

Exhibit No.:
Issues: Rate Design
Class Cost of Service
Witness: James M. Russo
Sponsoring Party: MO PSC Staff
Type of Exhibit: Surrebuttal Testimony
Case No.: WR-2011-0337
Date Testimony Prepared: February 4, 2012

MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION

SURREBUTTAL TESTIMONY

OF

JAMES M. RUSSO

MISSOURI-AMERICAN WATER COMPANY

CASE NO. WR-2011-0337

*Jefferson City, Missouri
February 2012*

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SURREBUTTAL TESTIMONY

OF

JAMES M. RUSSO

MISSOURI AMERICAN WATER COMPANY

CASE NO. WR-2011-0337

13 Company Witness Paul R. Herbert 1

14 Public Counsel Witness Barbara A. Meisenheimer 4

Surrebuttal Testimony of
James M. Russo

1 Q. Does Staff agree with Mr. Herbert's statements on Page 8; lines 18 through 20
2 of his Rebuttal Testimony referencing the number of bills used by Staff in calculating the
3 billing and collection cost portion of the customer charge in hybrid Water District 1?

4 A. Yes. Staff has reviewed the number of bills used for Staff's calculation of the
5 billing and collection costs for hybrid Water District 1 and confirmed Staff incorrectly used
6 monthly billing equivalents for all bills and did not include any of these bills as quarterly
7 billing equivalents. Staff has changed the number of bills used in the calculation of the billing
8 and collection costs in hybrid Water District 1 to reflect the actual number of bills issued.
9 This is the same method used by the Company in its filed case and by Staff in hybrid Water
10 Districts 2 and 3.

11 Q. Does Staff agree with Mr. Herbert's statements on Page 8; lines 22 through 23
12 and Page 9; lines 1 and 2 of his Rebuttal Testimony stating Staff's calculation produces
13 approximately \$9.5 million less in the customer charge than what Staff identified as customer
14 costs?

15 A. Yes. However, Staff wants to make it clear that the Company would still
16 collect the \$9.5 million in the commodity charge for each customer classification. The CCOS
17 used by the Company and Staff allocates costs to each customer classification. In addition,
18 the CCOS allocates the same costs to base, maximum day, maximum hour, billing, services,
19 billing and collecting, and fire protection cost components of each hybrid Water District. The
20 customer charge in Staff's CCOS consists of the costs allocated to billing, services and billing
21 and collecting. The amount of revenues to be collected in the commodity charge for each
22 customer classification is calculated by subtracting the total revenues collected for the
23 proposed customer charge for each customer classification from the total COS for each

Surrebuttal Testimony of
James M. Russo

1 customer classification. The results of this calculation correct for any over or under collection
2 in the calculation of the customer charge. The estimated \$9.5 million under collection
3 referred to by Mr. Herbert in the customer charge would be collected in the commodity
4 charge in hybrid Water District 1.

5 Q. Is Staff filing any updated schedules as a result of the changes made above?

6 A. Yes. Staff has updated schedules for hybrid Water District 1 and the updated
7 schedules are attached to this Surrebuttal Testimony as SurrebutSched1-District 1 through
8 SurrebutSched6.5-District 1.

9 Q. Does Staff agree with Mr. Herbert's statements on Page 8; lines 16 through 18
10 of his Rebuttal Testimony that excluding public fire costs from the costs associated with
11 meters, services and billing and collection costs results in a lower customer charge?

12 A. Yes.

13 Q. How does Mr. Herbert allocate the public fire costs?

14 A. There are several methods for allocating public fire costs suggested by
15 American Water Works Association (AWWA) in their Manual of Water Supply Practices
16 (Manual) titled *Principles of Water Rates, Fees, and Charges*. Mr. Herbert's proposal to
17 allocate public fire costs to the customer charge is one of those methods. To accomplish this,
18 Mr. Herbert adds all of the public fire costs to the costs previously allocated to meters from
19 MAWC's CCOS study.

20 Q. How does Staff allocate the public fire costs?

21 A. Staff's method is also recognized as a reasonable allocation method in the
22 AWWA Manual. Staff allocates the public fire costs thru the volumetric charges. The public

Surrebuttal Testimony of
James M. Russo

1 fire costs are allocated to the costs previously allocated to base usage, maximum day usage,
2 and maximum hour usage from Staff's CCOS study.

3 Q. Why is Staff's method of allocating public fire costs superior to the
4 Company's?

5 A. It is Staff's opinion that the method used by Mr. Herbert of allocating the
6 public fire cost based on meter equivalents does not properly account for differences in the
7 level of fire service provided between customers with the same size meter in different
8 customer classes. For example, the Company's CCOS Study for the Saint Louis Metro
9 District shows 182 customers in Rate Class A with a 6-inch meter and 31 customers in Rate
10 Class J with a 6-inch meter. Staff's opinion is the level of costs and system demands related
11 to providing fire service for the Rate A customers, who are typically residential and
12 commercial customers, is less than the level of costs and system demands related to providing
13 fire service for the Rate J customers, who are typically large industrial customers. Staff
14 asserts that there is a better correlation in determining the level of costs and system demands
15 based on the amount of water consumed. Generally, customers using a greater volume of
16 water may be customers having larger properties requiring greater fire flow requirements.
17 The 6 to 1 ratio of Rate Class A customers to Rate Class J customers with 6-inch meters
18 supports Staff's method of allocating public fire costs by volume instead of meter equivalents.
19 Therefore, Staff's method is superior to MAWC's method.

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

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

22 A. No. With the exception of Warren County, all of the proposed customer
23 charges proposed by Public Counsel are the same as what were filed previously. Staff would

Surrebuttal Testimony of
James M. Russo

1 | oppose Public Counsel's proposed customer charge for the same reasons stated in my
2 | Rebuttal Testimony.

3 | Q. Does this conclude your Surrebuttal Testimony?

4 | A. Yes, it does.

UPDATED DISTRICT 1

SAINT LOUIS METRO

JEFFERSON CITY

MEXICO

WARREN COUNTY

Missouri-American Water Company

District 1

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
Rate A & K	\$ 172,892,282	91.16%	\$ 158,664,807	86.36%	\$ 172,893,760	91.16%	\$ 14,228,953	8.97%
Rate B	\$ 3,713,244	1.96%	\$ 3,389,563	1.84%	\$ 3,713,244	1.96%	\$ 323,681	9.55%
Rate F & E	\$ 1,653,023	0.87%	\$ 11,253,993	6.13%	\$ 1,653,016	0.87%	\$ (9,600,977)	-85.31%
Rate H & G-1	\$ 3,159,227	1.67%	\$ 3,159,227	1.72%	\$ 3,159,227	1.67%	\$ -	0.00%
Rate J	\$ 8,238,874	4.34%	\$ 7,244,273	3.94%	\$ 8,238,874	4.34%	\$ 994,601	13.73%
Capital Complex	\$ 5,090	0.00%	\$ 5,090	0.00%	\$ 5,090	0.00%	\$ -	0.00%
Total Sales	\$ 189,661,740	100.00%	\$ 183,716,953	100.00%	\$ 189,663,211	100.00%	\$ 5,946,258	3.24%
Other Revenues	\$ 2,336,219		\$ 2,336,219		\$ 2,336,219			
Total	\$ 191,997,959		\$ 186,053,172		\$ 191,999,430		\$ 5,946,258	3.20%

Hybrid Water District 1

Customer Charge:

Monthly	
Meter Size	Proposed Rate
5/8"	\$ 11.70
3/4"	\$ 12.39
1"	\$ 13.48
1 1/2"	\$ 18.03
2"	\$ 20.35
3"	\$ 54.62
4"	\$ 78.28
6"	\$ 123.30
8"	\$ 273.36
10"	\$ 349.29
12"	\$ 511.80

Quarterly	
Meter Size	Proposed Rate
5/8"	\$ 18.43
3/4"	\$ 20.48
1"	\$ 23.77
1 1/2"	\$ 37.41
2"	\$ 44.38
3"	\$ 147.19
4"	\$ 218.14
6"	\$ 353.23
8"	\$ 803.40
10"	\$ 1,031.18
12"	\$ 1,518.72

Commodity Charge:

	Rate A -Res. Com. Ind. OPA	Rate B - Sale for Resale	Rate J-Industrial	Rate K
Block 1	\$ 3.4245	\$ 1.9841	\$ 1.7541	\$ 3.4245

Private Fire

Meter Size	Proposed Rate
2	\$ 33.86
3	\$ 109.83
4	\$ 135.16
6	\$ 304.11
8	\$ 540.70
10	\$ 844.89
12	\$ 1,216.75
20	\$ 3,220.53
Private	\$ 304.11

Missouri American Water Company
Case Number WR-2011-0337
District #1
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
INTANGIBLE PLANT											
301.000	Organization	\$195,268	17-UPIS Basis	\$130,478	\$33,410	\$7,518	\$2,636	\$3,847	\$1,972	\$15,407	\$195,268
302.000	Franchises and Consents	\$16,684	17-UPIS Basis	\$11,148	\$2,855	\$642	\$225	\$329	\$169	\$1,316	\$16,684
303.000	Miscellaneous Intangible Plant	\$402,993	15-A&G Basis	\$297,167	\$55,331	\$11,727	\$4,352	\$5,803	\$4,070	\$24,542	\$402,992
	TOTAL PLANT INTANGIBLE	\$614,945		\$438,793	\$91,596	\$19,887	\$7,213	\$9,979	\$6,211	\$41,265	\$614,944
SOURCE OF SUPPLY PLANT											
310.000	Land and Land Rights - SSP	\$122,184	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$82,389	\$23,264	\$9,897	\$1,772	\$4,863	\$0	\$0	\$122,185
311.000	Structures and Improvements - SSP	\$3,076,878	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$2,074,739	\$585,838	\$249,227	\$44,615	\$122,460	\$0	\$0	\$3,076,879
312.000	Collecting & Impounding Reservoirs	\$34	1-Varies with water used	\$22	\$7	\$3	\$1	\$1	\$0	\$0	\$34
313.000	Lake, River and Other Intakes	\$321,979	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$217,110	\$61,305	\$26,080	\$4,669	\$12,815	\$0	\$0	\$321,979
314.000	Wells and Springs	\$1,516,088	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,022,298	\$288,663	\$122,803	\$21,983	\$60,340	\$0	\$0	\$1,516,087
315.000	Infiltration Galleries and Tunnels	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316.000	Supply Mains	\$3,214,535	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$2,167,561	\$612,047	\$260,377	\$46,611	\$127,938	\$0	\$0	\$3,214,534
317.000	Other Water Source Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCE OF SUPPLY PLANT	\$8,251,698		\$5,564,119	\$1,571,124	\$668,387	\$119,651	\$328,417	\$0	\$0	\$8,251,698
PUMPING PLANT											
320.000	Land and Land Rights - PP	\$345,534	6-Assoc. w/power and pumping facilities	\$229,987	\$64,891	\$27,435	\$4,941	\$13,510	\$1,037	\$3,732	\$345,533
321.000	Structures and Improvements - PP	\$7,268,061	6-Assoc. w/power and pumping facilities	\$4,837,621	\$1,364,942	\$577,084	\$103,933	\$284,181	\$21,804	\$78,495	\$7,268,060
322.000	Boiler Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Other Power Production Equipment	\$1,798,767	6-Assoc. w/power and pumping facilities	\$1,197,259	\$337,808	\$142,822	\$25,722	\$70,332	\$5,396	\$19,427	\$1,798,766
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	\$22,028,198	6-Assoc. w/power and pumping facilities	\$14,661,969	\$4,136,896	\$1,749,039	\$315,003	\$861,303	\$66,085	\$237,905	\$22,028,200
326.000	Diesel Pumping Equipment	\$491,625	6-Assoc. w/power and pumping facilities	\$327,226	\$92,327	\$39,035	\$7,030	\$19,223	\$1,475	\$5,310	\$491,626
327.000	Hydraulic Pumping Equipment	\$112,529	6-Assoc. w/power and pumping facilities	\$74,899	\$21,133	\$8,935	\$1,609	\$4,400	\$338	\$1,215	\$112,529
328.000	Other Pumping Equipment	\$724,697	6-Assoc. w/power and pumping facilities	\$482,358	\$136,098	\$57,541	\$10,363	\$28,336	\$2,174	\$7,827	\$724,697
	TOTAL PUMPING PLANT	\$32,769,411		\$21,811,319	\$6,154,095	\$2,601,891	\$468,601	\$1,281,285	\$98,309	\$353,911	\$32,769,411
WATER TREATMENT PLANT											
330.000	Land and Land Rights - WTP	\$1,956,300	6-Assoc. w/power and pumping facilities	\$1,302,113	\$367,393	\$155,330	\$27,975	\$76,491	\$5,869	\$21,128	\$1,956,299
331.000	Structures and Improvements - WTP	\$36,037,247	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$24,299,916	\$6,861,492	\$2,919,017	\$522,540	\$1,434,282	\$0	\$0	\$36,037,247
332.000	Water Treatment Equipment	\$40,315,808	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$27,184,949	\$7,676,130	\$3,265,580	\$584,579	\$1,604,569	\$0	\$0	\$40,315,807
333.000	Miscellaneous Water Treat, Other	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL WATER TREATMENT PLANT	\$78,309,355		\$52,786,978	\$14,905,015	\$6,339,927	\$1,135,094	\$3,115,342	\$5,869	\$21,128	\$78,309,353
TRANSMISSION & DIST. PLANT											
340.000	Land and Land Rights - TDP	\$4,473,691	7-Assoc. with trans. and distrib. mains	\$3,163,794	\$811,528	\$102,000	\$61,737	\$59,947	\$59,500	\$215,185	\$4,473,691
341.000	Structures and Improvements - TDP	\$2,802,089	7-Assoc. with trans. and distrib. mains	\$1,981,637	\$508,299	\$63,888	\$38,669	\$37,548	\$37,268	\$134,780	\$2,802,089
342.000	Distribution Reservoirs and Standpipes	\$7,859,817	5-Associated with storage facilities.	\$4,873,087	\$1,215,914	\$386,703	\$92,746	\$280,595	\$220,075	\$790,698	\$7,859,818
343.000	TD Mains Not Classified	\$16,479,868	7-Assoc. with trans. and distrib. mains	\$11,654,563	\$2,989,448	\$375,741	\$227,422	\$220,830	\$219,182	\$792,682	\$16,479,868
343.100	TD Mains 4 & Less	\$1,355,716	4-Associated with facilities serving base and max. hr. extra capacity functions	\$981,538	\$245,927	\$11,795	\$18,844	\$9,490	\$19,116	\$69,006	\$1,355,716

Missouri American Water Company
Case Number WR-2011-0337
District #1
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
343.100	TD Mains AC 4 (STL)	\$1,815,251	4-Associated with facilities serving base and max. hr. extra capacity functions	\$1,314,242	\$329,287	\$15,793	\$25,232	\$12,707	\$25,595	\$92,396	\$1,815,252
343.100	TD Mains Galve 1 (STL)	-\$38,033	4-Associated with facilities serving base and max. hr. extra capacity functions	-\$27,536	-\$6,899	-\$331	-\$529	-\$266	-\$536	-\$1,936	-\$38,033
343.100	TD Mains DI 4in (STL)	\$1,727,045	4-Associated with facilities serving base and max. hr. extra capacity functions	\$1,250,381	\$313,286	\$15,025	\$24,006	\$12,089	\$24,351	\$87,907	\$1,727,045
343.200	TD Mains 6 to 8"	\$16,842,754	4-Associated with facilities serving base and max. hr. extra capacity functions	\$12,194,154	\$3,055,276	\$146,532	\$234,114	\$117,899	\$237,483	\$857,296	\$16,842,754
343.200	TD Mains 6 to 10in (TN)	-\$277,522	4-Associated with facilities serving base and max. hr. extra capacity functions	-\$200,926	-\$50,342	-\$2,414	-\$3,858	-\$1,943	-\$3,913	-\$14,126	-\$277,522
343.200	TD Mains CI <10 1900-28 (STL)	\$1,314,962	4-Associated with facilities serving base and max. hr. extra capacity functions	\$952,032	\$238,534	\$11,440	\$18,278	\$9,205	\$18,541	\$66,932	\$1,314,962
343.200	TD Mains CI <10 1929-56 (STL)	\$3,426,266	4-Associated with facilities serving base and max. hr. extra capacity functions	\$2,480,617	\$621,525	\$29,809	\$47,625	\$23,984	\$48,310	\$174,397	\$3,426,267
343.200	TD Mains CI <10 1957-93 (STL)	\$18,848,293	4-Associated with facilities serving base and max. hr. extra capacity functions	\$13,646,164	\$3,419,080	\$163,980	\$261,991	\$131,938	\$265,761	\$959,378	\$18,848,292
343.200	TD Mains DI 6-8 (STL)	\$269,558,640	4-Associated with facilities serving base and max. hr. extra capacity functions	\$195,160,455	\$48,897,937	\$2,345,160	\$3,746,865	\$1,886,910	\$3,800,777	\$13,720,535	\$269,558,639
343.200	TD Mains PL 6-8in (STL)	\$45,040,651	4-Associated with facilities serving base and max. hr. extra capacity functions	\$32,609,431	\$8,170,374	\$391,854	\$626,065	\$315,285	\$635,073	\$2,292,569	\$45,040,651
343.300	TD Mains 10 to 16"	\$24,545,483	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$15,765,564	\$4,452,551	\$1,892,457	\$338,728	\$930,274	\$252,818	\$913,092	\$24,545,484
343.300	TD Mains 18 & Grtr	\$14,440,146	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$9,274,906	\$2,619,442	\$1,113,335	\$199,274	\$547,282	\$148,734	\$537,173	\$14,440,146
343.300	TD Mains CI 12 (STL)	\$7,433,746	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$4,774,695	\$1,348,482	\$573,142	\$102,586	\$281,739	\$76,568	\$276,535	\$7,433,747
343.300	TD Mains CI 16 (STL)	\$9,213,841	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$5,918,050	\$1,671,391	\$710,387	\$127,151	\$349,205	\$94,903	\$342,755	\$9,213,842
343.300	TD Mains DI 12 (STL)	\$71,393,956	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$45,856,338	\$12,950,864	\$5,504,474	\$985,237	\$2,705,831	\$735,358	\$2,655,855	\$71,393,957
343.300	TD Mains DI 16 &>(STL)	\$109,881,201	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$70,576,695	\$19,932,450	\$8,471,841	\$1,516,361	\$4,164,498	\$1,131,776	\$4,087,581	\$109,881,202
343.300	TD Mains LJ 20 (STL)	\$2,658,212	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$1,707,370	\$482,200	\$204,948	\$36,683	\$100,746	\$27,380	\$98,885	\$2,658,212
343.300	TD Mains PL 12in (STL)	\$2,251,518	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$1,446,150	\$408,425	\$173,592	\$31,071	\$85,333	\$23,191	\$83,756	\$2,251,518
343.300	TD Main DI 10in (STL)	\$76,188	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$48,936	\$13,821	\$5,874	\$1,051	\$2,888	\$785	\$2,834	\$76,189
344.000	Fire Mains	\$318,012	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$318,012	\$318,012
345.000	Services	\$8,528,110	10-Factors for allocating COS to customer class.	\$7,449,304	\$555,180	\$14,498	\$44,346	\$0	\$464,782	\$0	\$8,528,110
346.000	Meters	\$48,497,635	9-Associated with meters	\$38,904,803	\$7,987,560	\$708,065	\$887,507	\$9,700	\$0	\$0	\$48,497,635
347.000	Meter Installations	\$10,504,932	9-Associated with meters	\$8,427,056	\$1,730,162	\$153,372	\$192,240	\$2,101	\$0	\$0	\$10,504,931
348.000	Hydrants	\$38,226,028	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$38,226,028	\$38,226,028
349.000	Other Transmission & Distribution Plant	\$9,529	4-Associated with facilities serving base and max. hr. extra capacity functions	\$6,899	\$1,729	\$83	\$132	\$67	\$134	\$485	\$9,529
TOTAL TRANSMISSION & DIST. PLANT		\$739,208,025		\$492,190,399	\$124,913,431	\$23,583,043	\$9,881,574	\$12,295,882	\$8,563,012	\$67,780,690	\$739,208,031
GENERAL PLANT											
389.000	Land and Land Rights - GP	-\$112,811	15-A&G Basis	-\$83,187	-\$15,489	-\$3,283	-\$1,218	-\$1,624	-\$1,139	-\$6,870	-\$112,810
390.000	Structures and Improvements - GP	\$7,638,014	15-A&G Basis	\$5,632,272	\$1,048,699	\$222,266	\$82,491	\$109,987	\$77,144	\$465,155	\$7,638,014
390.900	Structures & Improve-Leasehold	\$15,144	15-A&G Basis	\$11,167	\$2,079	\$441	\$164	\$218	\$153	\$922	\$15,144
391.000	Office Furniture and Equipment	\$669,107	15-A&G Basis	\$493,400	\$91,868	\$19,471	\$7,226	\$9,635	\$6,758	\$40,749	\$669,107

Missouri American Water Company
Case Number WR-2011-0337
District #1
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
391.100	Computer & Peripheral Equipment	\$897,413	15-A&G Basis	\$661,752	\$123,215	\$26,115	\$9,692	\$12,923	\$9,064	\$54,652	\$897,413
391.200	Computer Hardware & Software	\$2,555,165	15-A&G Basis	\$1,884,179	\$350,824	\$74,355	\$27,596	\$36,794	\$25,807	\$155,610	\$2,555,165
391.300	Other Office Equipment	\$106,286	15-A&G Basis	\$78,375	\$14,593	\$3,093	\$1,148	\$1,531	\$1,073	\$6,473	\$106,286
392.100	Transportation Equipment-Light Trucks	\$317,186	15-A&G Basis	\$233,893	\$43,550	\$9,230	\$3,426	\$4,567	\$3,204	\$19,317	\$317,187
392.200	Transportation Equipment-Heavy Truck	\$301,617	15-A&G Basis	\$222,412	\$41,412	\$8,777	\$3,257	\$4,343	\$3,046	\$18,368	\$301,615
392.300	Transportation Equipment-Autos	\$471,935	15-A&G Basis	\$348,005	\$64,797	\$13,733	\$5,097	\$6,796	\$4,767	\$28,741	\$471,936
392.400	Transportation Equipment-Other	\$615,317	15-A&G Basis	\$453,735	\$84,483	\$17,906	\$6,645	\$8,861	\$6,215	\$37,473	\$615,318
393.000	Stores Equipment	\$539,669	15-A&G Basis	\$397,952	\$74,097	\$15,704	\$5,828	\$7,771	\$5,451	\$32,866	\$539,669
394.000	Tools, Shop and Garage Equipment	\$2,441,199	15-A&G Basis	\$1,800,140	\$335,177	\$71,039	\$26,365	\$35,153	\$24,656	\$148,669	\$2,441,199
395.000	Laboratory Equipment	\$528,718	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$356,515	\$100,668	\$42,826	\$7,666	\$21,043	\$0	\$0	\$528,718
396.000	Power Operated Equipment	\$199,153	15-A&G Basis	\$146,855	\$27,344	\$5,795	\$2,151	\$2,868	\$2,011	\$12,128	\$199,152
397.100	Communication Equipment-Non Telephone	\$1,522,579	15-A&G Basis	\$1,122,750	\$209,050	\$44,307	\$16,444	\$21,925	\$15,378	\$92,725	\$1,522,579
397.200	Communication Equipment-Telephone	\$45,772	15-A&G Basis	\$33,752	\$6,284	\$1,332	\$494	\$659	\$462	\$2,788	\$45,771
398.000	Miscellaneous Equipment	\$895,095	15-A&G Basis	\$660,043	\$122,897	\$26,047	\$9,667	\$12,889	\$9,040	\$54,511	\$895,094
399.000	Other Tangible Equipment	\$484,537	17-UPIS Basis	\$323,768	\$82,904	\$18,655	\$6,541	\$9,545	\$4,894	\$38,230	\$484,537
	TOTAL GENERAL PLANT	\$20,131,095		\$14,777,778	\$2,808,452	\$617,809	\$220,680	\$305,884	\$197,984	\$1,202,507	\$20,131,094
	TOTAL NET PLANT IN SERVICE	\$879,284,529		\$587,569,386	\$150,443,713	\$33,830,944	\$11,832,813	\$17,336,789	\$8,871,385	\$69,399,501	\$879,284,531

Missouri American Water Company
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District #1
Test Year Ending 12-31-2010
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
INTANGIBLE PLANT											
301.000	Organization	\$195,268	17-UPIS Basis	\$75,666	\$29,837	\$56,003	\$13,454	\$2,031	\$996	\$17,281	\$195,268
302.000	Franchises and Consents	\$16,684	17-UPIS Basis	\$6,465	\$2,549	\$4,785	\$1,150	\$174	\$85	\$1,477	\$16,685
303.000	Miscellaneous Intangible Plant	\$402,993	15-A&G Basis	\$111,105	\$46,143	\$70,725	\$31,756	\$22,084	\$92,890	\$28,290	\$402,993
	TOTAL PLANT INTANGIBLE	\$614,945		\$193,236	\$78,529	\$131,513	\$46,360	\$24,289	\$93,971	\$47,048	\$614,946
SOURCE OF SUPPLY PLANT											
310.000	Land and Land Rights - SSP	\$122,184	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$76,365	\$45,819	\$0	\$0	\$0	\$0	\$0	\$122,184
311.000	Structures and Improvements - SSP	\$3,076,878	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,923,049	\$1,153,829	\$0	\$0	\$0	\$0	\$0	\$3,076,878
312.000	Collecting & Impounding Reservoirs	\$34	1-Varies with water used	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$34
313.000	Lake, River and Other Intakes	\$321,979	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$201,237	\$120,742	\$0	\$0	\$0	\$0	\$0	\$321,979
314.000	Wells and Springs	\$1,516,088	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$947,555	\$568,533	\$0	\$0	\$0	\$0	\$0	\$1,516,088
315.000	Infiltration Galleries and Tunnels	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316.000	Supply Mains	\$3,214,535	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$2,009,084	\$1,205,451	\$0	\$0	\$0	\$0	\$0	\$3,214,535
317.000	Other Water Source Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCE OF SUPPLY PLANT	\$8,251,698		\$5,157,324	\$3,094,374	\$0	\$0	\$0	\$0	\$0	\$8,251,698
PUMPING PLANT											
320.000	Land and Land Rights - PP	\$345,534	6-Assoc. w/power and pumping facilities	\$225,792	\$118,370	\$1,246	\$0	\$0	\$0	\$126	\$345,534
321.000	Structures and Improvements - PP	\$7,268,061	6-Assoc. w/power and pumping facilities	\$4,749,371	\$2,489,832	\$26,213	\$0	\$0	\$0	\$2,646	\$7,268,062
322.000	Boiler Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Other Power Production Equipment	\$1,798,767	6-Assoc. w/power and pumping facilities	\$1,175,418	\$616,207	\$6,487	\$0	\$0	\$0	\$655	\$1,798,767
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	\$22,028,198	6-Assoc. w/power and pumping facilities	\$14,394,497	\$7,546,237	\$79,446	\$0	\$0	\$0	\$8,018	\$22,028,198
326.000	Diesel Pumping Equipment	\$491,625	6-Assoc. w/power and pumping facilities	\$321,256	\$168,417	\$1,773	\$0	\$0	\$0	\$179	\$491,625
327.000	Hydraulic Pumping Equipment	\$112,529	6-Assoc. w/power and pumping facilities	\$73,533	\$38,549	\$406	\$0	\$0	\$0	\$41	\$112,529
328.000	Other Pumping Equipment	\$724,697	6-Assoc. w/power and pumping facilities	\$473,559	\$248,261	\$2,614	\$0	\$0	\$0	\$264	\$724,698
	TOTAL PUMPING PLANT	\$32,769,411		\$21,413,426	\$11,225,873	\$118,185	\$0	\$0	\$0	\$11,929	\$32,769,413
WATER TREATMENT PLANT											
330.000	Land and Land Rights - WTP	\$1,956,300	6-Assoc. w/power and pumping facilities	\$1,278,359	\$670,173	\$7,056	\$0	\$0	\$0	\$712	\$1,956,300
331.000	Structures and Improvements - WTP	\$36,037,247	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$22,523,279	\$13,513,968	\$0	\$0	\$0	\$0	\$0	\$36,037,247
332.000	Water Treatment Equipment	\$40,315,808	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$25,197,380	\$15,118,428	\$0	\$0	\$0	\$0	\$0	\$40,315,808
333.000	Miscellaneous Water Treat, Other	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL WATER TREATMENT PLANT	\$78,309,355		\$48,999,018	\$29,302,569	\$7,056	\$0	\$0	\$0	\$712	\$78,309,355
TRANSMISSION & DIST. PLANT											
340.000	Land and Land Rights - TDP	\$4,473,691	7-Assoc. with trans. and distrib. mains	\$1,582,894	\$329,988	\$2,286,056	\$0	\$0	\$0	\$274,753	\$4,473,691
341.000	Structures and Improvements - TDP	\$2,802,089	7-Assoc. with trans. and distrib. mains	\$991,443	\$206,687	\$1,431,867	\$0	\$0	\$0	\$172,091	\$2,802,088
342.000	Distribution Reservoirs and Standpipes	\$7,859,817	5-Associated with storage facilities.	\$2,131,582	\$0	\$4,717,462	\$0	\$0	\$0	\$1,010,772	\$7,859,816
343.000	TD Mains Not Classified	\$16,479,868	7-Assoc. with trans. and distrib. mains	\$5,830,955	\$1,215,585	\$8,421,213	\$0	\$0	\$0	\$1,012,116	\$16,479,869
343.100	TD Mains 4 & Less	\$1,355,716	4-Associated with facilities serving base and max. hr. extra capacity functions	\$394,470	\$0	\$873,124	\$0	\$0	\$0	\$88,122	\$1,355,716

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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)	\$1,815,251	4-Associated with facilities serving base and max. hr. extra capacity functions	\$528,180	\$0	\$1,169,080	\$0	\$0	\$0	\$117,991	\$1,815,251
343.100	TD Mains Galve 1 (STL)	-\$38,033	4-Associated with facilities serving base and max. hr. extra capacity functions	-\$11,066	\$0	-\$24,494	\$0	\$0	\$0	-\$2,472	-\$38,032
343.100	TD Mains DI 4in (STL)	\$1,727,045	4-Associated with facilities serving base and max. hr. extra capacity functions	\$502,515	\$0	\$1,112,272	\$0	\$0	\$0	\$112,258	\$1,727,045
343.200	TD Mains 6 to 8"	\$16,842,754	4-Associated with facilities serving base and max. hr. extra capacity functions	\$4,900,703	\$0	\$10,847,272	\$0	\$0	\$0	\$1,094,779	\$16,842,754
343.200	TD Mains 6 to 10in (TN)	-\$277,522	4-Associated with facilities serving base and max. hr. extra capacity functions	-\$80,750	\$0	-\$178,733	\$0	\$0	\$0	-\$18,039	-\$277,522
343.200	TD Mains CI <10 1900-28 (STL)	\$1,314,962	4-Associated with facilities serving base and max. hr. extra capacity functions	\$382,612	\$0	\$846,878	\$0	\$0	\$0	\$85,473	\$1,314,963
343.200	TD Mains CI <10 1929-56 (STL)	\$3,426,266	4-Associated with facilities serving base and max. hr. extra capacity functions	\$996,934	\$0	\$2,206,625	\$0	\$0	\$0	\$222,707	\$3,426,266
343.200	TD Mains CI <10 1957-93 (STL)	\$18,848,293	4-Associated with facilities serving base and max. hr. extra capacity functions	\$5,484,251	\$0	\$12,138,903	\$0	\$0	\$0	\$1,225,139	\$18,848,293
343.200	TD Mains DI 6-8 (STL)	\$269,558,640	4-Associated with facilities serving base and max. hr. extra capacity functions	\$78,432,952	\$0	\$173,604,376	\$0	\$0	\$0	\$17,521,312	\$269,558,640
343.200	TD Mains PL 6-8in (STL)	\$45,040,651	4-Associated with facilities serving base and max. hr. extra capacity functions	\$13,105,390	\$0	\$29,007,618	\$0	\$0	\$0	\$2,927,642	\$45,040,650
343.300	TD Mains 10 to 16"	\$24,545,483	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$14,611,926	\$8,767,647	\$0	\$0	\$0	\$0	\$1,165,910	\$24,545,483
343.300	TD Mains 18 & Grtr	\$14,440,146	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$8,596,219	\$5,158,020	\$0	\$0	\$0	\$0	\$685,907	\$14,440,146
343.300	TD Mains CI 12 (STL)	\$7,433,746	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$4,425,309	\$2,655,334	\$0	\$0	\$0	\$0	\$353,103	\$7,433,746
343.300	TD Mains CI 16 (STL)	\$9,213,841	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$5,485,000	\$3,291,184	\$0	\$0	\$0	\$0	\$437,657	\$9,213,841
343.300	TD Mains DI 12 (STL)	\$71,393,956	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$42,500,822	\$25,501,921	\$0	\$0	\$0	\$0	\$3,391,213	\$71,393,956
343.300	TD Mains DI 16 &>(STL)	\$109,881,201	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$65,412,279	\$39,249,565	\$0	\$0	\$0	\$0	\$5,219,357	\$109,881,201
343.300	TD Mains LJ 20 (STL)	\$2,658,212	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$1,582,434	\$949,513	\$0	\$0	\$0	\$0	\$126,265	\$2,658,212
343.300	TD Mains PL 12in (STL)	\$2,251,518	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$1,340,329	\$804,242	\$0	\$0	\$0	\$0	\$106,947	\$2,251,518
343.300	TD Main DI 10in (STL)	\$76,188	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$45,355	\$27,214	\$0	\$0	\$0	\$0	\$3,619	\$76,188
344.000	Fire Mains	\$318,012	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$318,012	\$318,012
345.000	Services	\$8,528,110	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$8,063,328	\$0	\$464,782	\$8,528,110
346.000	Meters	\$48,497,635	9-Associated with meters	\$0	\$0	\$0	\$48,497,635	\$0	\$0	\$0	\$48,497,635
347.000	Meter Installations	\$10,504,932	9-Associated with meters	\$0	\$0	\$0	\$10,504,932	\$0	\$0	\$0	\$10,504,932
348.000	Hydrants	\$38,226,028	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$38,226,028	\$38,226,028
349.000	Other Transmission & Distribution Plant	\$9,529	4-Associated with facilities serving base and max. hr. extra capacity functions	\$2,773	\$0	\$6,137	\$0	\$0	\$0	\$619	\$9,529
TOTAL TRANSMISSION & DIST. PLANT		\$739,208,025		\$259,175,511	\$88,156,900	\$248,465,656	\$59,002,567	\$8,063,328	\$0	\$76,344,063	\$739,208,025
GENERAL PLANT											
389.000	Land and Land Rights - GP	-\$112,811	15-A&G Basis	-\$31,102	-\$12,917	-\$19,798	-\$8,890	-\$6,182	-\$26,003	-\$7,919	-\$112,811
390.000	Structures and Improvements - GP	\$7,638,014	15-A&G Basis	\$2,105,800	\$874,553	\$1,340,471	\$601,876	\$418,563	\$1,760,562	\$536,189	\$7,638,014
390.900	Structures & Improve-Leasehold	\$15,144	15-A&G Basis	\$4,175	\$1,734	\$2,658	\$1,193	\$830	\$3,491	\$1,063	\$15,144
391.000	Office Furniture and Equipment	\$669,107	15-A&G Basis	\$184,473	\$76,613	\$117,428	\$52,726	\$36,667	\$154,229	\$46,971	\$669,107

Missouri American Water Company
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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	\$897,413	15-A&G Basis	\$247,417	\$102,754	\$157,496	\$70,716	\$49,178	\$206,854	\$62,998	\$897,413
391.200	Computer Hardware & Software	\$2,555,165	15-A&G Basis	\$704,459	\$292,566	\$448,431	\$201,347	\$140,023	\$588,966	\$179,373	\$2,555,165
391.300	Other Office Equipment	\$106,286	15-A&G Basis	\$29,303	\$12,170	\$18,653	\$8,375	\$5,824	\$24,499	\$7,461	\$106,285
392.100	Transportation Equipment-Light Trucks	\$317,186	15-A&G Basis	\$87,448	\$36,318	\$55,666	\$24,994	\$17,382	\$73,111	\$22,266	\$317,185
392.200	Transportation Equipment-Heavy Truck	\$301,617	15-A&G Basis	\$83,156	\$34,535	\$52,934	\$23,767	\$16,529	\$69,523	\$21,174	\$301,618
392.300	Transportation Equipment-Autos	\$471,935	15-A&G Basis	\$130,112	\$54,037	\$82,825	\$37,188	\$25,862	\$108,781	\$33,130	\$471,935
392.400	Transportation Equipment-Other	\$615,317	15-A&G Basis	\$169,643	\$70,454	\$107,988	\$48,487	\$33,719	\$141,831	\$43,195	\$615,317
393.000	Stores Equipment	\$539,669	15-A&G Basis	\$148,787	\$61,792	\$94,712	\$42,526	\$29,574	\$124,394	\$37,885	\$539,670
394.000	Tools, Shop and Garage Equipment	\$2,441,199	15-A&G Basis	\$673,039	\$279,517	\$428,430	\$192,366	\$133,778	\$562,696	\$171,372	\$2,441,198
395.000	Laboratory Equipment	\$528,718	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$330,449	\$198,269	\$0	\$0	\$0	\$0	\$0	\$528,718
396.000	Power Operated Equipment	\$199,153	15-A&G Basis	\$54,906	\$22,803	\$34,951	\$15,693	\$10,914	\$45,905	\$13,981	\$199,153
397.100	Communication Equipment-Non Telephone	\$1,522,579	15-A&G Basis	\$419,775	\$174,335	\$267,213	\$119,979	\$83,437	\$350,954	\$106,885	\$1,522,578
397.200	Communication Equipment-Telephone	\$45,772	15-A&G Basis	\$12,619	\$5,241	\$8,033	\$3,607	\$2,508	\$10,550	\$3,213	\$45,771
398.000	Miscellaneous Equipment	\$895,095	15-A&G Basis	\$246,778	\$102,488	\$157,089	\$70,533	\$49,051	\$206,319	\$62,836	\$895,094
399.000	Other Tangible Equipment	\$484,537	17-UPIS Basis	\$187,758	\$74,037	\$138,965	\$33,385	\$5,039	\$2,471	\$42,882	\$484,537
	TOTAL GENERAL PLANT	\$20,131,095		\$5,788,995	\$2,461,299	\$3,494,145	\$1,539,868	\$1,052,696	\$4,409,133	\$1,384,955	\$20,131,091
	TOTAL NET PLANT IN SERVICE	\$879,284,529		\$340,727,510	\$134,319,544	\$252,216,555	\$60,588,795	\$9,140,313	\$4,503,104	\$77,788,707	\$879,284,528

Missouri American Water Company
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District #1
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Depreciation Expense

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
INTANGIBLE PLANT											
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
	TOTAL PLANT INTANGIBLE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SOURCE OF SUPPLY PLANT											
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	\$151,609	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$102,230	\$28,866	\$12,280	\$2,198	\$6,034	\$0	\$0	\$151,608
312.000	Collecting & Impounding Reservoirs	\$2	1-Varies with water used	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
313.000	Lake, River and Other Intakes	\$7,065	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$4,764	\$1,345	\$572	\$102	\$281	\$0	\$0	\$7,064
314.000	Wells and Springs	\$35,721	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$24,087	\$6,801	\$2,893	\$518	\$1,422	\$0	\$0	\$35,721
315.000	Infiltration Galleries and Tunnels	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316.000	Supply Mains	\$122,749	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$82,770	\$23,371	\$9,943	\$1,780	\$4,885	\$0	\$0	\$122,749
317.000	Other Water Source Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCE OF SUPPLY PLANT	\$317,146		\$213,852	\$60,383	\$25,688	\$4,598	\$12,622	\$0	\$0	\$317,143
PUMPING PLANT											
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	\$207,449	6-Assoc. w/power and pumping facilities	\$138,078	\$38,959	\$16,471	\$2,967	\$8,111	\$622	\$2,240	\$207,448
322.000	Boiler Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Other Power Production Equipment	\$39,326	6-Assoc. w/power and pumping facilities	\$26,175	\$7,385	\$3,122	\$562	\$1,538	\$118	\$425	\$39,325
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	\$1,046,247	6-Assoc. w/power and pumping facilities	\$696,382	\$196,485	\$83,072	\$14,961	\$40,908	\$3,139	\$11,299	\$1,046,246
326.000	Diesel Pumping Equipment	\$49,980	6-Assoc. w/power and pumping facilities	\$33,267	\$9,386	\$3,968	\$715	\$1,954	\$150	\$540	\$49,980
327.000	Hydraulic Pumping Equipment	\$2,282	6-Assoc. w/power and pumping facilities	\$1,519	\$429	\$181	\$33	\$89	\$7	\$25	\$2,283
328.000	Other Pumping Equipment	\$20,892	6-Assoc. w/power and pumping facilities	\$13,906	\$3,924	\$1,659	\$299	\$817	\$63	\$226	\$20,894
	TOTAL PUMPING PLANT	\$1,366,176		\$909,327	\$256,568	\$108,473	\$19,537	\$53,417	\$4,099	\$14,755	\$1,366,176
WATER TREATMENT PLANT											
330.000	Land and Land Rights - WTP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331.000	Structures and Improvements - WTP	\$1,017,614	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$686,177	\$193,754	\$82,427	\$14,755	\$40,501	\$0	\$0	\$1,017,614
332.000	Water Treatment Equipment	\$1,982,535	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,336,823	\$377,475	\$160,585	\$28,747	\$78,905	\$0	\$0	\$1,982,535
333.000	Miscellaneous Water Treat, Other	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL WATER TREATMENT PLANT	\$3,000,149		\$2,023,000	\$571,229	\$243,012	\$43,502	\$119,406	\$0	\$0	\$3,000,149
TRANSMISSION & DIST. PLANT											
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	\$154,092	7-Assoc. with trans. and distrib. mains	\$108,974	\$27,952	\$3,513	\$2,126	\$2,065	\$2,049	\$7,412	\$154,091
342.000	Distribution Reservoirs and Standpipes	\$352,779	5-Associated with storage facilities.	\$218,723	\$54,575	\$17,357	\$4,163	\$12,594	\$9,878	\$35,490	\$352,780
343.000	TD Mains Not Classified	\$359,222	7-Assoc. with trans. and distrib. mains	\$254,042	\$65,163	\$8,190	\$4,957	\$4,814	\$4,778	\$17,279	\$359,223
343.100	TD Mains 4 & Less	\$19,339	4-Associated with facilities serving base and max. hr. extra capacity functions	\$14,001	\$3,508	\$168	\$269	\$135	\$273	\$984	\$19,338
343.100	TD Mains AC 4 (STL)	\$36,138	4-Associated with facilities serving base and max. hr. extra capacity functions	\$26,164	\$6,555	\$314	\$502	\$253	\$510	\$1,839	\$36,137

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Depreciation Expense

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 Galve 1 (STL)	\$652	4-Associated with facilities serving base and max. hr. extra capacity functions	\$472	\$118	\$6	\$9	\$5	\$9	\$33	\$652
343.100	TD Mains DI 4in (STL)	\$25,480	4-Associated with facilities serving base and max. hr. extra capacity functions	\$18,448	\$4,622	\$222	\$354	\$178	\$359	\$1,297	\$25,480
343.200	TD Mains 6 to 8"	\$252,826	4-Associated with facilities serving base and max. hr. extra capacity functions	\$183,046	\$45,863	\$2,200	\$3,514	\$1,770	\$3,565	\$12,869	\$252,827
343.200	TD Mains 6 to 10in (TN)	\$101	4-Associated with facilities serving base and max. hr. extra capacity functions	\$73	\$18	\$1	\$1	\$1	\$1	\$5	\$100
343.200	TD Mains CI <10 1900-28 (STL)	\$37,906	4-Associated with facilities serving base and max. hr. extra capacity functions	\$27,444	\$6,876	\$330	\$527	\$265	\$534	\$1,929	\$37,905
343.200	TD Mains CI <10 1929-56 (STL)	\$209,133	4-Associated with facilities serving base and max. hr. extra capacity functions	\$151,412	\$37,937	\$1,819	\$2,907	\$1,464	\$2,949	\$10,645	\$209,133
343.200	TD Mains CI <10 1957-93 (STL)	\$709,787	4-Associated with facilities serving base and max. hr. extra capacity functions	\$513,886	\$128,755	\$6,175	\$9,866	\$4,969	\$10,008	\$36,128	\$709,787
343.200	TD Mains DI 6-8 (STL)	\$4,406,296	4-Associated with facilities serving base and max. hr. extra capacity functions	\$3,190,158	\$799,302	\$38,335	\$61,248	\$30,844	\$62,129	\$224,280	\$4,406,296
343.200	TD Mains PL 6-8in (STL)	\$643,481	4-Associated with facilities serving base and max. hr. extra capacity functions	\$465,880	\$116,727	\$5,598	\$8,944	\$4,504	\$9,073	\$32,753	\$643,479
343.300	TD Mains 10 to 16"	\$366,709	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$235,537	\$66,521	\$28,273	\$5,061	\$13,898	\$3,777	\$13,642	\$366,709
343.300	TD Mains 18 & Grtr	\$211,679	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$135,961	\$38,399	\$16,320	\$2,921	\$8,023	\$2,180	\$7,874	\$211,678
343.300	TD Mains CI 12 (STL)	\$184,244	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$118,340	\$33,422	\$14,205	\$2,543	\$6,983	\$1,898	\$6,854	\$184,245
343.300	TD Mains CI 16 (STL)	\$269,086	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$172,834	\$48,812	\$20,747	\$3,713	\$10,198	\$2,772	\$10,010	\$269,086
343.300	TD Mains DI 12 (STL)	\$1,172,800	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$753,289	\$212,746	\$90,423	\$16,185	\$44,449	\$12,080	\$43,628	\$1,172,800
343.300	TD Mains DI 16 &>(STL)	\$1,819,354	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$1,168,571	\$330,031	\$140,272	\$25,107	\$68,954	\$18,739	\$67,680	\$1,819,354
343.300	TD Mains LJ 20 (STL)	\$61,702	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$39,631	\$11,193	\$4,757	\$851	\$2,339	\$636	\$2,295	\$61,702
343.300	TD Mains PL 12in (STL)	\$32,845	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$21,096	\$5,958	\$2,532	\$453	\$1,245	\$338	\$1,222	\$32,844
343.300	TD Main DI 10in (STL)	\$1,064	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$683	\$193	\$82	\$15	\$40	\$11	\$40	\$1,064
344.000	Fire Mains	\$5,835	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$5,835	\$5,835
345.000	Services	\$313,403	10-Factors for allocating COS to customer class.	\$273,758	\$20,403	\$533	\$1,630	\$0	\$17,080	\$0	\$313,404
346.000	Meters	\$1,396,739	9-Associated with meters	\$1,120,464	\$230,043	\$20,392	\$25,560	\$279	\$0	\$0	\$1,396,738
347.000	Meter Installations	\$429,927	9-Associated with meters	\$344,887	\$70,809	\$6,277	\$7,868	\$86	\$0	\$0	\$429,927
348.000	Hydrants	\$993,443	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$993,443	\$993,443
349.000	Other Transmission & Distribution Plant	\$235	4-Associated with facilities serving base and max. hr. extra capacity functions	\$170	\$43	\$2	\$3	\$2	\$3	\$12	\$235
TOTAL TRANSMISSION & DIST. PLANT		\$14,466,297		\$9,557,944	\$2,366,544	\$429,043	\$191,297	\$220,357	\$165,629	\$1,535,478	\$14,466,292
GENERAL PLANT											
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	\$210,328	15-A&G Basis	\$155,096	\$28,878	\$6,121	\$2,272	\$3,029	\$2,124	\$12,809	\$210,329
390.900	Structures & Improve-Leasehold	\$17,316	15-A&G Basis	\$12,769	\$2,377	\$504	\$187	\$249	\$175	\$1,055	\$17,316
391.000	Office Furniture and Equipment	\$74,937	15-A&G Basis	\$55,259	\$10,289	\$2,181	\$809	\$1,079	\$757	\$4,564	\$74,938
391.100	Computer & Peripheral Equipment	\$179,483	15-A&G Basis	\$132,351	\$24,643	\$5,223	\$1,938	\$2,585	\$1,813	\$10,931	\$179,484
391.200	Computer Hardware & Software	\$2,265,235	15-A&G Basis	\$1,670,384	\$311,017	\$65,918	\$24,465	\$32,619	\$22,879	\$137,953	\$2,265,235
391.300	Other Office Equipment	\$15,223	15-A&G Basis	\$11,225	\$2,090	\$443	\$164	\$219	\$154	\$927	\$15,222

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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
392.100	Transportation Equipment-Light Trucks	\$71,577	15-A&G Basis	\$52,781	\$9,828	\$2,083	\$773	\$1,031	\$723	\$4,359	\$71,578
392.200	Transportation Equipment-Heavy Truck	\$429,152	15-A&G Basis	\$316,457	\$58,923	\$12,488	\$4,635	\$6,180	\$4,334	\$26,135	\$429,152
392.300	Transportation Equipment-Autos	\$190,609	15-A&G Basis	\$140,555	\$26,171	\$5,547	\$2,059	\$2,745	\$1,925	\$11,608	\$190,610
392.400	Transportation Equipment-Other	\$36,261	15-A&G Basis	\$26,739	\$4,979	\$1,055	\$392	\$522	\$366	\$2,208	\$36,261
393.000	Stores Equipment	\$9,535	15-A&G Basis	\$7,031	\$1,309	\$277	\$103	\$137	\$96	\$581	\$9,534
394.000	Tools, Shop and Garage Equipment	\$292,856	15-A&G Basis	\$215,952	\$40,209	\$8,522	\$3,163	\$4,217	\$2,958	\$17,835	\$292,856
395.000	Laboratory Equipment	\$101,756	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$68,614	\$19,374	\$8,242	\$1,475	\$4,050	\$0	\$0	\$101,755
396.000	Power Operated Equipment	\$89,732	15-A&G Basis	\$66,168	\$12,320	\$2,611	\$969	\$1,292	\$906	\$5,465	\$89,731
397.100	Communication Equipment-Non Telephone	\$162,662	15-A&G Basis	\$119,947	\$22,333	\$4,733	\$1,757	\$2,342	\$1,643	\$9,906	\$162,661
397.200	Communication Equipment-Telephone	\$13,122	15-A&G Basis	\$9,676	\$1,802	\$382	\$142	\$189	\$133	\$799	\$13,123
398.000	Miscellaneous Equipment	\$82,115	15-A&G Basis	\$60,552	\$11,274	\$2,390	\$887	\$1,182	\$829	\$5,001	\$82,115
399.000	Other Tangible Equipment	\$43,984	17-UPIS Basis	\$29,390	\$7,526	\$1,693	\$594	\$866	\$444	\$3,470	\$43,983
	TOTAL GENERAL PLANT	\$4,285,883		\$3,150,946	\$595,342	\$130,413	\$46,784	\$64,533	\$42,259	\$255,606	\$4,285,883
	TOTAL DEPRECIATION	\$23,435,651		\$15,855,069	\$3,850,066	\$936,629	\$305,718	\$470,335	\$211,987	\$1,805,839	\$23,435,643

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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
INTANGIBLE PLANT											
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
	TOTAL PLANT INTANGIBLE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SOURCE OF SUPPLY PLANT											
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	\$151,609	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$94,756	\$56,853	\$0	\$0	\$0	\$0	\$0	\$151,609
312.000	Collecting & Impounding Reservoirs	\$2	1-Varies with water used	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2
313.000	Lake, River and Other Intakes	\$7,065	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$4,416	\$2,649	\$0	\$0	\$0	\$0	\$0	\$7,065
314.000	Wells and Springs	\$35,721	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$22,326	\$13,395	\$0	\$0	\$0	\$0	\$0	\$35,721
315.000	Infiltration Galleries and Tunnels	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316.000	Supply Mains	\$122,749	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$76,718	\$46,031	\$0	\$0	\$0	\$0	\$0	\$122,749
317.000	Other Water Source Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCE OF SUPPLY PLANT	\$317,146		\$198,218	\$118,928	\$0	\$0	\$0	\$0	\$0	\$317,146
PUMPING PLANT											
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	\$207,449	6-Assoc. w/power and pumping facilities	\$135,559	\$71,066	\$748	\$0	\$0	\$0	\$76	\$207,449
322.000	Boiler Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Other Power Production Equipment	\$39,326	6-Assoc. w/power and pumping facilities	\$25,698	\$13,472	\$142	\$0	\$0	\$0	\$14	\$39,326
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	\$1,046,247	6-Assoc. w/power and pumping facilities	\$683,678	\$358,415	\$3,773	\$0	\$0	\$0	\$381	\$1,046,247
326.000	Diesel Pumping Equipment	\$49,980	6-Assoc. w/power and pumping facilities	\$32,660	\$17,122	\$180	\$0	\$0	\$0	\$18	\$49,980
327.000	Hydraulic Pumping Equipment	\$2,282	6-Assoc. w/power and pumping facilities	\$1,491	\$782	\$8	\$0	\$0	\$0	\$1	\$2,282
328.000	Other Pumping Equipment	\$20,892	6-Assoc. w/power and pumping facilities	\$13,652	\$7,157	\$75	\$0	\$0	\$0	\$8	\$20,892
	TOTAL PUMPING PLANT	\$1,366,176		\$892,738	\$468,014	\$4,926	\$0	\$0	\$0	\$498	\$1,366,176
WATER TREATMENT PLANT											
330.000	Land and Land Rights - WTP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331.000	Structures and Improvements - WTP	\$1,017,614	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$636,009	\$381,605	\$0	\$0	\$0	\$0	\$0	\$1,017,614
332.000	Water Treatment Equipment	\$1,982,535	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,239,084	\$743,451	\$0	\$0	\$0	\$0	\$0	\$1,982,535
333.000	Miscellaneous Water Treat, Other	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL WATER TREATMENT PLANT	\$3,000,149		\$1,875,093	\$1,125,056	\$0	\$0	\$0	\$0	\$0	\$3,000,149
TRANSMISSION & DIST. PLANT											
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	\$154,092	7-Assoc. with trans. and distrib. mains	\$54,521	\$11,366	\$78,741	\$0	\$0	\$0	\$9,464	\$154,092
342.000	Distribution Reservoirs and Standpipes	\$352,779	5-Associated with storage facilities.	\$95,674	\$0	\$211,738	\$0	\$0	\$0	\$45,367	\$352,779
343.000	TD Mains Not Classified	\$359,222	7-Assoc. with trans. and distrib. mains	\$127,101	\$26,497	\$183,562	\$0	\$0	\$0	\$22,062	\$359,222
343.100	TD Mains 4 & Less	\$19,339	4-Associated with facilities serving base and max. hr. extra capacity functions	\$5,627	\$0	\$12,455	\$0	\$0	\$0	\$1,257	\$19,339
343.100	TD Mains AC 4 (STL)	\$36,138	4-Associated with facilities serving base and max. hr. extra capacity functions	\$10,515	\$0	\$23,274	\$0	\$0	\$0	\$2,349	\$36,138

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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 Galve 1 (STL)	\$652	4-Associated with facilities serving base and max. hr. extra capacity functions	\$190	\$0	\$420	\$0	\$0	\$0	\$42	\$652
343.100	TD Mains DI 4in (STL)	\$25,480	4-Associated with facilities serving base and max. hr. extra capacity functions	\$7,414	\$0	\$16,410	\$0	\$0	\$0	\$1,656	\$25,480
343.200	TD Mains 6 to 8"	\$252,826	4-Associated with facilities serving base and max. hr. extra capacity functions	\$73,564	\$0	\$162,828	\$0	\$0	\$0	\$16,434	\$252,826
343.200	TD Mains 6 to 10in (TN)	\$101	4-Associated with facilities serving base and max. hr. extra capacity functions	\$29	\$0	\$65	\$0	\$0	\$0	\$7	\$101
343.200	TD Mains CI <10 1900-28 (STL)	\$37,906	4-Associated with facilities serving base and max. hr. extra capacity functions	\$11,029	\$0	\$24,413	\$0	\$0	\$0	\$2,464	\$37,906
343.200	TD Mains CI <10 1929-56 (STL)	\$209,133	4-Associated with facilities serving base and max. hr. extra capacity functions	\$60,851	\$0	\$134,688	\$0	\$0	\$0	\$13,594	\$209,133
343.200	TD Mains CI <10 1957-93 (STL)	\$709,787	4-Associated with facilities serving base and max. hr. extra capacity functions	\$206,525	\$0	\$457,126	\$0	\$0	\$0	\$46,136	\$709,787
343.200	TD Mains DI 6-8 (STL)	\$4,406,296	4-Associated with facilities serving base and max. hr. extra capacity functions	\$1,282,091	\$0	\$2,837,795	\$0	\$0	\$0	\$286,409	\$4,406,295
343.200	TD Mains PL 6-8in (STL)	\$643,481	4-Associated with facilities serving base and max. hr. extra capacity functions	\$187,232	\$0	\$414,422	\$0	\$0	\$0	\$41,826	\$643,480
343.300	TD Mains 10 to 16"	\$366,709	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$218,302	\$130,988	\$0	\$0	\$0	\$0	\$17,419	\$366,709
343.300	TD Mains 18 & Grtr	\$211,679	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$126,013	\$75,612	\$0	\$0	\$0	\$0	\$10,055	\$211,680
343.300	TD Mains CI 12 (STL)	\$184,244	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$109,680	\$65,812	\$0	\$0	\$0	\$0	\$8,752	\$184,244
343.300	TD Mains CI 16 (STL)	\$269,086	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$160,187	\$96,118	\$0	\$0	\$0	\$0	\$12,782	\$269,087
343.300	TD Mains DI 12 (STL)	\$1,172,800	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$698,168	\$418,924	\$0	\$0	\$0	\$0	\$55,708	\$1,172,800
343.300	TD Mains DI 16 &>(STL)	\$1,819,354	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$1,083,061	\$649,873	\$0	\$0	\$0	\$0	\$86,419	\$1,819,353
343.300	TD Mains LJ 20 (STL)	\$61,702	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$36,731	\$22,040	\$0	\$0	\$0	\$0	\$2,931	\$61,702
343.300	TD Mains PL 12in (STL)	\$32,845	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$19,553	\$11,732	\$0	\$0	\$0	\$0	\$1,560	\$32,845
343.300	TD Main DI 10in (STL)	\$1,064	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$633	\$380	\$0	\$0	\$0	\$0	\$51	\$1,064
344.000	Fire Mains	\$5,835	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$5,835	\$5,835
345.000	Services	\$313,403	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$296,323	\$0	\$17,080	\$313,403
346.000	Meters	\$1,396,739	9-Associated with meters	\$0	\$0	\$0	\$1,396,739	\$0	\$0	\$0	\$1,396,739
347.000	Meter Installations	\$429,927	9-Associated with meters	\$0	\$0	\$0	\$429,927	\$0	\$0	\$0	\$429,927
348.000	Hydrants	\$993,443	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$993,443	\$993,443
349.000	Other Transmission & Distribution Plant	\$235	4-Associated with facilities serving base and max. hr. extra capacity functions	\$68	\$0	\$151	\$0	\$0	\$0	\$15	\$234
TOTAL TRANSMISSION & DIST. PLANT		\$14,466,297		\$4,574,759	\$1,509,342	\$4,558,088	\$1,826,666	\$296,323	\$0	\$1,701,117	\$14,466,295
GENERAL PLANT											
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	\$210,328	15-A&G Basis	\$57,987	\$24,083	\$36,913	\$16,574	\$11,526	\$48,481	\$14,765	\$210,329
390.900	Structures & Improve-Leasehold	\$17,316	15-A&G Basis	\$4,774	\$1,983	\$3,039	\$1,365	\$949	\$3,991	\$1,216	\$17,317
391.000	Office Furniture and Equipment	\$74,937	15-A&G Basis	\$20,660	\$8,580	\$13,151	\$5,905	\$4,107	\$17,273	\$5,261	\$74,937
391.100	Computer & Peripheral Equipment	\$179,483	15-A&G Basis	\$49,483	\$20,551	\$31,499	\$14,143	\$9,836	\$41,371	\$12,600	\$179,483
391.200	Computer Hardware & Software	\$2,265,235	15-A&G Basis	\$624,525	\$259,369	\$397,549	\$178,501	\$124,135	\$522,137	\$159,019	\$2,265,235
391.300	Other Office Equipment	\$15,223	15-A&G Basis	\$4,197	\$1,743	\$2,672	\$1,200	\$834	\$3,509	\$1,069	\$15,224

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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
392.100	Transportation Equipment-Light Trucks	\$71,577	15-A&G Basis	\$19,734	\$8,196	\$12,562	\$5,640	\$3,922	\$16,498	\$5,025	\$71,577
392.200	Transportation Equipment-Heavy Truck	\$429,152	15-A&G Basis	\$118,317	\$49,138	\$75,316	\$33,817	\$23,518	\$98,920	\$30,126	\$429,152
392.300	Transportation Equipment-Autos	\$190,609	15-A&G Basis	\$52,551	\$21,825	\$33,452	\$15,020	\$10,445	\$43,935	\$13,381	\$190,609
392.400	Transportation Equipment-Other	\$36,261	15-A&G Basis	\$9,997	\$4,152	\$6,364	\$2,857	\$1,987	\$8,358	\$2,546	\$36,261
393.000	Stores Equipment	\$9,535	15-A&G Basis	\$2,629	\$1,092	\$1,673	\$751	\$523	\$2,198	\$669	\$9,535
394.000	Tools, Shop and Garage Equipment	\$292,856	15-A&G Basis	\$80,740	\$33,532	\$51,396	\$23,077	\$16,049	\$67,503	\$20,558	\$292,856
395.000	Laboratory Equipment	\$101,756	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$63,598	\$38,159	\$0	\$0	\$0	\$0	\$0	\$101,757
396.000	Power Operated Equipment	\$89,732	15-A&G Basis	\$24,739	\$10,274	\$15,748	\$7,071	\$4,917	\$20,683	\$6,299	\$89,731
397.100	Communication Equipment-Non Telephone	\$162,662	15-A&G Basis	\$44,846	\$18,625	\$28,547	\$12,818	\$8,914	\$37,494	\$11,419	\$162,663
397.200	Communication Equipment-Telephone	\$13,122	15-A&G Basis	\$3,618	\$1,502	\$2,303	\$1,034	\$719	\$3,025	\$921	\$13,122
398.000	Miscellaneous Equipment	\$82,115	15-A&G Basis	\$22,639	\$9,402	\$14,411	\$6,471	\$4,500	\$18,928	\$5,764	\$82,115
399.000	Other Tangible Equipment	\$43,984	17-UPIS Basis	\$17,044	\$6,721	\$12,615	\$3,030	\$457	\$224	\$3,893	\$43,984
TOTAL GENERAL PLANT		\$4,285,883		\$1,222,078	\$518,927	\$739,210	\$329,274	\$227,338	\$954,528	\$294,531	\$4,285,886
TOTAL DEPRECIATION		\$23,435,651		\$8,762,886	\$3,740,267	\$5,302,224	\$2,155,940	\$523,661	\$954,528	\$1,996,146	\$23,435,652

Missouri American Water Company
Case Number WR-2011-0337
District #1
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
OPERATING REVENUES											
461.000 Residential		\$121,965,445	To Residential	\$121,965,445	\$0	\$0	\$0	\$0	\$0	\$0	\$121,965,445
461.000 Commercial		\$33,918,750	To Commercial	\$0	\$33,918,750	\$0	\$0	\$0	\$0	\$0	\$33,918,750
461.000 Industrial		\$7,244,273	To Industrial	\$0	\$0	\$7,244,273	\$0	\$0	\$0	\$0	\$7,244,273
462.000 Private Fire Protection		\$2,260,146	To Private Fire Protection	\$0	\$0	\$0	\$0	\$0	\$2,260,146	\$0	\$2,260,146
463.000 Public Fire Protection		\$8,993,847	To Public Fire Protection	\$0	\$0	\$0	\$0	\$0	\$0	\$8,993,847	\$8,993,847
461.000 Rate B, G & H		\$3,159,227	19-Total COS Basis	\$2,182,710	\$511,163	\$130,476	\$40,122	\$62,869	\$28,117	\$203,770	\$3,159,227
461.000 Capitol Complex		\$5,090	19-Total COS Basis	\$3,517	\$824	\$210	\$65	\$101	\$45	\$328	\$5,090
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.		\$2,780,612	To Other Public Auth.	\$0	\$0	\$0	\$2,780,612	\$0	\$0	\$0	\$2,780,612
466.000 Sales for Resale		\$3,389,563	To Sales for Resale	\$0	\$0	\$0	\$0	\$3,389,563	\$0	\$0	\$3,389,563
471.000 Other Water Revenue - Oper. Rev.		\$2,336,219	19-Total COS Basis	\$1,614,094	\$378,000	\$96,486	\$29,670	\$46,491	\$20,792	\$150,686	\$2,336,219
TOTAL OPERATING REVENUES		\$186,053,172		\$125,765,766	\$34,808,737	\$7,471,445	\$2,850,469	\$3,499,024	\$2,309,100	\$9,348,631	\$186,053,172
SOURCE OF SUPPLY EXPENSES											
600.000 Operation Supervision & Engineering		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
601.000 Operation Labor & Expenses		\$199,887	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$134,784	\$38,058	\$16,191	\$2,898	\$7,956	\$0	\$0	\$199,887
602.000 Purchased Water		\$310,255	1-Varies with water used	\$200,270	\$62,858	\$30,064	\$4,778	\$12,286	\$0	\$0	\$310,256
603.000 Miscellaneous Expenses		\$552,309	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$372,422	\$105,160	\$44,737	\$8,008	\$21,982	\$0	\$0	\$552,309
604.000 Rents - SSE		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
610.000 Maint. Supervision & Engineering		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611.000 Maint. of Structures & Improvements		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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		\$148	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$100	\$28	\$12	\$2	\$6	\$0	\$0	\$148
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		\$559,973	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$377,590	\$106,619	\$45,358	\$8,120	\$22,287	\$0	\$0	\$559,974
TOTAL SOURCE OF SUPPLY EXPENSES		\$1,622,572		\$1,085,166	\$312,723	\$136,362	\$23,806	\$64,517	\$0	\$0	\$1,622,574
PUMPING EXPENSES											
620.000 Operation Supervision & Engineering - PE		\$10,143	6-Assoc. w/power and pumping facilities	\$6,751	\$1,905	\$805	\$145	\$397	\$30	\$110	\$10,143
621.000 Fuel for Power Production		\$807	1-Varies with water used	\$521	\$163	\$78	\$12	\$32	\$0	\$0	\$806
622.000 Power Production Labor & Expenses		\$430	6-Assoc. w/power and pumping facilities	\$286	\$81	\$34	\$6	\$17	\$1	\$5	\$430
623.000 Fuel or Power Purchased for Pumping		\$8,354,518	1-Varies with water used	\$5,392,841	\$1,692,625	\$809,553	\$128,660	\$330,839	\$0	\$0	\$8,354,518
624.000 Pumping Labor and Expenses		\$1,072,501	6-Assoc. w/power and pumping facilities	\$713,857	\$201,416	\$85,157	\$15,337	\$41,935	\$3,218	\$11,583	\$1,072,503
625.000 Expenses Transferred - Cr.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
626.000 Miscellaneous Expense		\$8,474	6-Assoc. w/power and pumping facilities	\$5,640	\$1,591	\$673	\$121	\$331	\$25	\$92	\$8,473
627.000 Rents - PE		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
630.000 Maint. Supervision & Engineering - PE		\$14,150	6-Assoc. w/power and pumping facilities	\$9,418	\$2,657	\$1,124	\$202	\$553	\$42	\$153	\$14,149
631.000 Maint. of Structures & Improvements - PE		\$415,279	6-Assoc. w/power and pumping facilities	\$276,410	\$77,989	\$32,973	\$5,938	\$16,237	\$1,246	\$4,485	\$415,278
632.000 Maint. of Power Production Equipment		\$2,959	6-Assoc. w/power and pumping facilities	\$1,970	\$556	\$235	\$42	\$116	\$9	\$32	\$2,960
633.000 Maint. of Pumping Equipment		\$31,615	6-Assoc. w/power and pumping facilities	\$21,043	\$5,937	\$2,510	\$452	\$1,236	\$95	\$341	\$31,614

Missouri American Water Company
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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
TOTAL PUMPING EXPENSES		\$9,910,876		\$6,428,737	\$1,984,920	\$933,142	\$150,915	\$391,693	\$4,666	\$16,801	\$9,910,874
WATER TREATMENT EXPENSES											
640.000	Operation. Supervision & Engineer. - WTE	\$136,207	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$91,844	\$25,934	\$11,033	\$1,975	\$5,421	\$0	\$0	\$136,207
641.000	Chemicals - WTE	\$9,359,414	1-Varies with water used	\$6,041,502	\$1,896,217	\$906,927	\$144,135	\$370,633	\$0	\$0	\$9,359,414
642.000	Operation Labor & Expenses - WTE	\$1,531,899	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,032,959	\$291,674	\$124,084	\$22,213	\$60,970	\$0	\$0	\$1,531,900
643.100	Miscellaneous Expenses - WTE	\$37,119	1-Varies with water used	\$23,960	\$7,520	\$3,597	\$572	\$1,470	\$0	\$0	\$37,119
643.200	Misc Expenses - Waste Disposal	\$252,544	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$170,290	\$48,084	\$20,456	\$3,662	\$10,051	\$0	\$0	\$252,543
644.000	Rents - WTE	\$7,084	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$4,777	\$1,349	\$574	\$103	\$282	\$0	\$0	\$7,085
650.000	Maint. Supervision & Engineering - WTE	\$1,255,586	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$846,642	\$239,064	\$101,702	\$18,206	\$49,972	\$0	\$0	\$1,255,586
651.000	Maint. of Structures & Improvements - WTE	\$205	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$138	\$39	\$17	\$3	\$8	\$0	\$0	\$205
652.000	Maint. of Water Treatment Equipment	\$939,376	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$633,421	\$178,857	\$76,089	\$13,621	\$37,387	\$0	\$0	\$939,375
TOTAL WATER TREATMENT EXPENSES		\$13,519,434		\$8,845,533	\$2,688,738	\$1,244,479	\$204,490	\$536,194	\$0	\$0	\$13,519,434
TRANSMISSION & DIST. EXPENSES											
660.000	Operation Supervision & Engineering - TDE	\$848,112	11-T & D OP Basis	\$625,398	\$141,380	\$16,793	\$11,450	\$8,820	\$13,485	\$30,786	\$848,112
661.000	Storage Facilities Expenses TDE	\$18,171	1-Varies with water used	\$11,729	\$3,681	\$1,761	\$280	\$720	\$0	\$0	\$18,171
662.000	Transmission & Distribution Lines Expenses	\$2,505,105	7-Assoc. with trans. and distrib. mains	\$1,771,610	\$454,426	\$57,116	\$34,570	\$33,568	\$33,318	\$120,496	\$2,505,104
663.000	Meter Expenses - TDE	\$434,757	9-Associated with meters	\$348,762	\$71,604	\$6,347	\$7,956	\$87	\$0	\$0	\$434,756
664.000	Customer Installations Expenses - TDE	\$359,006	10-Factors for allocating COS to customer class.	\$313,592	\$23,371	\$610	\$1,867	\$0	\$19,566	\$0	\$359,006
665.000	Miscellaneous Expenses - TDE	\$1,137,052	11-T & D OP Basis	\$838,462	\$189,547	\$22,514	\$15,350	\$11,825	\$18,079	\$41,275	\$1,137,052
666.000	Rents - TDE	\$5,817	11-T & D OP Basis	\$4,289	\$970	\$115	\$79	\$60	\$92	\$211	\$5,816
670.000	Maint. Supervision and Engineering - TDE	\$68,460	12-Trans. & Dist. Maint. Expenses	\$44,287	\$9,680	\$1,130	\$801	\$575	\$979	\$11,008	\$68,460
671.000	Maint. of Structures & Improvements - TDE	\$20,132	12-Trans. & Dist. Maint. Expenses	\$13,023	\$2,847	\$332	\$236	\$169	\$288	\$3,237	\$20,132
672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$36,846	5-Associated with storage facilities.	\$22,845	\$5,700	\$1,813	\$435	\$1,315	\$1,032	\$3,707	\$36,847
673.000	Maint. of Transmission & Distribution Mains	\$1,283,020	7-Assoc. with trans. and distrib. mains	\$907,352	\$232,740	\$29,253	\$17,706	\$17,192	\$17,064	\$61,713	\$1,283,020
674.000	Maint. of Fire Mains - TDE	\$57	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$57	\$57
675.000	Maint. of Services - TDE	\$248,937	10-Factors for allocating COS to customer class.	\$217,446	\$16,206	\$423	\$1,294	\$0	\$13,567	\$0	\$248,936
676.000	Maint. of Meters - TDE	\$359,501	9-Associated with meters	\$288,392	\$59,210	\$5,249	\$6,579	\$72	\$0	\$0	\$359,502
677.000	Maint. of Hydrants - TDE	\$291,495	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$291,495	\$291,495
678.000	Maint. of Miscellaneous Plant - TDE	\$6,844,976	12-Trans. & Dist. Maint. Expenses	\$4,428,015	\$967,880	\$112,942	\$80,086	\$57,498	\$97,883	\$1,100,672	\$6,844,976
TOTAL TRANSMISSION & DIST. EXPENSES		\$14,461,444		\$9,835,202	\$2,179,242	\$256,398	\$178,689	\$131,901	\$215,353	\$1,664,657	\$14,461,442
CUSTOMER ACCOUNTS EXPENSE											
901.000	Supervision - CAE	\$30,109	13-Allocation of Billing and Collecting Costs.	\$28,068	\$1,566	\$18	\$102	\$0	\$355	\$0	\$30,109
902.000	Meter Reading Expenses - CAE	\$1,382,974	14-Meter reading costs.	\$1,304,698	\$72,744	\$830	\$4,702	\$0	\$0	\$0	\$1,382,974
903.000	Customer Records & Collection Expenses	\$2,953,426	13-Allocation of Billing and Collecting Costs.	\$2,753,184	\$153,578	\$1,772	\$10,042	\$0	\$34,850	\$0	\$2,953,426
904.000	Uncollectible Amounts - CAE	\$1,968,036	13-Allocation of Billing and Collecting Costs.	\$1,834,603	\$102,338	\$1,181	\$6,691	\$0	\$23,223	\$0	\$1,968,036
905.000	Misc. Customer Accounts Expense - CAE	\$93,423	13-Allocation of Billing and Collecting Costs.	\$87,089	\$4,858	\$56	\$318	\$0	\$1,102	\$0	\$93,423

Missouri American Water Company
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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
	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$6,427,968		\$6,007,642	\$335,084	\$3,857	\$21,855	\$0	\$59,530	\$0	\$6,427,968
	CUSTOMER SERVICE EXPENSES										
907.000	Customer Service & Information Expenses	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL CUSTOMER SERVICE EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	SALES PROMOTION EXPENSES										
910.000	Sales Promotion Expenses - SPE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL SALES PROMOTION EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ADMIN. & GENERAL EXPENSES										
920.000	Admin. & General Salaries	\$4,926,457	15-A&G Basis	\$3,632,769	\$676,403	\$143,360	\$53,206	\$70,941	\$49,757	\$300,021	\$4,926,457
921.000	Office Supplies & Expenses	\$2,137,629	15-A&G Basis	\$1,576,288	\$293,496	\$62,205	\$23,086	\$30,782	\$21,590	\$130,182	\$2,137,629
922.000	Admin. Expenses Transferred - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
923.100	Outside Services Employed	\$19,749,300	15-A&G Basis	\$14,563,134	\$2,711,579	\$574,705	\$213,292	\$284,390	\$199,468	\$1,202,732	\$19,749,300
923.200	Outside Services - Belleville Lab	\$134,202	15-A&G Basis	\$98,961	\$18,426	\$3,905	\$1,449	\$1,933	\$1,355	\$8,173	\$134,202
923.300	Outside Services - Call Center	\$5,132,327	15-A&G Basis	\$3,784,578	\$704,668	\$149,351	\$55,429	\$73,906	\$51,837	\$312,559	\$5,132,328
924.000	Property Insurance	\$3,312,918	15-A&G Basis	\$2,442,946	\$454,864	\$96,406	\$35,780	\$47,706	\$33,460	\$201,757	\$3,312,919
925.000	Injuries & Damages	\$14,943	16-Labor Basis	\$10,847	\$2,119	\$448	\$167	\$223	\$152	\$986	\$14,942
926.000	Employee Pensions & Benefits	\$10,559,196	16-Labor Basis	\$7,664,920	\$1,497,294	\$316,776	\$118,263	\$157,332	\$107,704	\$696,907	\$10,559,196
927.000	Franchise Requirements	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
928.100	PSC Assessment	\$999,606	15-A&G Basis	\$737,109	\$137,246	\$29,089	\$10,796	\$14,394	\$10,096	\$60,876	\$999,606
928.200	Rate Case Expense	\$151,024	15-A&G Basis	\$111,365	\$20,736	\$4,395	\$1,631	\$2,175	\$1,525	\$9,197	\$151,024
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	\$29,196	15-A&G Basis	\$21,529	\$4,009	\$850	\$315	\$420	\$295	\$1,778	\$29,196
930.200	Misc. General Expenses	\$1,403,652	15-A&G Basis	\$1,035,053	\$192,721	\$40,846	\$15,159	\$20,213	\$14,177	\$85,482	\$1,403,651
930.300	Research & Development Expenses - AGE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
931.000	Rents - AGE	\$212,370	15-A&G Basis	\$156,602	\$29,158	\$6,180	\$2,294	\$3,058	\$2,145	\$12,933	\$212,370
932.000	Maint. of General Plant - AGE	\$324,657	15-A&G Basis	\$239,402	\$44,575	\$9,448	\$3,506	\$4,675	\$3,279	\$19,772	\$324,657
	TOTAL ADMIN. & GENERAL EXPENSES	\$49,087,477		\$36,075,503	\$6,787,294	\$1,437,964	\$534,373	\$712,148	\$496,840	\$3,043,355	\$49,087,477
	DEPRECIATION EXPENSE										
403.000	Depreciation Expense, Dep. Exp.	\$23,435,651	Class % from Depreciation Schedule	\$15,855,069	\$3,850,066	\$936,629	\$305,718	\$470,335	\$211,987	\$1,805,839	\$23,435,643
403.000	CIAC Depreciation Offset	-\$2,508,268	Class % from Depreciation Schedule	-\$1,696,934	-\$412,064	-\$100,245	-\$32,720	-\$50,339	-\$22,689	-\$193,275	-\$2,508,267
	TOTAL DEPRECIATION EXPENSE	\$20,927,383		\$14,158,135	\$3,438,002	\$836,384	\$272,998	\$419,996	\$189,298	\$1,612,564	\$20,927,376
	AMORTIZATION EXPENSE										
405.000	Amort-Other UP	\$97,697	18-Rate Base Basis	\$63,806	\$17,439	\$3,957	\$1,368	\$2,042	\$987	\$8,099	\$97,698
406.000	Amort-Intangible Fin	\$206,813	18-Rate Base Basis	\$135,070	\$36,916	\$8,376	\$2,895	\$4,322	\$2,089	\$17,145	\$206,813
407.000	Amort-Property Losses	\$0	18-Rate Base Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL AMORTIZATION EXPENSE	\$304,510		\$198,876	\$54,355	\$12,333	\$4,263	\$6,364	\$3,076	\$25,244	\$304,511
	OTHER OPERATING EXPENSES										
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	\$10,534,920	19-Total COS Basis	\$7,278,576	\$1,704,550	\$435,092	\$133,793	\$209,645	\$93,761	\$679,502	\$10,534,919
408.000	Payroll Taxes	\$1,402,249	16-Labor Basis	\$1,017,893	\$198,839	\$42,067	\$15,705	\$20,894	\$14,303	\$92,548	\$1,402,249
408.000	Gross Receipts Tax	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
408.000	Other Taxes & Licenses	\$336,160	16-Labor Basis	\$244,019	\$47,667	\$10,085	\$3,765	\$5,009	\$3,429	\$22,187	\$336,161
403.001	Transportation Depr Clearing	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL OTHER OPERATING EXPENSE	\$12,273,329		\$8,540,488	\$1,951,056	\$487,244	\$153,263	\$235,548	\$111,493	\$794,237	\$12,273,329
	TOTAL OPERATING & MAINT. EXPENSE	\$128,534,993		\$91,175,282	\$19,731,414	\$5,348,163	\$1,544,652	\$2,498,361	\$1,080,256	\$7,156,858	\$128,534,985

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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
	NET INCOME BEFORE TAXES	<u>\$57,518,179</u>		<u>\$34,590,484</u>	<u>\$15,077,323</u>	<u>\$2,123,282</u>	<u>\$1,305,817</u>	<u>\$1,000,663</u>	<u>\$1,228,844</u>	<u>\$2,191,773</u>	<u>\$57,518,187</u>
	INCOME TAXES										
409.000	Current Income Taxes	<u>\$5,409,594</u>	18-Rate Base Basis	<u>\$3,533,006</u>	<u>\$965,613</u>	<u>\$219,089</u>	<u>\$75,734</u>	<u>\$113,061</u>	<u>\$54,637</u>	<u>\$448,455</u>	<u>\$5,409,595</u>
	TOTAL INCOME TAXES	<u>\$5,409,594</u>		<u>\$3,533,006</u>	<u>\$965,613</u>	<u>\$219,089</u>	<u>\$75,734</u>	<u>\$113,061</u>	<u>\$54,637</u>	<u>\$448,455</u>	<u>\$5,409,595</u>
	DEFERRED INCOME TAXES										
410.000	Deferred Income Taxes - Def. Inc. Tax.	\$9,129,939	18-Rate Base Basis	\$5,962,763	\$1,629,694	\$369,763	\$127,819	\$190,816	\$92,212	\$756,872	\$9,129,939
412.000	Amortization of Deferred ITC	-\$125,017	18-Rate Base Basis	-\$81,649	-\$22,316	-\$5,063	-\$1,750	-\$2,613	-\$1,263	-\$10,364	-\$125,018
411.000	Deferred Income Taxes - Prior Years	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL DEFERRED INCOME TAXES	<u>\$9,004,922</u>		<u>\$5,881,114</u>	<u>\$1,607,378</u>	<u>\$364,700</u>	<u>\$126,069</u>	<u>\$188,203</u>	<u>\$90,949</u>	<u>\$746,508</u>	<u>\$9,004,921</u>
	NET OPERATING INCOME	<u>\$43,103,663</u>		<u>\$25,176,364</u>	<u>\$12,504,332</u>	<u>\$1,539,493</u>	<u>\$1,104,014</u>	<u>\$699,399</u>	<u>\$1,083,258</u>	<u>\$996,810</u>	<u>\$43,103,671</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
OPERATING REVENUES											
461.000 Residential		\$121,965,445		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461.000 Commercial		\$33,918,750		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461.000 Industrial		\$7,244,273		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
462.000 Private Fire Protection		\$2,260,146		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
463.000 Public Fire Protection		\$8,993,847		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461.000 Rate B, G & H		\$3,159,227		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461.000 Capitol Complex		\$5,090		\$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.		\$2,780,612		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
466.000 Sales for Resale		\$3,389,563		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
471.000 Other Water Revenue - Oper. Rev.		\$2,336,219	19-Total COS Basis	\$955,981	\$291,794	\$494,344	\$160,031	\$62,844	\$201,148	\$170,077	\$2,336,219
TOTAL OPERATING REVENUES		\$186,053,172		\$955,981	\$291,794	\$494,344	\$160,031	\$62,844	\$201,148	\$170,077	\$2,336,219
SOURCE OF SUPPLY EXPENSES											
600.000 Operation Supervision & Engineering		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
601.000 Operation Labor & Expenses		\$199,887	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$124,929	\$74,958	\$0	\$0	\$0	\$0	\$0	\$199,887
602.000 Purchased Water		\$310,255	1-Varies with water used	\$310,255	\$0	\$0	\$0	\$0	\$0	\$0	\$310,255
603.000 Miscellaneous Expenses		\$552,309	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$345,193	\$207,116	\$0	\$0	\$0	\$0	\$0	\$552,309
604.000 Rents - SSE		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
610.000 Maint. Supervision & Engineering		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611.000 Maint. of Structures & Improvements		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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		\$148	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$93	\$56	\$0	\$0	\$0	\$0	\$0	\$149
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		\$559,973	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$349,983	\$209,990	\$0	\$0	\$0	\$0	\$0	\$559,973
TOTAL SOURCE OF SUPPLY EXPENSES		\$1,622,572		\$1,130,453	\$492,120	\$0	\$0	\$0	\$0	\$0	\$1,622,573
PUMPING EXPENSES											
620.000 Operation Supervision & Engineering - PE		\$10,143	6-Assoc. w/power and pumping facilities	\$6,628	\$3,475	\$37	\$0	\$0	\$0	\$4	\$10,144
621.000 Fuel for Power Production		\$807	1-Varies with water used	\$807	\$0	\$0	\$0	\$0	\$0	\$0	\$807
622.000 Power Production Labor & Expenses		\$430	6-Assoc. w/power and pumping facilities	\$281	\$147	\$2	\$0	\$0	\$0	\$0	\$430
623.000 Fuel or Power Purchased for Pumping		\$8,354,518	1-Varies with water used	\$8,354,518	\$0	\$0	\$0	\$0	\$0	\$0	\$8,354,518
624.000 Pumping Labor and Expenses		\$1,072,501	6-Assoc. w/power and pumping facilities	\$700,834	\$367,408	\$3,868	\$0	\$0	\$0	\$390	\$1,072,500
625.000 Expenses Transferred - Cr.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
626.000 Miscellaneous Expense		\$8,474	6-Assoc. w/power and pumping facilities	\$5,537	\$2,903	\$31	\$0	\$0	\$0	\$3	\$8,474
627.000 Rents - PE		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
630.000 Maint. Supervision & Engineering - PE		\$14,150	6-Assoc. w/power and pumping facilities	\$9,246	\$4,847	\$51	\$0	\$0	\$0	\$5	\$14,149
631.000 Maint. of Structures & Improvements - PE		\$415,279	6-Assoc. w/power and pumping facilities	\$271,367	\$142,263	\$1,498	\$0	\$0	\$0	\$151	\$415,279
632.000 Maint. of Power Production Equipment		\$2,959	6-Assoc. w/power and pumping facilities	\$1,934	\$1,014	\$11	\$0	\$0	\$0	\$1	\$2,960
633.000 Maint. of Pumping Equipment		\$31,615	6-Assoc. w/power and pumping facilities	\$20,659	\$10,830	\$114	\$0	\$0	\$0	\$12	\$31,615

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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
TOTAL PUMPING EXPENSES		\$9,910,876		\$9,371,811	\$532,887	\$5,612	\$0	\$0	\$0	\$566	\$9,910,876
WATER TREATMENT EXPENSES											
640.000	Operation. Supervision & Engineer. - WTE	\$136,207	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$85,129	\$51,078	\$0	\$0	\$0	\$0	\$0	\$136,207
641.000	Chemicals - WTE	\$9,359,414	1-Varies with water used	\$9,359,414	\$0	\$0	\$0	\$0	\$0	\$0	\$9,359,414
642.000	Operation Labor & Expenses - WTE	\$1,531,899	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$957,437	\$574,462	\$0	\$0	\$0	\$0	\$0	\$1,531,899
643.100	Miscellaneous Expenses - WTE	\$37,119	1-Varies with water used	\$37,119	\$0	\$0	\$0	\$0	\$0	\$0	\$37,119
643.200	Misc Expenses - Waste Disposal	\$252,544	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$157,840	\$94,704	\$0	\$0	\$0	\$0	\$0	\$252,544
644.000	Rents - WTE	\$7,084	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$4,428	\$2,657	\$0	\$0	\$0	\$0	\$0	\$7,085
650.000	Maint. Supervision & Engineering - WTE	\$1,255,586	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$784,741	\$470,845	\$0	\$0	\$0	\$0	\$0	\$1,255,586
651.000	Maint. of Structures & Improvements - WTE	\$205	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$128	\$77	\$0	\$0	\$0	\$0	\$0	\$205
652.000	Maint. of Water Treatment Equipment	\$939,376	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$587,110	\$352,266	\$0	\$0	\$0	\$0	\$0	\$939,376
TOTAL WATER TREATMENT EXPENSES		\$13,519,434		\$11,973,346	\$1,546,089	\$0	\$0	\$0	\$0	\$0	\$13,519,435
TRANSMISSION & DIST. EXPENSES											
660.000	Operation Supervision & Engineering - TDE	\$848,112	11-T & D OP Basis	\$231,275	\$47,245	\$327,303	\$111,160	\$86,789	\$0	\$44,340	\$848,112
661.000	Storage Facilities Expenses TDE	\$18,171	1-Varies with water used	\$18,171	\$0	\$0	\$0	\$0	\$0	\$0	\$18,171
662.000	Transmission & Distribution Lines Expenses	\$2,505,105	7-Assoc. with trans. and distrib. mains	\$886,364	\$184,781	\$1,280,109	\$0	\$0	\$0	\$153,852	\$2,505,106
663.000	Meter Expenses - TDE	\$434,757	9-Associated with meters	\$0	\$0	\$0	\$434,757	\$0	\$0	\$0	\$434,757
664.000	Customer Installations Expenses - TDE	\$359,006	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$339,440	\$0	\$19,566	\$359,006
665.000	Miscellaneous Expenses - TDE	\$1,137,052	11-T & D OP Basis	\$310,067	\$63,341	\$438,810	\$149,031	\$116,357	\$0	\$59,446	\$1,137,052
666.000	Rents - TDE	\$5,817	11-T & D OP Basis	\$1,586	\$324	\$2,245	\$762	\$595	\$0	\$304	\$5,816
670.000	Maint. Supervision and Engineering - TDE	\$68,460	12-Trans. & Dist. Maint. Expenses	\$14,308	\$2,919	\$20,901	\$11,087	\$7,259	\$0	\$11,986	\$68,460
671.000	Maint. of Structures & Improvements - TDE	\$20,132	12-Trans. & Dist. Maint. Expenses	\$4,208	\$858	\$6,146	\$3,260	\$2,135	\$0	\$3,525	\$20,132
672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$36,846	5-Associated with storage facilities.	\$9,993	\$0	\$22,115	\$0	\$0	\$0	\$4,738	\$36,846
673.000	Maint. of Transmission & Distribution Mains	\$1,283,020	7-Assoc. with trans. and distrib. mains	\$453,962	\$94,638	\$655,623	\$0	\$0	\$0	\$78,797	\$1,283,020
674.000	Maint. of Fire Mains - TDE	\$57	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$57	\$57
675.000	Maint. of Services - TDE	\$248,937	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$235,370	\$0	\$13,567	\$248,937
676.000	Maint. of Meters - TDE	\$359,501	9-Associated with meters	\$0	\$0	\$0	\$359,501	\$0	\$0	\$0	\$359,501
677.000	Maint. of Hydrants - TDE	\$291,495	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$291,495	\$291,495
678.000	Maint. of Miscellaneous Plant - TDE	\$6,844,976	12-Trans. & Dist. Maint. Expenses	\$1,430,616	\$291,818	\$2,089,820	\$1,108,529	\$725,769	\$0	\$1,198,423	\$6,844,975
TOTAL TRANSMISSION & DIST. EXPENSES		\$14,461,444		\$3,360,550	\$685,924	\$4,843,072	\$2,178,087	\$1,513,714	\$0	\$1,880,096	\$14,461,443
CUSTOMER ACCOUNTS EXPENSE											
901.000	Supervision - CAE	\$30,109	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$29,755	\$354	\$30,109
902.000	Meter Reading Expenses - CAE	\$1,382,974	14-Meter reading costs.	\$0	\$0	\$0	\$0	\$0	\$1,382,974	\$0	\$1,382,974
903.000	Customer Records & Collection Expenses	\$2,953,426	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$2,918,655	\$34,771	\$2,953,426
904.000	Uncollectible Amounts - CAE	\$1,968,036	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$1,944,866	\$23,170	\$1,968,036
905.000	Misc. Customer Accounts Expense - CAE	\$93,423	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$92,323	\$1,100	\$93,423

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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
	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$6,427,968		\$0	\$0	\$0	\$0	\$0	\$6,368,573	\$59,395	\$6,427,968
	CUSTOMER SERVICE EXPENSES										
907.000	Customer Service & Information Expenses	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL CUSTOMER SERVICE EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	SALES PROMOTION EXPENSES										
910.000	Sales Promotion Expenses - SPE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL SALES PROMOTION EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ADMIN. & GENERAL EXPENSES										
920.000	Admin. & General Salaries	\$4,926,457	15-A&G Basis	\$1,358,224	\$564,079	\$864,593	\$388,205	\$269,970	\$1,135,548	\$345,837	\$4,926,456
921.000	Office Supplies & Expenses	\$2,137,629	15-A&G Basis	\$589,344	\$244,759	\$375,154	\$168,445	\$117,142	\$492,723	\$150,062	\$2,137,629
922.000	Admin. Expenses Transferred - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
923.100	Outside Services Employed	\$19,749,300	15-A&G Basis	\$5,444,882	\$2,261,295	\$3,466,002	\$1,556,245	\$1,082,262	\$4,552,214	\$1,386,401	\$19,749,301
923.200	Outside Services - Belleville Lab	\$134,202	15-A&G Basis	\$36,999	\$15,366	\$23,552	\$10,575	\$7,354	\$30,934	\$9,421	\$134,201
923.300	Outside Services - Call Center	\$5,132,327	15-A&G Basis	\$1,414,983	\$587,651	\$900,723	\$404,427	\$281,252	\$1,183,001	\$360,289	\$5,132,326
924.000	Property Insurance	\$3,312,918	15-A&G Basis	\$913,371	\$379,329	\$581,417	\$261,058	\$181,548	\$763,628	\$232,567	\$3,312,918
925.000	Injuries & Damages	\$14,943	16-Labor Basis	\$4,290	\$1,748	\$2,841	\$1,276	\$888	\$2,775	\$1,125	\$14,943
926.000	Employee Pensions & Benefits	\$10,559,196	16-Labor Basis	\$3,031,545	\$1,235,426	\$2,007,303	\$901,755	\$627,216	\$1,960,843	\$795,107	\$10,559,195
927.000	Franchise Requirements	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
928.100	PSC Assessment	\$999,606	15-A&G Basis	\$275,591	\$114,455	\$175,431	\$78,769	\$54,778	\$230,409	\$70,172	\$999,605
928.200	Rate Case Expense	\$151,024	15-A&G Basis	\$41,637	\$17,292	\$26,505	\$11,901	\$8,276	\$34,811	\$10,602	\$151,024
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	\$29,196	15-A&G Basis	\$8,049	\$3,343	\$5,124	\$2,301	\$1,600	\$6,730	\$2,050	\$29,197
930.200	Misc. General Expenses	\$1,403,652	15-A&G Basis	\$386,987	\$160,718	\$246,341	\$110,608	\$76,920	\$323,542	\$98,536	\$1,403,652
930.300	Research & Development Expenses - AGE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
931.000	Rents - AGE	\$212,370	15-A&G Basis	\$58,550	\$24,316	\$37,271	\$16,735	\$11,638	\$48,951	\$14,908	\$212,369
932.000	Maint. of General Plant - AGE	\$324,657	15-A&G Basis	\$89,508	\$37,173	\$56,977	\$25,583	\$17,791	\$74,833	\$22,791	\$324,656
	TOTAL ADMIN. & GENERAL EXPENSES	\$49,087,477		\$13,653,960	\$5,646,950	\$8,769,234	\$3,937,883	\$2,738,635	\$10,840,942	\$3,499,868	\$49,087,472
	DEPRECIATION EXPENSE										
403.000	Depreciation Expense, Dep. Exp.	\$23,435,651	Class % from Depreciation Schedule	\$8,762,886	\$3,740,267	\$5,302,224	\$2,155,940	\$523,661	\$954,528	\$1,996,146	\$23,435,652
403.000	CIAC Depreciation Offset	-\$2,508,268	Class % from Depreciation Schedule	-\$937,873	-\$400,313	-\$567,486	-\$230,746	-\$56,046	-\$102,161	-\$213,643	-\$2,508,268
	TOTAL DEPRECIATION EXPENSE	\$20,927,383		\$7,825,013	\$3,339,954	\$4,734,738	\$1,925,194	\$467,615	\$852,367	\$1,782,503	\$20,927,384
	AMORTIZATION EXPENSE										
405.000	Amort-Other UP	\$97,697	18-Rate Base Basis	\$40,261	\$15,749	\$30,423	\$6,516	\$59	-\$4,348	\$9,037	\$97,697
406.000	Amort-Intangible Fin	\$206,813	18-Rate Base Basis	\$85,228	\$33,338	\$64,402	\$13,794	\$124	-\$9,203	\$19,130	\$206,813
407.000	Amort-Property Losses	\$0	18-Rate Base Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL AMORTIZATION EXPENSE	\$304,510		\$125,489	\$49,087	\$94,825	\$20,310	\$183	-\$13,551	\$28,167	\$304,510
	OTHER OPERATING EXPENSES										
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	\$10,534,920	19-Total COS Basis	\$4,310,889	\$1,315,812	\$2,229,189	\$721,642	\$283,389	\$907,057	\$766,942	\$10,534,920
408.000	Payroll Taxes	\$1,402,249	16-Labor Basis	\$402,586	\$164,063	\$266,568	\$119,752	\$83,294	\$260,398	\$105,589	\$1,402,250
408.000	Gross Receipts Tax	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
408.000	Other Taxes & Licenses	\$336,160	16-Labor Basis	\$96,512	\$39,331	\$63,904	\$28,708	\$19,968	\$62,425	\$25,313	\$336,161
403.001	Transportation Depr Clearing	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL OTHER OPERATING EXPENSE	\$12,273,329		\$4,809,987	\$1,519,206	\$2,559,661	\$870,102	\$386,651	\$1,229,880	\$897,844	\$12,273,331
	TOTAL OPERATING & MAINT. EXPENSE	\$128,534,993		\$52,250,609	\$13,812,217	\$21,007,142	\$8,931,576	\$5,106,798	\$19,278,211	\$8,148,439	\$128,534,992

Missouri American Water Company
Case Number WR-2011-0337
District #1
Test Year Ending 12-31-2010
Income Statement

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
	NET INCOME BEFORE TAXES	<u>\$57,518,179</u>		<u>\$52,250,609</u>	<u>\$13,812,217</u>	<u>\$21,007,142</u>	<u>\$8,931,576</u>	<u>\$5,106,798</u>	<u>\$19,278,211</u>	<u>\$8,148,439</u>	<u>\$128,534,992</u>
	INCOME TAXES										
409.000	Current Income Taxes	<u>\$5,409,594</u>	18-Rate Base Basis	<u>\$2,229,294</u>	<u>\$872,027</u>	<u>\$1,684,548</u>	<u>\$360,820</u>	<u>\$3,246</u>	<u>-\$240,727</u>	<u>\$500,387</u>	<u>\$5,409,595</u>
	TOTAL INCOME TAXES	<u>\$5,409,594</u>		<u>\$2,229,294</u>	<u>\$872,027</u>	<u>\$1,684,548</u>	<u>\$360,820</u>	<u>\$3,246</u>	<u>-\$240,727</u>	<u>\$500,387</u>	<u>\$5,409,595</u>
	DEFERRED INCOME TAXES										
410.000	Deferred Income Taxes - Def. Inc. Tax.	\$9,129,939	18-Rate Base Basis	\$3,762,448	\$1,471,746	\$2,843,063	\$608,967	\$5,478	-\$406,282	\$844,519	\$9,129,939
412.000	Amortization of Deferred ITC	-\$125,017	18-Rate Base Basis	-\$51,520	-\$20,153	-\$38,930	-\$8,339	-\$75	\$5,563	-\$11,564	-\$125,018
411.000	Deferred Income Taxes - Prior Years	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL DEFERRED INCOME TAXES	<u>\$9,004,922</u>		<u>\$3,710,928</u>	<u>\$1,451,593</u>	<u>\$2,804,133</u>	<u>\$600,628</u>	<u>\$5,403</u>	<u>-\$400,719</u>	<u>\$832,955</u>	<u>\$9,004,921</u>
	NET OPERATING INCOME	<u>\$43,103,663</u>		<u>\$58,190,831</u>	<u>\$16,135,837</u>	<u>\$25,495,823</u>	<u>\$9,893,024</u>	<u>\$5,115,447</u>	<u>\$18,636,765</u>	<u>\$9,481,781</u>	<u>\$142,949,508</u>

Missouri American Water Company
Case Number WR-2011-0337
District #1
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
Plant In Service	\$1,193,322,102	from Plant	\$795,732,097	\$203,560,243	\$47,293,374	\$15,992,132	\$24,217,841	\$11,605,413	\$94,920,989	\$1,193,322,089
Less Accumulated Depreciation Reserve	\$314,037,573	from Reserve	\$208,162,706	\$53,116,538	\$13,462,430	\$4,159,314	\$6,881,059	\$2,734,036	\$25,521,490	\$314,037,573
Net Plant In Service	\$879,284,529	from Net Plant	\$587,569,386	\$150,443,713	\$33,830,944	\$11,832,813	\$17,336,789	\$8,871,385	\$69,399,501	\$879,284,531
ADD TO NET PLANT IN SERVICE										
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
Electric	\$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
Corporate Franchise	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CWC	\$7,577,416	15-A&G Basis	\$5,587,587	\$1,040,379	\$220,503	\$81,836	\$109,115	\$76,532	\$461,465	\$7,577,417
Materials & Supplies	\$3,563,165	15-A&G Basis	\$2,627,478	\$489,223	\$103,688	\$38,482	\$51,310	\$35,988	\$216,997	\$3,563,166
Prepayments	\$1,384,761	15-A&G Basis	\$1,021,123	\$190,128	\$40,297	\$14,955	\$19,941	\$13,986	\$84,332	\$1,384,762
Pensions/OPEBs Tracker Asset	\$2,141,796	15-A&G Basis	\$1,579,360	\$294,069	\$62,326	\$23,131	\$30,842	\$21,632	\$130,435	\$2,141,795
Regulatory Deferrals	\$572,970	15-A&G Basis	\$422,508	\$78,669	\$16,673	\$6,188	\$8,251	\$5,787	\$34,894	\$572,970
TOTAL ADD TO NET PLANT IN SERVICE	\$15,240,108		\$11,238,056	\$2,092,468	\$443,487	\$164,592	\$219,459	\$153,925	\$928,123	\$15,240,110
SUBTRACT FROM NET PLANT										
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
Customer Advances	\$53,207,887	17-UPIS Basis	\$35,553,510	\$9,103,869	\$2,048,504	\$718,306	\$1,048,195	\$537,400	\$4,198,102	\$53,207,886
Contributions in Aid of Construction	\$142,688,445	15-A&G Basis	\$105,218,459	\$19,591,123	\$4,152,234	\$1,541,035	\$2,054,714	\$1,441,153	\$8,689,726	\$142,688,444
Customer Deposits	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deferred Income Taxes	\$107,606,378	17-UPIS Basis	\$71,902,582	\$18,411,451	\$4,142,846	\$1,452,686	\$2,119,846	\$1,086,824	\$8,490,143	\$107,606,378
Accumulated Deferred ITC (3%)	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pensions/OPEBs Tracker Liability	\$900,787	15-A&G Basis	\$664,240	\$123,678	\$26,213	\$9,728	\$12,971	\$9,098	\$54,858	\$900,786
Accrued Pension Liability	\$1,246,650	15-A&G Basis	\$919,280	\$171,165	\$36,278	\$13,464	\$17,952	\$12,591	\$75,921	\$1,246,651
Tank Painting Liability	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SUBTRACT FROM NET PLANT	\$305,650,147		\$214,258,071	\$47,401,286	\$10,406,075	\$3,735,219	\$5,253,678	\$3,087,066	\$21,508,750	\$305,650,145
TOTAL RATE BASE	\$588,874,490		\$384,549,371	\$105,134,895	\$23,868,356	\$8,262,186	\$12,302,570	\$5,938,244	\$48,818,874	\$588,874,496
TOTAL RETURN ON RATE BASE	\$45,885,100	Rate of Return used is 0.07792	\$29,964,087	\$8,192,111	\$1,859,822	\$643,790	\$958,616	\$462,708	\$3,803,967	\$45,885,101
TOTAL OPERATING & MAINT. EXPENSE	\$128,534,993	from Income Statement	\$91,175,282	\$19,731,414	\$5,348,163	\$1,544,652	\$2,498,361	\$1,080,256	\$7,156,858	\$128,534,985
TOTAL INCOME TAXES	\$5,409,594	from Income Statement	\$3,533,006	\$965,613	\$219,089	\$75,734	\$113,061	\$54,637	\$448,455	\$5,409,595

Missouri American Water Company
Case Number WR-2011-0337
District #1
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 DEFERRED INCOME TAXES	\$9,004,922	from Income Statement	\$5,881,114	\$1,607,378	\$364,700	\$126,069	\$188,203	\$90,949	\$746,508	\$9,004,921
ADDITIONAL CURRENT TAX REQUIRED	\$1,329,361	18-Rate Base Basis	\$868,206	\$237,291	\$53,839	\$18,611	\$27,784	\$13,427	\$110,204	\$1,329,362
TOTAL EXPENSES	\$144,278,870		\$101,457,608	\$22,541,696	\$5,985,791	\$1,765,066	\$2,827,409	\$1,239,269	\$8,462,025	\$144,278,863
CLASS COST OF SERVICE	\$190,163,970		\$131,421,695	\$30,733,807	\$7,845,613	\$2,408,856	\$3,786,025	\$1,701,977	\$12,265,992	\$190,163,964
OTHER WATER REVENUES - OPER. REV.	\$2,336,219		\$1,614,094	\$378,000	\$96,486	\$29,670	\$46,491	\$20,792	\$150,686	\$2,336,219
Reallocation of Rates G, H & Capital Comp.	\$3,164,317		\$2,186,227	\$511,987	\$130,686	\$40,187	\$62,970	\$28,162	\$204,098	\$3,164,317
REVENUE CONTRIBUTION	-\$1,833,995		-\$1,321,416	-\$367,349	-\$78,473	-\$30,077	-\$36,680	\$0	\$0	-\$1,833,995
TOTAL OTHER WATER REVENUES - OPER. R	\$3,666,541		\$2,478,905	\$522,638	\$148,699	\$39,780	\$72,781	\$48,954	\$354,784	\$3,666,541
TOTAL COST OF SERVICE RELATED TO SALES OF WATER	\$186,497,429		\$128,942,790	\$30,211,169	\$7,696,914	\$2,369,076	\$3,713,244	\$1,653,023	\$11,911,208	\$186,497,423
REALLOCATION OF PUBLIC FIRE	\$11,911,208	20-Total COS Basis w/o Fire	\$9,078,723	\$2,123,768	\$541,960	\$166,757	\$0	\$0	-\$11,911,208	\$0
TOTAL AFTER REALLOCATION OF PUBLIC F	\$186,497,429		\$138,021,513	\$32,334,937	\$8,238,874	\$2,535,833	\$3,713,244	\$1,653,023	\$0	\$186,497,423
REQUIRED MARGIN REVENUES	\$186,497,429		\$138,021,513	\$32,334,937	\$8,238,874	\$2,535,833	\$3,713,244	\$1,653,023	\$0	\$186,497,423
CURRENT MARGIN REVENUES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ZERO REVENUE INCREASE PLUG	-\$186,497,429		-\$138,021,513	-\$32,334,937	-\$8,238,874	-\$2,535,833	-\$3,713,244	-\$1,653,023	\$0	-\$186,497,423
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 #1
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	\$1,193,322,102	from Plant	\$467,890,867	\$188,347,954	\$329,836,125	\$79,472,333	\$12,445,533	\$9,622,489	\$105,706,806	\$1,193,322,107
Less Accumulated Depreciation Reserve	\$314,037,573	from Reserve	\$127,163,358	\$54,028,411	\$77,619,567	\$18,883,536	\$3,305,220	\$5,119,384	\$27,918,100	\$314,037,576
Net Plant In Service	\$879,284,529	from Net Plant	\$340,727,510	\$134,319,544	\$252,216,555	\$60,588,795	\$9,140,313	\$4,503,104	\$77,788,707	\$879,284,528
ADD TO NET PLANT IN SERVICE										
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
Electric	\$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
Corporate Franchise	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CWC	\$7,577,416	15-A&G Basis	\$2,089,094	\$867,614	\$1,329,837	\$597,100	\$415,242	\$1,746,594	\$531,935	\$7,577,416
Materials & Supplies	\$3,563,165	15-A&G Basis	\$982,365	\$407,982	\$625,335	\$280,777	\$195,261	\$821,310	\$250,134	\$3,563,164
Prepayments	\$1,384,761	15-A&G Basis	\$381,779	\$158,555	\$243,026	\$109,119	\$75,885	\$319,187	\$97,210	\$1,384,761
Pensions/OPEBs Tracker Asset	\$2,141,796	15-A&G Basis	\$590,493	\$245,236	\$375,885	\$168,774	\$117,370	\$493,684	\$150,354	\$2,141,796
Regulatory Deferrals	\$572,970	15-A&G Basis	\$157,968	\$65,605	\$100,556	\$45,150	\$31,399	\$132,070	\$40,222	\$572,970
TOTAL ADD TO NET PLANT IN SERVICE	\$15,240,108		\$4,201,699	\$1,744,992	\$2,674,639	\$1,200,920	\$835,157	\$3,512,845	\$1,069,855	\$15,240,107
SUBTRACT FROM NET PLANT										
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
Customer Advances	\$53,207,887	17-UPIS Basis	\$20,618,056	\$8,130,165	\$15,260,022	\$3,666,023	\$553,362	\$271,360	\$4,708,898	\$53,207,886
Contributions in Aid of Construction	\$142,688,445	15-A&G Basis	\$39,339,204	\$16,337,827	\$25,041,822	\$11,243,849	\$7,819,327	\$32,889,687	\$10,016,729	\$142,688,445
Customer Deposits	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deferred Income Taxes	\$107,606,378	17-UPIS Basis	\$41,697,471	\$16,442,255	\$30,861,509	\$7,414,079	\$1,119,106	\$548,793	\$9,523,164	\$107,606,377
Accumulated Deferred ITC (3%)	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pensions/OPEBs Tracker Liability	\$900,787	15-A&G Basis	\$248,347	\$103,140	\$158,088	\$70,982	\$49,363	\$207,631	\$63,235	\$900,786
Accrued Pension Liability	\$1,246,650	15-A&G Basis	\$343,701	\$142,741	\$218,787	\$98,236	\$68,316	\$287,353	\$87,515	\$1,246,649
Tank Painting Liability	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SUBTRACT FROM NET PLANT	\$305,650,147		\$102,246,779	\$41,156,128	\$71,540,228	\$22,493,169	\$9,609,474	\$34,204,824	\$24,399,541	\$305,650,143
TOTAL RATE BASE	\$588,874,490		\$242,682,430	\$94,908,408	\$183,350,966	\$39,296,546	\$365,996	-\$26,188,875	\$54,459,021	\$588,874,492
TOTAL RETURN ON RATE BASE	\$45,885,100	Rate of Return used is 0.07792	\$18,909,815	\$7,395,263	\$14,286,707	\$3,061,987	\$28,518	-\$2,040,637	\$4,243,447	\$45,885,100
TOTAL OPERATING & MAINT. EXPENSE	\$128,534,993	from Income Statement	\$52,250,609	\$13,812,217	\$21,007,142	\$8,931,576	\$5,106,798	\$19,278,211	\$8,148,439	\$128,534,992
TOTAL INCOME TAXES	\$5,409,594	from Income Statement	\$2,229,294	\$872,027	\$1,684,548	\$360,820	\$3,246	-\$240,727	\$500,387	\$5,409,595

Missouri American Water Company
Case Number WR-2011-0337
District #1
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 DEFERRED INCOME TAXES	\$9,004,922	from Income Statement	\$3,710,928	\$1,451,593	\$2,804,133	\$600,628	\$5,403	-\$400,719	\$832,955	\$9,004,921
ADDITIONAL CURRENT TAX REQUIRED	\$1,329,361	18-Rate Base Basis	\$547,830	\$214,293	\$413,963	\$88,668	\$798	-\$59,157	\$122,966	\$1,329,361
TOTAL EXPENSES	\$144,278,870		\$58,738,661	\$16,350,130	\$25,909,786	\$9,981,692	\$5,116,245	\$18,577,608	\$9,604,747	\$144,278,869
CLASS COST OF SERVICE	\$190,163,970		\$77,648,476	\$23,745,393	\$40,196,493	\$13,043,679	\$5,144,763	\$16,536,971	\$13,848,194	\$190,163,969
OTHER WATER REVENUES - OPER. REV.	\$2,336,219		\$955,981	\$291,794	\$494,344	\$160,031	\$62,844	\$201,148	\$170,077	\$2,336,219
Reallocation of Rates G, H & Capital Comp.	\$3,164,317		\$1,294,839	\$395,223	\$669,569	\$216,756	\$85,120	\$272,448	\$230,362	\$3,164,317
REVENUE CONTRIBUTION	-\$1,833,995		-\$750,471	-\$229,066	-\$388,073	-\$125,629	-\$49,334	-\$157,907	-\$133,515	-\$1,833,995
TOTAL OTHER WATER REVENUES - OPER. R	\$3,666,541		\$1,500,349	\$457,951	\$775,840	\$251,158	\$98,630	\$315,689	\$266,924	\$3,666,541
TOTAL COST OF SERVICE RELATED TO SALES OF WATER	\$186,497,429		\$76,148,127	\$23,287,442	\$39,420,653	\$12,792,521	\$5,046,133	\$16,221,282	\$13,581,270	\$186,497,428
REALLOCATION OF PUBLIC FIRE	\$11,911,208	20-Total COS Basis w/o Fire	\$6,532,106	\$1,997,510	\$3,381,592	\$0	\$0	\$0	-\$11,911,208	\$0
TOTAL AFTER REALLOCATION OF PUBLIC F	\$186,497,429		\$82,680,233	\$25,284,952	\$42,802,245	\$12,792,521	\$5,046,133	\$16,221,282	\$1,670,062	
REQUIRED MARGIN REVENUES	\$186,497,429		\$82,680,233	\$25,284,952	\$42,802,245	\$12,792,521	\$5,046,133	\$16,221,282	\$1,670,062	\$186,497,428
CURRENT MARGIN REVENUES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ZERO REVENUE INCREASE PLUG	-\$186,497,429		-\$82,680,233	-\$25,284,952	-\$42,802,245	-\$12,792,521	-\$5,046,133	-\$16,221,282	-\$1,670,062	-\$186,497,428
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 #1
 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
Varies with water used		Factor 1							
Factors are based on the pro forma test year average daily consumption for each customer classification.									
1	Factor 1 - Total Gallons	47,178,700.39	30,449,699.80	9,559,786.71	4,572,108.51	727,675.37	1,869,430.00	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	47,178,700	30,449,700	9,559,787	4,572,109	727,675	1,869,430	0.00	0.00
4	Factor 1 - Average Daily Consumption	129,256.94	83,423.84	26,191.20	12,526.32	1,993.63	5,121.73	0.05	0.18
5	Factor 1 - Average Daily Consumption - Allocation Factor	1.00	0.6455	0.2026	0.0969	0.0154	0.0396	0.0000	0.0000
Assoc. with facilities serving base and max. day extra capacity functions.		Factor 2							
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 %	0.6250							
7	Factor 2 - Average Daily Consumption, Weighted Factor	0.6250	0.4034	0.1266	0.0606	0.0096	0.0248	0.0000	0.0000
8	Factor 2 - Maximum Day Extra Capacity., Allocation Factor	0.0000							
9	Factor 2 - Maximum Day Extra Capacity., Weighted Factor %	0.3750							
10	Factor 2 - Maximum Day Extra Capacity., Weighted Factor	0.3750	0.2709	0.0638	0.0204	0.0049	0.0150	0.0000	0.0000
11	Factor 2 - Maximum Day Extra Capacity., Allocation Factor	1.0000	0.6743	0.1904	0.0810	0.0145	0.0398	0.0000	0.0000
Max. Day Class Allocation and Max Day to Avg. Day		Factor 2b							
Maximum Day Class Allocation and Max Day to Average Day									
12	Factor 2b - Average Daily Consumption	129,256.94	83,423.84	26,191.20	12,526.32	1,993.63	5,121.73	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	115435.17	83423.84	19643.40	6263.16	1495.22	4609.55	0.00	0.00
15	Factor 2b - Max. Day Extra Capacity, Allocation Factor	1.0000	0.7226	0.1702	0.0543	0.013	0.0399	0	0
Assoc. with facilities serving base, max day extra capacity and fire protection functions.		Factor 3							
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	0.6455	0.2026	0.0969	0.0154	0.0396	0.0000	0.0000
17	Factor 3 - Average Daily Consumption, Weighted Factor %	0.5953							
18	Factor 3 - Average Daily Consumption, Weighted Factor	0.5953	0.3842	0.1206	0.0577	0.0092	0.0236	0.0000	0.0000
19	Factor 3 - Maximum Day Extra Capacity., Allocation Factor	1.0000	0.7226	0.1702	0.0543	0.0130	0.0399	0.0000	0.0000
20	Factor 3 - Maximum Day Extra Capacity., Weighted Factor %	0.3572							
21	Factor 3 - Maximum Day Extra Capacity., Weighted Factor	0.3572	0.2581	0.0608	0.0194	0.0046	0.0143	0.0000	0.0000
22	Factor 3 - Fire Protection, Allocation Factor	0.0475							
23	Factor 3 - Fire Protection, Weighted Factor %							0.2176	0.7824
24	Factor 3 - Fire Protection, Weighted Factor							0.0103	0.0372
25	Factor 3 - Fire Protection, Factor							0.0103	0.0372
26	Factor 3 - Allocation Factor	1.0000	0.6423	0.1814	0.0771	0.0138	0.0379	0.0103	0.0372
Associated with facilities serving base and max. hr. extra capacity functions.		Factor 4A							
Comment									
27	Factor 4A - Average Hourly Consumption, Thousand Gallons	4764.8058	3475.9931	1091.2999	78.3302	83.0680	36.1053	0.0020	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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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	15311.4289	12165.9759	2728.2498	93.9962	207.6700	115.5370	0.0000	0.0000
30	Factor 4A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.7946	0.1782	0.0061	0.0136	0.0075	0.0000	0.0000
Associated with facilities serving base and max. hr. extra capacity functions Factor 4									
Comment									
31	Factor 4 - Average Hourly Consumption, Thousand Gallons	5385.7058	3475.9931	1091.2999	521.9302	83.0680	213.4053	0.0020	0.0073
32	Factor 4 - Adjusted Hourly Gallons (+/-)	-620.9000	0.0000	0.0000	-443.6000	0.0000	-177.3000	0.0000	0.0000
33	Factor 4 - Hourly Adjusted Gallons	4,764.8058	3,475.9931	1,091.2999	78.3302	83.0680	36.1053	0.0020	0.0073
34	Factor 4 - Average Hourly Consumption, Allocation Factor	1.0000	0.7296	0.2290	0.0164	0.0174	0.0076	0.0000	0.0000
35	Factor 4 - Average Hourly Consumption, Weighted Factor %	0.2910							
36	Factor 4 - Average Hourly Consumption, Weighted Factor	0.2910	0.2123	0.0666	0.0048	0.0051	0.0022	0.0000	0.0000
37	Factor 4 - Maximum Hour Extra Capacity, Allocation Factor	1.0000	0.7946	0.1782	0.0061	0.0136	0.0075	0.0000	0.0000
38	Factor 4 - Maximum Hour Extra Capacity, Weighted Factor %	0.6440							
39	Factor 4 - Maximum Hour Extra Capacity, Weighted Factor	0.6440	0.5117	0.1148	0.0039	0.0088	0.0048	0.0000	0.0000
40	Factor 4 - Fire Protection, Allocation Factor	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2176	0.7824
41	Factor 4 - Fire Protection, Weighted Factor %	0.0650							
42	Factor 4 - Fire Protection, Weighted Factor	0.0650	0.0000	0.0000	0.0000	0.0000	0.0000	0.0141	0.0509
43	Factor 4 - Allocation Factor	1.0000	0.7240	0.1814	0.0087	0.0139	0.0070	0.0141	0.0509
Allocation of costs associated with storage facilities. Factor 5A									
Comment									
44	Factor 5A - Average Hourly Consumption, Thousand Gallons	5385.7058	3475.9931	1091.2999	521.9302	83.0680	213.4053	0.0020	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	16411.1089	12165.9759	2728.2498	626.3162	207.6700	682.8970	0.0000	0.0000
47	Factor 5A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.7413	0.1662	0.0382	0.0127	0.0416	0.0000	0.0000
Associated with storage facilities. 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	5385.7058	3,475.9931	1,091.2999	521.9302	83.0680	213.4053	0.0020	0.0073
49	Factor 5 - Average Hourly Consumption, Allocation Factor	1.0000	0.6455	0.2026	0.0969	0.0154	0.0396	0.0000	0.0000
50	Factor 5 - Average Hourly Consumption, Weighted Factor	0.2712							
51	Factor 5 - Maximum Hour Extra Capacity, Allocation Factor	0.2712	0.1751	0.0549	0.0263	0.0042	0.0107	0.0000	0.0000
52	Factor 5 - Maximum Hour Extra Capacity, Weighted Factor	1.0000	0.7413	0.1662	0.0382	0.0127	0.0416	0.0000	0.0000
53	Factor 5 - Maximum Day Extra Capacity, Allocation Factor	0.6002							
54	Factor 5 - Maximum Day Extra Capacity, Weighted Factor	0.6002	0.4449	0.0998	0.0229	0.0076	0.0250	0.0000	0.0000
55	Factor 5 - Fire Protection, Allocation Factor	1.0000						0.2176	0.7824
56	Factor 5 - Fire Protection, Weighted Factor	0.1286						0.0280	0.1006
57	Factor 5 - Allocation Factor	1.0000	0.6200	0.1547	0.0492	0.0118	0.0357	0.0280	0.1006
Assoc. w/power and pumping facilities 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		0.6743	0.1904	0.0810	0.0145	0.0398	0.0000	0.0000
59	Factor 6 - Maximum Daily Consumption, Allocation Factor 2 %	0.7128							
60	Factor 6 - Maximum Daily Consumption, Weighted Factor 2	0.7128	0.4807	0.1357	0.0577	0.0103	0.0284	0.0000	0.0000
61	Factor 6 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.6423	0.1814	0.0771	0.0138	0.0379	0.0103	0.0372
62	Factor 6 - Maximum Daily Consumption, Allocation Factor 3 %	0.2816							
63	Factor 6 - Maximum Daily Consumption, Weighted Factor 3	0.2816	0.1808	0.0511	0.0217	0.0039	0.0107	0.0029	0.0105
64	Factor 6 - Maximum Hourly Consumption, Allocation Factor 4	1.0000	0.7240	0.1814	0.0087	0.0139	0.0070	0.0141	0.0509
65	Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 %	0.0056							
66	Factor 6 - Maximum Hourly Consumption, Weighted Factor 4	0.0056	0.0041	0.0010	0.0000	0.0001	0.0000	0.0001	0.0003
67	Factor 6 - Allocation Factor	1.0000	0.6656	0.1878	0.0794	0.0143	0.0391	0.0030	0.0108
Assoc. with trans. and distrib. mains		Factor 7							
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:									
Description									
68	Factor 7 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.6423	0.1814	0.0771	0.0138	0.0379	0.0103	0.0372
69	Factor 7 - Maximum Daily Consumption, Allocation Factor 3 %	0.2065							
70	Factor 7 - Maximum Daily Consumption, Weighted Factor 3	0.2065	0.1327	0.0375	0.0159	0.0028	0.0078	0.0021	0.0077
71	Factor 7 - Maximum Hourly Consumption, Allocation Factor 4	1.0000	0.7240	0.1814	0.0087	0.0139	0.0070	0.0141	0.0509
72	Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 %	0.7935							
73	Factor 7 - Maximum Hourly Consumption, Weighted Factor 4	0.7935	0.5745	0.1439	0.0069	0.0110	0.0056	0.0112	0.0404
74	Factor 7 - Allocation Factor	1.0000	0.7072	0.1814	0.0228	0.0138	0.0134	0.0133	0.0481
Associated with meters		Factor 9							
Factors are based on the relative cost of meters by size and customer classification.									
Description									
75	Factor 9 - 5/8 Dollar Equivalents	467,449.30	374,949.80	76,982.10	6,841.70	8,561.80	113.90	0.00	0.00
76	Factor 9 - Allocation Factor	1.0000	0.8022	0.1647	0.0146	0.0183	0.0002	0.0000	0.0000
Factors for allocating COS to customer class.		Factor 10							
Factors are based on the relative cost of services by size and customer classification, as developed on the following page and summarized below.									
Description									
77	Factor 10 - Factors for allocating COS to customer class.	411,509.66	359,488.94	26,770.79	698.96	2,125.25	18.01	22,407.71	0.00
78	Factor 10 - Allocation Factor	1.0000	0.8735	0.0651	0.0017	0.0052	0.0000	0.0545	0.0000
T & D OP Basis		Factor 11							
Comment									
Description									
79	Factor 11 - T & D OP Basis	\$3,317,037.00	\$2,445,693.00	\$553,082.00	\$65,834.00	\$44,673.00	\$34,375.00	\$52,884.00	\$120,496.00
80	Factor 11 - Allocation Factor	1.0000	0.7374	0.1667	0.0198	0.0135	0.0104	0.0159	0.0363
Trans. & Dist. Maint. Expenses		Factor 12							

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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:									
Description									
81	Factor 12 - Trans. & Dist. Maint. Expenses	\$2,219,857.00	\$1,436,035.00	\$313,856.00	\$36,738.00	\$26,014.00	\$18,579.00	\$31,663.00	\$356,972.00
82	Factor 12 - Allocation Factor	1.0000	0.6469	0.1414	0.0165	0.0117	0.0084	0.0143	0.1608
Allocation of Billing and Collecting Costs. Factor 13									
Factors are based on the total number of customers.									
Description									
83	Factor 13 - Total Customers	383,071.00	357,130.00	19,916.00	224.00	1,284.00	7.00	4,510.00	0.00
84	Factor 13 - Allocation Factor	1.0000	0.9322	0.0520	0.0006	0.0034	0.0000	0.0118	0.0000
Meter reading costs. Factor 14									
Factors are based on the number of metered customers.									
Description									
85	Factor 14 - Total Metered Customers	378,561.00	357,130.00	19,916.00	224.00	1,284.00	7.00	0.00	0.00
86	Factor 14 - Allocation Factor	1.0000	0.9434	0.0526	0.0006	0.0034	0.0000	0.0000	0.0000
A&G Basis Factor 15									
Factors are based on the allocation of direct labor expense.									
Description									
87	Factor 15 - A&G Basis	\$27,627,636.00	\$20,372,896.00	\$3,793,240.00	\$803,563.00	\$297,936.00	\$398,994.00	\$279,549.00	\$1,681,458.00
88	Factor 15 - Allocation Factor	1.0000	0.7374	0.1373	0.0291	0.0108	0.0144	0.0101	0.0609
Labor Basis Factor 16									
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		\$134,784.00	\$38,058.00	\$16,191.00	\$2,898.00	\$7,956.00	\$0.00	\$0.00
	From IS, >=610 and < 612		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=613 and < 618		\$377,690.00	\$106,647.00	\$45,370.00	\$8,122.00	\$22,293.00	\$0.00	\$0.00
	From IS, >=620 and < 621		\$6,751.00	\$1,905.00	\$805.00	\$145.00	\$397.00	\$30.00	\$110.00
	From IS, >=622 and < 623		\$286.00	\$81.00	\$34.00	\$6.00	\$17.00	\$1.00	\$5.00
	From IS, >=624 and < 626		\$713,857.00	\$201,416.00	\$85,157.00	\$15,337.00	\$41,935.00	\$3,218.00	\$11,583.00
	From IS, >=630 and < 634		\$308,841.00	\$87,139.00	\$36,842.00	\$6,634.00	\$18,142.00	\$1,392.00	\$5,011.00
	From IS, >=640 and < 641		\$91,844.00	\$25,934.00	\$11,033.00	\$1,975.00	\$5,421.00	\$0.00	\$0.00
	From IS, >=642 and < 643		\$1,032,959.00	\$291,674.00	\$124,084.00	\$22,213.00	\$60,970.00	\$0.00	\$0.00
	From IS, >=650 and < 653		\$1,480,201.00	\$417,960.00	\$177,808.00	\$31,830.00	\$87,367.00	\$0.00	\$0.00
	From IS, >=660 and < 666		\$3,909,553.00	\$884,009.00	\$105,141.00	\$71,473.00	\$55,020.00	\$84,448.00	\$192,557.00
	From IS, >=670 and < 679		\$5,921,360.00	\$1,294,263.00	\$151,142.00	\$107,137.00	\$76,821.00	\$130,813.00	\$1,471,889.00
	From IS, >=901 and < 904		\$4,085,950.00	\$227,888.00	\$2,620.00	\$14,846.00	\$0.00	\$35,205.00	\$0.00
	From IS, >=905 and < 906		\$87,089.00	\$4,858.00	\$56.00	\$318.00	\$0.00	\$1,102.00	\$0.00
	From IS, >=920 and < 921		\$3,632,769.00	\$676,403.00	\$143,360.00	\$53,206.00	\$70,941.00	\$49,757.00	\$300,021.00
	From IS, >=932 and < 933		\$239,402.00	\$44,575.00	\$9,448.00	\$3,506.00	\$4,675.00	\$3,279.00	\$19,772.00
Description									

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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	\$30,337,031.00	\$22,023,336.00	\$4,302,810.00	\$909,091.00	\$339,646.00	\$451,955.00	\$309,245.00	\$2,000,948.00
90	Factor 16 - Allocation Factor	1.0000	0.7259	0.1418	0.0300	0.0112	0.0149	0.0102	0.0660
UPIS Basis									
Comment									
Factor 17									
Description									
91	Factor 17 - UPIS Basis	\$878,588,042.00	\$587,103,992.00	\$150,324,544.00	\$33,804,129.00	\$11,823,411.00	\$17,323,068.00	\$8,864,350.00	\$69,344,548.00
92	Factor 17 - Allocation Factor	1.0000	0.6682	0.1711	0.0385	0.0135	0.0197	0.0101	0.0789
Rate Base Basis									
Factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below.									
Factor 18									
Description									
93	Factor 18 - Rate Base Basis	\$588,874,496.00	\$384,549,371.00	\$105,134,895.00	\$23,868,356.00	\$8,262,186.00	\$12,302,570.00	\$5,938,244.00	\$48,818,874.00
94	Factor 18 - Allocation Factor	1.0000	0.6531	0.1785	0.0405	0.0140	0.0209	0.0101	0.0829
Total COS Basis									
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"))									
			\$131,421,694.61	\$30,733,806.61	\$7,845,612.59	\$2,408,855.65	\$3,786,025.04	\$1,701,977.48	\$12,265,991.88
		-	\$848,474.00	\$157,982.00	\$33,484.00	\$12,427.00	\$16,569.00	\$11,621.00	\$70,073.00
Description									
95	Factor 19 - Total COS Basis	189,013,333.86	130,573,220.61	30,575,824.61	7,812,128.59	2,396,428.65	3,769,456.04	1,690,356.48	12,195,918.88
96	Factor 19 - Allocation Factor	1.0000	0.6909	0.1618	0.0413	0.0127	0.0199	0.0089	0.0645
Total COS Basis w/o Fire									
The factors are based on COS basis without Fire.									
Description									
97	Factor 20 - Total COS Basis w/o Fire	\$172,409,969.45	\$131,421,694.61	\$30,733,806.61	\$7,845,612.59	\$2,408,855.65	\$0.00	\$0.00	\$0.00
98	Factor 20 - Allocation Factor	1.0000	0.7622	0.1783	0.0455	0.0140	0.0000	0.0000	0.0000

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Line # A	Description B	Total C	Base D	Max Day E	Max Hour F	Meters G	Services H	Billing and Collecting I	Fire Service J
T & D OP Basis		Factor 11							
Comment									
Description									
1	Factor 11 - T & D OP Basis	\$3,317,040.00	\$904,535.00	\$184,781.00	\$1,280,109.00	\$434,757.00	\$339,440.00	\$0.00	\$173,418.00
2	Factor 11 - Allocation Factor	1.0000	0.2727	0.0557	0.3859	0.1311	0.1023	0.0000	0.0523
Trans. & Dist. Maint. Expenses		Factor 12							
Comment									
Description									
3	Factor 12 - Trans. & Dist. Maint. Expenses	\$2,219,856.00	\$463,955.00	\$94,638.00	\$677,738.00	\$359,501.00	\$235,370.00	\$0.00	\$388,654.00
4	Factor 12 - Allocation Factor	1.0000	0.2090	0.0426	0.3053	0.1619	0.1060	0.0000	0.1751
Allocation of Billing and Collecting Costs.		Factor 13							
Comment									
Description									
5	Factor 13 - Allocation of Billing and Collecting Costs.	383,071.00	0.00	0.00	0.00	0.00	0.00	378,561.00	4,510.00
6	Factor 13 - Allocation Factor	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9882	0.0118
A&G Basis		Factor 15							
Comment									
Description									
7	Factor 15 - A&G Basis	\$27,627,638.00	\$7,616,207.00	\$3,162,316.00	\$4,848,684.00	\$2,178,087.00	\$1,513,714.00	\$6,368,573.00	\$1,940,057.00
8	Factor 15 - Allocation Factor	1.0000	0.2757	0.1145	0.1755	0.0788	0.0548	0.2305	0.0702
Labor Basis		Factor 16							
Comment									
From IS, >=600 and < 602									
			\$124,929.00	\$74,958.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=610 and < 612									
			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=613 and < 618									
			\$350,076.00	\$210,046.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=620 and < 621									
			\$6,628.00	\$3,475.00	\$37.00	\$0.00	\$0.00	\$0.00	\$4.00
From IS, >=622 and < 623									
			\$281.00	\$147.00	\$2.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=624 and < 626									
			\$700,834.00	\$367,408.00	\$3,868.00	\$0.00	\$0.00	\$0.00	\$390.00
From IS, >=630 and < 634									
			\$303,206.00	\$158,954.00	\$1,674.00	\$0.00	\$0.00	\$0.00	\$169.00
From IS, >=640 and < 641									
			\$85,129.00	\$51,078.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=642 and < 643									
			\$957,437.00	\$574,462.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=650 and < 653									
			\$1,371,979.00	\$823,188.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Missouri American Water Company
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District #1
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 Service J
	From IS, >=660 and < 666		\$1,445,877.00	\$295,367.00	\$2,046,222.00	\$694,948.00	\$542,586.00	\$0.00	\$277,204.00
	From IS, >=670 and < 679		\$1,913,087.00	\$390,233.00	\$2,794,605.00	\$1,482,377.00	\$970,533.00	\$0.00	\$1,602,588.00
	From IS, >=901 and < 904		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,331,384.00	\$35,125.00
	From IS, >=905 and < 906		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$92,323.00	\$1,100.00
	From IS, >=920 and < 921		\$1,358,224.00	\$564,079.00	\$864,593.00	\$388,205.00	\$269,970.00	\$1,135,548.00	\$345,837.00
	From IS, >=932 and < 933		\$89,508.00	\$37,173.00	\$56,977.00	\$25,583.00	\$17,791.00	\$74,833.00	\$22,791.00
	Description								
	9 Factor 16 - Labor Basis	\$30,337,030.00	\$8,707,195.00	\$3,550,568.00	\$5,767,978.00	\$2,591,113.00	\$1,800,880.00	\$5,634,088.00	\$2,285,208.00
	10 Factor 16 - Allocation Factor	1.0000	0.2871	0.1170	0.1901	0.0854	0.0594	0.1857	0.0753
UPIS Basis		Factor 17							
	Comment								
	Description								
	11 Factor 17 - UPIS Basis	\$878,588,038.00	\$340,457,621.00	\$134,213,121.00	\$252,016,802.00	\$60,540,806.00	\$9,133,069.00	\$4,499,552.00	\$77,727,067.00
	12 Factor 17 - Allocation Factor	1.0000	0.3875	0.1528	0.2868	0.0689	0.0104	0.0051	0.0885
Rate Base Basis		Factor 18							
	Comment								
	Description								
	13 Factor 18 - Rate Base Basis	\$588,874,492.00	\$242,682,430.00	\$94,908,408.00	\$183,350,966.00	\$39,296,546.00	\$365,996.00	-\$26,188,875.00	\$54,459,021.00
	14 Factor 18 - Allocation Factor	1.0000	0.4121	0.1612	0.3114	0.0667	0.0006	-0.0445	0.0925
Total COS Basis		Factor 19							
	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"))		\$77,648,475.90	\$23,745,393.16	\$40,196,493.22	\$13,043,679.32	\$5,144,762.67	\$16,536,970.89	\$13,848,193.73
			\$317,228.00	\$131,747.00	\$201,936.00	\$90,670.00	\$63,054.00	\$265,220.00	\$80,774.00
	Description								
	15 Factor 19 - Total COS Basis	\$189,013,339.89	\$77,331,247.90	\$23,613,646.16	\$39,994,557.22	\$12,953,009.32	\$5,081,708.67	\$16,271,750.89	\$13,767,419.73
	16 Factor 19 - Allocation Factor	1.0000	0.4092	0.1249	0.2116	0.0685	0.0269	0.0861	0.0728
Total COS Basis w/o Fire		Factor 20							
	Comment								
	Description								
	17 Factor 20 - Total COS Basis w/o Fire	\$141,590,362.28	\$77,648,475.90	\$23,745,393.16	\$40,196,493.22	\$0.00	\$0.00	\$0.00	\$0.00
	18 Factor 20 - Allocation Factor	1.0000	0.5484	0.1677	0.2839	0.0000	0.0000	0.0000	0.0000

Missouri American Water Company
Case Number WR-2011-0337
District #1
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
Allocation of cost which vary with water consumed		Factor 6								
Factors are based on the pro forma test year average daily consumption for each customer classification.										
1	Factor 6 - Factor 2	1.0000	0.6250	0.3750					0.0000	0.0000
2	Factor 6 - Factor 2 %	0.7128								
3	Factor 6 - Factor 2 Weighted	1.0000	0.7327	0.2673					0.0000	0.0000
4	Factor 6 - Factor 3	1.0000	0.5953	0.3572					0.0103	0.0372
5	Factor 6 - Factor 3 %	0.2816								
6	Factor 6 - Factor 3 Weighted	0.2816	0.2063	0.0753	0.0000				0.0000	0.0000
7	Factor 6 - Factor 4	1.0000	0.2910		0.6440				0.0141	0.0509
8	Factor 6 - Factor 4 %	0.0056								
9	Factor 6 - Factor 4 Weighted	0.0056	0.0016	0.0000	0.0036				0.0001	0.0003
10	Factor 6 - Allocation Factor	1.0000	0.6535	0.3426	0.0036				0.0001	0.0003
Allocation of cost which vary with water consumed		Factor 7								
Factors are based on the pro forma test year average daily consumption for each customer classification.										
11	Factor 7 - Factor 3	1.0000	0.5953	0.3572					0.0103	0.0372
12	Factor 7 - Factor 3 %	0.2065								
13	Factor 7 - Factor 3 Weighted	0.2065	0.1229	0.0738	0.0000				0.0021	0.0077
14	Factor 7 - Factor 4	1.0000	0.2910		0.6440				0.0141	0.0509
15	Factor 7 - Factor 4 %	0.7935								
16	Factor 7 - Factor 4 Weighted	0.7935	0.2309	0.0000	0.5110				0.0112	0.0404
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	0.3538	0.0738	0.5110				0.0133	0.0481

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Distict #1
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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	1.64			
	2	1991	1.36			
	3	1992	1.56			
	4	1993	1.28			
	5	1994	1.29			
	6	1995	1.28			
	7	1996	1.39			
	8	1997	1.30			
	9	1998	1.28			
	10	1999	1.91			
	11	2000	1.64			
	12	2001	1.69			
	13	2002	1.87			
	14	2003	1.91			
	15	2004	1.56			
	16	2005	1.78			
	17	2006	1.76			
	18	2007	1.86			
	19	2008	1.74			
	20	2009	1.80			
	21	2010	1.69			
	22	2011	0.00			
Totals		21	33.59	1.60		

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

Missouri American Water Company
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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	0.625	159,850,000	0.5953
Maximum Day Extra Capacity	0.60	0.375	95,910,000	0.3572
	1.60	1.0000	255,760,000	0.9525
Fire Protection			12,756,000	0.0475
			268,516,000	1.0000

Number of Years A	Year B	Maximum Day Ratio C	Day Ratio D	Weight E	Rate of Flow (GDP) F	Weight G
Factor 4A						
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	111,007		0.2910
Maximum Hour Extra Capacity			2.21	245,707.48		0.6440
			3.21	356,714.42		0.9350
Fire Protection				24,800		0.0650
Total				381,514.42		1.0000

Factor 4 - District Table

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 =	3.213442382
Extra Capacity less Average Hour =	2.213442382

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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
Total	42.9066	41,750,698	1.000000	15,001

Fire 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
Private Fire Protection							
	2			4.00	165	660	
	3			9.00	1	9	
	4			16.00	562	8992	
	6			36.00	2,250	81000	
	8			64.00	1,360	87040	
	10			100.00	57	5700	
	12			144.00	72	10368	
	20			400.00	1	400	
		Private		20.25	3	61	
		Private		26.50	39	1034	
Total Private Fire Protection					4,510	195,264	0.2176

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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
Public Fire Protection							
	4 1/2	2 1/2	2	20.25	31,051	628,783	
		4 1/2	1				
	5 1/4	2 1/2	2	26.50	1,104	29,256	
		4 1/2	1				
	4 1/4	2 1/2	1	6.25	0	0	
		0	0				
	4 1/4	2 1/2	1	18.06	1,101	19,887	
		4 1/2	1				
	4 1/2	2 1/2	1	6.25	11	69	
		0	0				
	5 1/4	2 1/2	1	6.25	0	0	
		0	0				
	6	2 1/2	2	6.25	2,789	17,431	
		0	0				
	6	2 1/2	2	26.50	258	6,837	
		4 1/2	1				
Total Public Fire Protection					36,314	702,263	0.7824
Total Fire Protection					40,824	897,527	1.0000

Factor 5A		
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 =	$\frac{24,800 \text{ GPM} \times 60 \text{ Min.} \times 10}{115,672,000 \text{ Gallons}}$	Hours = 0.1286
General Service Weight =	1.0000 - 0.1286	= 0.8714

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Miscellaneous Allocator Calculations

Description A	Maximum Hour Ratio B	Percent C	Weight D
Average Hour	1.00	31.12	0.2712
Extra Capacity Maximum Hour	2.21	68.88	0.6002
Total	3.21	100.00	

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	47,187	0.7128
Associated with Maximum Day and Fire	18,640	0.2816
Associated with Maximum Hour	368	0.0056
Total	66195	1.0000

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	5,320,116	0.2065

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Miscellaneous Allocator Calculations

Distribution Mains	20,442,364	0.7935
Total	25,762,480	1.0000

Factor 8A Factors for allocating Cost of Service to customer classifications.	Costs are assigned directly to Public Fire Protection.
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Customer Classification	Allocation Factor
Public Fire Protection	1.0000
Total	1.0000

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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	329,793.00	329,793.00	9,255.00	9,255.00	18.00	18.00	288.00	288.00	0.00	0.00	0.00	0.00	0.00	0.00	339,354.00	339,354.00
3/4	1.3	19,876.00	25,838.80	3,031.00	3,940.30	1.00	1.30	174.00	226.20	0.00	0.00	0.00	0.00	0.00	0.00	23,082.00	30,006.60
1	1.7	6,194.00	10,529.80	2,720.00	4,624.00	8.00	13.60	231.00	392.70	0.00	0.00	0.00	0.00	0.00	0.00	9,153.00	15,560.10
1-1/2	3.5	392.00	1,372.00	1,133.00	3,965.50	8.00	28.00	103.00	360.50	0.00	0.00	0.00	0.00	0.00	0.00	1,636.00	5,726.00
2	4.3	814.00	3,500.20	3,002.00	12,908.60	46.00	197.80	330.00	1,419.00	4.00	17.20	0.00	0.00	0.00	0.00	4,196.00	18,042.80
3	19.0	14.00	266.00	253.00	4,807.00	36.00	684.00	70.00	1,330.00	1.00	19.00	0.00	0.00	0.00	0.00	374.00	7,106.00
4	29.3	11.00	322.30	164.00	4,805.20	52.00	1,523.60	41.00	1,201.30	1.00	29.30	0.00	0.00	0.00	0.00	269.00	7,881.70
6	48.4	14.00	677.60	145.00	7,018.00	34.00	1,645.60	33.00	1,597.20	1.00	48.40	0.00	0.00	0.00	0.00	227.00	10,986.80
8	112.9	19.00	2,145.10	165.00	18,628.50	12.00	1,354.80	11.00	1,241.90	0.00	0.00	0.00	0.00	0.00	0.00	207.00	23,370.30
10	145.0	2.00	290.00	47.00	6,815.00	8.00	1,160.00	2.00	290.00	0.00	0.00	0.00	0.00	0.00	0.00	59.00	8,555.00
12	215.0	1.00	215.00	1.00	215.00	1.00	215.00	1.00	215.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	860.00
Total		357,130.00	374,949.80	19,916.00	76,982.10	224.00	6,841.70	1,284.00	8,561.80	7.00	113.90	0.00	0.00	0.00	0.00	378,561.00	467,449.30

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	349,669.00	349,669.00	12,286.00	12,286.00	19.00	19.00	462.00	462.00	0.00	0.00	0.00	0.00	0.00	0.00	362,436.00	362,436.00
1	1.17	6,194.00	7,246.98	2,720.00	3,182.40	8.00	9.36	231.00	270.27	0.00	0.00	0.00	0.00	0.00	0.00	9,153.00	10,709.01
1-1/2	1.58	392.00	619.36	1,133.00	1,790.14	8.00	12.64	103.00	162.74	0.00	0.00	0.00	0.00	0.00	0.00	1,636.00	2,584.88
2	2.04	814.00	1,660.56	3,002.00	6,124.08	46.00	93.84	330.00	673.20	4.00	8.16	165.00	336.60	0.00	0.00	4,361.00	8,896.44
3	2.73	14.00	38.22	253.00	690.69	36.00	98.28	70.00	191.10	1.00	2.73	1.00	2.73	0.00	0.00	375.00	1,023.75
4	2.88	11.00	31.68	164.00	472.32	52.00	149.76	41.00	118.08	1.00	2.88	562.00	1,618.56	0.00	0.00	831.00	2,393.28
6	4.24	14.00	59.36	145.00	614.80	34.00	144.16	33.00	139.92	1.00	4.24	2,250.00	9,540.00	0.00	0.00	2,477.00	10,502.48
8	6.98	19.00	132.62	165.00	1,151.70	12.00	83.76	11.00	76.78	0.00	0.00	1,360.00	9,492.80	0.00	0.00	1,567.00	10,937.66
10	9.50	2.00	19.00	47.00	446.50	8.00	76.00	2.00	19.00	0.00	0.00	57.00	541.50	0.00	0.00	116.00	1,102.00
12	12.16	1.00	12.16	1.00	12.16	1.00	12.16	1.00	12.16	0.00	0.00	72.00	875.52	0.00	0.00	76.00	924.16
Total		357,130.00	359,488.94	19,916.00	26,770.79	224.00	698.96	1,284.00	2,125.25	7.00	18.01	4,467.00	22,407.71	0.00	0.00	383,028.00	411,509.66

MAWC Water Systems Rates - District 1

Customer Charge Saint Louis Metro

Meter Size	Current Rate Monthly Rate A	Proposed Rate Monthly Rate A	% increase (decrease)	Current Rate Quarterly Rate A	Proposed Rate Quarterly Rate A	% increase (decrease)	Sale for Resale Rate D	Proposed Sale for Resale Rate D	% increase (decrease)
5/8"	\$9.65	\$11.70	21.28%	\$14.14	\$18.43	30.31%	\$9.03	\$11.70	29.61%
3/4"	\$10.77	\$12.39	15.02%	\$17.51	\$20.48	16.95%	\$10.08	\$12.39	22.89%
1"	\$13.05	\$13.48	3.32%	\$24.29	\$23.77	-2.16%	\$12.18	\$13.48	10.70%
1 1/2"	\$18.66	\$18.03	-3.37%	\$41.16	\$37.41	-9.11%	\$17.46	\$18.03	3.28%
2"	\$25.40	\$20.35	-19.87%	\$61.40	\$44.38	-27.73%	\$23.77	\$20.35	-14.37%
3"	\$43.42	\$54.62	25.80%	\$115.46	\$147.19	27.48%	\$40.63	\$54.62	34.44%
4"	\$63.67	\$78.28	22.94%	\$176.25	\$218.14	23.77%	\$59.57	\$78.28	31.40%
6"	\$119.97	\$123.30	2.78%	\$345.11	\$353.23	2.35%	\$112.24	\$123.30	9.86%
8"	\$187.51	\$273.36	45.78%	\$547.74	\$803.40	46.67%	\$175.44	\$273.36	55.81%
10"	\$277.57	\$349.29	25.84%	\$817.90	\$1,031.18	26.08%	\$259.71	\$349.29	34.49%
12"	\$367.63	\$511.80	39.22%	\$1,088.08	\$1,518.72	39.58%	\$343.96	\$511.80	48.80%

Meter Size	Current Rate Rate J	Proposed Rate Rate J	% increase (decrease)	Current Rate Monthly Rate K	Proposed Rate Monthly Rate K	% increase (decrease)	Current Rate Quarterly Rate K	Proposed Rate Quarterly Rate K	% increase (decrease)
5/8"	\$8.79	\$11.70	33.15%	\$14.92	\$11.70	-21.56%	\$29.96	\$18.43	-38.50%
3/4"	\$9.83	\$12.39	26.02%	\$16.05	\$12.39	-22.82%	\$33.35	\$20.48	-38.59%
1"	\$11.87	\$13.48	13.60%	\$18.30	\$13.48	-26.32%	\$40.10	\$23.77	-40.73%
1 1/2"	\$17.01	\$18.03	6.01%	\$23.94	\$18.03	-24.68%	\$56.98	\$37.41	-34.34%
2"	\$23.16	\$20.35	-12.12%	\$30.68	\$20.35	-33.66%	\$77.24	\$44.38	-42.55%
3"	\$39.56	\$54.62	38.08%	\$48.68	\$54.62	12.21%	\$131.30	\$147.19	12.10%
4"	\$58.02	\$78.28	34.91%	\$68.93	\$78.28	13.56%	\$192.08	\$218.14	13.57%
6"	\$109.30	\$123.30	12.81%	\$125.23	\$123.30	-1.54%	\$360.93	\$353.23	-2.13%
8"	\$170.84	\$273.36	60.01%	\$192.78	\$273.36	41.80%	\$563.57	\$803.40	42.55%
10"	\$252.89	\$349.29	38.12%	\$282.86	\$349.29	23.48%	\$833.73	\$1,031.18	23.68%
12"	\$334.93	\$511.80	52.81%	\$372.89	\$511.80	37.25%	\$1,103.90	\$1,518.72	37.58%

Commodity Charge Saint Louis Metro

	RATE A			RATE B-1			RATE D		
	Current Rate	Proposed Rate	% increase (decrease)	Current Rate	Proposed Rate	% increase (decrease)	Current Rate	Proposed Rate	% increase (decrease)
Per 1,000 gallons	\$3.1901	\$ 3.4245	7.35%	\$1.9843	1.9841	-0.01%	\$1.4742	\$ 1.5220	3.24%
1st Alternate Rate							\$1.5818	\$ 1.6331	3.24%
2nd Alternate Rate							\$1.6946	\$ 1.7495	3.24%

RATE J			RATE K		
Current Rate	Proposed Rate	% increase (decrease)	Current Rate	Proposed Rate	% increase (decrease)
\$1.4356	\$ 1.7541	22.19%	\$3.4105	\$ 3.4245	0.41%

Customer Charge Warren County

Meter Size	Current Rate	Proposed Rate	% increase (decrease)
5/8"	\$22.29	\$11.70	-47.49%
3/4"	\$22.29	\$12.39	-44.42%
1"	\$22.29	\$13.48	-39.51%
1 1/2"	\$22.29	\$18.03	-19.10%
2"	\$22.29	\$20.35	-8.69%
3"	\$22.29	\$54.62	145.06%
4"	\$22.29	\$78.28	251.17%
6"	\$22.29	\$123.30	453.18%
8"	\$22.29	\$273.36	1126.38%
10"	\$22.29	\$349.29	1467.02%
12"	\$22.29	\$511.80	2196.11%

Commodity Charge Warren County

	Residential			Commercial		
	Current Rate	Proposed Rate	% increase (decrease)	Current Rate	Proposed Rate	% increase (decrease)
Per 1,000 gallons	\$7.1955	\$ 3.4245	-52.41%	\$7.1955	\$ 3.4245	-52.41%

Customer Charge Jefferson City

Meter Size	Current Rate	Proposed Rate	% increase (decrease)
5/8"	\$11.79	\$11.70	-0.73%
3/4"	\$12.90	\$12.39	-3.97%
1"	\$15.13	\$13.48	-10.88%
1 1/2"	\$20.71	\$18.03	-12.93%
2"	\$27.38	\$20.35	-25.66%
3"	\$43.00	\$54.62	27.03%
4"	\$65.30	\$78.28	19.87%
6"	\$121.00	\$123.30	1.90%
8"	N / A	N / A	
10"	N / A	N / A	
12"	N / A	N / A	

Commodity Charge Jefferson City

	Residential			Commercial		
	Current Rate	Proposed Rate	% increase (decrease)	Current Rate	Proposed Rate	% increase (decrease)
First 315 CCF	\$2.9132	\$ 3.4245	17.55%	\$2.9152	\$ 3.4245	17.47%
Over 315 Ccf	\$2.9132	\$ 3.4245	17.55%	\$1.9508	\$ 3.4245	75.54%

Customer Charge Mexico

Meter Size	Current Rate	Proposed Rate	% increase (decrease)
5/8"	\$10.94	\$11.70	6.98%
3/4"	\$14.00	\$12.39	-11.52%
1"	\$19.84	\$13.48	-32.04%
1 1/2"	\$34.51	\$18.03	-47.75%
2"	\$52.09	\$20.35	-60.93%
3"	\$93.09	\$54.62	-41.32%
4"	\$151.67	\$78.28	-48.39%
6"	\$298.11	\$123.30	-58.64%
8"	\$473.83	\$273.36	-42.31%
10"	\$804.92	\$349.29	-56.61%
12"	\$1,327.73	\$511.80	-61.45%

Commodity Charge Mexico

	Residential			Commercial			Industrial		
	Current Rate	Proposed Rate	% increase (decrease)	Current Rate	Proposed Rate	% increase (decrease)	Current Rate	Proposed Rate	% increase (decrease)
1st Block	\$5.6490	\$ 3.4245	-39.38%	\$4.9774	\$ 3.4245	-31.20%	\$7.2422	\$ 1.7541	-75.78%
2nd Block	\$5.6490	\$ 3.4245	-39.38%	\$2.7885	\$ 3.4245	22.81%	\$4.0571	\$ 1.7541	-56.76%
3rd Block	\$5.6490	\$ 3.4245	-39.38%	\$2.1520	\$ 3.4245	59.13%	\$3.1310	\$ 1.7541	-43.97%
4th Block	\$5.6490	\$ 3.4245	-39.38%	\$1.4492	\$ 3.4245	136.30%	\$2.1084	\$ 1.7541	-16.80%

Public Authority			Sale for Resale		
Current Rate	Proposed Rate	% increase (decrease)	Current Rate	Proposed Rate	% increase (decrease)
\$5.2351	\$ 3.4245	-34.59%	\$8.0858	\$ 1.9841	-75.46%
\$2.9325	\$ 3.4245	16.78%	\$4.5297	\$ 1.9841	-56.20%
\$2.2631	\$ 3.4245	51.32%	\$3.4957	\$ 1.9841	-43.24%
\$1.5242	\$ 3.4245	124.67%	\$2.3541	\$ 1.9841	-15.72%

Customer Charge Maplewood - Lake Carmel

Meter Size	Current Rate	Proposed Rate	% increase (decrease)
5/8"	\$5.79	\$11.70	102.14%
3/4"	\$8.71	\$12.39	42.22%
1"	\$14.50	\$13.48	-7.01%
1 1/2"	\$29.03	\$18.03	-37.89%
2"	\$46.44	\$20.35	-56.17%
3"	\$87.07	\$54.62	-37.27%

Commodity Charge Maplewood - Lake Carmel

	Residential			Commercial		
	Current Rate	Proposed Rate	% increase (decrease)	Current Rate	Proposed Rate	% increase (decrease)
Per 1,000 gal.	2.85	\$ 3.4245	20.16%	4.54	\$ 3.4245	-24.57%