$104,122		
Rev-6	463.000	Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	464.000	Other Sales to Public Authorities	\$415,030			Rev-7		\$415,030	100.00%	\$48,808	\$463,838		
Rev-8	466.000	Sales for Resale	\$267,385			Rev-8		\$267,385	100.00%	\$33,442	\$300,827		
Rev-9	471.100	Misc Sales Billed	\$0			Rev-9		\$0	100.00%	\$0	\$0		
Rev-10	471.200	Misc Sales Billed Unmetered	\$0			Rev-10		\$0	100.00%	\$0	\$0		
Rev-11	471.300	Misc Service revenues	\$121,203			Rev-11		\$121,203	100.00%	-\$50,373	\$70,830		
Rev-12	493.000	Other Water Revenue - Oper. Rev.	\$0			Rev-12		\$0	100.00%	\$0	\$0		
Rev-13		TOTAL OPERATING REVENUES	\$3,342,454					\$3,342,454		\$495,835	\$3,838,289		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Super & Eng Oper SS	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Exp Oper SS	\$6,767	\$4,022	\$2,745	E-3	-\$188	\$6,579	100.00%	\$0	\$6,579	\$3,834	\$2,745
4	602.000	Purchased Water	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	603.100	Misc Exp Oper SS - Fuel & Power	\$105,290	\$0	\$105,290	E-5	\$18,182	\$123,472	100.00%	\$0	\$123,472	\$0	\$123,472
6	603.200	Misc Exp Oper	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	604.000	Rents Oper SS	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	610.000	Super & Eng Maint SS	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	611.000	Struct & Improve Maint SS	\$923	\$0	\$923	E-9	\$0	\$923	100.00%	\$0	\$923	\$0	\$923
10	612.000	Collects & Impound Maint SS	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
11	613.000	Lake, River and Oth Maint SS	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	614.000	Wells & Springs Maint SS	\$3,513	\$3,513	\$0	E-12	-\$164	\$3,349	100.00%	\$0	\$3,349	\$3,349	\$0
13	615.000	Infiltr Gall & Tunnels Maint SS	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	616.000	Supply Mains Maint SS	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	617.000	Misc Plant Maint SS	\$5,042	-\$15	\$5,057	E-15	\$0	\$5,042	100.00%	\$0	\$5,042	-\$15	\$5,057
16		TOTAL SOURCE OF SUPPLY EXPENSES	\$121,535	\$7,520	\$114,015		\$17,830	\$139,365		\$0	\$139,365	\$7,168	\$132,197
17		PUMPING EXPENSES											
18	620.000	Super & Eng Oper PE	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19	621.000	Fuel for Power Prod	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	622.000	Labor & Exp Oper Pwr Prod	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	623.000	Purch Fuel/Power for Prod	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	624.000	Labor & Exp Oper Pump	\$112	\$112	\$0	E-22	\$0	\$112	100.00%	\$0	\$112	\$112	\$0
23	626.000	Misc Exp Oper P	\$1,405	\$0	\$1,405	E-23	\$0	\$1,405	100.00%	\$0	\$1,405	\$0	\$1,405
24	627.000	Rents Oper P	\$0	\$0	\$0	E-24	-\$12	-\$12	100.00%	\$0	-\$12	-\$12	\$0
25	630.000	Super & Eng Maint P	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	631.000	Struct & Improve Maint P	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	632.000	Power Prod Equip Maint P	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	633.000	Pump Equip Maint P	-\$114	-\$114	\$0	E-28	\$0	-\$114	100.00%	\$0	-\$114	-\$114	\$0
29		TOTAL PUMPING EXPENSES	\$1,403	-\$2	\$1,405		-\$12	\$1,391		\$0	\$1,391	-\$14	\$1,405
30		WATER TREATMENT EXPENSES											
31	640.000	Super & Eng Oper WT	-\$79	-\$79	\$0	E-31	\$0	-\$79	100.00%	\$0	-\$79	-\$79	\$0
32	641.000	Chemicals	\$30,976	\$0	\$30,976	E-32	\$7,566	\$38,542	100.00%	\$0	\$38,542	\$0	\$38,542
33	642.000	Labor & Exp Oper WT	\$3,873	\$0	\$3,873	E-33	\$0	\$3,873	100.00%	\$0	\$3,873	\$0	\$3,873
34	643.100	Misc Expenses - Fuel & Power	\$15,691	\$0	\$15,691	E-34	\$2,710	\$18,401	100.00%	\$0	\$18,401	\$0	\$18,401

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F E Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
												L + M = K	
35	643.200	Misc Expenses - Waste Disposal	\$0	\$0	\$0	E-35	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
36	643.300	Misc Operation Expense	\$959	\$0	\$959	E-36	\$0	\$959	100.00%	\$0	\$959	\$0	\$959
37	644.000	Rents Oper WT	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
38	650.000	Super & Eng Maint WT	\$7	\$7	\$0	E-38	\$0	\$7	100.00%	\$0	\$7	\$7	\$0
39	651.000	Struct & Improve Maint WT	\$0	\$0	\$0	E-39	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
40	652.000	WT Equip Maint WT	\$191	\$181	\$10	E-40	-\$8	\$183	100.00%	\$0	\$183	\$173	\$10
41		TOTAL WATER TREATMENT EXPENSES	\$51,618	\$109	\$51,509		\$10,268	\$61,886		\$0	\$61,886	\$101	\$61,785
42		TRANSMISSION & DIST. EXPENSES											
43	660.000	Super & Eng Oper TD	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44	661.000	Storage Facility Exp	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45	662.000	TD Lines Exp	\$124,913	\$123,520	\$1,393	E-45	-\$5,688	\$119,225	100.00%	\$0	\$119,225	\$117,832	\$1,393
46	663.000	Meter Expense	\$22,476	\$22,476	\$0	E-46	-\$1,050	\$21,426	100.00%	\$0	\$21,426	\$21,426	\$0
47	664.000	Customer Install Exp	\$5,859	\$5,859	\$0	E-47	-\$274	\$5,585	100.00%	\$0	\$5,585	\$5,585	\$0
48	665.100	Misc Expenses - Labor & Misc	\$27,934	\$15,358	\$12,576	E-48	-\$717	\$27,217	100.00%	\$0	\$27,217	\$14,641	\$12,576
49	665.200	Misc T&D Exp - Fuel & Power	\$46,112	\$0	\$46,112	E-49	\$7,963	\$54,075	100.00%	\$0	\$54,075	\$0	\$54,075
50	666.000	Rents Oper TD	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	670.000	Super & Eng Maint TD	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	671.000	Struct & Improve Maint TD	\$0	\$0	\$0	E-52	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
53	672.000	Dist Res Stand Maint TD	\$0	\$0	\$0	E-53	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
54	673.000	TD Main Maint TD	\$5,833	\$5,833	\$0	E-54	-\$269	\$5,564	100.00%	\$0	\$5,564	\$5,564	\$0
55	674.000	Fire Main Maint TD	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	675.000	Services Maint TD	\$6,182	\$6,182	\$0	E-56	-\$289	\$5,893	100.00%	\$0	\$5,893	\$5,893	\$0
57	676.000	Meters Maint TD	\$3,134	\$3,134	\$0	E-57	-\$146	\$2,988	100.00%	\$0	\$2,988	\$2,988	\$0
58	677.000	Hydrants Maint TD	\$11,591	\$11,591	\$0	E-58	-\$541	\$11,050	100.00%	\$0	\$11,050	\$11,050	\$0
59	678.000	Misc Plant Maint TD	\$71,389	\$55	\$71,334	E-59	\$6,865	\$78,254	100.00%	\$0	\$78,254	\$53	\$78,201
60		TOTAL TRANSMISSION & DIST. EXPENSES	\$325,423	\$194,008	\$131,415		\$5,854	\$331,277		\$0	\$331,277	\$185,032	\$146,245
61		CUSTOMER ACCOUNTS EXPENSE											
62	901.000	Supervision CA	\$0	\$0	\$0	E-62	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
63	902.100	Meter Reading Expenses - Labor & Misc	\$33,688	\$33,688	\$0	E-63	-\$1,573	\$32,115	100.00%	\$0	\$32,115	\$32,115	\$0
64	902.200	Meter Reading Expenses - Cust Acctg	\$0	\$0	\$0	E-64	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
65	903.000	Cust Rec & Collection CA	\$34,961	\$3,662	\$31,299	E-65	-\$171	\$34,790	100.00%	\$0	\$34,790	\$3,491	\$31,299
66	904.000	Uncollectible Accts	\$48,057	\$0	\$48,057	E-66	-\$16,819	\$31,238	100.00%	\$0	\$31,238	\$0	\$31,238
67	905.100	Misc Cust Accts Exp - Labor & Acctg	\$16,457	\$5,241	\$11,216	E-67	-\$245	\$16,212	100.00%	\$0	\$16,212	\$4,996	\$11,216
68	905.200	Misc Cust Accts Exp - Fuel & Power	\$1,650	\$0	\$1,650	E-68	\$285	\$1,935	100.00%	\$0	\$1,935	\$0	\$1,935
69		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$134,813	\$42,591	\$92,222		-\$18,523	\$116,290		\$0	\$116,290	\$40,602	\$75,688
70		CUSTOMER SERVICE EXPENSES											
71	907.000	Cust Serv & Info Exp CA	\$0	\$0	\$0	E-71	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
72		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
73		SALES PROMOTION EXPENSES											
74	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-74	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
75		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
76		ADMIN. & GENERAL EXPENSES											
77	920.000	Salaries AG	\$49,624	\$49,624	\$0	E-77	-\$997	\$48,627	100.00%	\$0	\$48,627	\$48,627	\$0
78	921.100	Other Supplies & Exp - Fuel & Power	\$2,756	\$0	\$2,756	E-78	\$476	\$3,232	100.00%	\$0	\$3,232	\$0	\$3,232
79	921.200	General Office Exp - Other Supplies	\$17,935	\$0	\$17,935	E-79	-\$4,421	\$13,514	100.00%	\$0	\$13,514	\$0	\$13,514

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
													L + M = K
80	921.300	Misc Office Expense - Other Supplies	\$19,499	\$0	\$19,499	E-80	-\$1,918	\$17,581	100.00%	\$0	\$17,581	-\$653	\$18,234
81	923.100	Outside Services - Mgmt Fees	\$443,382	\$443,382	\$0	E-81	-\$75,152	\$368,230	100.00%	\$0	\$368,230	\$368,230	\$0
82	923.200	Outside Services - Misc Exp	\$17,058	\$17,058	\$0	E-82	\$0	\$17,058	100.00%	\$0	\$17,058	\$17,058	\$0
83	923.300	Outside Services - Mtce Exp	\$29,581	\$0	\$29,581	E-83	\$0	\$29,581	100.00%	\$0	\$29,581	\$0	\$29,581
84	923.400	Audit & Legal Fees	\$0	\$0	\$0	E-84	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
85	924.100	Property Insurance - Ins Other Than Group	\$39,034	\$0	\$39,034	E-85	-\$2,741	\$36,293	100.00%	\$0	\$36,293	\$0	\$36,293
86	924.200	Property Insurance - Misc	\$22,449	\$0	\$22,449	E-86	-\$6,698	\$15,751	100.00%	\$0	\$15,751	\$0	\$15,751
87	925.000	Injuries & Damages	-\$120	\$0	-\$120	E-87	\$1,765	\$1,645	100.00%	\$0	\$1,645	\$0	\$1,645
88	926.100	Group Insurance Oper AG	\$45,792	\$45,792	\$0	E-88	\$0	\$45,792	100.00%	\$0	\$45,792	\$45,792	\$0
89	926.200	Pensions	\$19,725	\$19,725	\$0	E-89	\$76,992	\$96,717	100.00%	\$0	\$96,717	\$96,717	\$0
90	926.300	Employee Pension & Benefits - Misc	\$18,472	\$18,472	\$0	E-90	\$55,815	\$74,287	100.00%	\$0	\$74,287	\$74,287	\$0
91	927.000	Franchise Requirements	\$0	\$0	\$0	E-91	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
92	928.100	Regulatory Commission Exp	\$0	\$0	\$0	E-92	-\$5,585	-\$5,585	100.00%	\$0	-\$5,585	\$0	-\$5,585
93	928.200	Amort of Other Regulatory Exp	\$7,844	\$0	\$7,844	E-93	\$0	\$7,844	100.00%	\$0	\$7,844	\$0	\$7,844
94	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-94	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
95	930.100	Goodwill Advertising Exp	\$466	\$0	\$466	E-95	-\$236	\$230	100.00%	\$0	\$230	\$0	\$230
96	930.200	Misc. General Expenses	\$20,917	\$0	\$20,917	E-96	-\$6,576	\$14,341	100.00%	\$0	\$14,341	\$0	\$14,341
97	930.300	Research & Development	\$0	\$0	\$0	E-97	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
98	931.000	Rents AG	\$4,663	\$0	\$4,663	E-98	-\$153	\$4,510	100.00%	\$0	\$4,510	\$0	\$4,510
99	932.000	General Plant Maint AG	\$92,470	\$0	\$92,470	E-99	-\$110,307	-\$17,837	100.00%	\$0	-\$17,837	-\$110,307	\$92,470
100		TOTAL ADMIN. & GENERAL EXPENSES	\$851,547	\$594,053	\$257,494		-\$79,736	\$771,811		\$0	\$771,811	\$539,751	\$232,060
101		DEPRECIATION EXPENSE											
102	403.000	Depreciation Expense, Dep. Exp.	\$355,861	See note (1)	See note (1)	E-102	See note (1)	\$355,861	100.00%	\$163,247	\$519,108	See note (1)	See note (1)
103		TOTAL DEPRECIATION EXPENSE	\$355,861	\$0	\$0		\$0	\$355,861		\$163,247	\$519,108	\$0	\$0
104		AMORTIZATION EXPENSE											
105		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
106		OTHER OPERATING EXPENSES											
107	403.900	Amortization - Other UP	\$1,952	\$0	\$1,952	E-107	\$0	\$1,952	100.00%	\$0	\$1,952	\$0	\$1,952
108	404.000	Amortization - Intangible Fir	\$0	\$0	\$0	E-108	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
109	408.000	PSC Assessment - Water	\$23,533	\$0	\$23,533	E-109	\$3,200	\$26,733	100.00%	\$0	\$26,733	\$0	\$26,733
110	408.000	Property Taxes	\$230,280	\$0	\$230,280	E-110	\$15,247	\$245,527	100.00%	\$0	\$245,527	\$0	\$245,527
111	408.000	Payroll Taxes - FICA	\$427	\$0	\$427	E-111	-\$348	\$79	100.00%	\$0	\$79	-\$348	\$427
112	408.000	Payroll Taxes - FUTA	\$21,549	\$0	\$21,549	E-112	-\$59	\$21,490	100.00%	\$0	\$21,490	-\$59	\$21,549
113	408.000	Payroll Taxes - SUTA	\$1,272	\$0	\$1,272	E-113	-\$248	\$1,024	100.00%	\$0	\$1,024	-\$248	\$1,272
114	408.000	Other Taxes & Licenses	\$7,492	\$0	\$7,492	E-114	\$450	\$7,942	100.00%	\$0	\$7,942	\$0	\$7,942
115	408.000	Gross Receipts Taxes	\$0	\$0	\$0	E-115	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
116		TOTAL OTHER OPERATING EXPENSE	\$286,505	\$0	\$286,505		\$18,242	\$304,747		\$0	\$304,747	-\$655	\$305,402
117		TOTAL OPERATING EXPENSE	\$2,128,705	\$838,279	\$934,565		-\$46,077	\$2,082,628		\$163,247	\$2,245,875	\$771,985	\$954,782
118		NET INCOME BEFORE TAXES	\$1,213,749					\$1,259,826		\$332,588	\$1,592,414		
119		INCOME TAXES											
120	409.000	Current Income Taxes	-\$246,347	See note (1)	See note (1)	E-120	See note (1)	-\$246,347	100.00%	\$461,733	\$215,386	See note (1)	See note (1)
121		TOTAL INCOME TAXES	-\$246,347					-\$246,347		\$461,733	\$215,386		
122		DEFERRED INCOME TAXES											

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	E Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
123	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$422,861	See note (1)	See note (1)	E-123	See note (1)	\$422,861	100.00%	-\$422,861	\$0	See note (1)	See note (1)
124	412.000	Amortization of Deferred ITC	-\$547			E-124		-\$547	100.00%	\$547	\$0		
125	0.000	Deferred Income Tax - Test Line	\$0			E-125		\$0	100.00%	\$198,080	\$198,080		
126		TOTAL DEFERRED INCOME TAXES	\$422,314					\$422,314		-\$224,234	\$198,080		
127		NET OPERATING INCOME	<u>\$1,037,782</u>					<u>\$1,083,859</u>		<u>\$95,089</u>	<u>\$1,178,948</u>		

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

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$302,427	\$302,427
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$302,427	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	\$142,049	\$142,049
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$142,049	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	\$9,839	\$9,839
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$9,839	
Rev-5	Private Fire Protection	462.000	\$0	\$0	\$0	\$0	\$9,643	\$9,643
	1. To Annualize Revenues (Mapeka)		\$0	\$0		\$0	\$9,643	
Rev-7	Other Sales to Public Authorities	464.000	\$0	\$0	\$0	\$0	\$48,808	\$48,808
	1. To Annualize Revenues (Mapeka)		\$0	\$0		\$0	\$48,808	
Rev-8	Sales for Resale	466.000	\$0	\$0	\$0	\$0	\$33,442	\$33,442
	1. To Annualize Revenues (Mapeka)		\$0	\$0		\$0	\$33,442	
Rev-11	Misc Service revenues	471.300	\$0	\$0	\$0	\$0	-\$50,373	-\$50,373
	1. Corporate Revs for AWR Water-Line Protect (McMellen)		\$0	\$0		\$0	\$1,301	
	2. To Remove Unbilled Revenues (Mapeka)		\$0	\$0		\$0	-\$51,674	
E-3	Labor & Exp Oper SS	601.000	-\$188	\$0	-\$188	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$188	\$0		\$0	\$0	
E-5	Misc Exp Oper SS - Fuel & Power	603.100	\$0	\$18,182	\$18,182	\$0	\$0	\$0
	1. To Annualize Fuel & Power (Green)		\$0	\$18,182		\$0	\$0	
E-12	Wells & Springs Maint SS	614.000	-\$164	\$0	-\$164	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$164	\$0		\$0	\$0	
E-24	Rents Oper P	627.000	-\$12	\$0	-\$12	\$0	\$0	\$0
	1. No Adjustment		-\$12	\$0		\$0	\$0	
E-32	Chemicals	641.000	\$0	\$7,566	\$7,566	\$0	\$0	\$0
	1. To Annualize Chemical Expense (Green)		\$0	\$7,566		\$0	\$0	
E-34	Misc Expenses - Fuel & Power	643.100	\$0	\$2,710	\$2,710	\$0	\$0	\$0
	1. To Annualize Fuel & Power (Green)		\$0	\$2,710		\$0	\$0	
E-40	WT Equip Maint WT	652.000	-\$8	\$0	-\$8	\$0	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To Annualize Payroll (McMellen)		-\$8	\$0		\$0	\$0	
E-45	TD Lines Exp	662.000	-\$5,688	\$0	-\$5,688	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$5,688	\$0		\$0	\$0	
E-46	Meter Expense	663.000	-\$1,050	\$0	-\$1,050	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$1,050	\$0		\$0	\$0	
E-47	Customer Install Exp	664.000	-\$274	\$0	-\$274	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$274	\$0		\$0	\$0	
E-48	Misc Expenses - Labor & Misc	665.100	-\$717	\$0	-\$717	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$717	\$0		\$0	\$0	
E-49	Misc T&D Exp - Fuel & Power	665.200	\$0	\$7,963	\$7,963	\$0	\$0	\$0
	1. To Annualize Fuel & Power (Green)		\$0	\$7,963		\$0	\$0	
E-54	TD Main Maint TD	673.000	-\$269	\$0	-\$269	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$269	\$0		\$0	\$0	
E-56	Services Maint TD	675.000	-\$289	\$0	-\$289	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$289	\$0		\$0	\$0	
E-57	Meters Maint TD	676.000	-\$146	\$0	-\$146	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$146	\$0		\$0	\$0	
E-58	Hydrants Maint TD	677.000	-\$541	\$0	-\$541	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$541	\$0		\$0	\$0	
E-59	Misc Plant Maint TD	678.000	-\$2	\$6,867	\$6,865	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$2	\$0		\$0	\$0	
	2. To Annualize Tank Painting Expense (Bolin)		\$0	\$6,867		\$0	\$0	
E-63	Meter Reading Expenses - Labor & Misc	902.100	-\$1,573	\$0	-\$1,573	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$1,573	\$0		\$0	\$0	
E-65	Cust Rec & Collection CA	903.000	-\$171	\$0	-\$171	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$171	\$0		\$0	\$0	
E-66	Uncollectible Accts	904.000	\$0	-\$16,819	-\$16,819	\$0	\$0	\$0
	1. To Annualize Bad Debts Expense (Mapeka)		\$0	-\$16,819		\$0	\$0	

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
E-67	Misc Cust Accts Exp - Labor & Acctg	905.100	-\$245	\$0	-\$245	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$245	\$0		\$0	\$0	
E-68	Misc Cust Accts Exp - Fuel & Power	905.200	\$0	\$285	\$285	\$0	\$0	\$0
	1. To Annualize Fuel & Power (Green)		\$0	\$285		\$0	\$0	
E-77	Salaries AG	920.000	-\$997	\$0	-\$997	\$0	\$0	\$0
	1. To Annualize Payroll (McMellen)		-\$997	\$0		\$0	\$0	
E-78	Other Supplies & Exp - Fuel & Power	921.100	\$0	\$476	\$476	\$0	\$0	\$0
	1. To Annualize Fuel & Power (Green)		\$0	\$476		\$0	\$0	
E-79	General Office Exp - Other Supplies	921.200	\$0	-\$4,421	-\$4,421	\$0	\$0	\$0
	1. To Annualize Postage Expense (Green)		\$0	-\$4,421		\$0	\$0	
E-80	Misc Office Expense - Other Supplies	921.300	-\$653	-\$1,265	-\$1,918	\$0	\$0	\$0
	1. To Annualize Regulatory Asset Expense (McMellen)		-\$653	\$0		\$0	\$0	
	2. To Disallow Dues and Donations (Bolin)		\$0	-\$1,122		\$0	\$0	
	3. To Annualize Telephone Expense (Green)		\$0	-\$143		\$0	\$0	
E-81	Outside Services - Mgmt Fees	923.100	-\$75,152	\$0	-\$75,152	\$0	\$0	\$0
	1. To Adjust Belleville Lab Allocation Costs (McMellen)		-\$55,054	\$0		\$0	\$0	
	2. To Adjust Corporate Svc Mgmt Fees (McMellen)		-\$20,098	\$0		\$0	\$0	
E-85	Property Insurance - Ins Other Than Group	924.100	\$0	-\$2,741	-\$2,741	\$0	\$0	\$0
	1. To Adjust Insurance Other Than Group (Green)		\$0	-\$2,741		\$0	\$0	
E-86	Property Insurance - Misc	924.200	\$0	-\$6,698	-\$6,698	\$0	\$0	\$0
	1. To Adjust Insurance Other Than Group (Green)		\$0	-\$6,698		\$0	\$0	
E-87	Injuries & Damages	925.000	\$0	\$1,765	\$1,765	\$0	\$0	\$0
	1. To Adjust Injuries & Damages (Green)		\$0	\$1,765		\$0	\$0	
E-89	Pensions	926.200	\$76,992	\$0	\$76,992	\$0	\$0	\$0
	1. To Annualize Pension Expense (Bolin)		\$76,992	\$0		\$0	\$0	
E-90	Employee Pension & Benefits - Misc	926.300	\$55,815	\$0	\$55,815	\$0	\$0	\$0
	1. To Annualize 401 (k) Employer Costs (Bolin)		-\$277	\$0		\$0	\$0	
	2. To Annualize OPEB Expense (Bolin)		\$56,092	\$0		\$0	\$0	
E-92	Regulatory Commission Exp	928.100	\$0	-\$5,585	-\$5,585	\$0	\$0	\$0

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To Annualize Rate Case Expense (Green)		\$0	-\$5,647		\$0	\$0	
	2. To Annualize for depreciation Study (Green)		\$0	\$62		\$0	\$0	
E-95	Goodwill Advertising Exp	930.100	\$0	-\$236	-\$236	\$0	\$0	\$0
	1. To Disallow Advertising Expense (Bolin)		\$0	-\$236		\$0	\$0	
E-96	Misc. General Expenses	930.200	\$0	-\$6,576	-\$6,576	\$0	\$0	\$0
	1. To Eliminate Lobbying Expenses (McMellen)		\$0	-\$829		\$0	\$0	
	2. To Annualize Transportation Expense (Mapeka)		\$0	-\$2,630		\$0	\$0	
	3. To Disallow Promotional Giveaways (Bolin)		\$0	-\$632		\$0	\$0	
	4. To Disallow Dues and Donations (Bolin)		\$0	-\$2,485		\$0	\$0	
E-98	Rents AG	931.000	\$0	-\$153	-\$153	\$0	\$0	\$0
	1. To Annualize Lease Expenses (Mapeka)		\$0	-\$153		\$0	\$0	
E-99	General Plant Maint AG	932.000	-\$110,307	\$0	-\$110,307	\$0	\$0	\$0
	1. To Eliminate Net Negative Salvage (McMellen)		-\$110,307	\$0		\$0	\$0	
E-102	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$163,247	\$163,247
	To Annualize Depreciation Expense		\$0	\$0		\$0	\$163,247	
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-109	PSC Assessment - Water	408.000	\$0	\$3,200	\$3,200	\$0	\$0	\$0
	1. To Annualize PSC Assessment (Green)		\$0	\$3,200		\$0	\$0	
E-110	Property Taxes	408.000	\$0	\$15,247	\$15,247	\$0	\$0	\$0
	1. To Annualize Property Taxes (Green)		\$0	\$15,247		\$0	\$0	
E-111	Payroll Taxes - FICA	408.000	-\$348	\$0	-\$348	\$0	\$0	\$0
	1. To Annualize Payroll Taxes (McMellen)		-\$348	\$0		\$0	\$0	
E-112	Payroll Taxes - FUTA	408.000	-\$59	\$0	-\$59	\$0	\$0	\$0
	1. To Annualize Payroll Taxes (McMellen)		-\$59	\$0		\$0	\$0	
E-113	Payroll Taxes - SUTA	408.000	-\$248	\$0	-\$248	\$0	\$0	\$0
	1. To Annualize Payroll Taxes (McMellen)		-\$248	\$0		\$0	\$0	
E-114	Other Taxes & Licenses	408.000	\$0	\$450	\$450	\$0	\$0	\$0
	1. To Annualize Franchise Taxes (Green)		\$0	\$450		\$0	\$0	
E-120	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$461,733	\$461,733

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$461,733	
E-123	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$422,861	-\$422,861
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$422,861	
E-124	Amortization of Deferred ITC	412.000	\$0	\$0	\$0	\$0	\$547	\$547
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$547	
E-125	Deferred Income Tax - Test Line		\$0	\$0	\$0	\$0	\$198,080	\$198,080
	1. To Annualize Deferred Income Tax - Test Line		\$0	\$0		\$0	\$198,080	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$495,835	\$495,835
Total Operating & Maint. Expense			-\$66,294	\$20,217	-\$46,077	\$0	\$400,746	\$400,746

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.42% Return	E 7.56% Return	F 7.70% Return
1	TOTAL NET INCOME BEFORE TAXES		\$1,592,414	\$1,523,530	\$1,557,301	\$1,591,314
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$519,108	\$519,108	\$519,108	\$519,108
4	Misc. Non-deductible Expenses		\$1,415	\$1,415	\$1,415	\$1,415
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$520,523	\$520,523	\$520,523	\$520,523
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of	3.2860%	\$502,892	\$502,892	\$502,892	\$502,892
8	Tax Straight-Line Depreciation		\$519,108	\$519,108	\$519,108	\$519,108
9	Excess Tax Depreciation		\$515,969	\$515,969	\$515,969	\$515,969
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$1,537,969	\$1,537,969	\$1,537,969	\$1,537,969
11	NET TAXABLE INCOME		\$574,968	\$506,084	\$539,855	\$573,868
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$574,968	\$506,084	\$539,855	\$573,868
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$30,147	\$26,535	\$28,306	\$30,089
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		\$544,821	\$479,549	\$511,549	\$543,779
17	Federal Income Tax at the Rate of	See Tax Table	\$185,239	\$163,047	\$173,927	\$184,885
18	Subtract Federal Income Tax Credits					
19	Credits - Solar		\$0	\$0	\$0	\$0
20	Net Federal Income Tax		\$185,239	\$163,047	\$173,927	\$184,885
21	PROVISION FOR MO. INCOME TAX					
22	Net Taxable Income - MO. Inc. Tax		\$574,968	\$506,084	\$539,855	\$573,868
23	Deduct Federal Income Tax at the Rate of	50.000%	\$92,620	\$81,524	\$86,964	\$92,443
24	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
25	Missouri Taxable Income - MO. Inc. Tax		\$482,348	\$424,560	\$452,891	\$481,425
26	Missouri Income Tax at the Rate of	6.250%	\$30,147	\$26,535	\$28,306	\$30,089
27	PROVISION FOR CITY INCOME TAX					
28	Net Taxable Income - City Inc. Tax		\$574,968	\$506,084	\$539,855	\$573,868
29	Deduct Federal Income Tax - City Inc. Tax		\$185,239	\$163,047	\$173,927	\$184,885
30	Deduct Missouri Income Tax - City Inc. Tax		\$30,147	\$26,535	\$28,306	\$30,089
31	City Taxable Income		\$359,582	\$316,502	\$337,622	\$358,894
32	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
33	SUMMARY OF CURRENT INCOME TAX					
34	Federal Income Tax		\$185,239	\$163,047	\$173,927	\$184,885
35	State Income Tax		\$30,147	\$26,535	\$28,306	\$30,089
36	City Income Tax		\$0	\$0	\$0	\$0
37	TOTAL SUMMARY OF CURRENT INCOME TAX		\$215,386	\$189,582	\$202,233	\$214,974
38	DEFERRED INCOME TAXES					
39	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
40	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
41	Deferred Income Tax - Test Line		\$198,080	\$198,080	\$198,080	\$198,080
42	Deferred Investment Tax Credit		\$0	\$0	\$0	\$0
43	Deferred Tax Depreciation		\$0	\$0	\$0	\$0
44	Amort of Deferred tax Depreciation		\$0	\$0	\$0	\$0
45	Amort of Repair Allowance		\$0	\$0	\$0	\$0
46	Deferred Unbilled		\$0	\$0	\$0	\$0
47	TOTAL DEFERRED INCOME TAXES		\$198,080	\$198,080	\$198,080	\$198,080
48	TOTAL INCOME TAX		\$413,466	\$387,662	\$400,313	\$413,054

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.95%	F Weighted Cost of Capital 9.25%	G Weighted Cost of Capital 9.55%
1	Common Stock	\$3,987,252	46.21%		4.136%	4.274%	4.413%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$27,619	0.32%	9.19%	0.029%	0.029%	0.029%
4	Long Term Debt	\$4,537,552	52.59%	6.18%	3.250%	3.250%	3.250%
5	Short Term Debt	\$76,556	0.89%	0.81%	0.007%	0.007%	0.007%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$8,628,979	100.00%		7.422%	7.560%	7.699%
8	PreTax Cost of Capital				9.899%	10.120%	10.342%

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Revenue Billing Determinant Sheet

Feeder Description	<u>A</u> Annualized Customers	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	<u>D</u> Annualized Water Usage	<u>E</u> Annualized Volumetric Revenues	<u>F</u> Total Annualized Revenues C+E
Residential Revenue Feeders, Totals	6,291	75,459	\$823,635	370,492,860	\$1,231,555	\$2,055,190
Commercial Revenue Feeders, Totals	641	7,670	\$150,826	167,935,365	\$599,190	\$750,016
Industrial Revenue Feeders, Totals	20	218	\$10,343	32,945,250	\$83,123	\$93,466
Test	0	0	\$0	0	\$0	\$0
Total Revenue Feeders	<u>6,952</u>	<u>83,347</u>	<u>\$984,804</u>	<u>571,373,475</u>	<u>\$1,913,868</u>	<u>\$2,898,672</u>

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Residential Min. Base Usage Revenue Feeder - Summary

A	B	C	D	E	F	G	H
Meter Size	Annualized Customers	Bills Per Year	Total Customer Bills	Annual Customer Charge Revenues	Annualized Water Usage	Annualized Volumetric Revenues	Total Annualized Revenues
5/8"	6,261	12	75,132	\$817,436	0	\$0	\$817,436
3/4"	3	12	36	\$501	0	\$0	\$501
1"	24	12	288	\$5,685	0	\$0	\$5,685
Volumetric Charge - First 100,000	1	1	1	\$0	370,116,565	\$1,230,304	\$1,230,304
Volumetric Charge - Next 1,900,000	1	1	1	\$0	376,295	\$1,251	\$1,251
Rounding Adjustment	1	1	1	\$13	0	\$0	\$13
Totals	6,291		75,459	\$823,635	370,492,860	\$1,231,555	\$2,055,190

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Residential Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Base Usage Gallons	H Volumetric Usage Gallons	I Volmetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (H*I)/J
1	WARRENSBURG WATER										
2	5/8"	6,261	12	75,132	\$10.88	\$817,436	0	0	0.0000	0	\$0
3	3/4"	3	12	36	\$13.93	\$501	0	0	0.0000	0	\$0
4	1"	24	12	288	\$19.74	\$5,685	0	0	0.0000	0	\$0
5	Volumetric Charge - First 100,000	1	1	1	\$0.00	\$0	0	370,116,565	3.3241	1,000	\$1,230,304
6	Volumetric Charge - Next 1,900,000	1	1	1	\$0.00	\$0	0	376,295	3.3241	1,000	\$1,251
7	Rounding Adjustment	1	1	1	\$13.00	\$13	0	0	0.0000	0	\$0
8	TOTAL WARRENSBURG WATER	6,291		75,459		\$823,635		370,492,860			1,231,555
9	TOTAL ALL CATEGORIES	6,291		75,459		\$823,635		370,492,860			\$1,231,555

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Commercial No Min. Base Usage Revenue Feeder - Summary

Meter Size	<u>B</u> Annualized Customers	<u>C</u> Bills Per Year	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	<u>D</u> Annualized Water Usage	<u>E</u> Annualized Volumetric Revenues	<u>E</u> Total Annualized Revenues
5/8"	435	12	5,220	\$56,794	0	\$0	\$56,794
3/4"	7	12	84	\$1,170	0	\$0	\$1,170
1"	78	12	936	\$18,477	0	\$0	\$18,477
1 1/2"	29	12	348	\$11,940	0	\$0	\$11,940
2"	86	12	1,032	\$53,458	0	\$0	\$53,458
3"	3	12	36	\$3,333	0	\$0	\$3,333
8"	1	12	12	\$5,654	0	\$0	\$5,654
Volumetric Charge - First 100,000	1	1	1	\$0	133,279,989	\$523,004	\$523,004
Volumetric Charge - Next 1,900,000	1	1	1	\$0	34,655,376	\$76,186	\$76,186
Totals	641		7,670	\$150,826	167,935,365	\$599,190	\$750,016

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Commercial No Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	I Volmetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B*G*I)/J
1	WARRENSBURG WATER										
2	5/8"	435	12	5,220	\$10.88	\$56,794	0	0	0.0000	0	\$0
3	3/4"	7	12	84	\$13.93	\$1,170	0	0	0.0000	0	\$0
4	1"	78	12	936	\$19.74	\$18,477	0	0	0.0000	0	\$0
5	1 1/2"	29	12	348	\$34.31	\$11,940	0	0	0.0000	0	\$0
6	2"	86	12	1,032	\$51.80	\$53,458	0	0	0.0000	0	\$0
7	3"	3	12	36	\$92.57	\$3,333	0	0	0.0000	0	\$0
8	8"	1	12	12	\$471.19	\$5,654	0	0	0.0000	0	\$0
9	Volumetric Charge - First 100,000	1	1	1	\$0.00	\$0	133,279,989	133,279,989	3.9241	1,000	\$523,004
10	Volumetric Charge - Next 1,900,000	1	1	1	\$0.00	\$0	34,655,376	34,655,376	2.1984	1,000	\$76,186
11	TOTAL WARRENSBURG WATER	641		7,670		\$150,826		167,935,365			\$599,190
12	TOTAL ALL CATEGORIES	641		7,670		\$150,826		167,935,365			\$599,190

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Industrial Min. Base Usage Revenue Feeder - Summary

Meter Size	<u>B</u> Annualized Customers	<u>C</u> Bills Per Year	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	<u>D</u> Annualized Water Usage	<u>E</u> Annualized Volumetric Revenues	<u>E</u> Total Annualized Revenues
5/8"	4	12	48	\$522	0	\$0	\$522
1"	4	12	48	\$948	0	\$0	\$948
1 1/2"	1	12	12	\$412	0	\$0	\$412
2"	6	12	72	\$3,730	0	\$0	\$3,730
3"	1	12	12	\$1,111	0	\$0	\$1,111
4"	2	12	24	\$3,620	0	\$0	\$3,620
Volumetric Charge - First 100,000	1	1	1	\$0	6,846,255	\$26,509	\$26,509
Volumetric Charge - Next 1,900,000	1	1	1	\$0	26,098,995	\$56,614	\$56,614
Totals	20	12	218	\$10,343	32,945,250	\$83,123	\$93,466

Missouri - American Water Company
Case No. WR-2010-0131
Warrensburg Water District
Test Year Ending 06-30-2009; Update 10-31-2009
Industrial Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Base Usage Gallons	H Volumetric Usage Gallons	I Volmetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (H*I)/J
1	WARRENSBURG WATER										
2	5/8"	4	12	48	\$10.88	\$522	0	0	0.0000	0	\$0
3	1"	4	12	48	\$19.74	\$948	0	0	0.0000	0	\$0
4	1 1/2"	1	12	12	\$34.31	\$412	0	0	0.0000	0	\$0
5	2"	6	12	72	\$51.80	\$3,730	0	0	0.0000	0	\$0
6	3"	1	12	12	\$92.57	\$1,111	0	0	0.0000	0	\$0
7	4"	2	12	24	\$150.82	\$3,620	0	0	0.0000	0	\$0
8	Volumetric Charge - First 100,000	1	1	1	\$0.00	\$0	0	6,846,255	3.8721	1,000	\$26,509
9	Volumetric Charge - Next 1,900,000	1	1	1	\$0.00	\$0	0	26,098,995	2.1692	1,000	\$56,614
10	TOTAL WARRENSBURG WATER	20		218		\$10,343		32,945,250			83,123
11	TOTAL ALL CATEGORIES	20		218		\$10,343		32,945,250			\$83,123