

**Accumulated Depreciation and Amortization  
For the Test Year Ended December 31, 2010**

**Missouri Public Service Commission  
Company: Missouri-American Water Company  
Total Company - Water and Waste Water**

**Case No. WR-2011-XXXX and Case No. SR-2011-XXXX  
Schedule CAS-5  
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Line #	Acct No	Account Description	Per Books 12/31/10	Pro Forma Adjustments	Pro Forma Reserve
1		<u>Intangible Plant</u>			
3	301	Organization	-\$17,071	\$0	-\$17,071
4	302	Franchise & Consents	\$0	\$0	\$0
5	303	Miscellaneous Intangible Plant Studies	\$306,586	\$338,580	\$645,166
6		Subtotal	<u>\$289,515</u>	<u>\$338,580</u>	<u>\$628,095</u>
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	\$0	\$0	\$0
9	311	Structures & Improvements	\$4,265,293	\$340,963	\$4,606,256
10	312	Collection & Impound Reservoirs	\$88,372	\$1,408	\$89,780
11	313	Lake, River, & Other Intakes	-\$524,568	-\$858,820	-\$1,383,388
12	314	Wells & Springs	\$1,473,201	\$136,967	\$1,610,168
13	316	Supply Mains	\$5,787,309	\$373,503	\$6,160,812
14		Subtotal	<u>\$11,089,607</u>	<u>-\$5,979</u>	<u>\$11,083,628</u>
15		<u>Pumping Plant</u>			
16	320	Pumping Land & Land Rights	\$0	\$0	\$0
17	321	Pumping Structures & Improvements	\$5,158,350	\$350,906	\$5,509,256
18	322	Boiler Plant Equipment	\$21	\$8	\$29
19	323	Force Mains	\$267,008	\$71,854	\$338,862
20	324	Steam Pumping Equipment	\$125	\$383	\$508
21	325	Electric Pumping Equipment	\$20,944,037	\$1,461,138	\$22,405,175
22	326	Diesel Pumping Equipment	\$1,487,153	\$64,314	\$1,551,467
23	327	Pump Equip Hydraulic	-\$14,430	\$7,347	-\$7,083
24	328	Other Pumping Equipment	\$207,566	\$30,969	\$238,535
25		Subtotal	<u>\$28,049,831</u>	<u>\$1,986,918</u>	<u>\$30,036,749</u>
26		<u>Treatment Plant</u>			
27	330	Water Treatment Land & land Rights	\$0	\$0	\$0
28	331	Water Treatment Structures & Improvements	\$29,819,238	\$1,604,076	\$31,423,314
29	332	Water Treatment Equipment	\$39,163,637	\$2,638,443	\$41,802,080
30	332.4	Water Treatment Equipment - Filter Plant	-\$114,926	\$67,244	-\$47,682
31		Subtotal	<u>\$68,867,949</u>	<u>\$4,309,763</u>	<u>\$73,177,712</u>
32		<u>Transmission &amp; Distribution Plant</u>			
33	340	Transmission & Distribution Land	-\$741,455	\$0	-\$741,455
34	341	Transmission & Distribution Structures & Improvements	\$4,028,364	\$261,389	\$4,289,752
35	342	Distribution Reservoirs & Standpipes	\$11,075,235	\$620,904	\$11,696,139
36	343	Transmission & Distribution Mains Conv	\$20,667,748	-\$6,999,411	\$13,668,337
37	343.1	Transmission & Distribution Mains < 4"	\$1,186,848	\$186,068	\$1,372,916
38	343.2	Transmission & Distribution Mains 6" - 8"	\$98,726,548	\$6,935,911	\$105,662,459
39	343.3	Transmission & Distribution Mains > 10"	\$58,530,202	\$4,922,182	\$63,452,384
40		Subtotal	<u>\$193,473,490</u>	<u>\$5,927,042</u>	<u>\$199,400,532</u>

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1		<u>Transmission &amp; Distribution Plant</u>	Bal Fwd	\$193,473,490	\$5,927,042	\$199,400,532
2						
3	344	Fire mains		\$97,824	\$9,279	\$107,103
4	345	Services		\$7,045,204	\$653,496	\$7,698,700
5	346.1	Meters - Bronze Case		\$956,841	-\$346,502	\$610,339
6	346.2	Meters - Plastic Case		-\$22,585	\$2,457	-\$20,128
7	346.3	Meters - Not Class By Type		\$10,149,122	\$1,221,202	\$11,370,324
8	347	Meter Installation		\$9,946,271	\$655,122	\$10,601,393
9	348	Hydrants		\$17,495,434	\$955,464	\$18,450,898
10	349	Other Transmission & Distribution Plant		\$6,200	\$637	\$6,837
11		Subtotal		<u>\$239,147,801</u>	<u>\$9,078,197</u>	<u>\$248,225,998</u>
12		<u>General Plant</u>				
13	389	General Land & Land Rights		\$0	\$0	\$0
14	390	Stores Shops Equipment Structures		\$311,845	\$131,175	\$443,020
15	390.1	Office Structures		\$936,609	-\$47,324	\$889,285
16	390	General Structures - HVAC		\$15,912	\$4,798	\$20,710
17	390.3	Miscellaneous Structures		\$1,438,884	\$90,772	\$1,529,656
18	391	Office Furniture and Equipment		\$1,252,243	\$187,627	\$1,439,870
19	391.2	Computers & Peripheral Equipment		\$1,634,546	\$440,230	\$2,074,776
20	391.25	Computer Softwce		\$1,742,505	\$7,944,801	\$9,687,306
21	391.26	Personal Computer Softwce		\$72,372	\$143,154	\$215,526
22	391.3	Other Office Equipment		\$296,000	\$44,315	\$340,315
23	392.11	Transportation Equipment - Light Trucks		\$434,874	\$126,584	\$561,458
24	392.12	Transportation Equipment - Heavy Trucks		\$3,932,767	\$404,782	\$4,337,549
25	392.2	Transportation Equipment - Cars		\$633,163	\$336,333	\$969,496
26	392.3	Transportation Equipment - Other		\$327,547	\$41,637	\$369,184
27	393	Stores Equipment		-\$238,713	-\$2,502	-\$241,215
28	394	Tools, Shop, & Garage Equipment		\$4,207,128	\$433,293	\$4,640,421
29	395	Laboratory Equipment		\$1,176,143	\$144,012	\$1,320,155
30	396	Power Operated Equipemnt		\$1,299,897	\$122,452	\$1,422,349
31	397	Communication Equipment (non telephone)		\$1,060,760	\$228,136	\$1,288,896
32	397.2	Telephone Equipment		\$116,123	\$38,155	\$154,278
33	398	Miscellaneous Equipment		\$584,312	\$137,972	\$722,284
34	399	Other Tangable Property		\$407,242	\$45,488	\$452,730
35		Subtotal		<u>\$21,642,159</u>	<u>\$10,995,890</u>	<u>\$32,638,049</u>

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Line #	Acct No	Account Description	Per Books 12/31/10	Pro Forma Adjustments	Pro Forma Reserve
1		<u>Sewer Plant</u>			
2		Other Including Allocated Plant	\$319,387	\$117,588	\$436,975
3					
4	351	WW Struct & Imp Coll	\$191,238	\$41,321	\$232,559
5	352.1	WW Collection Sewers Forced	\$269,957	\$18,000	\$287,957
6	352.2	WW Collecting Mains	\$674,606	\$85,385	\$759,991
7	353	WW Services Sewer	\$37,812	-\$1,182	\$36,630
8	363	WW Pump Equip Elect	\$625,094	\$188,699	\$813,793
9	370.1	WW Land & Ld Rights Gen	\$2,543	\$0	\$2,543
10	371	WW Struct & Imp TDP	\$202,745	\$50,196	\$252,941
11	372	WW TD Equipment	\$658,404	\$197,154	\$855,558
12	374	WW Outfall Sewer Lines	\$27,428	\$3,394	\$30,822
13	391 WW	WW Office Furniture & Equip	\$15,592	\$671	\$16,263
14	392 WW	WW Trans Equipment	\$84,386	\$0	\$84,386
15	394 WW	WW Tool Shop & Garage	\$14,282	\$5,154	\$19,436
16	395	WW Laboratory Equipment	\$3,755	\$1,775	\$5,530
17	398 WW	WW Misc Equipment	\$59,325	\$6,002	\$65,327
18		Subtotal	<u>\$3,186,556</u>	<u>\$714,155</u>	<u>\$3,900,711</u>
19					
20		Total Plant in Service	<u>\$372,273,418</u>	<u>\$27,417,524</u>	<u>\$399,690,942</u>
21					