

Exhibit No.:  
Issues: Rate Design  
Class Cost of Service  
Miscellaneous Fee Tariff  
Changes  
Witness: James M. Russo  
Sponsoring Party: MO PSC Staff  
Type of Exhibit: Rebuttal Testimony  
Case No.: WR-2011-0337  
Date Testimony Prepared: January 19, 2012

**MISSOURI PUBLIC SERVICE COMMISSION**

**REGULATORY REVIEW DIVISION**

**REBUTTAL TESTIMONY**

**OF**

**JAMES M. RUSSO**

**MISSOURI-AMERICAN WATER COMPANY**

**CASE NO. WR-2011-0337**

*Jefferson City, Missouri  
January 2012*



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**OF**

**JAMES M. RUSSO**

**MISSOURI AMERICAN WATER COMPANY**

**CASE NO. WR-2011-0337**

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**REBUTTAL TESTIMONY**

**OF**

**JAMES M. RUSSO**

**MISSOURI AMERICAN WATER COMPANY**

**CASE NO. WR-2011-0337**

13 Q. Please state your name and business address.

14 A. James M. Russo, P. O. Box 360, Jefferson City, Missouri 65102.

15 Q. Are you the same James M. Russo who prepared the Class Cost of Service  
(CCOS) Study filed in Case No. WR-2011-0337?

16 A. Yes I am.

17 Q. Have you made any changes to your previously filed CCOS?

18 A. Yes. I have made a correction to Staff's hybrid Water District 2. Usage  
19 originally was inadvertently calculated using cubic feet for the industrial customers in the  
20 existing St. Joseph District instead of usage in gallons. I have changed the usage to  
21 gallons and recalculated the CCOS study and all related schedules. The updated  
22 schedules are attached to this Rebuttal Testimony as RebutSched1-District 2 thru  
23 RebutSched6.3-District 2.

24 Q. What is the purpose of your Rebuttal Testimony?

25 A. The purpose of my Rebuttal Testimony is to rebut portions of the Direct  
26 Testimony of Missouri-American Water Company's (MAWC or Company) witnesses  
27 Paul R. Herbert and Greg A. Weeks, Intervenor Ag Processing's witness Donald E.  
28 Johnstone, and the Office of the Public Council's (Public Counsel) witness Barbara A.  
29 Meisenheimer.

1 **Company Witness Paul R. Herbert**

2 Q. Does Staff agree with MAWC's proposed single-block rate structure?

3 A. Staff agrees with MAWC's single-block rate structure for certain districts  
4 and customer classes.

5 Q. What is a single-block rate structure?

6 A. A single-block rate structure is designed such that the price for water  
7 remains the same regardless of the amount used.

8 Q. What is a declining-block rate structure?

9 A. A declining-block rate structure is designed such that the unit price of  
10 water decreases with greater volume consumption based upon various blocks of usage.  
11 In other words, the price of water in each subsequent block is lower on a per unit basis  
12 than in the previous block. A declining block rate structure allocates a smaller portion of  
13 the costs of producing the additional water associated with the tail blocks. This method  
14 allows customers consuming large quantities of water to pay the lower costs associated  
15 with producing that additional quantity of water when their usage moves them into the  
16 lower priced blocks.

17 Q. Please explain Staff's recommendation regarding MAWC's proposed  
18 single-block rate structure.

19 A. Generally, the Company is requesting a single-block rate structure for all  
20 of its customer classes, as is currently in effect for the St. Louis Metro District. The  
21 current customer classes in the St. Louis Metro District are as follows: Rate A, which  
22 includes residential, commercial, and small industrial customers; Rate B, which includes  
23 sale for resale customers such as water districts or other communities; and Rate J, which

Rebuttal Testimony of  
James M. Russo

1 includes large industrial customers. Essentially, the Company's proposal is to apply the  
2 existing rate structure for the St. Louis Metro district to all of its Missouri customers.

3 Staff recommends maintaining the existing single-block rate structure  
4 currently in effect for Rates A, B and J in the existing St. Louis Metro for Staff's hybrid  
5 Water District 1. However, for hybrid Water District 2, Staff recommends maintaining  
6 the existing rate structure currently in effect for the St. Joseph District. The current rate  
7 structure in effect in St. Joseph includes a single-block rate structure for residential  
8 customers and a declining block rate structure for all other customer classifications.  
9 Also, for hybrid Water District 3, Staff recommends maintaining the existing rate  
10 structure in effect in the Joplin District. The rate structure in effect for all classes in the  
11 Joplin district is similar to the rate structure in St. Joseph. For an explanation of Staff's  
12 hybrid-district proposal, please see the Direct Testimony of Staff Expert James A. Busch.

13 Q. Does the Staff agree with MAWC's proposal to share revenue  
14 responsibility to the sewer districts?

15 A. Yes. Staff's initial rate design, without a sharing of revenue responsibility  
16 for the sewer districts, resulted in increases of approximately 170% in Sewer District 1,  
17 40% in Sewer District 2, 10% in Sewer District 3, and 200% in Sewer District 4. Staff  
18 agrees that in order to mitigate the magnitude of some of these rate increases to MAWC's  
19 sewer customers, some level of shared revenue responsibility needs to be provided to  
20 these customers. Staff's proposed rate design actually lowers the rates in Sewer District  
21 3 and moves the rates in the three remaining sewer districts closer to each Sewer  
22 District's actual cost of service (COS).

1 **Company Witness Greg A. Weeks**

2 Q. Has Staff reviewed the Company's proposed miscellaneous fee changes  
3 for connection fees, turn-on/turn-off fees, returned check charges, hydrant inspection  
4 fees, etc., proposed in the Direct Testimony of the Company's witness Greg A. Weeks on  
5 page 17, lines 8 thru 19, and listed on schedule GAW-1?

6 A. Yes.

7 Q. What are miscellaneous fees?

8 A. Miscellaneous fees are the costs directly related to a specific activity such  
9 as those listed above. These events are directly caused and paid for by the customer  
10 causing the event. The revenue collected from miscellaneous fees is used to reduce the  
11 COS for all the customers in a district.

12 Q. What is Staff's position as it relates to the Company's proposed system-  
13 wide uniform miscellaneous fee changes?

14 A. Staff opposes the system-wide uniform miscellaneous fee changes  
15 proposed by the Company. Miscellaneous fees should be based on the actual cost of  
16 performing the service for the customer in each of Staff's proposed hybrid district. The  
17 results of Staff's review indicate that higher fees should be charged for several items in  
18 Staff's hybrid District 1 because of higher labor costs in the existing St. Louis Metro  
19 District. Please see schedule Rebmiscfee-1 attached to this Rebuttal Testimony for the  
20 results of Staff's study.

21 Q. Mr. Weeks discusses adjusting the miscellaneous charges, including a  
22 service activation fee, on page 17, lines 10 thru 12 in his Direct Testimony. Does the

Rebuttal Testimony of  
James M. Russo

1 Company presently have a service activation fee in any of the Company's existing  
2 tariffs?

3 A. No.

4 Q. Does the service activation fee appear in Schedule GAW-1 or the  
5 proposed tariff sheets filed by the Company in this case?

6 A. No.

7 Q. Does Staff know what the service activation fee is?

8 A. MAWC does not specify what this service activation is in its direct  
9 testimony. However, after discussion with the Company, Staff has determined that the  
10 service activation fee is related to changes made to an existing account, such as a name  
11 change, and is also a fee related to initiating new service.

12 Q. Does Staff support the inclusion of a service activation fee in the current  
13 case before the Commission?

14 A. Not at this time. Before Staff can support a service activation fee the  
15 Company would need to provide a cost study of the components included in the service  
16 activation fee and provide the reasoning for and detailed explanation of the fee. In  
17 addition, Staff would need to discuss this new fee in detail with the Company.

18 Q. What concerns does Staff have regarding the service activation fee?

19 A. Staff is concerned with the idea that the Company is proposing to charge a  
20 customer a fee to change billing information on an existing account. This billing  
21 information includes items such as a name change because of marriage, divorce, or death,  
22 and a billing address change. Charging a fee in such circumstances appears to be



1 burdensome to the customer and to require very little action by the Company such that  
2 the fee would not be justified.

3 Q. Would Staff require specific conditions or circumstances to be established  
4 for this fee before Staff could agree with some type of service activation fee?

5 A. Yes. Staff would want to make sure the conditions and circumstances for  
6 charging any customer a service activation fee were clearly spelled out in the Company's  
7 tariff, in addition to being supported by a cost study.

8 **Intervenor Ag Processing Witness Donald E. Johnstone**

9 Q. Does Staff agree with Mr. Johnstone's recommendation that any increase  
10 in rates to the Industrial Customer class in Saint Joseph be limited at or near the average  
11 increase for the St. Joseph District as stated on page 3, lines 19 thru 22 of his Direct  
12 Testimony?

13 A. No. The results of Staff's CCOS should be implemented whenever  
14 possible. The results of Staff's updated CCOS for hybrid Water District 2, which would  
15 include St. Joseph, results in a District wide increase of 14.4% and an Industrial  
16 Customer Class increase of 21.4%, resulting in a greater than average increase for the  
17 industrial customers in hybrid Water District 2.

18 **Public Counsel Witness Barbara A. Meisenheimer**

19 Q. Does Staff agree with Public Counsel's proposed customer charge?

20 A. No. Public Counsel is proposing a different customer charge for the  
21 different customer classifications in each district. For instance, the results of Public  
22 Counsel's CCOS puts a greater portion of the costs related to the customer charge (meter,  
23 services, and billing and collecting costs) to the commercial customers when compared to

Rebuttal Testimony of  
James M. Russo

1 the residential customers in all water districts except the Warren County District. In  
2 some cases, the customer charge for a commercial customer is over 85% greater than for  
3 a residential customer.

4 In contrast, Staff calculates the customer charge by allocating the costs  
5 equally to all customer classifications. Staff accomplishes this by allocating cost to  
6 meters based on meter equivalents with the 5/8" meter as the base. Staff calculates the  
7 customer charge to larger meters by factoring up the 5/8" meter based on the ratios Staff  
8 used in determining the meter equivalents.

9 Q. Does this conclude your Rebuttal Testimony?

10 A. Yes, it does.

**UPDATED WATER DISTRICT 2**

**BRUNSWICK**

**PARKVILLE**

**SAINT JOSEPH**

Missouri-American Water Company

District 2

PSC Staff Study

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES

FOR THE TEST YEAR ENDED DECEMBER 31, 2010

Customer Classification	Cost of Service		Revenues Present Rates		Revenues Proposed Rates		Proposed Increase	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Residential	\$ 15,941,264	55.25%	\$ 14,011,811	53.86%	\$ 15,974,941	53.68%	\$ 1,963,130	14.01%
Commercial	\$ 5,229,626	18.12%	\$ 5,030,362	19.34%	\$ 5,361,342	18.01%	\$ 330,980	6.58%
Industrial	\$ 3,643,264	12.63%	\$ 2,550,783	9.80%	\$ 3,096,503	10.40%	\$ 545,720	21.39%
Public Authority	\$ 883,957	3.06%	\$ 836,125	3.21%	\$ 972,947	3.27%	\$ 136,822	16.36%
Sale for Resale	\$ 2,801,053	9.71%	\$ 2,232,536	8.58%	\$ 3,102,128	10.42%	\$ 869,592	38.95%
Public & Private Fire	\$ 355,845	1.23%	\$ 447,908	1.72%	\$ 347,112	1.17%	\$ (100,796)	-22.50%
Contract Sales		0.00%	\$ 907,335	3.49%	\$ 907,335	3.05%	\$ -	0.00%
Total Sales	\$ 28,855,008	100.00%	\$ 26,016,860	100.00%	\$ 29,762,308	100.00%	\$ 3,745,448	14.40%
Other Revenues	\$ 603,334		\$ 603,334		\$ 603,334			
Total	\$ 29,458,342		\$ 26,620,194		\$ 30,365,642		\$ 3,745,448	14.07%

## District 2

### Customer Charge:

Meter Size	Proposed
5/8"	\$ 12.48
3/4"	\$ 13.77
1"	\$ 15.84
1 1/2"	\$ 24.43
2"	\$ 28.84
3"	\$ 93.33
4"	\$ 137.81
6"	\$ 222.58
8"	\$ 504.93
10"	\$ 647.91
12"	\$ 953.67

### Commodity Charge:

	Residential	Commercial	Industrial	Public Authority	Sale for Resale
Block 1	\$ 5.2852	\$ 5.1748	\$ 8.1888	\$ 5.4732	\$ 7.6629
Block 2	\$ 5.2852	\$ 3.7847	\$ 4.5760	\$ 4.1524	\$ 4.8590
Block 3	\$ 5.2852	\$ 3.0489	\$ 2.7579	\$ 3.4263	\$ 3.9076
Block 4	\$ 5.2852	\$ 2.0620	\$ 1.6898	\$ 2.3367	\$ 2.6386

### Private Fire

Meter Size	Proposed Rate
2	\$ 7.68
3	\$ 13.21
4	\$ 20.96
6	\$ 42.98
8	\$ 73.95
10	\$ 113.67
12	\$ 162.07
20	\$ -
Private	\$ 53.63

Missouri American Water Company  
Case Number WR-2011-0337  
District #2  
Test Year Ending 12-31-2010  
Net Plant in Service

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
<b>INTANGIBLE PLANT</b>											
301.000	Organization	\$22,266	17-UPIS Basis	\$10,405	\$4,012	\$2,574	\$753	\$2,821	\$296	\$1,405	\$22,266
302.000	Franchises and Consents	\$1,105	17-UPIS Basis	\$516	\$199	\$128	\$37	\$140	\$15	\$70	\$1,105
303.000	Miscellaneous Intangible Plant	\$379,547	15-A&G Basis	\$232,928	\$59,437	\$23,342	\$10,172	\$23,039	\$5,390	\$25,240	\$379,548
	<b>TOTAL PLANT INTANGIBLE</b>	<b>\$402,918</b>		<b>\$243,849</b>	<b>\$63,648</b>	<b>\$26,044</b>	<b>\$10,962</b>	<b>\$26,000</b>	<b>\$5,701</b>	<b>\$26,715</b>	<b>\$402,919</b>
<b>SOURCE OF SUPPLY PLANT</b>											
310.000	Land and Land Rights - SSP	\$1,428,140	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$618,242	\$279,915	\$225,360	\$53,555	\$251,067	\$0	\$0	\$1,428,139
311.000	Structures and Improvements - SSP	\$1,786,820	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$773,514	\$350,217	\$281,960	\$67,006	\$314,123	\$0	\$0	\$1,786,820
312.000	Collecting & Impounding Reservoirs	\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313.000	Lake, River and Other Intakes	\$685,484	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$296,746	\$134,355	\$108,169	\$25,706	\$120,508	\$0	\$0	\$685,484
314.000	Wells and Springs	\$374,284	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$162,028	\$73,360	\$59,062	\$14,036	\$65,799	\$0	\$0	\$374,285
315.000	Infiltration Galleries and Tunnels	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316.000	Supply Mains	\$8,042,866	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$3,481,757	\$1,576,402	\$1,269,164	\$301,607	\$1,413,936	\$0	\$0	\$8,042,866
317.000	Other Water Source Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$12,317,594</b>		<b>\$5,332,287</b>	<b>\$2,414,249</b>	<b>\$1,943,715</b>	<b>\$461,910</b>	<b>\$2,165,433</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,317,594</b>
<b>PUMPING PLANT</b>											
320.000	Land and Land Rights - PP	\$8,921	6-Assoc. w/power and pumping facilities	\$3,769	\$1,707	\$1,366	\$327	\$1,521	\$51	\$180	\$8,921
321.000	Structures and Improvements - PP	\$4,191,320	6-Assoc. w/power and pumping facilities	\$1,770,833	\$801,800	\$641,691	\$153,821	\$714,620	\$23,891	\$84,665	\$4,191,321
322.000	Boiler Plant Equipment	-\$1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Other Power Production Equipment	\$158,872	6-Assoc. w/power and pumping facilities	\$67,123	\$30,392	\$24,323	\$5,831	\$27,088	\$906	\$3,209	\$158,872
324.000	Steam Pumping Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
325.000	Electric Pumping Equipment	\$6,144,939	6-Assoc. w/power and pumping facilities	\$2,596,237	\$1,175,527	\$940,790	\$225,519	\$1,047,712	\$35,026	\$124,128	\$6,144,939
326.000	Diesel Pumping Equipment	\$378,292	6-Assoc. w/power and pumping facilities	\$159,828	\$72,367	\$57,917	\$13,883	\$64,499	\$2,156	\$7,641	\$378,291
327.000	Hydraulic Pumping Equipment	\$75,505	6-Assoc. w/power and pumping facilities	\$31,901	\$14,444	\$11,560	\$2,771	\$12,874	\$430	\$1,525	\$75,505
328.000	Other Pumping Equipment	\$121,861	6-Assoc. w/power and pumping facilities	\$51,486	\$23,312	\$18,657	\$4,472	\$20,777	\$695	\$2,462	\$121,861
	<b>TOTAL PUMPING PLANT</b>	<b>\$11,079,709</b>		<b>\$4,681,177</b>	<b>\$2,119,549</b>	<b>\$1,696,304</b>	<b>\$406,624</b>	<b>\$1,889,091</b>	<b>\$63,155</b>	<b>\$223,810</b>	<b>\$11,079,710</b>
<b>WATER TREATMENT PLANT</b>											
330.000	Land and Land Rights - WTP	\$1,400	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$606	\$274	\$221	\$53	\$246	\$0	\$0	\$1,400
331.000	Structures and Improvements - WTP	\$20,469,531	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$8,861,260	\$4,012,028	\$3,230,092	\$767,607	\$3,598,544	\$0	\$0	\$20,469,531
332.000	Water Treatment Equipment	\$17,368,088	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$7,518,645	\$3,404,145	\$2,740,684	\$651,303	\$3,053,310	\$0	\$0	\$17,368,087
333.000	Miscellaneous Water Treat, Other	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$37,839,019</b>		<b>\$16,380,511</b>	<b>\$7,416,447</b>	<b>\$5,970,997</b>	<b>\$1,418,963</b>	<b>\$6,652,100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$37,839,018</b>
<b>TRANSMISSION &amp; DIST. PLANT</b>											
340.000	Land and Land Rights - TDP	\$876,281	7-Assoc. with trans. and distrib. mains	\$433,146	\$176,220	\$46,531	\$33,737	\$39,871	\$32,160	\$114,618	\$876,283
341.000	Structures and Improvements - TDP	\$594,693	7-Assoc. with trans. and distrib. mains	\$293,957	\$119,593	\$31,578	\$22,896	\$27,059	\$21,825	\$77,786	\$594,694
342.000	Distribution Reservoirs and Standpipes	\$4,202,950	5-Associated with storage facilities.	\$1,724,891	\$681,718	\$404,744	\$130,712	\$681,718	\$126,929	\$452,237	\$4,202,949
343.000	TD Mains Not Classified	-\$2,096,170	7-Assoc. with trans. and distrib. mains	-\$1,036,137	-\$421,540	-\$111,307	-\$80,703	-\$95,376	-\$76,929	-\$274,179	-\$2,096,171
343.100	TD Mains 4 & Less	\$1,957,166	4-Associated with facilities serving base and max. hr. extra capacity functions	\$1,014,008	\$402,980	\$55,779	\$77,308	\$28,379	\$82,984	\$295,728	\$1,957,166

Missouri American Water Company  
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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
343.100	TD Mains AC 4 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.100	TD Mains Galve 1 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.100	TD Mains DI 4in (STL)	-\$9,656	4-Associated with facilities serving base and max. hr. extra capacity functions	-\$5,003	-\$1,988	-\$275	-\$381	-\$140	-\$409	-\$1,459	-\$9,655
343.200	TD Mains 6 to 8"	\$15,606,717	4-Associated with facilities serving base and max. hr. extra capacity functions	\$8,085,840	\$3,213,423	\$444,791	\$616,465	\$226,297	\$661,725	\$2,358,175	\$15,606,716
343.200	TD Mains 6 to 10in (TN)	\$3,337	4-Associated with facilities serving base and max. hr. extra capacity functions	\$1,729	\$687	\$95	\$132	\$48	\$141	\$504	\$3,336
343.200	TD Mains CI <10 1900-28 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains CI <10 1929-56 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains CI <10 1957-93 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains DI 6-8 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains PL 6-8in (STL)	-\$78	4-Associated with facilities serving base and max. hr. extra capacity functions	-\$40	-\$16	-\$2	-\$3	-\$1	-\$3	-\$12	-\$77
343.300	TD Mains 10 to 16"	\$22,871,645	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$9,224,134	\$4,176,362	\$3,362,132	\$798,220	\$3,746,375	\$343,075	\$1,221,346	\$22,871,644
343.300	TD Mains 18 & Grtr	\$9,714,331	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$3,917,790	\$1,773,837	\$1,428,007	\$339,030	\$1,591,207	\$145,715	\$518,745	\$9,714,331
343.300	TD Mains CI 12 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains CI 16 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains DI 12 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains DI 16 &>(STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains LJ 20 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains PL 12in (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Main DI 10in (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
344.000	Fire Mains	\$76,985	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$76,985	\$76,985
345.000	Services	\$6,297,063	10-Factors for allocating COS to customer class.	\$5,165,481	\$649,227	\$45,339	\$69,897	\$10,075	\$357,043	\$0	\$6,297,062
346.000	Meters	\$4,296,131	9-Associated with meters	\$3,347,545	\$681,796	\$107,403	\$118,144	\$41,243	\$0	\$0	\$4,296,131
347.000	Meter Installations	\$3,375,142	9-Associated with meters	\$2,629,911	\$535,635	\$84,379	\$92,816	\$32,401	\$0	\$0	\$3,375,142
348.000	Hydrants	\$3,284,491	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$3,284,491	\$3,284,491
349.000	Other Transmission & Distribution Plant	\$16,575	4-Associated with facilities serving base and max. hr. extra capacity functions	\$8,588	\$3,413	\$472	\$655	\$240	\$703	\$2,504	\$16,575
<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		<b>\$71,067,603</b>		<b>\$34,805,840</b>	<b>\$11,991,347</b>	<b>\$5,899,666</b>	<b>\$2,218,925</b>	<b>\$6,329,396</b>	<b>\$1,694,959</b>	<b>\$8,127,469</b>	<b>\$71,067,602</b>
<b>GENERAL PLANT</b>											
389.000	Land and Land Rights - GP	\$8,254	15-A&G Basis	\$5,065	\$1,293	\$508	\$221	\$501	\$117	\$549	\$8,254
390.000	Structures and Improvements - GP	\$1,900,173	15-A&G Basis	\$1,166,136	\$297,567	\$116,861	\$50,925	\$115,341	\$26,982	\$126,362	\$1,900,174
390.900	Structures & Improve-Leasehold	\$19,002	15-A&G Basis	\$11,662	\$2,976	\$1,169	\$509	\$1,153	\$270	\$1,264	\$19,003
391.000	Office Furniture and Equipment	-\$198,049	15-A&G Basis	-\$121,543	-\$31,014	-\$12,180	-\$5,308	-\$12,022	-\$2,812	-\$13,170	-\$198,049

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
391.100	Computer & Peripheral Equipment	\$139,755	15-A&G Basis	\$85,768	\$21,886	\$8,595	\$3,745	\$8,483	\$1,985	\$9,294	\$139,756
391.200	Computer Hardware & Software	\$133,227	15-A&G Basis	\$81,761	\$20,863	\$8,193	\$3,570	\$8,087	\$1,892	\$8,860	\$133,226
391.300	Other Office Equipment	\$394,754	15-A&G Basis	\$242,261	\$61,818	\$24,277	\$10,579	\$23,962	\$5,606	\$26,251	\$394,754
392.100	Transportation Equipment-Light Trucks	\$190,575	15-A&G Basis	\$116,956	\$29,844	\$11,720	\$5,107	\$11,568	\$2,706	\$12,673	\$190,574
392.200	Transportation Equipment-Heavy Truck	\$43,338	15-A&G Basis	\$26,597	\$6,787	\$2,665	\$1,161	\$2,631	\$615	\$2,882	\$43,338
392.300	Transportation Equipment-Autos	-\$3,107	15-A&G Basis	-\$1,907	-\$487	-\$191	-\$83	-\$189	-\$44	-\$207	-\$3,108
392.400	Transportation Equipment-Other	-\$221,133	15-A&G Basis	-\$135,709	-\$34,629	-\$13,600	-\$5,926	-\$13,423	-\$3,140	-\$14,705	-\$221,132
393.000	Stores Equipment	\$140,728	15-A&G Basis	\$86,365	\$22,038	\$8,655	\$3,772	\$8,542	\$1,998	\$9,358	\$140,728
394.000	Tools, Shop and Garage Equipment	\$628,750	15-A&G Basis	\$385,864	\$98,462	\$38,668	\$16,851	\$38,165	\$8,928	\$41,812	\$628,750
395.000	Laboratory Equipment	\$317,085	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$137,266	\$62,149	\$50,036	\$11,891	\$55,744	\$0	\$0	\$317,086
396.000	Power Operated Equipment	\$69,124	15-A&G Basis	\$42,421	\$10,825	\$4,251	\$1,853	\$4,196	\$982	\$4,597	\$69,125
397.100	Communication Equipment-Non Telephone	\$221,370	15-A&G Basis	\$135,855	\$34,667	\$13,614	\$5,933	\$13,437	\$3,143	\$14,721	\$221,370
397.200	Communication Equipment-Telephone	\$12,823	15-A&G Basis	\$7,869	\$2,008	\$789	\$344	\$778	\$182	\$853	\$12,823
398.000	Miscellaneous Equipment	\$412,544	15-A&G Basis	\$253,178	\$64,604	\$25,371	\$11,056	\$25,041	\$5,858	\$27,434	\$412,542
399.000	Other Tangible Equipment	\$15,863	17-UPIS Basis	\$7,413	\$2,859	\$1,834	\$536	\$2,010	\$211	\$1,001	\$15,864
	<b>TOTAL GENERAL PLANT</b>	<b>\$4,225,076</b>		<b>\$2,533,278</b>	<b>\$674,516</b>	<b>\$291,235</b>	<b>\$116,736</b>	<b>\$294,005</b>	<b>\$55,479</b>	<b>\$259,829</b>	<b>\$4,225,078</b>
	<b>TOTAL NET PLANT IN SERVICE</b>	<b>\$136,931,919</b>		<b>\$63,976,942</b>	<b>\$24,679,756</b>	<b>\$15,827,961</b>	<b>\$4,634,120</b>	<b>\$17,356,025</b>	<b>\$1,819,294</b>	<b>\$8,637,823</b>	<b>\$136,931,921</b>



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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
<b>INTANGIBLE PLANT</b>											
301.000	Organization	\$22,266	17-UPIS Basis	\$11,431	\$4,691	\$1,971	\$1,369	\$986	\$165	\$1,652	\$22,265
302.000	Franchises and Consents	\$1,105	17-UPIS Basis	\$567	\$233	\$98	\$68	\$49	\$8	\$82	\$1,105
303.000	Miscellaneous Intangible Plant	\$379,547	15-A&G Basis	\$106,577	\$35,829	\$40,384	\$66,800	\$11,462	\$89,497	\$28,997	\$379,546
	<b>TOTAL PLANT INTANGIBLE</b>	<b>\$402,918</b>		<b>\$118,575</b>	<b>\$40,753</b>	<b>\$42,453</b>	<b>\$68,237</b>	<b>\$12,497</b>	<b>\$89,670</b>	<b>\$30,731</b>	<b>\$402,916</b>
<b>SOURCE OF SUPPLY PLANT</b>											
310.000	Land and Land Rights - SSP	\$1,428,140	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$978,133	\$450,007	\$0	\$0	\$0	\$0	\$0	\$1,428,140
311.000	Structures and Improvements - SSP	\$1,786,820	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,223,793	\$563,027	\$0	\$0	\$0	\$0	\$0	\$1,786,820
312.000	Collecting & Impounding Reservoirs	\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313.000	Lake, River and Other Intakes	\$685,484	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$469,488	\$215,996	\$0	\$0	\$0	\$0	\$0	\$685,484
314.000	Wells and Springs	\$374,284	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$256,347	\$117,937	\$0	\$0	\$0	\$0	\$0	\$374,284
315.000	Infiltration Galleries and Tunnels	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316.000	Supply Mains	\$8,042,866	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$5,508,559	\$2,534,307	\$0	\$0	\$0	\$0	\$0	\$8,042,866
317.000	Other Water Source Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$12,317,594</b>		<b>\$8,436,320</b>	<b>\$3,881,274</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,317,594</b>
<b>PUMPING PLANT</b>											
320.000	Land and Land Rights - PP	\$8,921	6-Assoc. w/power and pumping facilities	\$6,457	\$2,422	\$31	\$0	\$0	\$0	\$11	\$8,921
321.000	Structures and Improvements - PP	\$4,191,320	6-Assoc. w/power and pumping facilities	\$3,033,744	\$1,137,926	\$14,459	\$0	\$0	\$0	\$5,191	\$4,191,320
322.000	Boiler Plant Equipment	-\$1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Other Power Production Equipment	\$158,872	6-Assoc. w/power and pumping facilities	\$114,994	\$43,133	\$548	\$0	\$0	\$0	\$197	\$158,872
324.000	Steam Pumping Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
325.000	Electric Pumping Equipment	\$6,144,939	6-Assoc. w/power and pumping facilities	\$4,447,804	\$1,668,326	\$21,199	\$0	\$0	\$0	\$7,610	\$6,144,939
326.000	Diesel Pumping Equipment	\$378,292	6-Assoc. w/power and pumping facilities	\$273,814	\$102,705	\$1,305	\$0	\$0	\$0	\$468	\$378,292
327.000	Hydraulic Pumping Equipment	\$75,505	6-Assoc. w/power and pumping facilities	\$54,652	\$20,499	\$260	\$0	\$0	\$0	\$94	\$75,505
328.000	Other Pumping Equipment	\$121,861	6-Assoc. w/power and pumping facilities	\$88,205	\$33,085	\$420	\$0	\$0	\$0	\$151	\$121,861
	<b>TOTAL PUMPING PLANT</b>	<b>\$11,079,709</b>		<b>\$8,019,670</b>	<b>\$3,008,096</b>	<b>\$38,222</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,722</b>	<b>\$11,079,710</b>
<b>WATER TREATMENT PLANT</b>											
330.000	Land and Land Rights - WTP	\$1,400	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$959	\$441	\$0	\$0	\$0	\$0	\$0	\$1,400
331.000	Structures and Improvements - WTP	\$20,469,531	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$14,019,582	\$6,449,949	\$0	\$0	\$0	\$0	\$0	\$20,469,531
332.000	Water Treatment Equipment	\$17,368,088	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$11,895,403	\$5,472,685	\$0	\$0	\$0	\$0	\$0	\$17,368,088
333.000	Miscellaneous Water Treat, Other	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$37,839,019</b>		<b>\$25,915,944</b>	<b>\$11,923,075</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$37,839,019</b>
<b>TRANSMISSION &amp; DIST. PLANT</b>											
340.000	Land and Land Rights - TDP	\$876,281	7-Assoc. with trans. and distrib. mains	\$301,777	\$53,367	\$374,347	\$0	\$0	\$0	\$146,790	\$876,281
341.000	Structures and Improvements - TDP	\$594,693	7-Assoc. with trans. and distrib. mains	\$204,803	\$36,218	\$254,053	\$0	\$0	\$0	\$99,620	\$594,694
342.000	Distribution Reservoirs and Standpipes	\$4,202,950	5-Associated with storage facilities.	\$1,201,623	\$0	\$2,422,160	\$0	\$0	\$0	\$579,167	\$4,202,950
343.000	TD Mains Not Classified	-\$2,096,170	7-Assoc. with trans. and distrib. mains	-\$721,888	-\$127,659	-\$895,484	\$0	\$0	\$0	-\$351,139	-\$2,096,170
343.100	TD Mains 4 & Less	\$1,957,166	4-Associated with facilities serving base and max. hr. extra capacity functions	\$523,473	\$0	\$1,054,982	\$0	\$0	\$0	\$378,712	\$1,957,167

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
343.100	TD Mains AC 4 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.100	TD Mains Galve 1 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.100	TD Mains DI 4in (STL)	-\$9,656	4-Associated with facilities serving base and max. hr. extra capacity functions	-\$2,583	\$0	-\$5,205	\$0	\$0	\$0	-\$1,868	-\$9,656
343.200	TD Mains 6 to 8"	\$15,606,717	4-Associated with facilities serving base and max. hr. extra capacity functions	\$4,174,244	\$0	\$8,412,573	\$0	\$0	\$0	\$3,019,900	\$15,606,717
343.200	TD Mains 6 to 10in (TN)	\$3,337	4-Associated with facilities serving base and max. hr. extra capacity functions	\$893	\$0	\$1,799	\$0	\$0	\$0	\$646	\$3,338
343.200	TD Mains CI <10 1900-28 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains CI <10 1929-56 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains CI <10 1957-93 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains DI 6-8 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains PL 6-8in (STL)	-\$78	4-Associated with facilities serving base and max. hr. extra capacity functions	-\$21	\$0	-\$42	\$0	\$0	\$0	-\$15	-\$78
343.300	TD Mains 10 to 16"	\$22,871,645	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$14,594,397	\$6,712,828	\$0	\$0	\$0	\$0	\$1,564,421	\$22,871,646
343.300	TD Mains 18 & Grtr	\$9,714,331	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$6,198,715	\$2,851,156	\$0	\$0	\$0	\$0	\$664,460	\$9,714,331
343.300	TD Mains CI 12 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains CI 16 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains DI 12 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains DI 16 &>(STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains LJ 20 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains PL 12in (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Main DI 10in (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
344.000	Fire Mains	\$76,985	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$76,985	\$76,985
345.000	Services	\$6,297,063	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$5,940,020	\$0	\$357,043	\$6,297,063
346.000	Meters	\$4,296,131	9-Associated with meters	\$0	\$0	\$0	\$4,296,131	\$0	\$0	\$0	\$4,296,131
347.000	Meter Installations	\$3,375,142	9-Associated with meters	\$0	\$0	\$0	\$3,375,142	\$0	\$0	\$0	\$3,375,142
348.000	Hydrants	\$3,284,491	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$3,284,491	\$3,284,491
349.000	Other Transmission & Distribution Plant	\$16,575	4-Associated with facilities serving base and max. hr. extra capacity functions	\$4,433	\$0	\$8,935	\$0	\$0	\$0	\$3,207	\$16,575
<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		<b>\$71,067,603</b>		<b>\$26,479,866</b>	<b>\$9,525,910</b>	<b>\$11,628,118</b>	<b>\$7,671,273</b>	<b>\$5,940,020</b>	<b>\$0</b>	<b>\$9,822,420</b>	<b>\$71,067,607</b>
<b>GENERAL PLANT</b>											
389.000	Land and Land Rights - GP	\$8,254	15-A&G Basis	\$2,318	\$779	\$878	\$1,453	\$249	\$1,946	\$631	\$8,254
390.000	Structures and Improvements - GP	\$1,900,173	15-A&G Basis	\$533,569	\$179,376	\$202,178	\$334,430	\$57,385	\$448,061	\$145,173	\$1,900,172
390.900	Structures & Improve-Leasehold	\$19,002	15-A&G Basis	\$5,336	\$1,794	\$2,022	\$3,344	\$574	\$4,481	\$1,452	\$19,003
391.000	Office Furniture and Equipment	-\$198,049	15-A&G Basis	-\$55,612	-\$18,696	-\$21,072	-\$34,857	-\$5,981	-\$46,700	-\$15,131	-\$198,049

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Net Plant in Service

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
391.100	Computer & Peripheral Equipment	\$139,755	15-A&G Basis	\$39,243	\$13,193	\$14,870	\$24,597	\$4,221	\$32,954	\$10,677	\$139,755
391.200	Computer Hardware & Software	\$133,227	15-A&G Basis	\$37,410	\$12,577	\$14,175	\$23,448	\$4,023	\$31,415	\$10,179	\$133,227
391.300	Other Office Equipment	\$394,754	15-A&G Basis	\$110,847	\$37,265	\$42,002	\$69,477	\$11,922	\$93,083	\$30,159	\$394,755
392.100	Transportation Equipment-Light Trucks	\$190,575	15-A&G Basis	\$53,513	\$17,990	\$20,277	\$33,541	\$5,755	\$44,938	\$14,560	\$190,574
392.200	Transportation Equipment-Heavy Truck	\$43,338	15-A&G Basis	\$12,169	\$4,091	\$4,611	\$7,627	\$1,309	\$10,219	\$3,311	\$43,337
392.300	Transportation Equipment-Autos	-\$3,107	15-A&G Basis	-\$872	-\$293	-\$331	-\$547	-\$94	-\$733	-\$237	-\$3,107
392.400	Transportation Equipment-Other	-\$221,133	15-A&G Basis	-\$62,094	-\$20,875	-\$23,529	-\$38,919	-\$6,678	-\$52,143	-\$16,895	-\$221,133
393.000	Stores Equipment	\$140,728	15-A&G Basis	\$39,516	\$13,285	\$14,973	\$24,768	\$4,250	\$33,184	\$10,752	\$140,728
394.000	Tools, Shop and Garage Equipment	\$628,750	15-A&G Basis	\$176,553	\$59,354	\$66,899	\$110,660	\$18,988	\$148,259	\$48,037	\$628,750
395.000	Laboratory Equipment	\$317,085	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$217,172	\$99,913	\$0	\$0	\$0	\$0	\$0	\$317,085
396.000	Power Operated Equipment	\$69,124	15-A&G Basis	\$19,410	\$6,525	\$7,355	\$12,166	\$2,088	\$16,299	\$5,281	\$69,124
397.100	Communication Equipment-Non Telephone	\$221,370	15-A&G Basis	\$62,161	\$20,897	\$23,554	\$38,961	\$6,685	\$52,199	\$16,913	\$221,370
397.200	Communication Equipment-Telephone	\$12,823	15-A&G Basis	\$3,601	\$1,210	\$1,364	\$2,257	\$387	\$3,024	\$980	\$12,823
398.000	Miscellaneous Equipment	\$412,544	15-A&G Basis	\$115,842	\$38,944	\$43,895	\$72,608	\$12,459	\$97,278	\$31,518	\$412,544
399.000	Other Tangible Equipment	\$15,863	17-UPIS Basis	\$8,144	\$3,342	\$1,404	\$976	\$703	\$117	\$1,177	\$15,863
	<b>TOTAL GENERAL PLANT</b>	<b>\$4,225,076</b>		<b>\$1,318,226</b>	<b>\$470,671</b>	<b>\$415,525</b>	<b>\$685,990</b>	<b>\$118,245</b>	<b>\$917,881</b>	<b>\$298,537</b>	<b>\$4,225,075</b>
	<b>TOTAL NET PLANT IN SERVICE</b>	<b>\$136,931,919</b>		<b>\$70,288,601</b>	<b>\$28,849,779</b>	<b>\$12,124,318</b>	<b>\$8,425,500</b>	<b>\$6,070,762</b>	<b>\$1,007,551</b>	<b>\$10,165,410</b>	<b>\$136,931,921</b>

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Depreciation Expense

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
<b>INTANGIBLE PLANT</b>											
301.000	Organization	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302.000	Franchises and Consents	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303.000	Miscellaneous Intangible Plant	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL PLANT INTANGIBLE</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SOURCE OF SUPPLY PLANT</b>											
310.000	Land and Land Rights - SSP	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
311.000	Structures and Improvements - SSP	\$49,868	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$34,155	\$15,713	\$0	\$0	\$0	\$0	\$0	\$49,868
312.000	Collecting & Impounding Reservoirs	\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313.000	Lake, River and Other Intakes	\$112	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$77	\$35	\$0	\$0	\$0	\$0	\$0	\$112
314.000	Wells and Springs	\$9,306	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$6,374	\$2,932	\$0	\$0	\$0	\$0	\$0	\$9,306
315.000	Infiltration Galleries and Tunnels	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316.000	Supply Mains	\$172,735	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$118,306	\$54,429	\$0	\$0	\$0	\$0	\$0	\$172,735
317.000	Other Water Source Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$232,021</b>		<b>\$158,912</b>	<b>\$73,109</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$232,021</b>
<b>PUMPING PLANT</b>											
320.000	Land and Land Rights - PP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
321.000	Structures and Improvements - PP	\$84,943	6-Assoc. w/power and pumping facilities	\$61,483	\$23,062	\$293	\$0	\$0	\$0	\$105	\$84,943
322.000	Boiler Plant Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Other Power Production Equipment	\$3,338	6-Assoc. w/power and pumping facilities	\$2,416	\$906	\$12	\$0	\$0	\$0	\$4	\$3,338
324.000	Steam Pumping Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
325.000	Electric Pumping Equipment	\$199,329	6-Assoc. w/power and pumping facilities	\$144,277	\$54,117	\$688	\$0	\$0	\$0	\$247	\$199,329
326.000	Diesel Pumping Equipment	\$10,713	6-Assoc. w/power and pumping facilities	\$7,754	\$2,909	\$37	\$0	\$0	\$0	\$13	\$10,713
327.000	Hydraulic Pumping Equipment	\$2,137	6-Assoc. w/power and pumping facilities	\$1,547	\$580	\$7	\$0	\$0	\$0	\$3	\$2,137
328.000	Other Pumping Equipment	\$3,330	6-Assoc. w/power and pumping facilities	\$2,410	\$904	\$11	\$0	\$0	\$0	\$4	\$3,329
	<b>TOTAL PUMPING PLANT</b>	<b>\$303,790</b>		<b>\$219,887</b>	<b>\$82,478</b>	<b>\$1,048</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$376</b>	<b>\$303,789</b>
<b>WATER TREATMENT PLANT</b>											
330.000	Land and Land Rights - WTP	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331.000	Structures and Improvements - WTP	\$429,386	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$294,086	\$135,300	\$0	\$0	\$0	\$0	\$0	\$429,386
332.000	Water Treatment Equipment	\$724,954	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$496,521	\$228,433	\$0	\$0	\$0	\$0	\$0	\$724,954
333.000	Miscellaneous Water Treat, Other	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$1,154,340</b>		<b>\$790,607</b>	<b>\$363,733</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,154,340</b>
<b>TRANSMISSION &amp; DIST. PLANT</b>											
340.000	Land and Land Rights - TDP	\$0	7-Assoc. with trans. and distrib. mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
341.000	Structures and Improvements - TDP	\$17,207	7-Assoc. with trans. and distrib. mains	\$5,926	\$1,048	\$7,351	\$0	\$0	\$0	\$2,882	\$17,207
342.000	Distribution Reservoirs and Standpipes	\$127,879	5-Associated with storage facilities.	\$36,561	\$0	\$73,697	\$0	\$0	\$0	\$17,622	\$127,880
343.000	TD Mains Not Classified	\$52,554	7-Assoc. with trans. and distrib. mains	\$18,099	\$3,201	\$22,451	\$0	\$0	\$0	\$8,804	\$52,555
343.100	TD Mains 4 & Less	\$27,141	4-Associated with facilities serving base and max. hr. extra capacity functions	\$7,259	\$0	\$14,630	\$0	\$0	\$0	\$5,252	\$27,141

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Depreciation Expense

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
343.100	TD Mains AC 4 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.100	TD Mains Galve 1 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.100	TD Mains DI 4in (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains 6 to 8"	\$234,135	4-Associated with facilities serving base and max. hr. extra capacity functions	\$62,623	\$0	\$126,207	\$0	\$0	\$0	\$45,305	\$234,135
343.200	TD Mains 6 to 10in (TN)	\$46	4-Associated with facilities serving base and max. hr. extra capacity functions	\$12	\$0	\$25	\$0	\$0	\$0	\$9	\$46
343.200	TD Mains CI <10 1900-28 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains CI <10 1929-56 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains CI <10 1957-93 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains DI 6-8 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains PL 6-8in (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains 10 to 16"	\$343,461	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$219,162	\$100,806	\$0	\$0	\$0	\$0	\$23,493	\$343,461
343.300	TD Mains 18 & Grtr	\$145,321	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$92,729	\$42,652	\$0	\$0	\$0	\$0	\$9,940	\$145,321
343.300	TD Mains CI 12 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains CI 16 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains DI 12 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains DI 16 &>(STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains LJ 20 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains PL 12in (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Main DI 10in (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
344.000	Fire Mains	\$1,513	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$1,513	\$1,513
345.000	Services	\$222,047	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$209,457	\$0	\$12,590	\$222,047
346.000	Meters	\$136,506	9-Associated with meters	\$0	\$0	\$0	\$136,506	\$0	\$0	\$0	\$136,506
347.000	Meter Installations	\$112,425	9-Associated with meters	\$0	\$0	\$0	\$112,425	\$0	\$0	\$0	\$112,425
348.000	Hydrants	\$88,642	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$88,642	\$88,642
349.000	Other Transmission & Distribution Plant	\$393	4-Associated with facilities serving base and max. hr. extra capacity functions	\$105	\$0	\$212	\$0	\$0	\$0	\$76	\$393
<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		<b>\$1,509,270</b>		<b>\$442,476</b>	<b>\$147,707</b>	<b>\$244,573</b>	<b>\$248,931</b>	<b>\$209,457</b>	<b>\$0</b>	<b>\$216,128</b>	<b>\$1,509,272</b>
<b>GENERAL PLANT</b>											
389.000	Land and Land Rights - GP	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390.000	Structures and Improvements - GP	\$63,637	15-A&G Basis	\$17,869	\$6,007	\$6,771	\$11,200	\$1,922	\$15,006	\$4,862	\$63,637
390.900	Structures & Improve-Leasehold	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
391.000	Office Furniture and Equipment	\$12,716	15-A&G Basis	\$3,571	\$1,200	\$1,353	\$2,238	\$384	\$2,998	\$972	\$12,716
391.100	Computer & Peripheral Equipment	\$27,951	15-A&G Basis	\$7,849	\$2,639	\$2,974	\$4,919	\$844	\$6,591	\$2,135	\$27,951

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Depreciation Expense

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
391.200	Computer Hardware & Software	\$217,998	15-A&G Basis	\$61,214	\$20,579	\$23,195	\$38,368	\$6,584	\$51,404	\$16,655	\$217,999
391.300	Other Office Equipment	\$33,060	15-A&G Basis	\$9,283	\$3,121	\$3,518	\$5,819	\$998	\$7,796	\$2,526	\$33,061
392.100	Transportation Equipment-Light Trucks	\$16,142	15-A&G Basis	\$4,533	\$1,524	\$1,718	\$2,841	\$487	\$3,806	\$1,233	\$16,142
392.200	Transportation Equipment-Heavy Truck	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392.300	Transportation Equipment-Autos	\$11,256	15-A&G Basis	\$3,161	\$1,063	\$1,198	\$1,981	\$340	\$2,654	\$860	\$11,257
392.400	Transportation Equipment-Other	\$2,136	15-A&G Basis	\$600	\$202	\$227	\$376	\$65	\$504	\$163	\$2,137
393.000	Stores Equipment	\$7,688	15-A&G Basis	\$2,159	\$726	\$818	\$1,353	\$232	\$1,813	\$587	\$7,688
394.000	Tools, Shop and Garage Equipment	\$50,272	15-A&G Basis	\$14,116	\$4,746	\$5,349	\$8,848	\$1,518	\$11,854	\$3,841	\$50,272
395.000	Laboratory Equipment	\$31,042	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$21,261	\$9,781	\$0	\$0	\$0	\$0	\$0	\$31,042
396.000	Power Operated Equipment	\$12,848	15-A&G Basis	\$3,608	\$1,213	\$1,367	\$2,261	\$388	\$3,030	\$982	\$12,849
397.100	Communication Equipment-Non Telephone	\$19,673	15-A&G Basis	\$5,524	\$1,857	\$2,093	\$3,462	\$594	\$4,639	\$1,503	\$19,672
397.200	Communication Equipment-Telephone	\$3,517	15-A&G Basis	\$988	\$332	\$374	\$619	\$106	\$829	\$269	\$3,517
398.000	Miscellaneous Equipment	\$40,853	15-A&G Basis	\$11,472	\$3,857	\$4,347	\$7,190	\$1,234	\$9,633	\$3,121	\$40,854
399.000	Other Tangible Equipment	\$1,227	17-UPIS Basis	\$630	\$259	\$109	\$75	\$54	\$9	\$91	\$1,227
	<b>TOTAL GENERAL PLANT</b>	<b>\$552,016</b>		<b>\$167,838</b>	<b>\$59,106</b>	<b>\$55,411</b>	<b>\$91,550</b>	<b>\$15,750</b>	<b>\$122,566</b>	<b>\$39,800</b>	<b>\$552,021</b>
	<b>TOTAL DEPRECIATION</b>	<b>\$3,751,437</b>		<b>\$1,779,720</b>	<b>\$726,133</b>	<b>\$301,032</b>	<b>\$340,481</b>	<b>\$225,207</b>	<b>\$122,566</b>	<b>\$256,304</b>	<b>\$3,751,443</b>

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Income Statement

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
<b>OPERATING REVENUES</b>											
461.000 Residential		\$14,011,811	To Residential	\$14,011,811	\$0	\$0	\$0	\$0	\$0	\$0	\$14,011,811
461.000 Commercial		\$5,030,362	To Commercial	\$0	\$5,030,362	\$0	\$0	\$0	\$0	\$0	\$5,030,362
461.000 Industrial		\$2,550,783	To Industrial	\$0	\$0	\$2,550,783	\$0	\$0	\$0	\$0	\$2,550,783
462.000 Private Fire Protection		\$447,873	To Private Fire Protection	\$0	\$0	\$0	\$0	\$0	\$447,873	\$0	\$447,873
463.000 Public Fire Protection		\$35	To Public Fire Protection	\$0	\$0	\$0	\$0	\$0	\$0	\$35	\$35
461.000 Contracted Industrial		\$907,335	19-Total COS Basis	\$468,366	\$157,241	\$93,728	\$28,672	\$98,264	\$10,888	\$50,176	\$907,335
461.000 Capitol Complex		\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
470.000 Forfeited Discounts		\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
472.000 Rents from Water Property		\$0	19-Total COS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
464.000 Other Public Auth.		\$836,125	To Other Public Auth.	\$0	\$0	\$0	\$836,125	\$0	\$0	\$0	\$836,125
466.000 Sales for Resale		\$2,232,536	To Sales for Resale	\$0	\$0	\$0	\$0	\$2,232,536	\$0	\$0	\$2,232,536
471.000 Other Water Revenue - Oper. Rev.		\$603,334	19-Total COS Basis	\$311,441	\$104,558	\$62,324	\$19,065	\$65,341	\$7,240	\$33,364	\$603,333
<b>TOTAL OPERATING REVENUES</b>		<b>\$26,620,194</b>		<b>\$14,791,618</b>	<b>\$5,292,161</b>	<b>\$2,706,835</b>	<b>\$883,862</b>	<b>\$2,396,141</b>	<b>\$466,001</b>	<b>\$83,575</b>	<b>\$26,620,193</b>
<b>SOURCE OF SUPPLY EXPENSES</b>											
600.000 Operation Supervision & Engineering		\$3,126	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,353	\$613	\$493	\$117	\$550	\$0	\$0	\$3,126
601.000 Operation Labor & Expenses		\$73,481	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$31,810	\$14,402	\$11,595	\$2,756	\$12,918	\$0	\$0	\$73,481
602.000 Purchased Water		\$299,699	1-Varies with water used	\$122,007	\$60,629	\$54,096	\$11,598	\$51,368	\$0	\$0	\$299,698
603.000 Miscellaneous Expenses		\$3,944	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,707	\$773	\$622	\$148	\$693	\$0	\$0	\$3,943
604.000 Rents - SSE		\$100	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$43	\$20	\$16	\$4	\$18	\$0	\$0	\$101
610.000 Maint. Supervision & Engineering		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611.000 Maint. of Structures & Improvements		\$90	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$39	\$18	\$14	\$3	\$16	\$0	\$0	\$90
612.000 Maint. of Collect. & Impound. Reservoirs		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
613.000 Maint. of Lake, River and Other Intakes		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
614.000 Maint. of Wells & Springs		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
615.000 Maint. of Infiltration Galleries & Tunnels		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
616.000 Maint. of Supply Mains		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
617.000 Maint. Of Misc. Water Source Plant		\$38,206	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$16,539	\$7,488	\$6,029	\$1,433	\$6,717	\$0	\$0	\$38,206
<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>		<b>\$418,646</b>		<b>\$173,498</b>	<b>\$83,943</b>	<b>\$72,865</b>	<b>\$16,059</b>	<b>\$72,280</b>	<b>\$0</b>	<b>\$0</b>	<b>\$418,645</b>
<b>PUMPING EXPENSES</b>											
620.000 Operation Supervision & Engineering - PE		\$46,651	6-Assoc. w/power and pumping facilities	\$19,710	\$8,924	\$7,142	\$1,712	\$7,954	\$266	\$942	\$46,650
621.000 Fuel for Power Production		\$10,685	1-Varies with water used	\$4,350	\$2,162	\$1,929	\$414	\$1,831	\$0	\$0	\$10,686
622.000 Power Production Labor & Expenses		\$1,246	6-Assoc. w/power and pumping facilities	\$526	\$238	\$191	\$46	\$212	\$7	\$25	\$1,245
623.000 Fuel or Power Purchased for Pumping		\$895,334	1-Varies with water used	\$364,490	\$181,126	\$161,608	\$34,649	\$153,460	\$0	\$0	\$895,333
624.000 Pumping Labor and Expenses		\$480,394	6-Assoc. w/power and pumping facilities	\$202,966	\$91,899	\$73,548	\$17,630	\$81,907	\$2,738	\$9,704	\$480,392
625.000 Expenses Transferred - Cr.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
626.000 Miscellaneous Expense		\$11,905	6-Assoc. w/power and pumping facilities	\$5,030	\$2,277	\$1,823	\$437	\$2,030	\$68	\$240	\$11,905
627.000 Rents - PE		\$23	6-Assoc. w/power and pumping facilities	\$10	\$4	\$4	\$1	\$4	\$0	\$0	\$23
630.000 Maint. Supervision & Engineering - PE		\$46,197	6-Assoc. w/power and pumping facilities	\$19,518	\$8,837	\$7,073	\$1,695	\$7,877	\$263	\$933	\$46,196
631.000 Maint. of Structures & Improvements - PE		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
632.000 Maint. of Power Production Equipment		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
633.000 Maint. of Pumping Equipment		\$21,122	6-Assoc. w/power and pumping facilities	\$8,924	\$4,041	\$3,234	\$775	\$3,601	\$120	\$427	\$21,122
<b>TOTAL PUMPING EXPENSES</b>		<b>\$1,513,557</b>		<b>\$625,524</b>	<b>\$299,508</b>	<b>\$256,552</b>	<b>\$57,359</b>	<b>\$258,876</b>	<b>\$3,462</b>	<b>\$12,271</b>	<b>\$1,513,552</b>

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District #2  
Test Year Ending 12-31-2010  
Income Statement

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
<b>WATER TREATMENT EXPENSES</b>											
640.000	Operation. Supervision & Engineer. - WTE	\$66,389	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$28,740	\$13,012	\$10,476	\$2,490	\$11,671	\$0	\$0	\$66,389
641.000	Chemicals - WTE	\$864,564	1-Varies with water used	\$351,964	\$174,901	\$156,054	\$33,459	\$148,186	\$0	\$0	\$864,564
642.000	Operation Labor & Expenses - WTE	\$72,712	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$31,477	\$14,252	\$11,474	\$2,727	\$12,783	\$0	\$0	\$72,713
643.100	Miscellaneous Expenses - WTE	\$216,659	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$93,792	\$42,465	\$34,189	\$8,125	\$38,089	\$0	\$0	\$216,660
643.200	Misc Expenses - Waste Disposal	\$818,839	1-Varies with water used	\$333,349	\$165,651	\$147,800	\$31,689	\$140,349	\$0	\$0	\$818,838
644.000	Rents - WTE	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
650.000	Maint. Supervision & Engineering - WTE	\$12,142	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$5,256	\$2,380	\$1,916	\$455	\$2,135	\$0	\$0	\$12,142
651.000	Maint. of Structures & Improvements - WTE	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
652.000	Maint. of Water Treatment Equipment	\$96,708	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$41,865	\$18,955	\$15,261	\$3,627	\$17,001	\$0	\$0	\$96,709
<b>TOTAL WATER TREATMENT EXPENSES</b>		<b>\$2,148,013</b>		<b>\$886,443</b>	<b>\$431,616</b>	<b>\$377,170</b>	<b>\$82,572</b>	<b>\$370,214</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,148,015</b>
<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
660.000	Operation Supervision & Engineering - TDE	\$17,644	11-T & D OP Basis	\$10,668	\$3,137	\$711	\$568	\$550	\$549	\$1,461	\$17,644
661.000	Storage Facilities Expenses TDE	\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
662.000	Transmission & Distribution Lines Expenses	\$317,612	7-Assoc. with trans. and distrib. mains	\$156,996	\$63,872	\$16,865	\$12,228	\$14,451	\$11,656	\$41,544	\$317,612
663.000	Meter Expenses - TDE	\$114,654	9-Associated with meters	\$89,338	\$18,196	\$2,866	\$3,153	\$1,101	\$0	\$0	\$114,654
664.000	Customer Installations Expenses - TDE	\$69,726	10-Factors for allocating COS to customer class.	\$57,196	\$7,189	\$502	\$774	\$112	\$3,953	\$0	\$69,726
665.000	Miscellaneous Expenses - TDE	\$210,417	11-T & D OP Basis	\$127,218	\$37,412	\$8,480	\$6,775	\$6,565	\$6,544	\$17,423	\$210,417
666.000	Rents - TDE	\$1,742	11-T & D OP Basis	\$1,053	\$310	\$70	\$56	\$54	\$54	\$144	\$1,741
670.000	Maint. Supervision and Engineering - TDE	\$17,308	12-Trans. & Dist. Maint. Expenses	\$9,957	\$2,742	\$585	\$500	\$407	\$277	\$2,840	\$17,308
671.000	Maint. of Structures & Improvements - TDE	\$0	12-Trans. & Dist. Maint. Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$0	5-Associated with storage facilities.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
673.000	Maint. of Transmission & Distribution Mains	\$133,526	7-Assoc. with trans. and distrib. mains	\$66,002	\$26,852	\$7,090	\$5,141	\$6,075	\$4,900	\$17,465	\$133,525
674.000	Maint. of Fire Mains - TDE	\$0	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
675.000	Maint. of Services - TDE	\$3,779	10-Factors for allocating COS to customer class.	\$3,100	\$390	\$27	\$42	\$6	\$214	\$0	\$3,779
676.000	Maint. of Meters - TDE	\$147,188	9-Associated with meters	\$114,689	\$23,359	\$3,680	\$4,048	\$1,413	\$0	\$0	\$147,189
677.000	Maint. of Hydrants - TDE	\$34,971	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$34,971	\$34,971
678.000	Maint. of Miscellaneous Plant - TDE	\$651,484	12-Trans. & Dist. Maint. Expenses	\$374,799	\$103,195	\$22,020	\$18,828	\$15,310	\$10,424	\$106,909	\$651,485
<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>		<b>\$1,720,051</b>		<b>\$1,011,016</b>	<b>\$286,654</b>	<b>\$62,896</b>	<b>\$52,113</b>	<b>\$46,044</b>	<b>\$38,571</b>	<b>\$222,757</b>	<b>\$1,720,051</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>											
901.000	Supervision - CAE	\$27,358	13-Allocation of Billing and Collecting Costs.	\$24,050	\$2,550	\$123	\$216	\$19	\$399	\$0	\$27,357
902.000	Meter Reading Expenses - CAE	\$287,814	14-Meter reading costs.	\$256,730	\$27,227	\$1,324	\$2,331	\$201	\$0	\$0	\$287,813
903.000	Customer Records & Collection Expenses	\$268,017	13-Allocation of Billing and Collecting Costs.	\$235,614	\$24,979	\$1,206	\$2,117	\$188	\$3,913	\$0	\$268,017
904.000	Uncollectible Amounts - CAE	\$219,673	13-Allocation of Billing and Collecting Costs.	\$193,115	\$20,474	\$989	\$1,735	\$154	\$3,207	\$0	\$219,674
905.000	Misc. Customer Accounts Expense - CAE	\$38,957	13-Allocation of Billing and Collecting Costs.	\$34,247	\$3,631	\$175	\$308	\$27	\$569	\$0	\$38,957
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>		<b>\$841,819</b>		<b>\$743,756</b>	<b>\$78,861</b>	<b>\$3,817</b>	<b>\$6,707</b>	<b>\$589</b>	<b>\$8,088</b>	<b>\$0</b>	<b>\$841,818</b>



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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
<b>CUSTOMER SERVICE EXPENSES</b>											
907.000	Customer Service & Information Expenses	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL CUSTOMER SERVICE EXPENSES</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SALES PROMOTION EXPENSES</b>											
910.000	Sales Promotion Expenses - SPE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL SALES PROMOTION EXPENSES</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>ADMIN. &amp; GENERAL EXPENSES</b>											
920.000	Admin. & General Salaries	\$417,381	15-A&G Basis	\$256,147	\$65,362	\$25,669	\$11,186	\$25,335	\$5,927	\$27,756	\$417,382
921.000	Office Supplies & Expenses	\$291,507	15-A&G Basis	\$178,898	\$45,650	\$17,928	\$7,812	\$17,694	\$4,139	\$19,385	\$291,506
922.000	Admin. Expenses Transferred - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
923.100	Outside Services Employed	\$2,501,493	15-A&G Basis	\$1,535,166	\$391,734	\$153,842	\$67,040	\$151,841	\$35,521	\$166,349	\$2,501,493
923.200	Outside Services - Belleville Lab	\$64,722	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$28,018	\$12,686	\$10,213	\$2,427	\$11,378	\$0	\$0	\$64,722
923.300	Outside Services - Call Center	\$598,020	13-Allocation of Billing and Collecting Costs.	\$525,719	\$55,735	\$2,691	\$4,724	\$419	\$8,731	\$0	\$598,019
924.000	Property Insurance	\$440,391	15-A&G Basis	\$270,268	\$68,965	\$27,084	\$11,802	\$26,732	\$6,254	\$29,286	\$440,391
925.000	Injuries & Damages	\$215	16-Labor Basis	\$129	\$34	\$14	\$6	\$14	\$3	\$15	\$215
926.000	Employee Pensions & Benefits	\$1,521,487	16-Labor Basis	\$911,219	\$243,590	\$98,136	\$42,449	\$97,071	\$21,605	\$107,417	\$1,521,487
927.000	Franchise Requirements	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
928.100	PSC Assessment	\$143,023	15-A&G Basis	\$87,773	\$22,397	\$8,796	\$3,833	\$8,681	\$2,031	\$9,511	\$143,022
928.200	Rate Case Expense	\$18,311	15-A&G Basis	\$11,237	\$2,868	\$1,126	\$491	\$1,111	\$260	\$1,218	\$18,311
929.000	Duplicate Charges - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930.100	Institutional or Goodwill Advertising Expenses	\$12,675	15-A&G Basis	\$7,779	\$1,985	\$780	\$340	\$769	\$180	\$843	\$12,676
930.200	Misc. General Expenses	\$335,836	15-A&G Basis	\$206,103	\$52,592	\$20,654	\$9,000	\$20,385	\$4,769	\$22,333	\$335,836
930.300	Research & Development Expenses - AGE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
931.000	Rents - AGE	\$54,103	15-A&G Basis	\$33,203	\$8,473	\$3,327	\$1,450	\$3,284	\$768	\$3,598	\$54,103
932.000	Maint. of General Plant - AGE	\$33,657	15-A&G Basis	\$20,655	\$5,271	\$2,070	\$902	\$2,043	\$478	\$2,238	\$33,657
	<b>TOTAL ADMIN. &amp; GENERAL EXPENSES</b>	<b>\$6,432,821</b>		<b>\$4,072,314</b>	<b>\$977,342</b>	<b>\$372,330</b>	<b>\$163,462</b>	<b>\$366,757</b>	<b>\$90,666</b>	<b>\$389,949</b>	<b>\$6,432,820</b>
<b>DEPRECIATION EXPENSE</b>											
403.000	Depreciation Expense, Dep. Exp.	\$3,751,437	Class % from Depreciation Schedule	\$1,857,283	\$657,849	\$405,435	\$121,640	\$443,201	\$46,568	\$219,461	\$3,751,437
403.000	CIAC Depreciation Offset	-\$187,883	Class % from Depreciation Schedule	-\$93,018	-\$32,947	-\$20,305	-\$6,092	-\$22,197	-\$2,332	-\$10,991	-\$187,883
	<b>TOTAL DEPRECIATION EXPENSE</b>	<b>\$3,563,554</b>		<b>\$1,764,265</b>	<b>\$624,902</b>	<b>\$385,130</b>	<b>\$115,548</b>	<b>\$421,004</b>	<b>\$44,236</b>	<b>\$208,470</b>	<b>\$3,563,554</b>
<b>AMORTIZATION EXPENSE</b>											
405.000	Amort-Other UP	\$9,686	18-Rate Base Basis	\$4,407	\$1,765	\$1,163	\$333	\$1,281	\$128	\$608	\$9,685
406.000	Amort-Intangible Fin	\$2,267	18-Rate Base Basis	\$1,031	\$413	\$272	\$78	\$300	\$30	\$142	\$2,266
407.000	Amort-Property Losses	\$158,892	18-Rate Base Basis	\$72,296	\$28,950	\$19,083	\$5,466	\$21,021	\$2,097	\$9,978	\$158,891
	<b>TOTAL AMORTIZATION EXPENSE</b>	<b>\$170,845</b>		<b>\$77,734</b>	<b>\$31,128</b>	<b>\$20,518</b>	<b>\$5,877</b>	<b>\$22,602</b>	<b>\$2,255</b>	<b>\$10,728</b>	<b>\$170,842</b>
<b>OTHER OPERATING EXPENSES</b>											
403.900	Amortization of Net Cost of Removal	\$0	18-Rate Base Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
408.000	Property Taxes	\$2,212,299	19-Total COS Basis	\$1,141,989	\$383,391	\$228,530	\$69,909	\$239,592	\$26,548	\$122,340	\$2,212,299
408.000	Payroll Taxes	\$189,476	16-Labor Basis	\$113,477	\$30,335	\$12,221	\$5,286	\$12,089	\$2,691	\$13,377	\$189,476
408.000	Gross Receipts Tax	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
408.000	Other Taxes & Licenses	\$51,889	16-Labor Basis	\$31,076	\$8,307	\$3,347	\$1,448	\$3,311	\$737	\$3,663	\$51,889
403.001	Transportation Depr Clearing	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL OTHER OPERATING EXPENSE</b>	<b>\$2,453,664</b>		<b>\$1,286,542</b>	<b>\$422,033</b>	<b>\$244,098</b>	<b>\$76,643</b>	<b>\$254,992</b>	<b>\$29,976</b>	<b>\$139,380</b>	<b>\$2,453,664</b>
	<b>TOTAL OPERATING &amp; MAINT. EXPENSE</b>	<b>\$19,262,970</b>		<b>\$10,641,092</b>	<b>\$3,235,987</b>	<b>\$1,795,376</b>	<b>\$576,340</b>	<b>\$1,813,358</b>	<b>\$217,254</b>	<b>\$983,555</b>	<b>\$19,262,961</b>

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
	<b>NET INCOME BEFORE TAXES</b>	<u>\$7,357,224</u>		<u>\$4,150,526</u>	<u>\$2,056,174</u>	<u>\$911,459</u>	<u>\$307,522</u>	<u>\$582,783</u>	<u>\$248,747</u>	<u>-\$899,980</u>	<u>\$7,357,232</u>
	<b>INCOME TAXES</b>										
409.000	Current Income Taxes	<u>\$11,512</u>	18-Rate Base Basis	<u>\$5,238</u>	<u>\$2,097</u>	<u>\$1,383</u>	<u>\$396</u>	<u>\$1,523</u>	<u>\$152</u>	<u>\$723</u>	<u>\$11,512</u>
	<b>TOTAL INCOME TAXES</b>	<u>\$11,512</u>		<u>\$5,238</u>	<u>\$2,097</u>	<u>\$1,383</u>	<u>\$396</u>	<u>\$1,523</u>	<u>\$152</u>	<u>\$723</u>	<u>\$11,512</u>
	<b>DEFERRED INCOME TAXES</b>										
410.000	Deferred Income Taxes - Def. Inc. Tax.	<u>\$1,724,500</u>	18-Rate Base Basis	<u>\$784,648</u>	<u>\$314,204</u>	<u>\$207,112</u>	<u>\$59,323</u>	<u>\$228,151</u>	<u>\$22,763</u>	<u>\$108,299</u>	<u>\$1,724,500</u>
412.000	Amortization of Deferred ITC	<u>-\$2,859</u>	18-Rate Base Basis	<u>-\$1,301</u>	<u>-\$521</u>	<u>-\$343</u>	<u>-\$98</u>	<u>-\$378</u>	<u>-\$38</u>	<u>-\$180</u>	<u>-\$2,859</u>
411.000	Deferred Income Taxes - Prior Years	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	<b>TOTAL DEFERRED INCOME TAXES</b>	<u>\$1,721,641</u>		<u>\$783,347</u>	<u>\$313,683</u>	<u>\$206,769</u>	<u>\$59,225</u>	<u>\$227,773</u>	<u>\$22,725</u>	<u>\$108,119</u>	<u>\$1,721,641</u>
	<b>NET OPERATING INCOME</b>	<u>\$5,624,071</u>		<u>\$3,361,941</u>	<u>\$1,740,394</u>	<u>\$703,307</u>	<u>\$247,901</u>	<u>\$353,487</u>	<u>\$225,870</u>	<u>-\$1,008,822</u>	<u>\$5,624,079</u>

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
<b>OPERATING REVENUES</b>											
461.000 Residential		\$14,011,811		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461.000 Commercial		\$5,030,362		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461.000 Industrial		\$2,550,783		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
462.000 Private Fire Protection		\$447,873		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
463.000 Public Fire Protection		\$35		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461.000 Contracted Industrial		\$907,335		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461.000 Capitol Complex		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
470.000 Forfeited Discounts		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
472.000 Rents from Water Property		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
464.000 Other Public Auth.		\$836,125		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
466.000 Sales for Resale		\$2,232,536		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
471.000 Other Water Revenue - Oper. Rev.		\$603,334	19-Total COS Basis	\$289,721	\$89,595	\$49,111	\$55,627	\$21,841	\$58,403	\$39,036	\$603,334
<b>TOTAL OPERATING REVENUES</b>		<b>\$26,620,194</b>		<b>\$289,721</b>	<b>\$89,595</b>	<b>\$49,111</b>	<b>\$55,627</b>	<b>\$21,841</b>	<b>\$58,403</b>	<b>\$39,036</b>	<b>\$603,334</b>
<b>SOURCE OF SUPPLY EXPENSES</b>											
600.000 Operation Supervision & Engineering		\$3,126	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$2,141	\$985	\$0	\$0	\$0	\$0	\$0	\$3,126
601.000 Operation Labor & Expenses		\$73,481	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$50,327	\$23,154	\$0	\$0	\$0	\$0	\$0	\$73,481
602.000 Purchased Water		\$299,699	1-Varies with water used	\$299,699	\$0	\$0	\$0	\$0	\$0	\$0	\$299,699
603.000 Miscellaneous Expenses		\$3,944	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$2,701	\$1,243	\$0	\$0	\$0	\$0	\$0	\$3,944
604.000 Rents - SSE		\$100	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$68	\$32	\$0	\$0	\$0	\$0	\$0	\$100
610.000 Maint. Supervision & Engineering		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611.000 Maint. of Structures & Improvements		\$90	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$62	\$28	\$0	\$0	\$0	\$0	\$0	\$90
612.000 Maint. of Collect. & Impound. Reservoirs		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
613.000 Maint. of Lake, River and Other Intakes		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
614.000 Maint. of Wells & Springs		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
615.000 Maint. of Infiltration Galleries & Tunnels		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
616.000 Maint. of Supply Mains		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
617.000 Maint. Of Misc. Water Source Plant		\$38,206	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$26,167	\$12,039	\$0	\$0	\$0	\$0	\$0	\$38,206
<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>		<b>\$418,646</b>		<b>\$381,165</b>	<b>\$37,481</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$418,646</b>
<b>PUMPING EXPENSES</b>											
620.000 Operation Supervision & Engineering - PE		\$46,651	6-Assoc. w/power and pumping facilities	\$33,767	\$12,666	\$161	\$0	\$0	\$0	\$58	\$46,652
621.000 Fuel for Power Production		\$10,685	1-Varies with water used	\$10,685	\$0	\$0	\$0	\$0	\$0	\$0	\$10,685
622.000 Power Production Labor & Expenses		\$1,246	6-Assoc. w/power and pumping facilities	\$902	\$338	\$4	\$0	\$0	\$0	\$2	\$1,246
623.000 Fuel or Power Purchased for Pumping		\$895,334	1-Varies with water used	\$895,334	\$0	\$0	\$0	\$0	\$0	\$0	\$895,334
624.000 Pumping Labor and Expenses		\$480,394	6-Assoc. w/power and pumping facilities	\$347,717	\$130,425	\$1,657	\$0	\$0	\$0	\$595	\$480,394
625.000 Expenses Transferred - Cr.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
626.000 Miscellaneous Expense		\$11,905	6-Assoc. w/power and pumping facilities	\$8,617	\$3,232	\$41	\$0	\$0	\$0	\$15	\$11,905
627.000 Rents - PE		\$23	6-Assoc. w/power and pumping facilities	\$17	\$6	\$0	\$0	\$0	\$0	\$0	\$23
630.000 Maint. Supervision & Engineering - PE		\$46,197	6-Assoc. w/power and pumping facilities	\$33,438	\$12,542	\$159	\$0	\$0	\$0	\$57	\$46,196
631.000 Maint. of Structures & Improvements - PE		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
632.000 Maint. of Power Production Equipment		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
633.000 Maint. of Pumping Equipment		\$21,122	6-Assoc. w/power and pumping facilities	\$15,288	\$5,735	\$73	\$0	\$0	\$0	\$26	\$21,122
<b>TOTAL PUMPING EXPENSES</b>		<b>\$1,513,557</b>		<b>\$1,345,765</b>	<b>\$164,944</b>	<b>\$2,095</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$753</b>	<b>\$1,513,557</b>

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
<b>WATER TREATMENT EXPENSES</b>											
640.000	Operation. Supervision & Engineer. - WTE	\$66,389	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$45,470	\$20,919	\$0	\$0	\$0	\$0	\$0	\$66,389
641.000	Chemicals - WTE	\$864,564	1-Varies with water used	\$864,564	\$0	\$0	\$0	\$0	\$0	\$0	\$864,564
642.000	Operation Labor & Expenses - WTE	\$72,712	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$49,800	\$22,912	\$0	\$0	\$0	\$0	\$0	\$72,712
643.100	Miscellaneous Expenses - WTE	\$216,659	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$148,390	\$68,269	\$0	\$0	\$0	\$0	\$0	\$216,659
643.200	Misc Expenses - Waste Disposal	\$818,839	1-Varies with water used	\$818,839	\$0	\$0	\$0	\$0	\$0	\$0	\$818,839
644.000	Rents - WTE	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
650.000	Maint. Supervision & Engineering - WTE	\$12,142	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$8,316	\$3,826	\$0	\$0	\$0	\$0	\$0	\$12,142
651.000	Maint. of Structures & Improvements - WTE	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
652.000	Maint. of Water Treatment Equipment	\$96,708	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$66,235	\$30,473	\$0	\$0	\$0	\$0	\$0	\$96,708
<b>TOTAL WATER TREATMENT EXPENSES</b>		<b>\$2,148,013</b>		<b>\$2,001,614</b>	<b>\$146,399</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,148,013</b>
<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
660.000	Operation Supervision & Engineering - TDE	\$17,644	11-T & D OP Basis	\$3,845	\$680	\$4,769	\$4,030	\$2,312	\$0	\$2,009	\$17,645
661.000	Storage Facilities Expenses TDE	\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
662.000	Transmission & Distribution Lines Expenses	\$317,612	7-Assoc. with trans. and distrib. mains	\$109,381	\$19,343	\$135,684	\$0	\$0	\$0	\$53,205	\$317,613
663.000	Meter Expenses - TDE	\$114,654	9-Associated with meters	\$0	\$0	\$0	\$114,654	\$0	\$0	\$0	\$114,654
664.000	Customer Installations Expenses - TDE	\$69,726	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$65,773	\$0	\$3,953	\$69,726
665.000	Miscellaneous Expenses - TDE	\$210,417	11-T & D OP Basis	\$45,848	\$8,108	\$56,874	\$48,059	\$27,570	\$0	\$23,959	\$210,418
666.000	Rents - TDE	\$1,742	11-T & D OP Basis	\$380	\$67	\$471	\$398	\$228	\$0	\$198	\$1,742
670.000	Maint. Supervision and Engineering - TDE	\$17,308	12-Trans. & Dist. Maint. Expenses	\$2,491	\$441	\$3,090	\$7,974	\$193	\$0	\$3,118	\$17,307
671.000	Maint. of Structures & Improvements - TDE	\$0	12-Trans. & Dist. Maint. Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$0	5-Associated with storage facilities.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
673.000	Maint. of Transmission & Distribution Mains	\$133,526	7-Assoc. with trans. and distrib. mains	\$45,984	\$8,132	\$57,042	\$0	\$0	\$0	\$22,368	\$133,526
674.000	Maint. of Fire Mains - TDE	\$0	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
675.000	Maint. of Services - TDE	\$3,779	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$3,565	\$0	\$214	\$3,779
676.000	Maint. of Meters - TDE	\$147,188	9-Associated with meters	\$0	\$0	\$0	\$147,188	\$0	\$0	\$0	\$147,188
677.000	Maint. of Hydrants - TDE	\$34,971	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$34,971	\$34,971
678.000	Maint. of Miscellaneous Plant - TDE	\$651,484	12-Trans. & Dist. Maint. Expenses	\$93,775	\$16,584	\$116,326	\$300,161	\$7,270	\$0	\$117,368	\$651,484
<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>		<b>\$1,720,051</b>		<b>\$301,704</b>	<b>\$53,355</b>	<b>\$374,256</b>	<b>\$622,464</b>	<b>\$106,911</b>	<b>\$0</b>	<b>\$261,363</b>	<b>\$1,720,053</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>											
901.000	Supervision - CAE	\$27,358	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$26,959	\$399	\$27,358
902.000	Meter Reading Expenses - CAE	\$287,814	14-Meter reading costs.	\$0	\$0	\$0	\$0	\$0	\$287,814	\$0	\$287,814
903.000	Customer Records & Collection Expenses	\$268,017	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$264,107	\$3,910	\$268,017
904.000	Uncollectible Amounts - CAE	\$219,673	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$216,468	\$3,205	\$219,673
905.000	Misc. Customer Accounts Expense - CAE	\$38,957	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$38,389	\$568	\$38,957
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>		<b>\$841,819</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$833,737</b>	<b>\$8,082</b>	<b>\$841,819</b>

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
<b>CUSTOMER SERVICE EXPENSES</b>											
907.000	Customer Service & Information Expenses	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL CUSTOMER SERVICE EXPENSES</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SALES PROMOTION EXPENSES</b>											
910.000	Sales Promotion Expenses - SPE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL SALES PROMOTION EXPENSES</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>ADMIN. &amp; GENERAL EXPENSES</b>											
920.000	Admin. & General Salaries	\$417,381	15-A&G Basis	\$117,201	\$39,401	\$44,409	\$73,459	\$12,605	\$98,418	\$31,888	\$417,381
921.000	Office Supplies & Expenses	\$291,507	15-A&G Basis	\$81,855	\$27,518	\$31,016	\$51,305	\$8,804	\$68,737	\$22,271	\$291,506
922.000	Admin. Expenses Transferred - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
923.100	Outside Services Employed	\$2,501,493	15-A&G Basis	\$702,419	\$236,141	\$266,159	\$440,263	\$75,545	\$589,852	\$191,114	\$2,501,493
923.200	Outside Services - Belleville Lab	\$64,722	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$44,328	\$20,394	\$0	\$0	\$0	\$0	\$0	\$64,722
923.300	Outside Services - Call Center	\$598,020	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$589,295	\$8,725	\$598,020
924.000	Property Insurance	\$440,391	15-A&G Basis	\$123,662	\$41,573	\$46,858	\$77,509	\$13,300	\$103,844	\$33,646	\$440,392
925.000	Injuries & Damages	\$215	16-Labor Basis	\$63	\$21	\$24	\$40	\$7	\$41	\$17	\$213
926.000	Employee Pensions & Benefits	\$1,521,487	16-Labor Basis	\$449,295	\$150,932	\$171,928	\$284,670	\$48,840	\$293,647	\$122,175	\$1,521,487
927.000	Franchise Requirements	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
928.100	PSC Assessment	\$143,023	15-A&G Basis	\$40,161	\$13,501	\$15,218	\$25,172	\$4,319	\$33,725	\$10,927	\$143,023
928.200	Rate Case Expense	\$18,311	15-A&G Basis	\$5,142	\$1,729	\$1,948	\$3,223	\$553	\$4,318	\$1,399	\$18,312
929.000	Duplicate Charges - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930.100	Institutional or Goodwill Advertising Expenses	\$12,675	15-A&G Basis	\$3,559	\$1,197	\$1,349	\$2,231	\$383	\$2,989	\$968	\$12,676
930.200	Misc. General Expenses	\$335,836	15-A&G Basis	\$94,303	\$31,703	\$35,733	\$59,107	\$10,142	\$79,190	\$25,658	\$335,836
930.300	Research & Development Expenses - AGE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
931.000	Rents - AGE	\$54,103	15-A&G Basis	\$15,192	\$5,107	\$5,757	\$9,522	\$1,634	\$12,757	\$4,133	\$54,102
932.000	Maint. of General Plant - AGE	\$33,657	15-A&G Basis	\$9,451	\$3,177	\$3,581	\$5,924	\$1,016	\$7,936	\$2,571	\$33,656
	<b>TOTAL ADMIN. &amp; GENERAL EXPENSES</b>	<b>\$6,432,821</b>		<b>\$1,686,631</b>	<b>\$572,394</b>	<b>\$623,980</b>	<b>\$1,032,425</b>	<b>\$177,148</b>	<b>\$1,884,749</b>	<b>\$455,492</b>	<b>\$6,432,819</b>
<b>DEPRECIATION EXPENSE</b>											
403.000	Depreciation Expense, Dep. Exp.	\$3,751,437	Class % from Depreciation Schedule	\$1,779,720	\$726,133	\$301,032	\$340,481	\$225,207	\$122,566	\$256,304	\$3,751,443
403.000	CIAC Depreciation Offset	-\$187,883	Class % from Depreciation Schedule	-\$89,134	-\$36,367	-\$15,077	-\$17,052	-\$11,279	-\$6,138	-\$12,836	-\$187,883
	<b>TOTAL DEPRECIATION EXPENSE</b>	<b>\$3,563,554</b>		<b>\$1,690,586</b>	<b>\$689,766</b>	<b>\$285,955</b>	<b>\$323,429</b>	<b>\$213,928</b>	<b>\$116,428</b>	<b>\$243,468</b>	<b>\$3,563,560</b>
<b>AMORTIZATION EXPENSE</b>											
405.000	Amort-Other UP	\$9,686	18-Rate Base Basis	\$5,160	\$2,135	\$844	\$504	\$441	-\$114	\$718	\$9,688
406.000	Amort-Intangible Fin	\$2,267	18-Rate Base Basis	\$1,208	\$500	\$197	\$118	\$103	-\$27	\$168	\$2,267
407.000	Amort-Property Losses	\$158,892	18-Rate Base Basis	\$84,642	\$35,020	\$13,839	\$8,262	\$7,230	-\$1,875	\$11,774	\$158,892
	<b>TOTAL AMORTIZATION EXPENSE</b>	<b>\$170,845</b>		<b>\$91,010</b>	<b>\$37,655</b>	<b>\$14,880</b>	<b>\$8,884</b>	<b>\$7,774</b>	<b>-\$2,016</b>	<b>\$12,660</b>	<b>\$170,847</b>
<b>OTHER OPERATING EXPENSES</b>											
403.900	Amortization of Net Cost of Removal	\$0	18-Rate Base Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
408.000	Property Taxes	\$2,212,299	19-Total COS Basis	\$1,062,346	\$328,526	\$180,081	\$203,974	\$80,085	\$214,151	\$143,136	\$2,212,299
408.000	Payroll Taxes	\$189,476	16-Labor Basis	\$55,952	\$18,796	\$21,411	\$35,451	\$6,082	\$36,569	\$15,215	\$189,476
408.000	Gross Receipts Tax	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
408.000	Other Taxes & Licenses	\$51,889	16-Labor Basis	\$15,323	\$5,147	\$5,863	\$9,708	\$1,666	\$10,015	\$4,167	\$51,889
403.001	Transportation Depr Clearing	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL OTHER OPERATING EXPENSE</b>	<b>\$2,453,664</b>		<b>\$1,133,621</b>	<b>\$352,469</b>	<b>\$207,355</b>	<b>\$249,133</b>	<b>\$87,833</b>	<b>\$260,735</b>	<b>\$162,518</b>	<b>\$2,453,664</b>
	<b>TOTAL OPERATING &amp; MAINT. EXPENSE</b>	<b>\$19,262,970</b>		<b>\$8,632,096</b>	<b>\$2,054,463</b>	<b>\$1,508,521</b>	<b>\$2,236,335</b>	<b>\$593,594</b>	<b>\$3,093,633</b>	<b>\$1,144,336</b>	<b>\$19,262,978</b>

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
	<b>NET INCOME BEFORE TAXES</b>	<u>\$7,357,224</u>		<u>\$8,632,096</u>	<u>\$2,054,463</u>	<u>\$1,508,521</u>	<u>\$2,236,335</u>	<u>\$593,594</u>	<u>\$3,093,633</u>	<u>\$1,144,336</u>	<u>\$19,262,978</u>
	<b>INCOME TAXES</b>										
409.000	Current Income Taxes	<u>\$11,512</u>	18-Rate Base Basis	<u>\$6,132</u>	<u>\$2,537</u>	<u>\$1,003</u>	<u>\$599</u>	<u>\$524</u>	<u>-\$136</u>	<u>\$853</u>	<u>\$11,512</u>
	<b>TOTAL INCOME TAXES</b>	<u>\$11,512</u>		<u>\$6,132</u>	<u>\$2,537</u>	<u>\$1,003</u>	<u>\$599</u>	<u>\$524</u>	<u>-\$136</u>	<u>\$853</u>	<u>\$11,512</u>
	<b>DEFERRED INCOME TAXES</b>										
410.000	Deferred Income Taxes - Def. Inc. Tax.	<u>\$1,724,500</u>	18-Rate Base Basis	<u>\$918,641</u>	<u>\$380,080</u>	<u>\$150,204</u>	<u>\$89,674</u>	<u>\$78,465</u>	<u>-\$20,349</u>	<u>\$127,785</u>	<u>\$1,724,500</u>
412.000	Amortization of Deferred ITC	<u>-\$2,859</u>	18-Rate Base Basis	<u>-\$1,523</u>	<u>-\$630</u>	<u>-\$249</u>	<u>-\$149</u>	<u>-\$130</u>	<u>\$34</u>	<u>-\$212</u>	<u>-\$2,859</u>
411.000	Deferred Income Taxes - Prior Years	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	<b>TOTAL DEFERRED INCOME TAXES</b>	<u>\$1,721,641</u>		<u>\$917,118</u>	<u>\$379,450</u>	<u>\$149,955</u>	<u>\$89,525</u>	<u>\$78,335</u>	<u>-\$20,315</u>	<u>\$127,573</u>	<u>\$1,721,641</u>
	<b>NET OPERATING INCOME</b>	<u>\$5,624,071</u>		<u>\$9,555,346</u>	<u>\$2,436,450</u>	<u>\$1,659,479</u>	<u>\$2,326,459</u>	<u>\$672,453</u>	<u>\$3,073,182</u>	<u>\$1,272,762</u>	<u>\$20,996,131</u>

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Summary

Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
Plant In Service	\$172,611,328	from Plant	\$81,105,152	\$30,964,759	\$19,499,822	\$5,807,505	\$21,350,901	\$2,281,721	\$11,601,465	\$172,611,325
Less Accumulated Depreciation Reserve	\$35,679,409	from Reserve	\$17,128,211	\$6,285,003	\$3,671,858	\$1,173,391	\$3,994,870	\$462,430	\$2,963,644	\$35,679,407
Net Plant In Service	\$136,931,919	from Net Plant	\$63,976,942	\$24,679,756	\$15,827,961	\$4,634,120	\$17,356,025	\$1,819,294	\$8,637,823	\$136,931,921
<b>ADD TO NET PLANT IN SERVICE</b>										
Base Payroll	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tax Withholding	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pensions and Employee Benefits	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group Insurance	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
401(k)	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fuel & Power	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Management Fees	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uncollectible Accounts	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PSC Assessment	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance Other	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cash Vouchers	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FICA - Employer Portion	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unemployment	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Tax	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CWC	-\$310,285	15-A&G Basis	-\$190,422	-\$48,591	-\$19,083	-\$8,316	-\$18,834	-\$4,406	-\$20,634	-\$310,286
Materials & Supplies	\$227,186	15-A&G Basis	\$139,424	\$35,577	\$13,972	\$6,089	\$13,790	\$3,226	\$15,108	\$227,186
Prepayments	\$117,509	15-A&G Basis	\$72,115	\$18,402	\$7,227	\$3,149	\$7,133	\$1,669	\$7,814	\$117,509
Pensions/OPEBs Tracker Asset	\$140,862	15-A&G Basis	\$86,447	\$22,059	\$8,663	\$3,775	\$8,550	\$2,000	\$9,367	\$140,861
Tank Painting Tracker	\$217,334	15-A&G Basis	\$133,378	\$34,035	\$13,366	\$5,825	\$13,192	\$3,086	\$14,453	\$217,335
<b>TOTAL ADD TO NET PLANT IN SERVICE</b>	<b>\$392,606</b>		<b>\$240,942</b>	<b>\$61,482</b>	<b>\$24,145</b>	<b>\$10,522</b>	<b>\$23,831</b>	<b>\$5,575</b>	<b>\$26,108</b>	<b>\$392,605</b>
<b>SUBTRACT FROM NET PLANT</b>										
Federal Tax Offset	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Tax Offset	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Tax Offset	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense Offset	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Offsets	\$524,087	17-UPIS Basis	\$244,906	\$94,440	\$60,584	\$17,714	\$66,402	\$6,970	\$33,070	\$524,086
Customer Advances	\$5,434,213	17-UPIS Basis	\$2,539,408	\$979,245	\$628,195	\$183,676	\$688,515	\$72,275	\$342,899	\$5,434,213
Contributions in Aid of Construction	\$9,118,489	15-A&G Basis	\$5,596,017	\$1,427,955	\$560,787	\$244,376	\$553,492	\$129,483	\$606,380	\$9,118,490
Deferred Income Taxes	\$15,842,071	17-UPIS Basis	\$7,403,000	\$2,854,741	\$1,831,343	\$535,462	\$2,007,190	\$210,700	\$999,635	\$15,842,071
Accumulated Deferred ITC (3%)	\$16,687	15-A&G Basis	\$10,241	\$2,613	\$1,026	\$447	\$1,013	\$237	\$1,110	\$16,687
Accrued Pension Liability	\$151,589	15-A&G Basis	\$93,030	\$23,739	\$9,323	\$4,063	\$9,201	\$2,153	\$10,081	\$151,590
<b>TOTAL SUBTRACT FROM NET PLANT</b>	<b>\$31,087,136</b>		<b>\$15,886,602</b>	<b>\$5,382,733</b>	<b>\$3,091,258</b>	<b>\$985,738</b>	<b>\$3,325,813</b>	<b>\$421,818</b>	<b>\$1,993,175</b>	<b>\$31,087,137</b>
<b>TOTAL RATE BASE</b>	<b>\$106,237,389</b>		<b>\$48,331,282</b>	<b>\$19,358,505</b>	<b>\$12,760,848</b>	<b>\$3,658,904</b>	<b>\$14,054,043</b>	<b>\$1,403,051</b>	<b>\$6,670,756</b>	<b>\$106,237,389</b>
<b>TOTAL RETURN ON RATE BASE</b>	<b>\$8,278,017</b>	Rate of Return used is 0.07792	<b>\$3,765,973</b>	<b>\$1,508,415</b>	<b>\$994,325</b>	<b>\$285,102</b>	<b>\$1,095,091</b>	<b>\$109,326</b>	<b>\$519,785</b>	<b>\$8,278,017</b>
<b>TOTAL OPERATING &amp; MAINT. EXPENSE</b>	<b>\$19,262,970</b>	from Income Statement	<b>\$10,641,092</b>	<b>\$3,235,987</b>	<b>\$1,795,376</b>	<b>\$576,340</b>	<b>\$1,813,358</b>	<b>\$217,254</b>	<b>\$983,555</b>	<b>\$19,262,961</b>
<b>TOTAL INCOME TAXES</b>	<b>\$11,512</b>	from Income Statement	<b>\$5,238</b>	<b>\$2,097</b>	<b>\$1,383</b>	<b>\$396</b>	<b>\$1,523</b>	<b>\$152</b>	<b>\$723</b>	<b>\$11,512</b>
<b>TOTAL DEFERRED INCOME TAXES</b>	<b>\$1,721,641</b>	from Income Statement	<b>\$783,347</b>	<b>\$313,683</b>	<b>\$206,769</b>	<b>\$59,225</b>	<b>\$227,773</b>	<b>\$22,725</b>	<b>\$108,119</b>	<b>\$1,721,641</b>
<b>ADDITIONAL CURRENT TAX REQUIRED</b>	<b>\$1,091,540</b>	18-Rate Base Basis	<b>\$496,651</b>	<b>\$198,879</b>	<b>\$131,094</b>	<b>\$37,549</b>	<b>\$144,411</b>	<b>\$14,408</b>	<b>\$68,549</b>	<b>\$1,091,541</b>

Missouri American Water Company  
Case Number WR-2011-0337  
District #2  
Test Year Ending 12-31-2010  
Summary

Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
TOTAL EXPENSES	\$22,087,663		\$11,926,328	\$3,750,646	\$2,134,622	\$673,510	\$2,187,065	\$254,539	\$1,160,946	\$22,087,655
CLASS COST OF SERVICE	\$30,365,680		\$15,692,301	\$5,259,061	\$3,128,947	\$958,612	\$3,282,156	\$363,865	\$1,680,731	\$30,365,672
OTHER WATER REVENUES - OPER. REV. DESCRIPTION	\$603,334		\$311,441	\$104,558	\$62,324	\$19,065	\$65,341	\$7,240	\$33,364	\$603,333
REVENUE CONTRIBUTION	\$907,335		\$411,244	\$130,045	\$170,646	\$28,041	\$114,687	\$9,514	\$43,158	\$907,335
	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER WATER REVENUES - OPER. F	\$1,510,669		\$722,685	\$234,603	\$232,970	\$47,106	\$180,028	\$16,754	\$76,522	\$1,510,668
TOTAL COST OF SERVICE RELATED TO SALES OF WATER	\$28,855,011		\$14,969,616	\$5,024,458	\$2,895,977	\$911,506	\$3,102,128	\$347,111	\$1,604,209	\$28,855,004
REALLOCATION OF PUBLIC FIRE	\$1,604,209	20-Total COS Basis w/o Fire	\$1,005,358	\$336,884	\$200,526	\$61,441	\$0	\$0	-\$1,604,209	\$0
TOTAL AFTER REALLOCATION OF PUBLIC F	\$28,855,011		\$15,974,974	\$5,361,342	\$3,096,503	\$972,947	\$3,102,128	\$347,111	\$0	\$28,855,004
REQUIRED MARGIN REVENUES	\$28,855,011		\$15,974,974	\$5,361,342	\$3,096,503	\$972,947	\$3,102,128	\$347,111	\$0	\$28,855,004
CURRENT MARGIN REVENUES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ZERO REVENUE INCREASE PLUG	-\$28,855,011		-\$15,974,974	-\$5,361,342	-\$3,096,503	-\$972,947	-\$3,102,128	-\$347,111	\$0	-\$28,855,004
COS MARGIN REVENUES @ 0%	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUE ABOVE (BELOW) COS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% CHANGE NEEDED TO BRING CLASS REVE	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%



Missouri American Water Company  
Case Number WR-2011-0337  
District #2  
Test Year Ending 12-31-2010  
Summary

Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
Plant In Service	\$172,611,328	from Plant	\$86,641,794	\$35,270,456	\$16,258,100	\$11,714,340	\$7,405,121	\$1,794,661	\$13,526,861	\$172,611,333
Less Accumulated Depreciation Reserve	\$35,679,409	from Reserve	\$16,353,191	\$6,420,674	\$4,133,783	\$3,288,840	\$1,334,358	\$787,108	\$3,361,449	\$35,679,403
Net Plant In Service	\$136,931,919	from Net Plant	\$70,288,601	\$28,849,779	\$12,124,318	\$8,425,500	\$6,070,762	\$1,007,551	\$10,165,410	\$136,931,921
<b>ADD TO NET PLANT IN SERVICE</b>										
Base Payroll	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tax Withholding	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pensions and Employee Benefits	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group Insurance	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
401(k)	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fuel & Power	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Management Fees	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uncollectible Accounts	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PSC Assessment	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance Other	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cash Vouchers	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FICA - Employer Portion	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unemployment	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Tax	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CWC	-\$310,285	15-A&G Basis	-\$87,128	-\$29,291	-\$33,014	-\$54,610	-\$9,371	-\$73,165	-\$23,706	-\$310,285
Materials & Supplies	\$227,186	15-A&G Basis	\$63,794	\$21,446	\$24,173	\$39,985	\$6,861	\$53,570	\$17,357	\$227,186
Prepayments	\$117,509	15-A&G Basis	\$32,997	\$11,093	\$12,503	\$20,682	\$3,549	\$27,709	\$8,978	\$117,511
Pensions/OPEBs Tracker Asset	\$140,862	15-A&G Basis	\$39,554	\$13,297	\$14,988	\$24,792	\$4,254	\$33,215	\$10,762	\$140,862
Tank Painting Tracker	\$217,334	15-A&G Basis	\$61,027	\$20,516	\$23,124	\$38,251	\$6,563	\$51,247	\$16,604	\$217,332
<b>TOTAL ADD TO NET PLANT IN SERVICE</b>	<b>\$392,606</b>		<b>\$110,244</b>	<b>\$37,061</b>	<b>\$41,774</b>	<b>\$69,100</b>	<b>\$11,856</b>	<b>\$92,576</b>	<b>\$29,995</b>	<b>\$392,606</b>
<b>SUBTRACT FROM NET PLANT</b>										
Federal Tax Offset	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Tax Offset	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Tax Offset	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense Offset	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Offsets	\$524,087	17-UPIS Basis	\$269,066	\$110,425	\$46,382	\$32,231	\$23,217	\$3,878	\$38,887	\$524,086
Customer Advances	\$5,434,213	17-UPIS Basis	\$2,789,925	\$1,144,989	\$480,928	\$334,204	\$240,736	\$40,213	\$403,219	\$5,434,214
Contributions in Aid of Construction	\$9,118,489	15-A&G Basis	\$2,560,472	\$860,785	\$970,207	\$1,604,854	\$275,378	\$2,150,140	\$696,653	\$9,118,489
Deferred Income Taxes	\$15,842,071	17-UPIS Basis	\$8,133,319	\$3,337,924	\$1,402,023	\$974,287	\$701,804	\$117,231	\$1,175,482	\$15,842,070
Accumulated Deferred ITC (3%)	\$16,687	15-A&G Basis	\$4,686	\$1,575	\$1,775	\$2,937	\$504	\$3,935	\$1,275	\$16,687
Accrued Pension Liability	\$151,589	15-A&G Basis	\$42,566	\$14,310	\$16,129	\$26,680	\$4,578	\$35,745	\$11,581	\$151,589
<b>TOTAL SUBTRACT FROM NET PLANT</b>	<b>\$31,087,136</b>		<b>\$13,800,034</b>	<b>\$5,470,008</b>	<b>\$2,917,444</b>	<b>\$2,975,193</b>	<b>\$1,246,217</b>	<b>\$2,351,142</b>	<b>\$2,327,097</b>	<b>\$31,087,135</b>
<b>TOTAL RATE BASE</b>	<b>\$106,237,389</b>		<b>\$56,598,811</b>	<b>\$23,416,832</b>	<b>\$9,248,648</b>	<b>\$5,519,407</b>	<b>\$4,836,401</b>	<b>-\$1,251,015</b>	<b>\$7,868,308</b>	<b>\$106,237,392</b>
<b>TOTAL RETURN ON RATE BASE</b>	<b>\$8,278,017</b>	Rate of Return used is 0.07792	<b>\$4,410,179</b>	<b>\$1,824,640</b>	<b>\$720,655</b>	<b>\$430,072</b>	<b>\$376,852</b>	<b>-\$97,479</b>	<b>\$613,099</b>	<b>\$8,278,018</b>
<b>TOTAL OPERATING &amp; MAINT. EXPENSE</b>	<b>\$19,262,970</b>	from Income Statement	<b>\$8,632,096</b>	<b>\$2,054,463</b>	<b>\$1,508,521</b>	<b>\$2,236,335</b>	<b>\$593,594</b>	<b>\$3,093,633</b>	<b>\$1,144,336</b>	<b>\$19,262,978</b>
<b>TOTAL INCOME TAXES</b>	<b>\$11,512</b>	from Income Statement	<b>\$6,132</b>	<b>\$2,537</b>	<b>\$1,003</b>	<b>\$599</b>	<b>\$524</b>	<b>-\$136</b>	<b>\$853</b>	<b>\$11,512</b>
<b>TOTAL DEFERRED INCOME TAXES</b>	<b>\$1,721,641</b>	from Income Statement	<b>\$917,118</b>	<b>\$379,450</b>	<b>\$149,955</b>	<b>\$89,525</b>	<b>\$78,335</b>	<b>-\$20,315</b>	<b>\$127,573</b>	<b>\$1,721,641</b>
<b>ADDITIONAL CURRENT TAX REQUIRED</b>	<b>\$1,091,540</b>	18-Rate Base Basis	<b>\$581,463</b>	<b>\$240,575</b>	<b>\$95,073</b>	<b>\$56,760</b>	<b>\$49,665</b>	<b>-\$12,880</b>	<b>\$80,883</b>	<b>\$1,091,539</b>

Missouri American Water Company  
Case Number WR-2011-0337  
District #2  
Test Year Ending 12-31-2010  
Summary

Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
TOTAL EXPENSES	\$22,087,663		\$10,136,809	\$2,677,025	\$1,754,552	\$2,383,219	\$722,118	\$3,060,302	\$1,353,645	\$22,087,670
CLASS COST OF SERVICE	\$30,365,680		\$14,546,988	\$4,501,665	\$2,475,207	\$2,813,291	\$1,098,970	\$2,962,823	\$1,966,744	\$30,365,688
OTHER WATER REVENUES - OPER. REV. DESCRIPTION	\$603,334		\$289,721	\$89,595	\$49,111	\$55,627	\$21,841	\$58,403	\$39,036	\$603,334
REVENUE CONTRIBUTION	\$907,335		\$260,103	-\$5,175	-\$13,576	\$439,578	\$78,494	\$99,378	\$48,533	\$907,335
	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER WATER REVENUES - OPER. F	\$1,510,669		\$549,824	\$84,420	\$35,535	\$495,205	\$100,335	\$157,781	\$87,569	\$1,510,669
TOTAL COST OF SERVICE RELATED TO SALES OF WATER	\$28,855,011		\$13,997,164	\$4,417,245	\$2,439,672	\$2,318,086	\$998,635	\$2,805,042	\$1,879,175	\$28,855,019
REALLOCATION OF PUBLIC FIRE	\$1,604,209	20-Total COS Basis w/o Fire	\$1,084,285	\$335,440	\$184,484	\$0	\$0	\$0	-\$1,604,209	\$0
TOTAL AFTER REALLOCATION OF PUBLIC F	\$28,855,011		\$15,081,449	\$4,752,685	\$2,624,156	\$2,318,086	\$998,635	\$2,805,042	\$274,966	
REQUIRED MARGIN REVENUES	\$28,855,011		\$15,081,449	\$4,752,685	\$2,624,156	\$2,318,086	\$998,635	\$2,805,042	\$274,966	\$28,855,019
CURRENT MARGIN REVENUES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ZERO REVENUE INCREASE PLUG	-\$28,855,011		-\$15,081,449	-\$4,752,685	-\$2,624,156	-\$2,318,086	-\$998,635	-\$2,805,042	-\$274,966	-\$28,855,019
COS MARGIN REVENUES @ 0%	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0000%
REVENUE ABOVE (BELOW) COS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% CHANGE NEEDED TO BRING CLASS REVE	0.0000%									

Case Number WR-2011-0337  
 Distict #2  
 Test Year Ending 12-31-2010  
 Allocator Class Factors Calculations

Line # A	Description B	Total C	Residential D	Commercial E	Industrial F	Public Authorities G	Sales for Resale H	Fire Protection - Private I	Fire Protection - Public J
<b>Varies with water used</b>		<b>Factor 1</b>							
Factors are based on the pro forma test year average daily consumption for each customer classification.									
1	Factor 1 - Total Gallons	5,035,569.67	2,049,955.67	1,018,652.00	908,706.00	194,995.00	863,261.00	0.00	0.00
2	Factor 1 - Adjustment Gallons (+/-)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Factor 1 - Adjusted Gallons	5,035,570	2,049,956	1,018,652	908,706	194,995	863,261	0.00	0.00
4	Factor 1 - Average Daily Consumption	13,796.31	5,616.32	2,790.83	2,489.61	534.23	2,365.10	0.05	0.18
5	Factor 1 - Average Daily Consumption - Allocation Factor	1.00	0.4071	0.2023	0.1805	0.0387	0.1714	0.0000	0.0000
<b>Assoc. with facilities serving base and max. day extra capacity functions.</b>		<b>Factor 2</b>							
Factors are based on the weighting of the factors for average daily consumption (Factor 1) and the factors derived from maximum day extra capacity demand for each customer classification, as follows:									
6	Factor 2 - Weighted Factor %	0.6849							
7	Factor 2 - Average Daily Consumption, Weighted Factor	0.6849	0.2788	0.1386	0.1236	0.0265	0.1174	0.0000	0.0000
8	Factor 2 - Maximum Day Extra Capacity., Allocation Factor	0.0000							
9	Factor 2 - Maximum Day Extra Capacity., Weighted Factor %	0.3151							
10	Factor 2 - Maximum Day Extra Capacity., Weighted Factor	0.3151	0.1541	0.0574	0.0342	0.0110	0.0584	0.0000	0.0000
11	Factor 2 - Maximum Day Extra Capacity., Allocation Factor	1.0000	0.4329	0.1960	0.1578	0.0375	0.1758	0.0000	0.0000
<b>Max. Day Class Allocation and Max Day to Avg. Day</b>		<b>Factor 2b</b>							
Maximum Day Class Allocation and Max Day to Average Day									
12	Factor 2b - Average Daily Consumption	13,796.31	5,616.32	2,790.83	2,489.61	534.23	2,365.10	0.05	0.18
13	Factor 2b - Max. Day Extra Capacity, Factor		1.00	0.75	0.50	0.75	0.90	0.00	0.00
14	Factor 2b - Max. Day Extra Capacity, Daily Rate of Flow	11483.50	5616.32	2093.12	1244.80	400.67	2128.59	0.00	0.00
15	Factor 2b - Max. Day Extra Capacity, Allocation Factor	1.0000	0.489	0.1823	0.1084	0.0349	0.1854	0	0
<b>Assoc. with facilities serving base, max day extra capacity and fire protection functions.</b>		<b>Factor 3</b>							
Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.									
16	Factor 3 - Average Daily Consumption, Allocation Factor	1.0000	0.4071	0.2023	0.1805	0.0387	0.1714	0.0000	0.0000
17	Factor 3 - Average Daily Consumption, Weighted Factor %	0.6381							
18	Factor 3 - Average Daily Consumption, Weighted Factor	0.6381	0.2597	0.1291	0.1152	0.0247	0.1094	0.0000	0.0000
19	Factor 3 - Maximum Day Extra Capacity., Allocation Factor	1.0000	0.4890	0.1823	0.1084	0.0349	0.1854	0.0000	0.0000
20	Factor 3 - Maximum Day Extra Capacity., Weighted Factor %	0.2935							
21	Factor 3 - Maximum Day Extra Capacity., Weighted Factor	0.2935	0.1436	0.0535	0.0318	0.0102	0.0544	0.0000	0.0000
22	Factor 3 - Fire Protection, Allocation Factor	0.0684							
23	Factor 3 - Fire Protection, Weighted Factor %							0.2192	0.7808
24	Factor 3 - Fire Protection, Weighted Factor							0.0150	0.0534
25	Factor 3 - Fire Protection, Factor							0.0150	0.0534
26	Factor 3 - Allocation Factor	1.0000	0.4033	0.1826	0.1470	0.0349	0.1638	0.0150	0.0534
<b>Associated with facilities serving base and max. hr. extra capacity functions.</b>		<b>Factor 4A</b>							
Comment									
27	Factor 4A - Average Hourly Consumption, Thousand Gallons	403.3737	234.0132	116.2845	23.8253	22.2597	6.9816	0.0021	0.0073
28	Factor 4A - Factor (ratio of max. hr to average hr minus 1.0)		3.5000	2.5000	1.2000	2.5000	3.2000	0.0000	0.0000

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 Allocator Class Factors Calculations

Line # A	Description B	Total C	Residential D	Commercial E	Industrial F	Public Authorities G	Sales for Resale H	Fire Protection - Private I	Fire Protection - Public J
29	Factor 4A - Max. Hr Extra Capacity 1,000 per Hour	1216.3383	819.0462	290.7113	28.5904	55.6493	22.3411	0.0000	0.0000
30	Factor 4A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.6734	0.2390	0.0235	0.0458	0.0184	0.0000	0.0000
<b>Associated with facilities serving base and max. hr. extra capacity functions</b> Factor 4									
Comment									
31	Factor 4 - Average Hourly Consumption, Thousand Gallons	574.8462	234.0132	116.2845	103.7336	22.2597	98.5458	0.0021	0.0073
32	Factor 4 - Adjusted Hourly Gallons (+/-)	-171.4725	0.0000	0.0000	-79.9083	0.0000	-91.5642	0.0000	0.0000
33	Factor 4 - Hourly Adjusted Gallons	403.3737	234.0132	116.2845	23.8253	22.2597	6.9816	0.0021	0.0073
34	Factor 4 - Average Hourly Consumption, Allocation Factor	1.0000	0.5801	0.2883	0.0591	0.0552	0.0173	0.0000	0.0000
35	Factor 4 - Average Hourly Consumption, Weighted Factor %	0.2675							
36	Factor 4 - Average Hourly Consumption, Weighted Factor	0.2675	0.1552	0.0771	0.0158	0.0148	0.0046	0.0000	0.0000
37	Factor 4 - Maximum Hour Extra Capacity, Allocation Factor	1.0000	0.6733	0.2390	0.0235	0.0458	0.0184	0.0000	0.0000
38	Factor 4 - Maximum Hour Extra Capacity, Weighted Factor %	0.5390							
39	Factor 4 - Maximum Hour Extra Capacity, Weighted Factor	0.5390	0.3629	0.1288	0.0127	0.0247	0.0099	0.0000	0.0000
40	Factor 4 - Fire Protection, Allocation Factor	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2192	0.7808
41	Factor 4 - Fire Protection, Weighted Factor %	0.1935							
42	Factor 4 - Fire Protection, Weighted Factor	0.1935	0.0000	0.0000	0.0000	0.0000	0.0000	0.0424	0.1511
43	Factor 4 - Allocation Factor	1.0000	0.5181	0.2059	0.0285	0.0395	0.0145	0.0424	0.1511
<b>Allocation of costs associated with storage facilities.</b> Factor 5A									
Comment									
44	Factor 5A - Average Hourly Consumption, Thousand Gallons	574.8462	234.0132	116.2845	103.7336	22.2597	98.5458	0.0021	0.0073
45	Factor 5A - Factor (ratio of max. hr to average hr minus 1.0)		3.5000	2.5000	1.2000	2.5000	3.2000	0.0000	0.0000
46	Factor 5A - Max. Hr Extra Capacity 1,000 per Hour	1605.2337	819.0462	290.7113	124.4803	55.6493	315.3466	0.0000	0.0000
47	Factor 5A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.5102	0.1811	0.0775	0.0347	0.1964	0.0000	0.0000
<b>Associated with storage facilities.</b> Factor 5									
Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand, and the fire protection demand for each customer classification.									
Description									
48	Factor 5 - Average Hourly Consumption, Thousand Gallons	574.8462	234.0132	116.2845	103.7336	22.2597	98.5458	0.0021	0.0073
49	Factor 5 - Average Hourly Consumption, Allocation Factor	1.0000	0.4071	0.2023	0.1805	0.0387	0.1714	0.0000	0.0000
50	Factor 5 - Average Hourly Consumption, Weighted Factor	0.2859							
51	Factor 5 - Maximum Hour Extra Capacity, Allocation Factor	0.2859	0.1164	0.0578	0.0516	0.0111	0.0490	0.0000	0.0000
52	Factor 5 - Maximum Hour Extra Capacity, Weighted Factor	1.0000	0.5102	0.1811	0.0775	0.0347	0.1964	0.0000	0.0000
53	Factor 5 - Maximum Day Extra Capacity, Allocation Factor	0.5763							
54	Factor 5 - Maximum Day Extra Capacity, Weighted Factor	0.5763	0.2940	0.1044	0.0447	0.0200	0.1132	0.0000	0.0000
55	Factor 5 - Fire Protection, Allocation Factor	1.0000						0.2192	0.7808
56	Factor 5 - Fire Protection, Weighted Factor	0.1378						0.0302	0.1076
57	Factor 5 - Allocation Factor	1.0000	0.4104	0.1622	0.0963	0.0311	0.1622	0.0302	0.1076
<b>Assoc. w/power and pumping facilities</b> Factor 6									
Factors are based on the weighting of the maximum daily consumption, Factor 2, the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 4, for each customer classification, as follows:									
Description									

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58	Factor 6 - Maximum Daily Consumption, Allocation Factor 2		0.4329	0.1960	0.1578	0.0375	0.1758	0.0000	0.0000
59	Factor 6 - Maximum Daily Consumption, Allocation Factor 2 %	0.6335							
60	Factor 6 - Maximum Daily Consumption, Weighted Factor 2	0.6335	0.2741	0.1242	0.1000	0.0238	0.1114	0.0000	0.0000
61	Factor 6 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.4033	0.1826	0.1470	0.0349	0.1638	0.0150	0.0534
62	Factor 6 - Maximum Daily Consumption, Allocation Factor 3 %	0.3602							
63	Factor 6 - Maximum Daily Consumption, Weighted Factor 3	0.3602	0.1453	0.0658	0.0529	0.0126	0.0590	0.0054	0.0192
64	Factor 6 - Maximum Hourly Consumption, Allocation Factor 4	1.0000	0.5181	0.2059	0.0285	0.0395	0.0145	0.0424	0.1511
65	Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 %	0.0064							
66	Factor 6 - Maximum Hourly Consumption, Weighted Factor 4	0.0064	0.0032	0.0013	0.0002	0.0003	0.0001	0.0003	0.0010
67	Factor 6 - Allocation Factor	1.0001	0.4226	0.1913	0.1531	0.0367	0.1705	0.0057	0.0202
<b>Assoc. with trans. and distrib. mains</b> <span style="float: right;"><b>Factor 7</b></span>									
Factors are based on the weighting of the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 5, for each customer classification, as follows:									
<b>Description</b>									
68	Factor 7 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.4033	0.1826	0.1470	0.0349	0.1638	0.0150	0.0534
69	Factor 7 - Maximum Daily Consumption, Allocation Factor 3 %	0.2075							
70	Factor 7 - Maximum Daily Consumption, Weighted Factor 3	0.2075	0.0837	0.0379	0.0305	0.0072	0.0340	0.0031	0.0111
71	Factor 7 - Maximum Hourly Consumption, Allocation Factor 4	1.0000	0.5181	0.2059	0.0285	0.0395	0.0145	0.0424	0.1511
72	Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 %	0.7925							
73	Factor 7 - Maximum Hourly Consumption, Weighted Factor 4	0.7925	0.4106	0.1632	0.0226	0.0313	0.0115	0.0336	0.1197
74	Factor 7 - Allocation Factor	1.0000	0.4943	0.2011	0.0531	0.0385	0.0455	0.0367	0.1308
<b>Associated with meters</b> <span style="float: right;"><b>Factor 9</b></span>									
Factors are based on the relative cost of meters by size and customer classification.									
<b>Description</b>									
75	Factor 9 - 5/8 Dollar Equivalents	45,057.10	35,110.50	7,150.50	1,126.00	1,237.80	432.30	0.00	0.00
76	Factor 9 - Allocation Factor	1.0000	0.7792	0.1587	0.0250	0.0275	0.0096	0.0000	0.0000
<b>Factors for allocating COS to customer class.</b> <span style="float: right;"><b>Factor 10</b></span>									
Factors are based on the relative cost of services by size and customer classification, as developed on the following page and summarized below.									
<b>Description</b>									
77	Factor 10 - Factors for allocating COS to customer class.	41,525.04	34,063.80	4,283.27	298.59	461.96	64.84	2,352.58	0.00
78	Factor 10 - Allocation Factor	1.0000	0.8203	0.1031	0.0072	0.0111	0.0016	0.0567	0.0000
<b>T &amp; D OP Basis</b> <span style="float: right;"><b>Factor 11</b></span>									
Comment									
<b>Description</b>									
79	Factor 11 - T & D OP Basis	\$501,992.00	\$303,530.00	\$89,257.00	\$20,233.00	\$16,155.00	\$15,664.00	\$15,609.00	\$41,544.00
80	Factor 11 - Allocation Factor	1.0000	0.6046	0.1778	0.0403	0.0322	0.0312	0.0311	0.0828
<b>Trans. &amp; Dist. Maint. Expenses</b> <span style="float: right;"><b>Factor 12</b></span>									

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Line # A	Description B	Total C	Residential D	Commercial E	Industrial F	Public Authorities G	Sales for Resale H	Fire Protection - Private I	Fire Protection - Public J
Factors are based on transmission and distribution maintenance expenses other than those being allocated, as follows:									
<b>Description</b>									
81	Factor 12 - Trans. & Dist. Maint. Expenses	\$319,464.00	\$183,791.00	\$50,601.00	\$10,797.00	\$9,231.00	\$7,494.00	\$5,114.00	\$52,436.00
82	Factor 12 - Allocation Factor	1.0000	0.5753	0.1584	0.0338	0.0289	0.0235	0.0160	0.1641
<b>Allocation of Billing and Collecting Costs. Factor 13</b>									
Factors are based on the total number of customers.									
<b>Description</b>									
83	Factor 13 - Total Customers	38,519.00	33,861.00	3,590.00	174.00	306.00	26.00	562.00	0.00
84	Factor 13 - Allocation Factor	1.0000	0.8791	0.0932	0.0045	0.0079	0.0007	0.0146	0.0000
<b>Meter reading costs. Factor 14</b>									
Factors are based on the number of metered customers.									
<b>Description</b>									
85	Factor 14 - Total Metered Customers	37,957.00	33,861.00	3,590.00	174.00	306.00	26.00	0.00	0.00
86	Factor 14 - Allocation Factor	1.0000	0.8920	0.0946	0.0046	0.0081	0.0007	0.0000	0.0000
<b>A&amp;G Basis Factor 15</b>									
Factors are based on the allocation of direct labor expense.									
<b>Description</b>									
87	Factor 15 - A&G Basis	\$3,536,302.00	\$2,170,285.00	\$553,648.00	\$217,624.00	\$94,876.00	\$214,720.00	\$50,121.00	\$235,028.00
88	Factor 15 - Allocation Factor	1.0000	0.6137	0.1566	0.0615	0.0268	0.0607	0.0142	0.0665
<b>Labor Basis Factor 16</b>									
Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal.									
	From IS, >=600 and < 602		\$33,163.00	\$15,015.00	\$12,088.00	\$2,873.00	\$13,468.00	\$0.00	\$0.00
	From IS, >=610 and < 612		\$39.00	\$18.00	\$14.00	\$3.00	\$16.00	\$0.00	\$0.00
	From IS, >=613 and < 618		\$16,539.00	\$7,488.00	\$6,029.00	\$1,433.00	\$6,717.00	\$0.00	\$0.00
	From IS, >=620 and < 621		\$19,710.00	\$8,924.00	\$7,142.00	\$1,712.00	\$7,954.00	\$266.00	\$942.00
	From IS, >=622 and < 623		\$526.00	\$238.00	\$191.00	\$46.00	\$212.00	\$7.00	\$25.00
	From IS, >=624 and < 626		\$202,966.00	\$91,899.00	\$73,548.00	\$17,630.00	\$81,907.00	\$2,738.00	\$9,704.00
	From IS, >=630 and < 634		\$28,442.00	\$12,878.00	\$10,307.00	\$2,470.00	\$11,478.00	\$383.00	\$1,360.00
	From IS, >=640 and < 641		\$28,740.00	\$13,012.00	\$10,476.00	\$2,490.00	\$11,671.00	\$0.00	\$0.00
	From IS, >=642 and < 643		\$31,477.00	\$14,252.00	\$11,474.00	\$2,727.00	\$12,783.00	\$0.00	\$0.00
	From IS, >=650 and < 653		\$47,121.00	\$21,335.00	\$17,177.00	\$4,082.00	\$19,136.00	\$0.00	\$0.00
	From IS, >=660 and < 666		\$441,416.00	\$129,806.00	\$29,424.00	\$23,498.00	\$22,779.00	\$22,702.00	\$60,428.00
	From IS, >=670 and < 679		\$568,547.00	\$156,538.00	\$33,402.00	\$28,559.00	\$23,211.00	\$15,815.00	\$162,185.00
	From IS, >=901 and < 904		\$516,394.00	\$54,756.00	\$2,653.00	\$4,664.00	\$408.00	\$4,312.00	\$0.00
	From IS, >=905 and < 906		\$34,247.00	\$3,631.00	\$175.00	\$308.00	\$27.00	\$569.00	\$0.00
	From IS, >=920 and < 921		\$256,147.00	\$65,362.00	\$25,669.00	\$11,186.00	\$25,335.00	\$5,927.00	\$27,756.00
	From IS, >=932 and < 933		\$20,655.00	\$5,271.00	\$2,070.00	\$902.00	\$2,043.00	\$478.00	\$2,238.00
<b>Description</b>									

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Line # A	Description B	Total C	Residential D	Commercial E	Industrial F	Public Authorities G	Sales for Resale H	Fire Protection - Private I	Fire Protection - Public J
89	Factor 16 - Labor Basis	\$3,749,954.00	\$2,246,129.00	\$600,423.00	\$241,839.00	\$104,583.00	\$239,145.00	\$53,197.00	\$264,638.00
90	Factor 16 - Allocation Factor	1.0000	0.5989	0.1601	0.0645	0.0279	0.0638	0.0142	0.0706
<b>UPIS Basis</b>									
Comment									
<b>Factor 17</b>									
<b>Description</b>									
91	Factor 17 - UPIS Basis	\$136,892,686.00	\$63,958,608.00	\$24,672,686.00	\$15,823,425.00	\$4,632,794.00	\$17,351,054.00	\$1,818,772.00	\$8,635,347.00
92	Factor 17 - Allocation Factor	1.0000	0.4673	0.1802	0.1156	0.0338	0.1267	0.0133	0.0631
<b>Rate Base Basis</b>									
Factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below.									
<b>Factor 18</b>									
<b>Description</b>									
93	Factor 18 - Rate Base Basis	\$106,237,389.00	\$48,331,282.00	\$19,358,505.00	\$12,760,848.00	\$3,658,904.00	\$14,054,043.00	\$1,403,051.00	\$6,670,756.00
94	Factor 18 - Allocation Factor	1.0000	0.4550	0.1822	0.1201	0.0344	0.1323	0.0132	0.0628
<b>Total COS Basis</b>									
The factors are based on the allocation of the total cost of service, excluding those items being allocated.									
(>=600 and <679) or (>=900 and <933) or =403.000 or =403.900 or =408.000 + Summary->Total Return on Rate Base + IS->Total Income Taxes+IS->Total Deferred Income Taxes = 928 or (= 408 and (Description contains "Gross Rec" or "Assess"))									
			\$15,692,300.80	\$5,259,060.99	\$3,128,946.62	\$958,611.91	\$3,282,156.19	\$363,864.74	\$1,680,730.75
		-	\$99,010.00	\$25,265.00	\$9,922.00	\$4,324.00	\$9,792.00	\$2,291.00	\$10,729.00
<b>Description</b>									
95	Factor 19 - Total COS Basis	30,204,339.00	15,593,290.80	5,233,795.99	3,119,024.62	954,287.91	3,272,364.19	361,573.74	1,670,001.75
96	Factor 19 - Allocation Factor	1.0000	0.5162	0.1733	0.1033	0.0316	0.1083	0.0120	0.0553
<b>Total COS Basis w/o Fire</b>									
The factors are based on COS basis without Fire.									
<b>Description</b>									
97	Factor 20 - Total COS Basis w/o Fire	\$25,038,920.32	\$15,692,300.80	\$5,259,060.99	\$3,128,946.62	\$958,611.91	\$0.00	\$0.00	\$0.00
98	Factor 20 - Allocation Factor	1.0000	0.6267	0.2100	0.1250	0.0383	0.0000	0.0000	0.0000

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<b>T &amp; D OP Basis</b>		<b>Factor 11</b>							
Comment									
<b>Description</b>									
1	Factor 11 - T & D OP Basis	\$501,993.00	\$109,381.00	\$19,343.00	\$135,684.00	\$114,654.00	\$65,773.00	\$0.00	\$57,158.00
2	Factor 11 - Allocation Factor	1.0000	0.2179	0.0385	0.2703	0.2284	0.1310	0.0000	0.1139
<b>Trans. &amp; Dist. Maint. Expenses</b>		<b>Factor 12</b>							
Comment									
<b>Description</b>									
3	Factor 12 - Trans. & Dist. Maint. Expenses	\$319,464.00	\$45,984.00	\$8,132.00	\$57,042.00	\$147,188.00	\$3,565.00	\$0.00	\$57,553.00
4	Factor 12 - Allocation Factor	1.0000	0.1439	0.0255	0.1786	0.4607	0.0112	0.0000	0.1802
<b>Allocation of Billing and Collecting Costs.</b>		<b>Factor 13</b>							
Comment									
<b>Description</b>									
5	Factor 13 - Allocation of Billing and Collecting Costs.	38,519.00	0.00	0.00	0.00	0.00	0.00	37,957.00	562.00
6	Factor 13 - Allocation Factor	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9854	0.0146
<b>A&amp;G Basis</b>		<b>Factor 15</b>							
Comment									
<b>Description</b>									
7	Factor 15 - A&G Basis	\$3,536,308.00	\$992,737.00	\$333,910.00	\$376,351.00	\$622,464.00	\$106,911.00	\$833,737.00	\$270,198.00
8	Factor 15 - Allocation Factor	1.0000	0.2808	0.0944	0.1064	0.1760	0.0302	0.2358	0.0764
<b>Labor Basis</b>		<b>Factor 16</b>							
Comment									
	From IS, >=600 and < 602		\$52,468.00	\$24,139.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=610 and < 612		\$62.00	\$28.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=613 and < 618		\$26,167.00	\$12,039.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=620 and < 621		\$33,767.00	\$12,666.00	\$161.00	\$0.00	\$0.00	\$0.00	\$58.00
	From IS, >=622 and < 623		\$902.00	\$338.00	\$4.00	\$0.00	\$0.00	\$0.00	\$2.00
	From IS, >=624 and < 626		\$347,717.00	\$130,425.00	\$1,657.00	\$0.00	\$0.00	\$0.00	\$595.00
	From IS, >=630 and < 634		\$48,726.00	\$18,277.00	\$232.00	\$0.00	\$0.00	\$0.00	\$83.00
	From IS, >=640 and < 641		\$45,470.00	\$20,919.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=642 and < 643		\$49,800.00	\$22,912.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=650 and < 653		\$74,551.00	\$34,299.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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	From IS, >=660 and < 666		\$159,074.00	\$28,131.00	\$197,327.00	\$166,743.00	\$95,655.00	\$0.00	\$83,126.00
	From IS, >=670 and < 679		\$142,250.00	\$25,157.00	\$176,458.00	\$455,323.00	\$11,028.00	\$0.00	\$178,039.00
	From IS, >=901 and < 904		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$578,880.00	\$4,309.00
	From IS, >=905 and < 906		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,389.00	\$568.00
	From IS, >=920 and < 921		\$117,201.00	\$39,401.00	\$44,409.00	\$73,459.00	\$12,605.00	\$98,418.00	\$31,888.00
	From IS, >=932 and < 933		\$9,451.00	\$3,177.00	\$3,581.00	\$5,924.00	\$1,016.00	\$7,936.00	\$2,571.00
	<b>Description</b>								
	9 Factor 16 - Labor Basis	\$3,749,958.00	\$1,107,606.00	\$371,908.00	\$423,829.00	\$701,449.00	\$120,304.00	\$723,623.00	\$301,239.00
	10 Factor 16 - Allocation Factor	1.0000	0.2953	0.0992	0.1130	0.1871	0.0321	0.1930	0.0803
<b>UPIS Basis</b>		<b>Factor 17</b>							
	Comment								
	<b>Description</b>								
	11 Factor 17 - UPIS Basis	\$136,892,688.00	\$70,268,459.00	\$28,841,513.00	\$12,120,845.00	\$8,423,087.00	\$6,069,024.00	\$1,007,261.00	\$10,162,499.00
	12 Factor 17 - Allocation Factor	1.0000	0.5134	0.2107	0.0885	0.0615	0.0443	0.0074	0.0742
<b>Rate Base Basis</b>		<b>Factor 18</b>							
	Comment								
	<b>Description</b>								
	13 Factor 18 - Rate Base Basis	\$106,237,392.00	\$56,598,811.00	\$23,416,832.00	\$9,248,648.00	\$5,519,407.00	\$4,836,401.00	-\$1,251,015.00	\$7,868,308.00
	14 Factor 18 - Allocation Factor	1.0000	0.5327	0.2204	0.0871	0.0520	0.0455	-0.0118	0.0741
<b>Total COS Basis</b>		<b>Factor 19</b>							
	Comment								
	(>=600 and <679) or (>=900 and <933) or =403.000 or =403.900 or =408.000 + Summary->Total Return on Rate Base + IS->Net Operating Income +IS->Total Deferred Income Taxes = 928 or (= 408 and (Description contains "Gross Rec" or "Assess"))		\$14,546,988.39	\$4,501,665.12	\$2,475,207.43	\$2,813,290.71	\$1,098,969.97	\$2,962,822.53	\$1,966,743.54
			\$45,303.00	\$15,230.00	\$17,166.00	\$28,395.00	\$4,872.00	\$38,043.00	\$12,326.00
	<b>Description</b>								
	15 Factor 19 - Total COS Basis	\$30,204,352.70	\$14,501,685.39	\$4,486,435.12	\$2,458,041.43	\$2,784,895.71	\$1,094,097.97	\$2,924,779.53	\$1,954,417.54
	16 Factor 19 - Allocation Factor	1.0000	0.4802	0.1485	0.0814	0.0922	0.0362	0.0968	0.0647
<b>Total COS Basis w/o Fire</b>		<b>Factor 20</b>							
	Comment								
	<b>Description</b>								
	17 Factor 20 - Total COS Basis w/o Fire	\$21,523,860.94	\$14,546,988.39	\$4,501,665.12	\$2,475,207.43	\$0.00	\$0.00	\$0.00	\$0.00
	18 Factor 20 - Allocation Factor	1.0000	0.6759	0.2091	0.1150	0.0000	0.0000	0.0000	0.0000

Missouri American Water Company  
Case Number WR-2011-0337  
District #2  
Test Year Ending 12-31-2010  
Allocator Functions Calculations

Line # A	Description B	Total C	Base D	Max Day E	Max Hour F	Meters G	Services H	Billing and Collecting I	Fire Protection - Private J	Fire Protection - Public K
<b>Allocation of cost which vary with water consumed</b>		<b>Factor 6</b>								
Factors are based on the pro forma test year average daily consumption for each customer classification.										
1	Factor 6 - Factor 2	1.0000	0.6849	0.3151					0.0000	0.0000
2	Factor 6 - Factor 2 %	0.6335								
3	Factor 6 - Factor 2 Weighted	1.0000	0.8004	0.1996					0.0000	0.0000
4	Factor 6 - Factor 3	1.0000	0.6381	0.2935					0.0150	0.0534
5	Factor 6 - Factor 3 %	0.3602								
6	Factor 6 - Factor 3 Weighted	0.3602	0.2883	0.0719	0.0000				0.0000	0.0000
7	Factor 6 - Factor 4	1.0000	0.2675		0.5390				0.0424	0.1511
8	Factor 6 - Factor 4 %	0.0064								
9	Factor 6 - Factor 4 Weighted	0.0064	0.0017	0.0000	0.0034				0.0003	0.0010
10	Factor 6 - Allocation Factor	1.0000	0.7238	0.2715	0.0034				0.0003	0.0010
<b>Allocation of cost which vary with water consumed</b>		<b>Factor 7</b>								
Factors are based on the pro forma test year average daily consumption for each customer classification.										
11	Factor 7 - Factor 3	1.0000	0.6381	0.2935					0.0150	0.0534
12	Factor 7 - Factor 3 %	0.2075								
13	Factor 7 - Factor 3 Weighted	0.2075	0.1324	0.0609	0.0000				0.0031	0.0111
14	Factor 7 - Factor 4	1.0000	0.2675		0.5390				0.0424	0.1511
15	Factor 7 - Factor 4 %	0.7925								
16	Factor 7 - Factor 4 Weighted	0.7925	0.2120	0.0000	0.4272				0.0336	0.1197
17		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
18		0.0000								
19		0.0000	0.0000	0.0000	0.0000				0.0000	0.0000
20	Factor 7 - Allocation Factor	1.0000	0.3444	0.0609	0.4272				0.0367	0.1308

**Missouri American Water Company**  
**Case Number WR-2011-0337**  
**Distict #2**  
**Test Year Ending 12-31-2010**  
**Miscellaneous Allocator Calculations**

Number of Years A	Year B	Maximum Day Ratio C	Day Ratio D	Weight E	Rate of Flow (GDP) F	Weight G
	1	1990	1.37			
	2	1991	1.50			
	3	1992	1.38			
	4	1993	1.36			
	5	1994	1.56			
	6	1995	1.57			
	7	1996	1.34			
	8	1997	1.42			
	9	1998	1.45			
	10	1999	1.46			
	11	2000	1.48			
	12	2001	1.49			
	13	2002	1.55			
	14	2003	1.67			
	15	2004	1.43			
	16	2005	1.54			
	17	2006	1.52			
	18	2007	1.45			
	19	2008	1.31			
	20	2009	1.34			
	21	2010	1.37			
	22	2011	0.00			
<b>Totals</b>		21	30.56	1.46		

Number of Years A	Year B	Maximum Day Ratio C	Day Ratio D	Weight E	Rate of Flow (GDP) F	Weight G
<b>Factor 3A</b>						

**Missouri American Water Company**  
**Case Number WR-2011-0337**  
**Distict #2**  
**Test Year Ending 12-31-2010**  
**Miscellaneous Allocator Calculations**

Allocation of costs associated with facilities serving base, maximum day extra capacity and fire protection functions.

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.34 and the average daily system sendout for 2008 of 2.15 MGD. The system demand for fire protection is 1,500 Gallons per minute for 2 hours.

Average Day	1.00	0.6849	20,500,000	0.6381
Maximum Day Extra Capacity	0.46	0.3151	9,430,000	0.2935
	1.46	1.0000	29,930,000	0.9316
Fire Protection			2,196,000	0.0684
			32,126,000	1.0000

Number of Years A	Year B	Maximum Day Ratio C	Day Ratio D	Weight E	Rate of Flow (GDP) F	Weight G
<b>Factor 4A</b>						
Allocation of Costs associated with the facilities serving base and maximum hour extra capacity functions.						
The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 2.70. The system demand for fire protection is 1500 gallons per minute.						
Average Day			1.00	14,236		0.2675
Maximum Hour Extra Capacity			2.02	28,691.64		0.5390
			3.02	42,927.75		0.8065
Fire Protection				10,300		0.1935
<b>Total</b>				<b>53,227.75</b>		<b>1.0000</b>

<b>Factor 4 - District Table</b>	
Allocation of Costs associated with the facilities serving base and maximum hour extra capacity functions.	
Extra Cap Max Hour divided by Average Hour Base Capacity =	3.015413003
Extra Capacity less Average Hour =	2.015413003

Missouri American Water Company  
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Miscellaneous Allocator Calculations

District A	1M Gallon Capacity B	Gallons Capacity C	Percent. D	15000 GPM E
St. Joe	15.5000	15,500,000	0.371251	5,569
Joplin	9.0236	6,900,000	0.165267	2,479
Parkville	4.0000	3,950,000	0.094609	1,419
Mexico	1.5000	1,500,000	0.035928	539
Brunswick	0.1000	100,000	0.002395	36
Jefferson City	3.1230	4,140,698	0.099177	1,488
Warrensburg	2.1600	2,160,000	0.051736	776
St. Charles	7.5000	7,500,000	0.179638	2,695
<b>Total</b>	<b>42.9066</b>	<b>41,750,698</b>	<b>1.000000</b>	<b>15,001</b>

<b>Fire</b> Basis for allocating demand related costs of fire service to private and public fire protection customer classifications.							
Description A	Fire Lines in inches B	Type of Hydrant (Inches) C	Nozzel Sizes D	Restrictive Diameters Squared E	Quantity F	Relative Demand G	Allocation Factor H
<b>Private Fire Protection</b>							
	2			4.00	10	40	
	3			9.00	2	18	
	4			16.00	99	1584	
	6			36.00	213	7668	
	8			64.00	114	7296	
	10			100.00	22	2200	
	12			144.00	11	1584	
	20			400.00	0	0	
		Private		20.25	91	1843	
		Private		26.50	0	0	
<b>Total Private Fire Protection</b>					<b>562</b>	<b>22,233</b>	<b>0.2192</b>

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Miscellaneous Allocator Calculations

Description A	Hydrant Valve Size (Inches) C	Nozzle Sizes D	Number E	Restrictive Diameters Squared E	Quantity F	Relative Demand G	Allocation Factor H
<b>Public Fire Protection</b>							
	4 1/2	2 1/2	2	20.25	2,517	50,969	
		4 1/2	1				
	5 1/4	2 1/2	2	26.50	529	14,019	
		4 1/2	1				
	4 1/2	2 1/2	1	6.25	226	1,413	
		0	0				
	4 1/4	2 1/2	1	6.25	12	75	
		0	0				
	4 1/4	2 1/2	1	18.06	4	72	
		4 1/2	1				
	2	2 1/2	2	4.00	1	4	
		4 1/2	1				
	2 1/4	2 1/2	2	5.06	1	5	
		4 1/2	1				
	3	2 1/2	2	9.00	1	9	
		4 1/2	1				
	3 1/4	2 1/2	2	10.56	1	11	
		4 1/2	1				
	5 1/2	2 1/2	1	26.50	4	106	
		4 1/2	1				
	6	2 1/2	2	26.50	34	901	
		4 1/2	1				
	5	2 1/2	2	25.00	465	11,625	
		4 1/2	1				
<b>Total Public Fire Protection</b>					<b>3,795</b>	<b>79,209</b>	<b>0.7808</b>
<b>Total Fire Protection</b>					<b>4,357</b>	<b>101,442</b>	<b>1.0000</b>
<b>Factor 5A</b>							

**Missouri American Water Company**  
**Case Number WR-2011-0337**  
**Distict #2**  
**Test Year Ending 12-31-2010**  
**Miscellaneous Allocator Calculations**

Allocation of costs associated with storage facilities. The weighting of the factors is based on the ratio of the capacity required for a 10 hour demand of fire flow, as related to total storage capacity.

The weighting of the factors is based on the ratio of the capacity required for a 10 hour demand of fire flow, as related to total storage capacity.

Fire Protection Weight =	$\frac{10,300 \text{ GPM} \times 60 \text{ Min.} \times 4}{17,940,000 \text{ Gallons}}$	Hours =	0.1378
General Service Weight =	1.0000 -	0.1378 =	0.8622

Description A	Maximum Hour Ratio B	Percent C	Weight D
Average Hour	1.00	33.16	0.2859
Extra Capacity Maximum Hour	2.02	66.84	0.5763
<b>Total</b>	<b>3.02</b>	<b>100.00</b>	

**Factor 6A**  
Allocation of costs associated with storage facilities. The weighting of the factors is based on the ratio of the capacity required for a 10 hour demand of fire flow, as related to total storage capacity.

The weighting of the factors is based on the ratio of the capacity required for a 10 hour demand of fire flow, as related to total storage capacity.

Description A	Horsepower of Pumps B	Weight C
Associated with Maximum Day	4,775	0.6335
Associated with Maximum Day and Fire	2,715	0.3602
Associated with Maximum Hour	48	0.0064
<b>Total</b>	<b>7538</b>	<b>1.0001</b>

**Missouri American Water Company**  
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**Test Year Ending 12-31-2010**  
**Miscellaneous Allocator Calculations**

**Factor 7A**

The weighting of the factors is based on the total footage of mains, designated as either transmission mains or distribution mains, as follows:

Description A	Ft. of Mains B	Weight C
Transmission Mains	792,997	0.2075
Distribution Mains	3,028,260	0.7925
<b>Total</b>	<b>3,821,257</b>	<b>1.0000</b>

**Factor 8A**

Factors for allocating Cost of Service to customer classifications.

Costs are assigned directly to Public Fire Protection.

Customer Classification	Allocation Factor
Public Fire Protection	1.0000
<b>Total</b>	<b>1.0000</b>



Missouri American Water Company  
 WR-2011-0337  
 District #2  
 Test Year Ending 12-31-2010  
 Meters

Meter Size (1)	5/8" Dollar Equivalent (2)	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Public Fire Protection		Total	
		Number of Meters (3)	Weighting (4)=(2) x (3)	Number of Meters (5)	Weighting (6)=(2) x (5)	Number of Meters (7)	Weighting (8)=(2) x (7)	Number of Meters (9)	Weighting (10)=(2) x (9)	Number of Meters (11)	Weighting (12)=(2) x (11)	Number of Meters (13)	Weighting (14)	Number of Meters (15)	Weighting (16)	Number of Meters (17)	Weighting (18)
5/8	1.0	31,419.00	31,419.00	2,356.00	2,356.00	59.00	59.00	113.00	113.00	1.00	1.00	0.00	0.00	0.00	0.00	33,948.00	33,948.00
3/4	1.3	1,404.00	1,825.20	157.00	204.10	4.00	5.20	16.00	20.80	0.00	0.00	0.00	0.00	0.00	0.00	1,581.00	2,055.30
1	1.7	999.00	1,698.30	489.00	831.30	18.00	30.60	41.00	69.70	1.00	1.70	0.00	0.00	0.00	0.00	1,548.00	2,631.60
1-1/2	3.5	18.00	63.00	128.00	448.00	3.00	10.50	26.00	91.00	0.00	0.00	0.00	0.00	0.00	0.00	175.00	612.50
2	4.3	20.00	86.00	408.00	1,754.40	68.00	292.40	94.00	404.20	12.00	51.60	0.00	0.00	0.00	0.00	602.00	2,588.60
3	19.0	1.00	19.00	26.00	494.00	3.00	57.00	5.00	95.00	3.00	57.00	0.00	0.00	0.00	0.00	38.00	722.00
4	29.3	0.00	0.00	17.00	498.10	13.00	380.90	8.00	234.40	6.00	175.80	0.00	0.00	0.00	0.00	44.00	1,289.20
6	48.4	0.00	0.00	7.00	338.80	6.00	290.40	2.00	96.80	3.00	145.20	0.00	0.00	0.00	0.00	18.00	871.20
8	112.9	0.00	0.00	2.00	225.80	0.00	0.00	1.00	112.90	0.00	0.00	0.00	0.00	0.00	0.00	3.00	338.70
10	145.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	215.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>		<b>33,861.00</b>	<b>35,110.50</b>	<b>3,590.00</b>	<b>7,150.50</b>	<b>174.00</b>	<b>1,126.00</b>	<b>306.00</b>	<b>1,237.80</b>	<b>26.00</b>	<b>432.30</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>37,957.00</b>	<b>45,057.10</b>

Service Size (1)	3/4" Dollar Equivalent (2)	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Public Fire Protection		Total	
		Number of Services (3)	Weighting (4)=(2) x (3)	Number of Services (5)	Weighting (6)=(2) x (5)	Number of Services (7)	Weighting (8)=(2) x (7)	Number of Services (9)	Weighting (10)=(2) x (9)	Number of Services (11)	Weighting (12)=(2) x (11)	Number of Services (13)	Weighting (14)	Number of Services (15)	Weighting (16)	Number of Services (17)	Weighting (18)
3/4	1.00	32,823.00	32,823.00	2,513.00	2,513.00	63.00	63.00	129.00	129.00	1.00	1.00	0.00	0.00	0.00	0.00	35,529.00	35,529.00
1	1.17	999.00	1,168.83	489.00	572.13	18.00	21.06	41.00	47.97	1.00	1.17	0.00	0.00	0.00	0.00	1,548.00	1,811.16
1-1/2	1.58	18.00	28.44	128.00	202.24	3.00	4.74	26.00	41.08	0.00	0.00	0.00	0.00	0.00	0.00	175.00	276.50
2	2.04	20.00	40.80	408.00	832.32	68.00	138.72	94.00	191.76	12.00	24.48	10.00	20.40	0.00	0.00	612.00	1,248.48
3	2.73	1.00	2.73	26.00	70.98	3.00	8.19	5.00	13.65	3.00	8.19	2.00	5.46	0.00	0.00	40.00	109.20
4	2.88	0.00	0.00	17.00	48.96	13.00	37.44	8.00	23.04	6.00	17.28	99.00	285.12	0.00	0.00	143.00	411.84
6	4.24	0.00	0.00	7.00	29.68	6.00	25.44	2.00	8.48	3.00	12.72	213.00	903.12	0.00	0.00	231.00	979.44
8	6.98	0.00	0.00	2.00	13.96	0.00	0.00	1.00	6.98	0.00	0.00	114.00	795.72	0.00	0.00	117.00	816.66
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.00	209.00	0.00	0.00	22.00	209.00
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.00	133.76	0.00	0.00	11.00	133.76
<b>Total</b>		<b>33,861.00</b>	<b>34,063.80</b>	<b>3,590.00</b>	<b>4,283.27</b>	<b>174.00</b>	<b>298.59</b>	<b>306.00</b>	<b>461.96</b>	<b>26.00</b>	<b>64.84</b>	<b>471.00</b>	<b>2,352.58</b>	<b>0.00</b>	<b>0.00</b>	<b>38,428.00</b>	<b>41,525.04</b>

MAWC Water Systems Rates - District 2

Customer Charge Brunswick

Meter Size	Current Rate	Proposed Rate	% increase (decrease)
5/8"	\$21.21	<b>\$12.48</b>	-41.16%
3/4"	\$27.15	<b>\$13.77</b>	-49.29%
1"	\$38.48	<b>\$15.84</b>	-58.83%
1 1/2"	\$66.91	<b>\$24.43</b>	-63.49%
2"	\$101.01	<b>\$28.84</b>	-71.45%
3"	\$180.51	<b>\$93.33</b>	-48.30%
4"	\$294.12	<b>\$137.81</b>	-53.15%
6"	\$578.14	<b>\$222.58</b>	-61.50%
8"	\$918.90	<b>\$504.93</b>	-45.05%
10"	\$1,560.96	<b>\$647.91</b>	-58.49%
12"	\$2,574.87	<b>\$953.67</b>	-62.96%

Commodity Charge

	Residential			Commercial			Industrial		
	Current Rate	Proposed Rate	% increase (decrease)	Current Rate	Proposed Rate	% increase (decrease)	Current Rate	Proposed Rate	% increase (decrease)
1st Block	\$11.5849	<b>\$ 5.2852</b>	-54.38%	\$ 10.7180	<b>\$ 5.1748</b>	-51.72%	\$ 16.5455	<b>\$ 8.1888</b>	-50.51%
2nd Block	\$11.5849	<b>\$ 5.2852</b>	-54.38%	\$ 6.0045	<b>\$ 3.7847</b>	-36.97%	\$ 9.2686	<b>\$ 4.5760</b>	-50.63%
3rd Block	\$11.5849	<b>\$ 5.2852</b>	-54.38%	\$ 4.6339	<b>\$ 3.0489</b>	-34.20%	\$ 7.1527	<b>\$ 2.7579</b>	-61.44%
4th Block	\$11.5849	<b>\$ 5.2852</b>	-54.38%	\$ 3.1204	<b>\$ 2.0620</b>	-33.92%	\$ 4.8169	<b>\$ 1.6898</b>	-64.92%

Public Authority			Sale for Resale		
Current Rate	Proposed Rate	% increase (decrease)	Current Rate	Proposed Rate	% increase (decrease)
\$12.1067	<b>\$ 5.4732</b>	-54.79%	\$ 19.2320	<b>\$ 7.6629</b>	-60.16%
\$ 6.7821	<b>\$ 4.1524</b>	-38.77%	\$ 10.7739	<b>\$ 4.8590</b>	-54.90%
\$ 5.2342	<b>\$ 3.4263</b>	-34.54%	\$ 8.3145	<b>\$ 3.9076</b>	-53.00%
\$ 3.5246	<b>\$ 2.3367</b>	-33.70%	\$ 5.5990	<b>\$ 2.6386</b>	-52.87%

Meter Size	Current Rate	Proposed Rate	% increase (decrease)
5/8"	\$13.12	<b>\$12.48</b>	-4.88%
3/4"	\$16.79	<b>\$13.77</b>	-18.01%
1"	\$23.80	<b>\$15.84</b>	-33.43%
1 1/2"	\$41.36	<b>\$24.43</b>	-40.93%
2"	\$62.47	<b>\$28.84</b>	-53.84%
3"	\$111.62	<b>\$93.33</b>	-16.39%
4"	\$181.87	<b>\$137.81</b>	-24.23%
6"	\$357.49	<b>\$222.58</b>	-37.74%
8"	\$568.23	<b>\$504.93</b>	-11.14%
10"	\$965.26	<b>\$647.91</b>	-32.88%
12"	\$1,592.23	<b>\$953.67</b>	-40.10%

Commodity Charge

	Residential			Commercial			Industrial		
	Current Rate	Proposed Rate	% increase (decrease)	Current Rate	Proposed Rate	% increase (decrease)	Current Rate	Proposed Rate	% increase (decrease)
1st Block	\$6.5930	<b>\$ 5.2852</b>	-19.84%	\$ 6.5930	<b>\$ 5.1748</b>	-21.51%	\$ 6.5930	<b>\$ 8.1888</b>	24.20%
2nd Block	\$4.0458	<b>\$ 5.2852</b>	30.63%	\$ 4.0458	<b>\$ 3.7847</b>	-6.45%	\$ 4.0458	<b>\$ 4.5760</b>	13.10%
3rd Block	\$3.1220	<b>\$ 5.2852</b>	69.29%	\$ 3.1220	<b>\$ 3.0489</b>	-2.34%	\$ 3.1220	<b>\$ 2.7579</b>	-11.66%
4th Block	\$2.1024	<b>\$ 5.2852</b>	151.39%	\$ 2.1024	<b>\$ 2.0620</b>	-1.92%	\$ 2.1024	<b>\$ 1.6898</b>	-19.63%

Public Authority			Sale for Resale		
Current Rate	Proposed Rate	% increase (decrease)	Current Rate	Proposed Rate	% increase (decrease)
\$ 6.5930	<b>\$ 5.4732</b>	-16.98%	\$ 6.5930	<b>\$ 7.6629</b>	16.23%
\$ 4.0458	<b>\$ 4.1524</b>	2.64%	\$ 4.0458	<b>\$ 4.8590</b>	20.10%
\$ 3.1220	<b>\$ 3.4263</b>	9.75%	\$ 3.1220	<b>\$ 3.9076</b>	25.16%
\$ 2.1024	<b>\$ 2.3367</b>	11.15%	\$ 2.1024	<b>\$ 2.6386</b>	25.50%

Meter Size	Current Rate	Proposed Rate	% increase (decrease)
5/8"	\$9.26	<b>\$12.48</b>	34.78%
3/4"	\$11.85	<b>\$13.77</b>	16.17%
1"	\$16.80	<b>\$15.84</b>	-5.70%
1 1/2"	\$29.22	<b>\$24.43</b>	-16.39%
2"	\$44.11	<b>\$28.84</b>	-34.62%
3"	\$78.85	<b>\$93.33</b>	18.36%
4"	\$128.45	<b>\$137.81</b>	7.28%
6"	\$252.50	<b>\$222.58</b>	-11.85%
8"	\$401.35	<b>\$504.93</b>	25.81%
10"	\$681.78	<b>\$647.91</b>	-4.97%
12"	\$1,124.62	<b>\$953.67</b>	-15.20%

Commodity Charge	Residential			Commercial			Industrial		
	Current Rate	Proposed Rate	% increase (decrease)	Current Rate	Proposed Rate	% increase (decrease)	Current Rate	Proposed Rate	% increase (decrease)
1st Block	\$4.2705	<b>\$ 5.2852</b>	23.76%	\$ 4.2794	<b>\$ 5.1748</b>	20.92%	\$ 6.2732	<b>\$ 8.1888</b>	30.54%
2nd Block	\$4.2705	<b>\$ 5.2852</b>	23.76%	\$ 3.3234	<b>\$ 3.7847</b>	13.88%	\$ 3.5141	<b>\$ 4.5760</b>	30.22%
3rd Block	\$4.2705	<b>\$ 5.2852</b>	23.76%	\$ 2.7691	<b>\$ 3.0489</b>	10.10%	\$ 2.1196	<b>\$ 2.7579</b>	30.11%
4th Block	\$4.2705	<b>\$ 5.2852</b>	23.76%	\$ 1.8886	<b>\$ 2.0620</b>	9.18%	\$ 1.7316	<b>\$ 1.6898</b>	-2.42%

Public Authority			Sale for Resale		
Current Rate	Proposed Rate	% increase (decrease)	Current Rate	Proposed Rate	% increase (decrease)
\$ 4.2794	<b>\$ 5.4732</b>	27.90%	\$ 4.2794	<b>\$ 7.6629</b>	79.07%
\$ 3.3234	<b>\$ 4.1524</b>	24.94%	\$ 3.3234	<b>\$ 4.8590</b>	46.21%
\$ 2.7691	<b>\$ 3.4263</b>	23.73%	\$ 2.7691	<b>\$ 3.9076</b>	41.11%
\$ 1.8886	<b>\$ 2.3367</b>	23.73%	\$ 1.8886	<b>\$ 2.6386</b>	39.71%

## **MISCELLANEOUS REVENUES**

**Missouri-American Water Company**  
**Case No. WR-2011-0131**  
**Miscellaneous Fees**

<b>Fee</b>	<b>Hybrid-District 1</b>	<b>Hybrid-District 2</b>	<b>Hybrid-District 3</b>
Connection Fee/Turn on Fee	\$31.00	\$28.00	\$28.00
Connection Fee/Turn on Fee-overtime	\$145.00	\$131.00	\$131.00
Turn on Non-Pay Fee (Regular Hours)	\$62.00	\$57.00	\$57.00
Turn on Non-Pay Fee (After Hours)	\$145.00	\$131.00	\$131.00
Returned Check Fee	\$12.00	\$12.00	\$12.00
Meter Testing	\$15.00	\$62.00	\$62.00
Service Line Inspection Fee	\$125.00	\$21.00	\$21.00
Temporary Service Fee *	\$61.00		
Rescheduled Taps Fee *	\$65.00		
Leaking Service Line Fee (Regular Hours) *	\$31.00		
Leaking Service Line Fee (After Hours) *	\$150.00		

\*Apply only to Hybrid-District 1