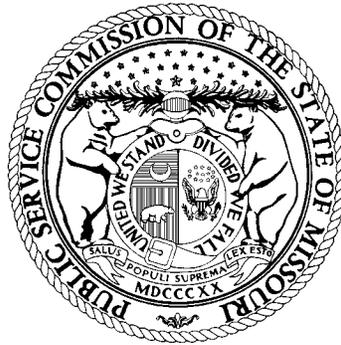


MISSOURI PUBLIC SERVICE COMMISSION

**REPORT ON
CLASS COST OF SERVICE
AND
RATE DESIGN**



**MISSOURI-AMERICAN WATER COMPANY
CASE NO. WR-2011-0337**

*Jefferson City, Missouri
December 12, 2011*

TABLE OF CONTENTS
 REPORT ON
 CLASS COST OF SERVICE
 AND
 RATE DESIGN
 MISSOURI-AMERICAN WATER COMPANY
 CASE NO. WR-2011-0337

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35

I. EXECUTIVE SUMMARY..... 1

 A. Staff’s Class Cost of Service and Rate Design Objectives 1

 B. Staff’s Plan to Accomplish These Objectives..... 2

II. CLASS COST OF SERVICE: WATER OPERATIONS 2

 A. Overview 2

 B. Base-Extra Capacity Method 3

 C. Schedules included in Staff’s Class Cost of Service Report..... 4

 D. Allocation Factors 5

 E. Transmission and Distribution Mains Adjustment 8

 F. Other Adjustment 8

 G. Results of Water Class Cost of Service Study 9

III. RATE DESIGN: WATER OPERATIONS 9

 A. Overview 9

 B. Design of Block Rates..... 9

 C. Results of Water Rate Design 10

IV. CLASS COST OF SERVICE: SEWER OPERATIONS..... 10

 A. Overview 10

 B. Results of Sewer Cost of Service..... 10

V. RATE DESIGN: SEWER OPERATIONS 11

 A. Overview 11

 B. Design of Rates 11

 C. Results of Rate Design..... 12

VI. SPECIAL CONTRACTS..... 13

 A. St. Joseph 13

 B. St. Louis Metro 13

VII. TARIFF CHANGES 14

1 **I. EXECUTIVE SUMMARY**

2 **A. Staff's Class Cost of Service and Rate Design Objectives**

3 Staff's class cost of service and rate design objectives are:

- 4 1. *To design rates that give Missouri-American Water Company (MAWC or*
5 *Company) the ability to collect the overall increase or decrease in*
6 *revenues overall by the Missouri Public Service Commission*
7 *(Commission).*
- 8 2. *To consolidate MAWC's various water systems into three hybrid-districts*
9 *and to consolidate MAWC's various sewer systems into four hybrid-*
10 *districts. The Company has acquired numerous water and sewer*
11 *operations in Missouri. Many of these acquisitions involve small,*
12 *development-type systems with a small, primarily residential customer*
13 *base. Staff determined that consolidating systems with similar operating*
14 *characteristics will benefit all the customers of MAWC and is in the*
15 *public interest;*
- 16 3. *To develop rates reflecting the class cost of service (CCOS) study in all*
17 *hybrid-districts. Generally, customers pay the cost of service allocated*
18 *to each customer classification, and the Company has an opportunity to*
19 *recover its actual cost of providing service (including an opportunity to*
20 *receive a return on its investment) by assigning the results of Staff's*
21 *CCOS study to each customer classification within each hybrid-district;*
- 22 4. *To assist with the revenue requirement in the four hybrid-sewer districts.*
23 *It is Staff's recommendation that each customer in each hybrid-district*
24 *should pay their true cost of service, however, Staff also recognizes that*
25 *this may result in rate shock to the majority of customers receiving sewer*
26 *service and place a burden of extremely high rates for the customers in*
27 *these districts; and*
- 28 5. *To continue the existing rate structure for each customer classification*
29 *currently in effect for the primary water system for each hybrid-district.*
30 *Continuing the use of the existing rate structure for the primary water*

1 system in each hybrid-district allows familiarity of rate structure for most
2 customers. The primary water system for each hybrid-district is as
3 follows: District 1 is Saint Louis Metro, District 2 is St. Joseph and
4 District 3 is Joplin.

5 **B. Staff's Plan to Accomplish These Objectives**

6 To accomplish these objectives, Staff recommends the following actions by
7 the Commission:

- 8 1. Adoption of Staff's proposed district consolidation, referred to herein as
9 hybrid-districts;
- 10 2. Adoption of Staff's proposed rates, which reflect the results of Staff's
11 CCOS study and which allocates costs to each customer classification in
12 each hybrid-district;
- 13 3. Adoption of Staff's recommended shift of revenue responsibility to
14 Water District 1 from all of the hybrid-sewer districts.;
- 15 4. Adoption of the block rates within each customer classification for each
16 hybrid-district as recommended by Staff; and
- 17 5. Order an overall revenue increase/decrease be implemented according to
18 each rate component of each rate schedule as recommended by Staff.

19
20 **II. CLASS COST OF SERVICE: WATER OPERATIONS**

21 **A. Overview**

22 The purpose of Staff's Class Cost of Service (CCOS) study is to determine and
23 provide the Commission with a measure of relative class cost responsibility for
24 MAWC's overall revenue requirement on a consolidated hybrid-district basis. For
25 purposes of Staff's CCOS study, Staff used the customer classifications provided by the
26 Company. For individual costs, class cost responsibility can be either assigned or
27 allocated to customer classes using reasonable methods for determining the class
28 responsibility for that cost.

1 The CCOS study does not include any allowance for a true-up estimate as
2 provided in Staff's Accounting work papers. At this time, it is impossible to accurately
3 allocate the true-up estimate among the various cost allocation factors without knowing
4 which specific accounts are affected by the true-up.

5 **B. Base-Extra Capacity Method**

6 Staff allocated each district's cost of service using the "base-extra capacity"
7 method as outlined in the American Water Works Association manual of water supply
8 practices, Principles of Water Rates, Fees, and Charges, Fifth Edition (AWWA M1),
9 which is a method generally accepted by the industry and utilized in past MAWC rate
10 cases by both Staff and MAWC. This method involves allocating the various cost
11 components based on data pertaining to operating costs, operating revenues, system
12 capacity, customer usage, and customer numbers. The results of these allocations show
13 the relative cost of service for each customer class and the appropriate operating
14 revenue levels that should be recovered from each customer class. Rates are then
15 designed to collect the appropriate revenues needed to recover the costs that are
16 allocated to each class.

17 In the base-extra capacity method, costs are generally separated into four
18 primary cost components: (1) base costs, (2) extra capacity costs, (3) customer costs,
19 and (4) direct fire protection costs.

20 **Base costs** are the costs that vary with water consumption and are allocated to customer
21 classifications according to the amount of water consumed.

22 **Extra capacity costs** are the costs associated with meeting the requirements that are in
23 excess of the average load conditions. The extra capacity costs include operation and
24 maintenance expenses and capital costs for system capacity above what is required for
25 the average rate of use.

26 **Customer costs** are those costs associated with the number of customers, regardless of
27 consumption. These costs include customer accounting and collection expenses, meter-
28 reading expenses, billing expenses and capital costs related to meters and services.

1 **Fire protection** costs are those costs directly assigned to fire protection functions.

2 Allocation of each of these costs is accomplished by applying class allocation
3 factors. These class allocation factors are applied to the annualized and normalized
4 expenses, and return on investment to determine the total costs to be recovered by each
5 class in each District.

6 The customer class allocation factors developed are based on Staff's hybrid-
7 district specific cost of service allocations as of Staff's direct filing and, as noted above,
8 do not include the recovery of any true-up allowance.

9 **C. Schedules included in Staff's Class Cost of Service Report**

10 Schedule 1 includes Staff's CCOS study for each hybrid-district, which
11 summarizes the current cost of service, revenues at present rates, revenues at proposed
12 rates and the amount of increase/decrease for each customer class within each hybrid-
13 district.

14 Schedule 2 shows Staff's proposed customer charge, commodity charge by
15 customer class and private fire for each hybrid-district.

16 Schedule 3 shows the allocation of Staff's Auditing Unit's cost of service by
17 customer class and then to the functions of base use, maximum day use, maximum hour
18 use, meter cost and service cost, billing and collection cost and fire service cost for each
19 hybrid-district.

20 Schedule 4 shows the development of the allocation factors, including public
21 and private fire, used in the allocation among customer classifications shown in
22 Schedule 3.

23 Schedule 5 includes the number of meters and services for each hybrid-district
24 with an appropriate weighting factor for each customer class.

25 Schedule 6 is a summary of Staff's proposed water rates compared to each water
26 system's current rates.

1 Schedule 7 contains Staff's rate design worksheets for the hybrid-sewer districts.

2 Schedule 8 is a summary of Staff's proposed sewer rates compared to each
3 sewer system's current rates.

4 **D. Allocation Factors**

5 In Staff's CCOS study, Staff utilizes nineteen (19) factors that are used to
6 allocate the various costs to the individual customer classes. A brief description of each
7 factor, what it is used to allocate, and how it is developed follows:

8 **Factor 1** is the allocation of costs that vary with the amount of water consumed. This
9 factor is used in the allocation of such costs as purchased water, purchased power, and
10 chemicals. The costs are allocated to the customer rate classifications in proportion to
11 the average daily consumption for each customer rate classification. These types of
12 costs vary with the amount of water consumed and are considered base costs. Factor 1
13 is calculated by dividing the average daily consumption for each customer class by the
14 average daily consumption for the entire district.

15 **Factors 2 and 3** are the allocations of costs associated with facilities providing base and
16 maximum day extra capacity functions, and the allocation of costs associated with
17 facilities providing base, maximum day extra capacity, and fire protection functions.
18 These factors are calculated by the allocation of such costs as source of supply expenses
19 (excluding purchased water) and water treatment expenses (excluding chemicals).
20 These types of costs are associated with meeting usage requirements in excess of the
21 average, and generally, they are the costs associated with meeting maximum day
22 requirements. Factor 2 is calculated by weighting the average daily consumption with
23 maximum day extra capacity demand for each customer classification. Factor 3 is
24 calculated by the weighting of average daily consumption, maximum day extra capacity
25 demand and fire protection demand for each customer classification.

26 **Factors 4 and 5** are the allocation of costs associated with facilities serving base and
27 maximum hour extra capacity functions and the allocation of costs associated with
28 storage facilities. These factors are calculated by the allocation of costs related to

1 smaller mains and storage facilities such as tanks and standpipes. These costs are
2 allocated partly on average consumption and maximum hour extra demand. These types
3 of costs are related to facilities that are designed to meet maximum hour and fire
4 protection requirements. Factor 4 is calculated by weighting the average daily
5 consumption, maximum day extra capacity demand and fire protection demand for each
6 customer classification. Factor 5 is calculated by weighting average hourly
7 consumption, maximum hour extra capacity demand and fire protection demand for
8 each customer classification.

9 **Factor 6** is the allocation of costs associated with power and pumping facilities. These
10 costs are allocated on the combined bases of maximum day and maximum hour extra
11 capacity. This factor is calculated by the weighting of factors 2, 3 and 4 for each
12 customer classification.

13 **Factor 7** is the allocation of costs associated with transmission and distribution mains.
14 This factor is calculated from the weighting of factors 3 and 4.

15 **Factor 8** is the allocation of costs associated with fire hydrants. This factor is
16 determined by the allocation of costs directly associated with fire hydrants themselves
17 and the maintenance thereof.

18 **Factor 9** is the allocation of costs associated with meters. This factor is based on the
19 relative cost of meters by size and customer classification. This factor is calculated by
20 the weighting of the costs associated with the different meter sizes in each customer
21 classification excluding public fire.

22 **Factor 10** is the allocation of costs associated with services. This factor is calculated
23 similar to factor 9.

24 **Factor 11** is the allocation of transmission and distribution operation supervision and
25 engineering and miscellaneous expenses. This factor is based on the allocation of
26 transmission and distribution operation costs for each customer classification.

1 **Factor 12** is the allocation of transmission and distribution maintenance supervision and
2 engineering, structures and improvements and other expenses. This factor is based on
3 the allocation of transmission and distribution maintenance costs for each customer
4 classification.

5 **Factor 13** is the allocation of billing and collection costs. This factor is based on the
6 total number of customers for each customer classification.

7 **Factor 14** is the allocation of meter reading costs. This factor is based on the number of
8 metered customers for each customer classification.

9 **Factor 15** is the allocation of direct labor expenses. This calculation includes all other
10 operation and maintenance expenses, excluding purchased water, power, chemicals, and
11 waste disposal for each customer classification.

12 **Factor 16** is the allocation of labor related taxes and benefits. The calculation includes
13 all direct labor expenses, except purchased water, power, chemicals and waste disposal
14 for each customer classification.

15 **Factor 17** is the allocation of organization, franchises and consents, miscellaneous
16 intangible plant and other rate base elements. This factor is calculated on original cost
17 less depreciation, excluding organization, franchises and other tangible equipment for
18 each customer classification.

19 **Factor 18** is the allocation of income taxes and income available for return for each
20 customer classification. This factor is calculated by adding net utility plant and netting
21 other rate base items for each customer classification.

22 **Factor 19** is the allocation of total cost of service less items that are re-allocated for
23 each customer classification. This factor is calculated by subtracting the cost of public
24 fire from the total cost of service for each customer classification.

1 **E. Transmission and Distribution Mains Adjustment**

2 Staff is proposing a main adjustment for Sale-for-Resale and certain large
3 industrial customers in the Joplin, St. Joseph, and SLM service territories. Staff has
4 reviewed maps of the Company’s distribution systems for the above-mentioned service
5 territories and it is Staff’s opinion that it is appropriate to make a main adjustment for
6 certain large industrial customers and the Sale-for-Resale customer class because they
7 are connected directly to the transmission system and do not receive any benefit from
8 the smaller distribution mains. Staff has performed an adjustment similar to the
9 Company’s adjustment for the Joplin and St. Joseph Districts.

10 The distribution system of the SLM District is significantly more complicated
11 than most of MAWC’s other systems due to the number of transmission and distribution
12 mains and the size of the system. Staff used the Company’s consumption adjustment of
13 54.2% for the large industrial customers in the SLM District. Staff has reviewed the
14 Company’s analysis of the remaining industrial customers receiving service from small
15 mains. Staff concludes that it is appropriate to make an adjustment on the remaining
16 industrial customers being served on smaller mains, as these customers are receiving
17 service from a relatively small percentage of the total distribution main system. Staff’s
18 proposed adjustment is similar to the Company’s adjustment for the SLM District.

19 **F. Other Adjustment**

20 Staff made an adjustment to the CCOS study for Water District 2 reallocating
21 costs between the customer classifications to correct imbalances resulting from the
22 formation of Water District 2. A disproportionate amount of costs resulting from the
23 CCOS study being combined were allocated to the Industrial, Other Public Authority,
24 and Sale-for-Resale customer classifications. Staff’s adjustment reallocates certain
25 costs assigned to each customer classification as if they were added together separately
26 and not combined.

27 Water District 1 and Water District 3 did not have material imbalances between
28 the customer classes resulting from the formation of the hybrid-district.

1 G. Results of Water Class Cost of Service Study

2 It is Staff’s opinion that the CCOS study, with the above-mentioned adjustments,
3 correctly allocates the cost of providing service to each customer classification in each
4 of the hybrid-districts.

5 *Staff Expert: James M. Russo*

6 **III. RATE DESIGN: WATER OPERATIONS**

7 **A. Overview**

8 Staff’s rate design for the Company’s water operations is based on the actual
9 revenue requirement for each hybrid-district. The rate structure that is utilized generally
10 consists of a fixed monthly customer charge and a commodity (usage) charge. The
11 customer charge is developed by comparing certain costs that are generally considered
12 fixed with the number of customers in each class. Commodity charges are generally
13 developed by comparing the remaining costs with the usage characteristics of each
14 class.

15 **B. Design of Block Rates**

16 Presently, a single-block rate structure is used for residential customers in the
17 Brunswick, Joplin, Jefferson City, Mexico, St. Joseph, Warren County, and
18 Warrensburg Districts and the newly acquired small systems. The SLM District also
19 utilizes a single-block rate for all customer classes. In the Parkville District and the
20 non-residential customer classes in the above districts, excluding SLM, a declining
21 block rate structure is utilized. A single-block rate structure is one in which the
22 commodity rate is constant regardless of the volumes used. A declining block rate
23 structure is one in which the commodity rate is based upon pre-established blocks of
24 usage. As the customer consumes more and moves to a different block, the commodity
25 rate declines; or, stated another way, the more a customer uses, the cheaper the
26 additional gallons are than the initial gallons. Staff proposes to continue the existing
27 SLM rate structure for Water District 1 and to continue a declining block structure for
28 all non-residential customer rate classifications for Water District 2 and Water District

1 3. Staff's method in designing the block rates was to keep the existing ratio between the
2 currently approved blocks constant.

3 **C. Results of Water Rate Design**

4 Staff's rate design provides just and reasonable rates for each customer
5 classification in the three hybrid-districts for water. In addition, Staff's proposed rates
6 have eliminated the need for support to be provided by the St. Louis Metro water system
7 to other stand-alone water systems. However, Staff is proposing that Water District 1
8 provide support totaling \$1,833,995 to the four hybrid-sewer districts.

9 *Staff Expert: James M. Russo*

10 **IV. CLASS COST OF SERVICE: SEWER OPERATIONS**

11 **A. Overview**

12 Because the Company's sewer operations are relatively small and generally
13 consist of residential customers, Staff did not perform a CCOS study for the Company's
14 sewer operations. The rates for MAWC's sewer operations were determined by the
15 results of Staff's audit and the development of cost of service (COS) for MAWC's
16 sewer operations based on the Water & Sewer Unit's small company rate design
17 method.

18 The four sewer hybrid-districts have a small number of commercial customers.
19 Many of these commercial customers have usage characteristics that mirror the usage of
20 a residential customer. Other than the small number of commercial customers, none of
21 these districts have the complexities of allocating costs between varied customer
22 classes.

23 **B. Results of Sewer Cost of Service**

24 The COS previously filed indicates that the customer base for each hybrid-
25 district for sewer service is insufficient to distribute the high cost of providing service
26 and plant investment at a reasonable level among the existing customers.

1 The COS for the sewer districts does not include any allowance for a true-up
2 estimate for the same reasons stated earlier in the overview of the CCOS for the water
3 operations.

4 *Staff Expert: James M. Russo*

5 **V. RATE DESIGN: SEWER OPERATIONS**

6 **A. Overview**

7 Staff's rate design for the Company's sewer operations is based on the Water &
8 Sewer Unit's small company rate design methodology. The customers of Sewer District
9 1 who are located in Warren County have a customer charge (flat rate), and the
10 customers who are located in Jefferson County have a customer charge and a
11 commodity charge for any usage above 6,000 gallons. The residential customers of
12 Sewer District 2 who are located in Cole and Callaway County have a flat rate, and the
13 residential customers who are located in Pettis County have a customer charge and a
14 commodity charge. The customers of Sewer District 3 have a flat rate charge. The
15 customers of Sewer District 4 have a customer charge and a commodity charge.

16 **B. Design of Rates**

17 Schedule 7 contains Staff's rate design worksheets for the Company's sewer
18 operations and includes the following pages: Rate-Making Income Statement,
19 Revenues-Current Rates, Rate Design, Revenues-Proposed Rates and Residential
20 Customer Billing Comparison.

21 The Rate-Making Income Statement worksheet is a summary of the Company's
22 operating revenues at current rates and the Company's cost of service determined by the
23 Commission's Auditing Unit. The last line on the worksheet is the overall revenue
24 increase that Staff recommends for each of the proposed sewer hybrid-districts.

25 The Revenues-Current Rates worksheet summarizes Staff's annualized number
26 of the Company's customers for each of the proposed sewer districts. Sewer District 1
27 and Sewer District 2 are further summarized by customer type and whether the

1 customers are metered or non-metered. In addition, the center of the worksheet
2 summarizes Staff's annualized commodity volumes over 6,000 gallons for the
3 customers for the two districts. The Company's other revenues are summarized for
4 each district and the bottom of the page summarizes the total operating revenues for
5 each district.

6 The Rate Design worksheet computes the amount of the increase from the
7 Company's current approved rates to Staff's proposed rates. As shown on the Rate
8 Design worksheet, Staff is proposing an equal percentage increase for the customer
9 charge and commodity charge in Sewer District 1 and Sewer District 2.

10 The Revenues-Proposed Rates worksheet is similar in layout to the Revenues-
11 Current Rates worksheet. The primary differences between these two sheets are the
12 Proposed Rates worksheet computes Staff's proposed rates based on the proposed rates
13 listed on the preceding Rate Design worksheet, and the last two lines of the worksheet
14 compare Staff's increase in revenues at proposed rates versus Staff's recommended
15 increase in operating revenues.

16 The Residential Customer Billing Comparison worksheet compares the current
17 residential customer rates to Staff's proposed residential customer rates. The worksheet
18 also summarizes the proposed increase by dollar and percentage amounts.

19 **C. Results of Rate Design**

20 The proposed customer rates resulting from Staff's COS for Sewer District 1,
21 Sewer District 2, and Sewer District 4 are extremely high. Staff is proposing a shift in
22 revenue responsibility from these three sewer hybrid-districts to Water District 1 to
23 mitigate the rate increase and any resulting rate shock that may occur to those sewer
24 customers. Staff is proposing to keep the existing rates in Sewer District 3 since they
25 are currently higher than what Staff is proposing in the other three districts. However,
26 to maintain the current rates in Sewer District 3 still requires a small shift of revenue
27 responsibility to Water District 1. The amount of the revenue responsibility shift from

1 each Sewer District is as follows: Sewer District 1, \$1,048,200; Sewer District 2,
2 \$324,800; Sewer District 3, \$6,270; and Sewer District 4, \$454,725.

3 *Staff Expert: James M. Russo*

4 **VI. SPECIAL CONTRACTS**

5 **A. St. Joseph**

6 Staff has reviewed the special contracts and tariff provisions for Triumph Foods
7 and Nestle Purina located in St. Joseph, Missouri and the special contracts for the C-1
8 Water District and the City of Kirkwood located in the St. Louis, Missouri Metropolitan
9 area.

10 Staff reviewed the special contract rate currently charged to Triumph Foods and
11 Nestle Purina and determined that continuing with that special contract rate will be
12 sufficient to recover the variable production cost of water and provide a reasonable
13 contribution toward all other costs associated with providing service. The variable
14 production cost of water includes fuel (account 621), power (account 623), chemicals
15 (account 641) and miscellaneous WT expense (account 643).

16 In the case of Triumph Foods, Staff also reviewed the number of employees,
17 payroll dollars and money spent by Triumph Foods in the local community, which
18 demonstrates a positive economic benefit is being achieved in the local St. Joseph
19 community. Staff is not recommending any changes in these rates at this time.

20 **B. St. Louis Metro**

21 Staff has reviewed the special contracts and tariff provisions for the C-1 Water
22 District (Water District) and the City of Kirkwood (City). In Staff's opinion, the rates
23 being collected from the Water District and the City are appropriate. Staff is not
24 recommending any changes in rates at this time.

25 *Staff Expert: James M. Russo*

1 **VII. TARIFF CHANGES**

2 The Company filed consolidated miscellaneous water fees on a statewide basis.
3 Presently, Staff is not opposed to the concept of MAWC consolidating miscellaneous
4 water fees, but any consolidation of fees should be considered on a consolidated basis
5 using the hybrid-district specific method. Staff will discuss these proposed changes
6 further in Rebuttal Testimony.

7 *Staff Expert: James M. Russo*

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

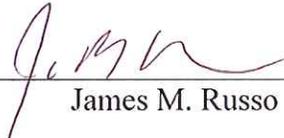
In the Matter of Missouri-American Water)
Company's Request for Authority to)
Implement A General Rate Increase for Water)
and Sewer Service Provided in Missouri)
Service Areas)

Case No. WR-2011-0337

AFFIDAVIT OF JAMES M. RUSSO

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

James M. Russo, of lawful age, on his oath states: that he has participated in the preparation of the foregoing Staff Report; that he has knowledge of the matters set forth in such Report; and that such matters are true to the best of his knowledge and belief.



James M. Russo

Subscribed and sworn to before me this 8th day of December, 2011.

D. SUZIE MANKIN
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: December 08, 2012
Commission Number: 08412071



Notary Public

Brief Work History

Currently, I am the Rate and Tariff Examination Supervisor of the Water and Sewer Unit of the Missouri Public Service Commission (PSC). I have 14 ½ years of experience in the field of public utility regulation. I spent five years working as an Accountant in the PSC's Auditing Department working primarily on audits of regulated companies. I then worked for almost three years as an auditor in the PSC's Energy-Tariff/Rate Design Department. I worked primarily on tariff issues, purchase gas adjustment, and rate design for regulated gas companies. For the past six and a half years, I have been the Rate and Tariff Examination Supervisor of the Water and Sewer Unit. My duties include rate design, tariff review, customer complaints, preparing testimony and other technical documents, working with public utilities and other governmental agencies to promote best practices in their provision of safe and adequate service at just and reasonable rates.

Education

Bachelors of Science – Accounting
California State University-Fresno

RATE CASE PROCEEDING PARTICIPATION

JAMES M. RUSSO

| <u>COMPANY</u> | <u>CASE NO.</u> |
|--|-----------------|
| Union Electric Company | GR-97-393 |
| Gascony Water Company | WA-97-510 |
| St. Joseph Light and Power Company | EC-98-573 |
| St. Joseph Light and Power Company | HR-99-245 |
| St. Joseph Light and Power Company | GR-99-246 |
| St. Joseph Light and Power Company | ER-99-247 |
| UtiliCorp United Inc./St. Joseph Light and Power Company | EM-2000-292 |
| UtiliCorp United Inc./Empire District Electric Company | EM-2000-369 |
| Osage Water Company | WR-2000-557 |
| Osage Water Company | SR-2000-556 |
| Missouri Gas Energy | GR-2001-292 |
| Southern Missouri Gas Company, L.P. | GR-2001-0388 |
| Environmental Utilities | WA-2002-65 |
| Laclede Gas Company | GR-2002-356 |
| Laclede Gas Company | GA-2002-429 |
| Missouri Gas Energy | GT-2003-0033 |
| Aquila Networks L & P | GT-2003-0038 |
| Southern Missouri Gas Company, L.P. | GT-2003-0031 |
| Atmos Energy Corporation | GT-2003-0037 |
| Fidelity Natural Gas, Inc. | GT-2003-0036 |
| Laclede Gas Company | GT-2003-0032 |
| Union Electric Company | GT-2003-0034 |
| Union Electric Company | GR-2003-0517 |
| Missouri Gas Energy | GT-2004-0049 |
| Aquila Inc. | GR-2004-0072 |
| Missouri Gas Energy | GC-2004-0216 |
| Missouri Gas Energy | GC-2004-0305 |
| Aquinquin Water Resources of Missouri, LLC | WR-2006-0425 |

| | |
|-----------------------------------|--------------|
| Missouri-American Water Company | WR-2007-0216 |
| Missouri-American Water Company | SR-2007-0217 |
| Timber Creek Sewer Company | SR-2008-0080 |
| Missouri-American Water Company | WR-2008-0311 |
| Missouri-American Water Company | SR-2008-0312 |
| Lake Region Water & Sewer Company | SR-2010-0110 |
| Lake Region Water & Sewer Company | WR-2010-0111 |
| Missouri-American Water Company | WR-2010-0311 |

MISSOURI-AMERICAN WATER COMPANY
WATER OPERATIONS

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% | \$ 172,893,635 | 91.16% | \$ 14,228,828 | 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% | \$ 189,663,086 | 100.00% | \$ 5,946,133 | 3.24% |
| Other Revenues | \$ 2,336,219 | | \$ 2,336,219 | | \$ 2,336,219 | | | |
| Total | \$ 191,997,959 | | \$ 186,053,172 | | \$ 191,999,305 | | \$ 5,946,133 | 3.20% |

District 1

Customer Charge:

| Monthly | |
|------------|---------------|
| Meter Size | Proposed Rate |
| 5/8" | \$ 6.89 |
| 3/4" | \$ 7.57 |
| 1" | \$ 8.67 |
| 1 1/2" | \$ 13.22 |
| 2" | \$ 15.54 |
| 3" | \$ 49.81 |
| 4" | \$ 73.46 |
| 6" | \$ 118.49 |
| 8" | \$ 268.55 |
| 10" | \$ 344.48 |
| 12" | \$ 506.99 |

| Quarterly | |
|------------|---------------|
| Meter Size | Proposed Rate |
| 5/8" | \$ 13.61 |
| 3/4" | \$ 15.67 |
| 1" | \$ 18.95 |
| 1 1/2" | \$ 32.60 |
| 2" | \$ 39.56 |
| 3" | \$ 142.37 |
| 4" | \$ 213.33 |
| 6" | \$ 348.41 |
| 8" | \$ 798.58 |
| 10" | \$ 1,026.37 |
| 12" | \$ 1,513.91 |

Commodity Charge:

| | Rate A -Res. Com. Ind. OPA | Rate B - Sale for Resale | Rate J- Industrial | Rate K |
|---------|-------------------------------|-----------------------------|-----------------------|-----------|
| Block 1 | \$ 3.6477 | \$ 1.9843 | \$ 1.7570 | \$ 3.6477 |

Private Fire

| Meter Size | Proposed Rate |
|------------|---------------|
| 2 | \$ 55.04 |
| 3 | \$ 94.63 |
| 4 | \$ 150.15 |
| 6 | \$ 307.89 |
| 8 | \$ 529.81 |
| 10 | \$ 814.36 |
| 12 | \$ 1,161.14 |
| 20 | \$ - |
| Private | \$ 384.26 |

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
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 | 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 |

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 | 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
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 | 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
Case Number WR-2011-0337
District #1
Test Year Ending 12-31-2010
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 |

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

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

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

| 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 |

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

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Base | Max Day | Max Hour | Meters | Services | Billing and Collecting | Fire Service | Total |
|---|---|----------------------------|--|--------------------|--------------------|--------------------|--------------------|------------------|------------------------|--------------------|---------------------|
| 343.100 | TD Mains 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 |

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

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 |
|----------------|--|----------------------------|--------------------|---------------------|---------------------|--------------------|--------------------|--------------------|---------------------------|--------------------------|---------------------|
| | 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> |

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 |
|--|-------------|----------------------------|--|--------------------|------------------|------------------|------------------|-----------------|------------------------|------------------|--------------------|
| 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 |

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 |
|--|---|----------------------------|--|---------------------|--------------------|--------------------|--------------------|--------------------|------------------------|--------------------|---------------------|
| 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 |

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 |
|----------------|--|----------------------------|------------------------------------|---------------------|---------------------|---------------------|--------------------|--------------------|------------------------|--------------------|----------------------|
| | 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 |

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 |
|---|---|------------|------------------|-----------------|-----------------|-------------------------|-----------------------|--------------------------------|-------------------------------|
| 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 | | | | | | | | | |

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 |
|--|--|------------------|------------------|-----------------|-----------------|-------------------------|-----------------------|--------------------------------|-------------------------------|
| 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 | | | | | | | |

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 |
|---|--|-----------------|------------------|-----------------|-----------------|-------------------------|-----------------------|--------------------------------|-------------------------------|
| 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 | | | | | | | | | |

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 |
|--|--------------------------------------|------------------|------------------|------------------|-----------------|-------------------------|-----------------------|--------------------------------|-------------------------------|
| 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 |

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 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
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 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
Distict #1
Test Year Ending 12-31-2010
Miscellaneous Allocator Calculations

| Number of Years A | Year B | Maximum Day Ratio C | Day Ratio D | Weight E | Rate of Flow (GDP) F | Weight G |
|----------------------|-----------|---------------------------|----------------|-------------|----------------------------|-------------|
| | 1 | 1990 | 1.64 | | | |
| | 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
Case Number WR-2011-0337
District #1
Test Year Ending 12-31-2010
Miscellaneous Allocator Calculations

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

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

| | | | | |
|----------------------------|------|--------|-------------|--------|
| Average Day | 1.00 | 0.625 | 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 |

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

Missouri American Water Company
Case Number WR-2011-0337
District #1
Test Year Ending 12-31-2010
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 | | 0.1286 |
| General Service Weight = | 1.0000 | - | 0.1286 | = | 0.8714 |

Missouri American Water Company
Case Number WR-2011-0337
Distict #1
Test Year Ending 12-31-2010
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 |

Missouri American Water Company
Case Number WR-2011-0337
Distict #1
Test Year Ending 12-31-2010
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. |
|---|--|

| Customer Classification | Allocation Factor |
|--------------------------------|--------------------------|
| Public Fire Protection | 1.0000 |
| Total | 1.0000 |

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 |

Sample Water Company
 Informal Rate/Certificate Case
 Tracking Number QW-0000-0000
 Test Year Ending 12-31-2008
 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 |

DISTRICT 2

BRUNSWICK

PARKVILLE

SAINT JOSEPH

Missouri-American Water Company

District 2

PSC Staff Study

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

FOR THE TEST YEAR ENDED DECEMBER 31, 2010

| Customer Classification | Cost of Service | | Revenues Present Rates | | Revenues Proposed Rates | | Proposed Increase | |
|-------------------------|-----------------|---------|------------------------|---------|-------------------------|---------|-------------------|---------|
| | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent |
| Residential | \$ 15,941,264 | 55.25% | \$ 14,011,811 | 53.86% | \$ 15,941,245 | 53.56% | \$ 1,929,434 | 13.77% |
| Commercial | \$ 5,229,626 | 18.12% | \$ 5,030,362 | 19.34% | \$ 5,229,626 | 17.57% | \$ 199,264 | 3.96% |
| Industrial | \$ 3,643,264 | 12.63% | \$ 2,550,727 | 9.80% | \$ 3,643,264 | 12.24% | \$ 1,092,537 | 42.83% |
| Public Authority | \$ 883,957 | 3.06% | \$ 836,125 | 3.21% | \$ 883,957 | 2.97% | \$ 47,832 | 5.72% |
| Sale for Resale | \$ 2,801,053 | 9.71% | \$ 2,232,536 | 8.58% | \$ 2,801,053 | 9.41% | \$ 568,517 | 25.47% |
| Public & Private Fire | \$ 355,845 | 1.23% | \$ 447,908 | 1.72% | \$ 355,844 | 1.20% | \$ (92,064) | -20.55% |
| Contract Sales | | 0.00% | \$ 907,335 | 3.49% | \$ 907,335 | 3.05% | \$ - | 0.00% |
| Total Sales | \$ 28,855,008 | 100.00% | \$ 26,016,804 | 100.00% | \$ 29,762,324 | 100.00% | \$ 3,745,520 | 14.40% |
| Other Revenues | \$ 1,510,669 | | \$ 1,510,669 | | \$ 1,510,669 | | | |
| Total | \$ 30,365,677 | | \$ 27,527,473 | | \$ 31,272,993 | | \$ 3,745,520 | 13.61% |

District 2

Customer Charge:

| Meter Size | Proposed |
|------------|-------------|
| 5/8" | \$ 12.94 |
| 3/4" | \$ 14.42 |
| 1" | \$ 16.78 |
| 1 1/2" | \$ 26.59 |
| 2" | \$ 31.57 |
| 3" | \$ 105.80 |
| 4" | \$ 157.07 |
| 6" | \$ 254.56 |
| 8" | \$ 579.63 |
| 10" | \$ 743.98 |
| 12" | \$ 1,096.09 |

Commodity Charge:

| | Residential | Commercial | Industrial | Public Authority | Sale for Resale |
|---------|-------------|------------|------------|------------------|-----------------|
| Block 1 | \$ 5.1727 | \$ 4.9728 | \$ 6.8943 | \$ 4.8590 | \$ 6.8410 |
| Block 2 | \$ 5.1727 | \$ 3.6370 | \$ 3.8187 | \$ 3.6864 | \$ 4.3291 |
| Block 3 | \$ 5.1727 | \$ 2.9299 | \$ 2.2988 | \$ 3.0418 | \$ 3.4884 |
| Block 4 | \$ 5.1727 | \$ 1.9815 | \$ 1.8780 | \$ 2.0745 | \$ 2.3556 |

Private Fire

| Meter Size | Proposed Rate |
|------------|---------------|
| 2 | \$ 94.51 |
| 3 | \$ 162.48 |
| 4 | \$ 257.82 |
| 6 | \$ 528.67 |
| 8 | \$ 909.72 |
| 10 | \$ 1,398.31 |
| 12 | \$ 1,993.76 |
| 20 | \$ - |
| Private | \$ 659.79 |

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

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|---------------------------------------|--|----------------------------|---|---------------------|--------------------|--------------------|--------------------|--------------------|---------------------------|--------------------------|---------------------|
| INTANGIBLE PLANT | | | | | | | | | | | |
| 301.000 | Organization | \$22,266 | 17-UPIS Basis | \$9,986 | \$3,825 | \$3,329 | \$717 | \$2,685 | \$301 | \$1,423 | \$22,266 |
| 302.000 | Franchises and Consents | \$1,105 | 17-UPIS Basis | \$496 | \$190 | \$165 | \$36 | \$133 | \$15 | \$71 | \$1,106 |
| 303.000 | Miscellaneous Intangible Plant | \$379,547 | 15-A&G Basis | \$228,146 | \$57,350 | \$31,161 | \$9,792 | \$21,938 | \$5,503 | \$25,657 | \$379,547 |
| | TOTAL PLANT INTANGIBLE | \$402,918 | | \$238,628 | \$61,365 | \$34,655 | \$10,545 | \$24,756 | \$5,819 | \$27,151 | \$402,919 |
| SOURCE OF SUPPLY PLANT | | | | | | | | | | | |
| 310.000 | Land and Land Rights - SSP | \$1,428,140 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$588,394 | \$265,777 | \$284,485 | \$50,842 | \$238,642 | \$0 | \$0 | \$1,428,140 |
| 311.000 | Structures and Improvements - SSP | \$1,786,820 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$736,170 | \$332,527 | \$355,935 | \$63,611 | \$298,578 | \$0 | \$0 | \$1,786,821 |
| 312.000 | Collecting & Impounding Reservoirs | \$0 | 1-Varies with water used | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 313.000 | Lake, River and Other Intakes | \$685,484 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$282,419 | \$127,569 | \$136,548 | \$24,403 | \$114,544 | \$0 | \$0 | \$685,483 |
| 314.000 | Wells and Springs | \$374,284 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$154,205 | \$69,654 | \$74,557 | \$13,325 | \$62,543 | \$0 | \$0 | \$374,284 |
| 315.000 | Infiltration Galleries and Tunnels | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 316.000 | Supply Mains | \$8,042,866 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$3,313,661 | \$1,496,777 | \$1,602,139 | \$286,326 | \$1,343,963 | \$0 | \$0 | \$8,042,866 |
| 317.000 | Other Water Source Plant | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCE OF SUPPLY PLANT | \$12,317,594 | | \$5,074,849 | \$2,292,304 | \$2,453,664 | \$438,507 | \$2,058,270 | \$0 | \$0 | \$12,317,594 |
| PUMPING PLANT | | | | | | | | | | | |
| 320.000 | Land and Land Rights - PP | \$8,921 | 6-Assoc. w/power and pumping facilities | \$3,587 | \$1,620 | \$1,726 | \$310 | \$1,446 | \$51 | \$180 | \$8,920 |
| 321.000 | Structures and Improvements - PP | \$4,191,320 | 6-Assoc. w/power and pumping facilities | \$1,685,330 | \$761,144 | \$811,020 | \$145,858 | \$679,413 | \$23,891 | \$84,665 | \$4,191,321 |
| 322.000 | Boiler Plant Equipment | -\$1 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 323.000 | Other Power Production Equipment | \$158,872 | 6-Assoc. w/power and pumping facilities | \$63,882 | \$28,851 | \$30,742 | \$5,529 | \$25,753 | \$906 | \$3,209 | \$158,872 |
| 324.000 | Steam Pumping Equipment | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 325.000 | Electric Pumping Equipment | \$6,144,939 | 6-Assoc. w/power and pumping facilities | \$2,470,880 | \$1,115,921 | \$1,189,046 | \$213,844 | \$996,095 | \$35,026 | \$124,128 | \$6,144,940 |
| 326.000 | Diesel Pumping Equipment | \$378,292 | 6-Assoc. w/power and pumping facilities | \$152,111 | \$68,698 | \$73,200 | \$13,165 | \$61,321 | \$2,156 | \$7,641 | \$378,292 |
| 327.000 | Hydraulic Pumping Equipment | \$75,505 | 6-Assoc. w/power and pumping facilities | \$30,361 | \$13,712 | \$14,610 | \$2,628 | \$12,239 | \$430 | \$1,525 | \$75,505 |
| 328.000 | Other Pumping Equipment | \$121,861 | 6-Assoc. w/power and pumping facilities | \$49,000 | \$22,130 | \$23,580 | \$4,241 | \$19,754 | \$695 | \$2,462 | \$121,862 |
| | TOTAL PUMPING PLANT | \$11,079,709 | | \$4,455,151 | \$2,012,076 | \$2,143,924 | \$385,575 | \$1,796,021 | \$63,155 | \$223,810 | \$11,079,712 |
| WATER TREATMENT PLANT | | | | | | | | | | | |
| 330.000 | Land and Land Rights - WTP | \$1,400 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$577 | \$261 | \$279 | \$50 | \$234 | \$0 | \$0 | \$1,401 |
| 331.000 | Structures and Improvements - WTP | \$20,469,531 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$8,433,447 | \$3,809,380 | \$4,077,531 | \$728,715 | \$3,420,459 | \$0 | \$0 | \$20,469,532 |
| 332.000 | Water Treatment Equipment | \$17,368,088 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$7,155,652 | \$3,232,201 | \$3,459,723 | \$618,304 | \$2,902,208 | \$0 | \$0 | \$17,368,088 |
| 333.000 | Miscellaneous Water Treat, Other | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL WATER TREATMENT PLANT | \$37,839,019 | | \$15,589,676 | \$7,041,842 | \$7,537,533 | \$1,347,069 | \$6,322,901 | \$0 | \$0 | \$37,839,021 |
| TRANSMISSION & DIST. PLANT | | | | | | | | | | | |
| 340.000 | Land and Land Rights - TDP | \$876,281 | 7-Assoc. with trans. and distrib. mains | \$408,435 | \$166,493 | \$79,566 | \$31,809 | \$37,855 | \$33,299 | \$118,824 | \$876,281 |
| 341.000 | Structures and Improvements - TDP | \$594,693 | 7-Assoc. with trans. and distrib. mains | \$277,186 | \$112,992 | \$53,998 | \$21,587 | \$25,691 | \$22,598 | \$80,640 | \$594,692 |
| 342.000 | Distribution Reservoirs and Standpipes | \$4,202,950 | 5-Associated with storage facilities. | \$1,659,325 | \$657,762 | \$524,108 | \$126,089 | \$656,501 | \$126,929 | \$452,237 | \$4,202,951 |
| 343.000 | TD Mains Not Classified | -\$2,096,170 | 7-Assoc. with trans. and distrib. mains | -\$977,025 | -\$398,272 | -\$190,332 | -\$76,091 | -\$90,555 | -\$79,654 | -\$284,241 | -\$2,096,170 |
| 343.100 | TD Mains 4 & Less | \$1,957,166 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$954,510 | \$380,277 | \$129,173 | \$72,611 | \$26,813 | \$86,311 | \$307,471 | \$1,957,166 |

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

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|---|---|----------------------------|--|---------------------|---------------------|--------------------|--------------------|--------------------|---------------------------|--------------------------|---------------------|
| 343.100 | TD Mains AC 4 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.100 | TD Mains Galve 1 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.100 | TD Mains DI 4in (STL) | -\$9,656 | 4-Associated with facilities serving base and max. hr. extra capacity functions | -\$4,709 | -\$1,876 | -\$637 | -\$358 | -\$132 | -\$426 | -\$1,517 | -\$9,655 |
| 343.200 | TD Mains 6 to 8" | \$15,606,717 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$7,611,396 | \$3,032,385 | \$1,030,043 | \$579,009 | \$213,812 | \$688,256 | \$2,451,815 | \$15,606,716 |
| 343.200 | TD Mains 6 to 10in (TN) | \$3,337 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$1,627 | \$648 | \$220 | \$124 | \$46 | \$147 | \$524 | \$3,336 |
| 343.200 | TD Mains CI <10 1900-28 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains CI <10 1929-56 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains CI <10 1957-93 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains DI 6-8 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains PL 6-8in (STL) | -\$78 | 4-Associated with facilities serving base and max. hr. extra capacity functions | -\$38 | -\$15 | -\$5 | -\$3 | -\$1 | -\$3 | -\$12 | -\$77 |
| 343.300 | TD Mains 10 to 16" | \$22,871,645 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$8,775,850 | \$3,965,943 | \$4,244,977 | \$759,339 | \$3,561,115 | \$343,075 | \$1,221,346 | \$22,871,645 |
| 343.300 | TD Mains 18 & Grtr | \$9,714,331 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$3,727,389 | \$1,684,465 | \$1,802,980 | \$322,516 | \$1,512,521 | \$145,715 | \$518,745 | \$9,714,331 |
| 343.300 | TD Mains CI 12 (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains CI 16 (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains DI 12 (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains DI 16 &>(STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains LJ 20 (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains PL 12in (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Main DI 10in (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 344.000 | Fire Mains | \$76,985 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$76,985 | \$76,985 |
| 345.000 | Services | \$6,297,063 | 10-Factors for allocating COS to customer class. | \$5,165,481 | \$649,227 | \$45,339 | \$69,897 | \$10,075 | \$357,043 | \$0 | \$6,297,062 |
| 346.000 | Meters | \$4,296,131 | 9-Associated with meters | \$3,347,545 | \$681,796 | \$107,403 | \$118,144 | \$41,243 | \$0 | \$0 | \$4,296,131 |
| 347.000 | Meter Installations | \$3,375,142 | 9-Associated with meters | \$2,629,911 | \$535,635 | \$84,379 | \$92,816 | \$32,401 | \$0 | \$0 | \$3,375,142 |
| 348.000 | Hydrants | \$3,284,491 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,284,491 | \$3,284,491 |
| 349.000 | Other Transmission & Distribution Plant | \$16,575 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$8,084 | \$3,221 | \$1,094 | \$615 | \$227 | \$731 | \$2,604 | \$16,576 |
| TOTAL TRANSMISSION & DIST. PLANT | | \$71,067,603 | | \$33,584,967 | \$11,470,681 | \$7,912,306 | \$2,118,104 | \$6,027,612 | \$1,724,021 | \$8,229,912 | \$71,067,603 |
| GENERAL PLANT | | | | | | | | | | | |
| 389.000 | Land and Land Rights - GP | \$8,254 | 15-A&G Basis | \$4,961 | \$1,247 | \$678 | \$213 | \$477 | \$120 | \$558 | \$8,254 |
| 390.000 | Structures and Improvements - GP | \$1,900,173 | 15-A&G Basis | \$1,142,194 | \$287,116 | \$156,004 | \$49,024 | \$109,830 | \$27,553 | \$128,452 | \$1,900,173 |
| 390.900 | Structures & Improve-Leasehold | \$19,002 | 15-A&G Basis | \$11,422 | \$2,871 | \$1,560 | \$490 | \$1,098 | \$276 | \$1,285 | \$19,002 |
| 391.000 | Office Furniture and Equipment | -\$198,049 | 15-A&G Basis | -\$119,047 | -\$29,925 | -\$16,260 | -\$5,110 | -\$11,447 | -\$2,872 | -\$13,388 | -\$198,049 |

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

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|----------------|---------------------------------------|----------------------------|--|---------------------|---------------------|---------------------|--------------------|---------------------|---------------------------|--------------------------|----------------------|
| 391.100 | Computer & Peripheral Equipment | \$139,755 | 15-A&G Basis | \$84,007 | \$21,117 | \$11,474 | \$3,606 | \$8,078 | \$2,026 | \$9,447 | \$139,755 |
| 391.200 | Computer Hardware & Software | \$133,227 | 15-A&G Basis | \$80,083 | \$20,131 | \$10,938 | \$3,437 | \$7,701 | \$1,932 | \$9,006 | \$133,228 |
| 391.300 | Other Office Equipment | \$394,754 | 15-A&G Basis | \$237,287 | \$59,647 | \$32,409 | \$10,185 | \$22,817 | \$5,724 | \$26,685 | \$394,754 |
| 392.100 | Transportation Equipment-Light Trucks | \$190,575 | 15-A&G Basis | \$114,555 | \$28,796 | \$15,646 | \$4,917 | \$11,015 | \$2,763 | \$12,883 | \$190,575 |
| 392.200 | Transportation Equipment-Heavy Truck | \$43,338 | 15-A&G Basis | \$26,050 | \$6,548 | \$3,558 | \$1,118 | \$2,505 | \$628 | \$2,930 | \$43,337 |
| 392.300 | Transportation Equipment-Autos | -\$3,107 | 15-A&G Basis | -\$1,868 | -\$469 | -\$255 | -\$80 | -\$180 | -\$45 | -\$210 | -\$3,107 |
| 392.400 | Transportation Equipment-Other | -\$221,133 | 15-A&G Basis | -\$132,923 | -\$33,413 | -\$18,155 | -\$5,705 | -\$12,781 | -\$3,206 | -\$14,949 | -\$221,132 |
| 393.000 | Stores Equipment | \$140,728 | 15-A&G Basis | \$84,592 | \$21,264 | \$11,554 | \$3,631 | \$8,134 | \$2,041 | \$9,513 | \$140,729 |
| 394.000 | Tools, Shop and Garage Equipment | \$628,750 | 15-A&G Basis | \$377,942 | \$95,004 | \$51,620 | \$16,222 | \$36,342 | \$9,117 | \$42,504 | \$628,751 |
| 395.000 | Laboratory Equipment | \$317,085 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$130,639 | \$59,010 | \$63,163 | \$11,288 | \$52,985 | \$0 | \$0 | \$317,085 |
| 396.000 | Power Operated Equipment | \$69,124 | 15-A&G Basis | \$41,550 | \$10,445 | \$5,675 | \$1,783 | \$3,995 | \$1,002 | \$4,673 | \$69,123 |
| 397.100 | Communication Equipment-Non Telephone | \$221,370 | 15-A&G Basis | \$133,066 | \$33,449 | \$18,174 | \$5,711 | \$12,795 | \$3,210 | \$14,965 | \$221,370 |
| 397.200 | Communication Equipment-Telephone | \$12,823 | 15-A&G Basis | \$7,708 | \$1,938 | \$1,053 | \$331 | \$741 | \$186 | \$867 | \$12,824 |
| 398.000 | Miscellaneous Equipment | \$412,544 | 15-A&G Basis | \$247,980 | \$62,335 | \$33,870 | \$10,644 | \$23,845 | \$5,982 | \$27,888 | \$412,544 |
| 399.000 | Other Tangible Equipment | \$15,863 | 17-UPIS Basis | \$7,115 | \$2,725 | \$2,372 | \$511 | \$1,913 | \$214 | \$1,014 | \$15,864 |
| | TOTAL GENERAL PLANT | \$4,225,076 | | \$2,477,313 | \$649,836 | \$385,078 | \$112,216 | \$279,863 | \$56,651 | \$264,123 | \$4,225,080 |
| | TOTAL NET PLANT IN SERVICE | \$136,931,919 | | \$61,420,584 | \$23,528,104 | \$20,467,160 | \$4,412,016 | \$16,509,423 | \$1,849,646 | \$8,744,996 | \$136,931,929 |

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

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Base | Max Day | Max Hour | Meters | Services | Billing and Collecting | Fire Service | Total |
|---------------------------------------|--|----------------------------|---|---------------------|---------------------|-----------------|-----------------|-----------------|------------------------|-----------------|---------------------|
| INTANGIBLE PLANT | | | | | | | | | | | |
| 301.000 | Organization | \$22,266 | 17-UPIS Basis | \$11,471 | \$4,691 | \$1,908 | \$1,369 | \$986 | \$165 | \$1,674 | \$22,264 |
| 302.000 | Franchises and Consents | \$1,105 | 17-UPIS Basis | \$569 | \$233 | \$95 | \$68 | \$49 | \$8 | \$83 | \$1,105 |
| 303.000 | Miscellaneous Intangible Plant | \$379,547 | 15-A&G Basis | \$107,374 | \$35,829 | \$39,017 | \$66,800 | \$11,462 | \$89,497 | \$29,567 | \$379,546 |
| | TOTAL PLANT INTANGIBLE | \$402,918 | | \$119,414 | \$40,753 | \$41,020 | \$68,237 | \$12,497 | \$89,670 | \$31,324 | \$402,915 |
| SOURCE OF SUPPLY PLANT | | | | | | | | | | | |
| 310.000 | Land and Land Rights - SSP | \$1,428,140 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$978,133 | \$450,007 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,428,140 |
| 311.000 | Structures and Improvements - SSP | \$1,786,820 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$1,223,793 | \$563,027 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,786,820 |
| 312.000 | Collecting & Impounding Reservoirs | \$0 | 1-Varies with water used | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 313.000 | Lake, River and Other Intakes | \$685,484 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$469,488 | \$215,996 | \$0 | \$0 | \$0 | \$0 | \$0 | \$685,484 |
| 314.000 | Wells and Springs | \$374,284 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$256,347 | \$117,937 | \$0 | \$0 | \$0 | \$0 | \$0 | \$374,284 |
| 315.000 | Infiltration Galleries and Tunnels | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 316.000 | Supply Mains | \$8,042,866 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$5,508,559 | \$2,534,307 | \$0 | \$0 | \$0 | \$0 | \$0 | \$8,042,866 |
| 317.000 | Other Water Source Plant | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCE OF SUPPLY PLANT | \$12,317,594 | | \$8,436,320 | \$3,881,274 | \$0 | \$0 | \$0 | \$0 | \$0 | \$12,317,594 |
| PUMPING PLANT | | | | | | | | | | | |
| 320.000 | Land and Land Rights - PP | \$8,921 | 6-Assoc. w/power and pumping facilities | \$6,458 | \$2,422 | \$30 | \$0 | \$0 | \$0 | \$11 | \$8,921 |
| 321.000 | Structures and Improvements - PP | \$4,191,320 | 6-Assoc. w/power and pumping facilities | \$3,034,028 | \$1,137,926 | \$13,968 | \$0 | \$0 | \$0 | \$5,397 | \$4,191,319 |
| 322.000 | Boiler Plant Equipment | -\$1 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 323.000 | Other Power Production Equipment | \$158,872 | 6-Assoc. w/power and pumping facilities | \$115,005 | \$43,133 | \$529 | \$0 | \$0 | \$0 | \$205 | \$158,872 |
| 324.000 | Steam Pumping Equipment | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 325.000 | Electric Pumping Equipment | \$6,144,939 | 6-Assoc. w/power and pumping facilities | \$4,448,221 | \$1,668,326 | \$20,479 | \$0 | \$0 | \$0 | \$7,913 | \$6,144,939 |
| 326.000 | Diesel Pumping Equipment | \$378,292 | 6-Assoc. w/power and pumping facilities | \$273,839 | \$102,705 | \$1,261 | \$0 | \$0 | \$0 | \$487 | \$378,292 |
| 327.000 | Hydraulic Pumping Equipment | \$75,505 | 6-Assoc. w/power and pumping facilities | \$54,657 | \$20,499 | \$252 | \$0 | \$0 | \$0 | \$97 | \$75,505 |
| 328.000 | Other Pumping Equipment | \$121,861 | 6-Assoc. w/power and pumping facilities | \$88,213 | \$33,085 | \$406 | \$0 | \$0 | \$0 | \$157 | \$121,861 |
| | TOTAL PUMPING PLANT | \$11,079,709 | | \$8,020,421 | \$3,008,096 | \$36,925 | \$0 | \$0 | \$0 | \$14,267 | \$11,079,709 |
| WATER TREATMENT PLANT | | | | | | | | | | | |
| 330.000 | Land and Land Rights - WTP | \$1,400 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$959 | \$441 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,400 |
| 331.000 | Structures and Improvements - WTP | \$20,469,531 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$14,019,582 | \$6,449,949 | \$0 | \$0 | \$0 | \$0 | \$0 | \$20,469,531 |
| 332.000 | Water Treatment Equipment | \$17,368,088 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$11,895,403 | \$5,472,685 | \$0 | \$0 | \$0 | \$0 | \$0 | \$17,368,088 |
| 333.000 | Miscellaneous Water Treat, Other | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL WATER TREATMENT PLANT | \$37,839,019 | | \$25,915,944 | \$11,923,075 | \$0 | \$0 | \$0 | \$0 | \$0 | \$37,839,019 |
| TRANSMISSION & DIST. PLANT | | | | | | | | | | | |
| 340.000 | Land and Land Rights - TDP | \$876,281 | 7-Assoc. with trans. and distrib. mains | \$309,097 | \$53,367 | \$361,641 | \$0 | \$0 | \$0 | \$152,176 | \$876,281 |
| 341.000 | Structures and Improvements - TDP | \$594,693 | 7-Assoc. with trans. and distrib. mains | \$209,770 | \$36,218 | \$245,430 | \$0 | \$0 | \$0 | \$103,275 | \$594,693 |
| 342.000 | Distribution Reservoirs and Standpipes | \$4,202,950 | 5-Associated with storage facilities. | \$1,261,305 | \$0 | \$2,362,478 | \$0 | \$0 | \$0 | \$579,167 | \$4,202,950 |
| 343.000 | TD Mains Not Classified | -\$2,096,170 | 7-Assoc. with trans. and distrib. mains | -\$739,397 | -\$127,659 | -\$865,089 | \$0 | \$0 | \$0 | -\$364,025 | -\$2,096,170 |
| 343.100 | TD Mains 4 & Less | \$1,957,166 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$544,235 | \$0 | \$1,019,150 | \$0 | \$0 | \$0 | \$393,782 | \$1,957,167 |

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

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Base | Max Day | Max Hour | Meters | Services | Billing and Collecting | Fire Service | Total |
|---|---|----------------------------|--|---------------------|--------------------|---------------------|--------------------|--------------------|------------------------|--------------------|---------------------|
| 343.100 | TD Mains AC 4 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.100 | TD Mains Galve 1 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.100 | TD Mains DI 4in (STL) | -\$9,656 | 4-Associated with facilities serving base and max. hr. extra capacity functions | -\$2,685 | \$0 | -\$5,028 | \$0 | \$0 | \$0 | -\$1,943 | -\$9,656 |
| 343.200 | TD Mains 6 to 8" | \$15,606,717 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$4,339,804 | \$0 | \$8,126,842 | \$0 | \$0 | \$0 | \$3,140,071 | \$15,606,717 |
| 343.200 | TD Mains 6 to 10in (TN) | \$3,337 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$928 | \$0 | \$1,738 | \$0 | \$0 | \$0 | \$671 | \$3,337 |
| 343.200 | TD Mains CI <10 1900-28 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains CI <10 1929-56 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains CI <10 1957-93 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains DI 6-8 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains PL 6-8in (STL) | -\$78 | 4-Associated with facilities serving base and max. hr. extra capacity functions | -\$22 | \$0 | -\$41 | \$0 | \$0 | \$0 | -\$16 | -\$79 |
| 343.300 | TD Mains 10 to 16" | \$22,871,645 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$14,594,397 | \$6,712,828 | \$0 | \$0 | \$0 | \$0 | \$1,564,421 | \$22,871,646 |
| 343.300 | TD Mains 18 & Grtr | \$9,714,331 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$6,198,715 | \$2,851,156 | \$0 | \$0 | \$0 | \$0 | \$664,460 | \$9,714,331 |
| 343.300 | TD Mains CI 12 (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains CI 16 (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains DI 12 (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains DI 16 &>(STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains LJ 20 (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains PL 12in (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Main DI 10in (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 344.000 | Fire Mains | \$76,985 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$76,985 | \$76,985 |
| 345.000 | Services | \$6,297,063 | 10-Factors for allocating COS to customer class. | \$0 | \$0 | \$0 | \$0 | \$5,940,020 | \$0 | \$357,043 | \$6,297,063 |
| 346.000 | Meters | \$4,296,131 | 9-Associated with meters | \$0 | \$0 | \$0 | \$4,296,131 | \$0 | \$0 | \$0 | \$4,296,131 |
| 347.000 | Meter Installations | \$3,375,142 | 9-Associated with meters | \$0 | \$0 | \$0 | \$3,375,142 | \$0 | \$0 | \$0 | \$3,375,142 |
| 348.000 | Hydrants | \$3,284,491 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,284,491 | \$3,284,491 |
| 349.000 | Other Transmission & Distribution Plant | \$16,575 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$4,609 | \$0 | \$8,631 | \$0 | \$0 | \$0 | \$3,335 | \$16,575 |
| TOTAL TRANSMISSION & DIST. PLANT | | \$71,067,603 | | \$26,720,756 | \$9,525,910 | \$11,255,752 | \$7,671,273 | \$5,940,020 | \$0 | \$9,953,893 | \$71,067,604 |
| GENERAL PLANT | | | | | | | | | | | |
| 389.000 | Land and Land Rights - GP | \$8,254 | 15-A&G Basis | \$2,335 | \$779 | \$849 | \$1,453 | \$249 | \$1,946 | \$643 | \$8,254 |
| 390.000 | Structures and Improvements - GP | \$1,900,173 | 15-A&G Basis | \$537,559 | \$179,376 | \$195,338 | \$334,430 | \$57,385 | \$448,061 | \$148,023 | \$1,900,172 |
| 390.900 | Structures & Improve-Leasehold | \$19,002 | 15-A&G Basis | \$5,376 | \$1,794 | \$1,953 | \$3,344 | \$574 | \$4,481 | \$1,480 | \$19,002 |
| 391.000 | Office Furniture and Equipment | -\$198,049 | 15-A&G Basis | -\$56,028 | -\$18,696 | -\$20,359 | -\$34,857 | -\$5,981 | -\$46,700 | -\$15,428 | -\$198,049 |

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

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Base | Max Day | Max Hour | Meters | Services | Billing and Collecting | Fire Service | Total |
|----------------|---------------------------------------|----------------------------|--|---------------------|---------------------|---------------------|--------------------|--------------------|------------------------|---------------------|----------------------|
| 391.100 | Computer & Peripheral Equipment | \$139,755 | 15-A&G Basis | \$39,537 | \$13,193 | \$14,367 | \$24,597 | \$4,221 | \$32,954 | \$10,887 | \$139,756 |
| 391.200 | Computer Hardware & Software | \$133,227 | 15-A&G Basis | \$37,690 | \$12,577 | \$13,696 | \$23,448 | \$4,023 | \$31,415 | \$10,378 | \$133,227 |
| 391.300 | Other Office Equipment | \$394,754 | 15-A&G Basis | \$111,676 | \$37,265 | \$40,581 | \$69,477 | \$11,922 | \$93,083 | \$30,751 | \$394,755 |
| 392.100 | Transportation Equipment-Light Trucks | \$190,575 | 15-A&G Basis | \$53,914 | \$17,990 | \$19,591 | \$33,541 | \$5,755 | \$44,938 | \$14,846 | \$190,575 |
| 392.200 | Transportation Equipment-Heavy Truck | \$43,338 | 15-A&G Basis | \$12,260 | \$4,091 | \$4,455 | \$7,627 | \$1,309 | \$10,219 | \$3,376 | \$43,337 |
| 392.300 | Transportation Equipment-Autos | -\$3,107 | 15-A&G Basis | -\$879 | -\$293 | -\$319 | -\$547 | -\$94 | -\$733 | -\$242 | -\$3,107 |
| 392.400 | Transportation Equipment-Other | -\$221,133 | 15-A&G Basis | -\$62,559 | -\$20,875 | -\$22,732 | -\$38,919 | -\$6,678 | -\$52,143 | -\$17,226 | -\$221,132 |
| 393.000 | Stores Equipment | \$140,728 | 15-A&G Basis | \$39,812 | \$13,285 | \$14,467 | \$24,768 | \$4,250 | \$33,184 | \$10,963 | \$140,729 |
| 394.000 | Tools, Shop and Garage Equipment | \$628,750 | 15-A&G Basis | \$177,873 | \$59,354 | \$64,636 | \$110,660 | \$18,988 | \$148,259 | \$48,980 | \$628,750 |
| 395.000 | Laboratory Equipment | \$317,085 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$217,172 | \$99,913 | \$0 | \$0 | \$0 | \$0 | \$0 | \$317,085 |
| 396.000 | Power Operated Equipment | \$69,124 | 15-A&G Basis | \$19,555 | \$6,525 | \$7,106 | \$12,166 | \$2,088 | \$16,299 | \$5,385 | \$69,124 |
| 397.100 | Communication Equipment-Non Telephone | \$221,370 | 15-A&G Basis | \$62,626 | \$20,897 | \$22,757 | \$38,961 | \$6,685 | \$52,199 | \$17,245 | \$221,370 |
| 397.200 | Communication Equipment-Telephone | \$12,823 | 15-A&G Basis | \$3,628 | \$1,210 | \$1,318 | \$2,257 | \$387 | \$3,024 | \$999 | \$12,823 |
| 398.000 | Miscellaneous Equipment | \$412,544 | 15-A&G Basis | \$116,709 | \$38,944 | \$42,410 | \$72,608 | \$12,459 | \$97,278 | \$32,137 | \$412,545 |
| 399.000 | Other Tangible Equipment | \$15,863 | 17-UPIS Basis | \$8,173 | \$3,342 | \$1,359 | \$976 | \$703 | \$117 | \$1,193 | \$15,863 |
| | TOTAL GENERAL PLANT | \$4,225,076 | | \$1,326,429 | \$470,671 | \$401,473 | \$685,990 | \$118,245 | \$917,881 | \$304,390 | \$4,225,079 |
| | TOTAL NET PLANT IN SERVICE | \$136,931,919 | | \$70,539,284 | \$28,849,779 | \$11,735,170 | \$8,425,500 | \$6,070,762 | \$1,007,551 | \$10,303,874 | \$136,931,920 |

Missouri American Water Company
Case Number WR-2011-0337
District #2
Test Year Ending 12-31-2010
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 | \$49,868 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$20,546 | \$9,280 | \$9,934 | \$1,775 | \$8,333 | \$0 | \$0 | \$49,868 |
| 312.000 | Collecting & Impounding Reservoirs | \$0 | 1-Varies with water used | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 313.000 | Lake, River and Other Intakes | \$112 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$46 | \$21 | \$22 | \$4 | \$19 | \$0 | \$0 | \$112 |
| 314.000 | Wells and Springs | \$9,306 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$3,834 | \$1,732 | \$1,854 | \$331 | \$1,555 | \$0 | \$0 | \$9,306 |
| 315.000 | Infiltration Galleries and Tunnels | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 316.000 | Supply Mains | \$172,735 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$71,167 | \$32,146 | \$34,409 | \$6,149 | \$28,864 | \$0 | \$0 | \$172,735 |
| 317.000 | Other Water Source Plant | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCE OF SUPPLY PLANT | \$232,021 | | \$95,593 | \$43,179 | \$46,219 | \$8,259 | \$38,771 | \$0 | \$0 | \$232,021 |
| 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 | \$84,943 | 6-Assoc. w/power and pumping facilities | \$34,156 | \$15,426 | \$16,436 | \$2,956 | \$13,769 | \$484 | \$1,716 | \$84,943 |
| 322.000 | Boiler Plant Equipment | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 323.000 | Other Power Production Equipment | \$3,338 | 6-Assoc. w/power and pumping facilities | \$1,342 | \$606 | \$646 | \$116 | \$541 | \$19 | \$67 | \$3,337 |
| 324.000 | Steam Pumping Equipment | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 325.000 | Electric Pumping Equipment | \$199,329 | 6-Assoc. w/power and pumping facilities | \$80,150 | \$36,198 | \$38,570 | \$6,937 | \$32,311 | \$1,136 | \$4,026 | \$199,328 |
| 326.000 | Diesel Pumping Equipment | \$10,713 | 6-Assoc. w/power and pumping facilities | \$4,308 | \$1,945 | \$2,073 | \$373 | \$1,737 | \$61 | \$216 | \$10,713 |
| 327.000 | Hydraulic Pumping Equipment | \$2,137 | 6-Assoc. w/power and pumping facilities | \$859 | \$388 | \$414 | \$74 | \$346 | \$12 | \$43 | \$2,136 |
| 328.000 | Other Pumping Equipment | \$3,330 | 6-Assoc. w/power and pumping facilities | \$1,339 | \$605 | \$644 | \$116 | \$540 | \$19 | \$67 | \$3,330 |
| | TOTAL PUMPING PLANT | \$303,790 | | \$122,154 | \$55,168 | \$58,783 | \$10,572 | \$49,244 | \$1,731 | \$6,135 | \$303,787 |
| WATER TREATMENT PLANT | | | | | | | | | | | |
| 330.000 | Land and Land Rights - WTP | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 331.000 | Structures and Improvements - WTP | \$429,386 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$176,907 | \$79,909 | \$85,534 | \$15,286 | \$71,750 | \$0 | \$0 | \$429,386 |
| 332.000 | Water Treatment Equipment | \$724,954 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$298,681 | \$134,914 | \$144,411 | \$25,808 | \$121,140 | \$0 | \$0 | \$724,954 |
| 333.000 | Miscellaneous Water Treat, Other | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL WATER TREATMENT PLANT | \$1,154,340 | | \$475,588 | \$214,823 | \$229,945 | \$41,094 | \$192,890 | \$0 | \$0 | \$1,154,340 |
| 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 | \$17,207 | 7-Assoc. with trans. and distrib. mains | \$8,020 | \$3,269 | \$1,562 | \$625 | \$743 | \$654 | \$2,333 | \$17,206 |
| 342.000 | Distribution Reservoirs and Standpipes | \$127,879 | 5-Associated with storage facilities. | \$50,487 | \$20,013 | \$15,947 | \$3,836 | \$19,975 | \$3,862 | \$13,760 | \$127,880 |
| 343.000 | TD Mains Not Classified | \$52,554 | 7-Assoc. with trans. and distrib. mains | \$24,495 | \$9,985 | \$4,772 | \$1,908 | \$2,270 | \$1,997 | \$7,126 | \$52,553 |
| 343.100 | TD Mains 4 & Less | \$27,141 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$13,237 | \$5,273 | \$1,791 | \$1,007 | \$372 | \$1,197 | \$4,264 | \$27,141 |

Missouri American Water Company
Case Number WR-2011-0337
District #2
Test Year Ending 12-31-2010
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 AC 4 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.100 | TD Mains Galve 1 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.100 | TD Mains DI 4in (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains 6 to 8" | \$234,135 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$114,188 | \$45,492 | \$15,453 | \$8,686 | \$3,208 | \$10,325 | \$36,783 | \$234,135 |
| 343.200 | TD Mains 6 to 10in (TN) | \$46 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$22 | \$9 | \$3 | \$2 | \$1 | \$2 | \$7 | \$46 |
| 343.200 | TD Mains CI <10 1900-28 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains CI <10 1929-56 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains CI <10 1957-93 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains DI 6-8 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains PL 6-8in (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains 10 to 16" | \$343,461 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$131,786 | \$59,556 | \$63,746 | \$11,403 | \$53,477 | \$5,152 | \$18,341 | \$343,461 |
| 343.300 | TD Mains 18 & Grtr | \$145,321 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$55,760 | \$25,199 | \$26,972 | \$4,825 | \$22,626 | \$2,180 | \$7,760 | \$145,322 |
| 343.300 | TD Mains CI 12 (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains CI 16 (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains DI 12 (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains DI 16 &>(STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains LJ 20 (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains PL 12in (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Main DI 10in (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 344.000 | Fire Mains | \$1,513 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,513 | \$1,513 |
| 345.000 | Services | \$222,047 | 10-Factors for allocating COS to customer class. | \$182,145 | \$22,893 | \$1,599 | \$2,465 | \$355 | \$12,590 | \$0 | \$222,047 |
| 346.000 | Meters | \$136,506 | 9-Associated with meters | \$106,365 | \$21,664 | \$3,413 | \$3,754 | \$1,310 | \$0 | \$0 | \$136,506 |
| 347.000 | Meter Installations | \$112,425 | 9-Associated with meters | \$87,602 | \$17,842 | \$2,811 | \$3,092 | \$1,079 | \$0 | \$0 | \$112,426 |
| 348.000 | Hydrants | \$88,642 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$88,642 | \$88,642 |
| 349.000 | Other Transmission & Distribution Plant | \$393 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$192 | \$76 | \$26 | \$15 | \$5 | \$17 | \$62 | \$393 |
| TOTAL TRANSMISSION & DIST. PLANT | | \$1,509,270 | | \$774,299 | \$231,271 | \$138,095 | \$41,618 | \$105,421 | \$37,976 | \$180,591 | \$1,509,271 |
| 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 | \$63,637 | 15-A&G Basis | \$38,252 | \$9,616 | \$5,225 | \$1,642 | \$3,678 | \$923 | \$4,302 | \$63,638 |
| 390.900 | Structures & Improve-Leasehold | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 391.000 | Office Furniture and Equipment | \$12,716 | 15-A&G Basis | \$7,644 | \$1,921 | \$1,044 | \$328 | \$735 | \$184 | \$860 | \$12,716 |
| 391.100 | Computer & Peripheral Equipment | \$27,951 | 15-A&G Basis | \$16,801 | \$4,223 | \$2,295 | \$721 | \$1,616 | \$405 | \$1,889 | \$27,950 |

Missouri American Water Company
Case Number WR-2011-0337
District #2
Test Year Ending 12-31-2010
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 |
|----------------|---------------------------------------|----------------------------|--|--------------------|------------------|------------------|--------------------|------------------|---------------------------|--------------------------|--------------------|
| 391.200 | Computer Hardware & Software | \$217,998 | 15-A&G Basis | \$131,039 | \$32,939 | \$17,898 | \$5,624 | \$12,600 | \$3,161 | \$14,737 | \$217,998 |
| 391.300 | Other Office Equipment | \$33,060 | 15-A&G Basis | \$19,872 | \$4,995 | \$2,714 | \$853 | \$1,911 | \$479 | \$2,235 | \$33,059 |
| 392.100 | Transportation Equipment-Light Trucks | \$16,142 | 15-A&G Basis | \$9,703 | \$2,439 | \$1,325 | \$416 | \$933 | \$234 | \$1,091 | \$16,141 |
| 392.200 | Transportation Equipment-Heavy Truck | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 392.300 | Transportation Equipment-Autos | \$11,256 | 15-A&G Basis | \$6,766 | \$1,701 | \$924 | \$290 | \$651 | \$163 | \$761 | \$11,256 |
| 392.400 | Transportation Equipment-Other | \$2,136 | 15-A&G Basis | \$1,284 | \$323 | \$175 | \$55 | \$123 | \$31 | \$144 | \$2,135 |
| 393.000 | Stores Equipment | \$7,688 | 15-A&G Basis | \$4,621 | \$1,162 | \$631 | \$198 | \$444 | \$111 | \$520 | \$7,687 |
| 394.000 | Tools, Shop and Garage Equipment | \$50,272 | 15-A&G Basis | \$30,218 | \$7,596 | \$4,127 | \$1,297 | \$2,906 | \$729 | \$3,398 | \$50,271 |
| 395.000 | Laboratory Equipment | \$31,042 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$12,789 | \$5,777 | \$6,184 | \$1,105 | \$5,187 | \$0 | \$0 | \$31,042 |
| 396.000 | Power Operated Equipment | \$12,848 | 15-A&G Basis | \$7,723 | \$1,941 | \$1,055 | \$331 | \$743 | \$186 | \$869 | \$12,848 |
| 397.100 | Communication Equipment-Non Telephone | \$19,673 | 15-A&G Basis | \$11,825 | \$2,973 | \$1,615 | \$508 | \$1,137 | \$285 | \$1,330 | \$19,673 |
| 397.200 | Communication Equipment-Telephone | \$3,517 | 15-A&G Basis | \$2,114 | \$531 | \$289 | \$91 | \$203 | \$51 | \$238 | \$3,517 |
| 398.000 | Miscellaneous Equipment | \$40,853 | 15-A&G Basis | \$24,557 | \$6,173 | \$3,354 | \$1,054 | \$2,361 | \$592 | \$2,762 | \$40,853 |
| 399.000 | Other Tangible Equipment | \$1,227 | 17-UPIS Basis | \$550 | \$211 | \$183 | \$40 | \$148 | \$17 | \$78 | \$1,227 |
| | TOTAL GENERAL PLANT | \$552,016 | | \$325,758 | \$84,521 | \$49,038 | \$14,553 | \$35,376 | \$7,551 | \$35,214 | \$552,011 |
| | TOTAL DEPRECIATION | \$3,751,437 | | \$1,793,392 | \$628,962 | \$522,080 | \$116,096 | \$421,702 | \$47,258 | \$221,940 | \$3,751,430 |

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

| 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 | \$49,868 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$34,155 | \$15,713 | \$0 | \$0 | \$0 | \$0 | \$0 | \$49,868 |
| 312.000 | Collecting & Impounding Reservoirs | \$0 | 1-Varies with water used | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 313.000 | Lake, River and Other Intakes | \$112 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$77 | \$35 | \$0 | \$0 | \$0 | \$0 | \$0 | \$112 |
| 314.000 | Wells and Springs | \$9,306 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$6,374 | \$2,932 | \$0 | \$0 | \$0 | \$0 | \$0 | \$9,306 |
| 315.000 | Infiltration Galleries and Tunnels | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 316.000 | Supply Mains | \$172,735 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$118,306 | \$54,429 | \$0 | \$0 | \$0 | \$0 | \$0 | \$172,735 |
| 317.000 | Other Water Source Plant | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCE OF SUPPLY PLANT | \$232,021 | | \$158,912 | \$73,109 | \$0 | \$0 | \$0 | \$0 | \$0 | \$232,021 |
| 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 | \$84,943 | 6-Assoc. w/power and pumping facilities | \$61,489 | \$23,062 | \$283 | \$0 | \$0 | \$0 | \$109 | \$84,943 |
| 322.000 | Boiler Plant Equipment | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 323.000 | Other Power Production Equipment | \$3,338 | 6-Assoc. w/power and pumping facilities | \$2,416 | \$906 | \$11 | \$0 | \$0 | \$0 | \$4 | \$3,337 |
| 324.000 | Steam Pumping Equipment | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 325.000 | Electric Pumping Equipment | \$199,329 | 6-Assoc. w/power and pumping facilities | \$144,291 | \$54,117 | \$664 | \$0 | \$0 | \$0 | \$257 | \$199,329 |
| 326.000 | Diesel Pumping Equipment | \$10,713 | 6-Assoc. w/power and pumping facilities | \$7,755 | \$2,909 | \$36 | \$0 | \$0 | \$0 | \$14 | \$10,714 |
| 327.000 | Hydraulic Pumping Equipment | \$2,137 | 6-Assoc. w/power and pumping facilities | \$1,547 | \$580 | \$7 | \$0 | \$0 | \$0 | \$3 | \$2,137 |
| 328.000 | Other Pumping Equipment | \$3,330 | 6-Assoc. w/power and pumping facilities | \$2,411 | \$904 | \$11 | \$0 | \$0 | \$0 | \$4 | \$3,330 |
| | TOTAL PUMPING PLANT | \$303,790 | | \$219,909 | \$82,478 | \$1,012 | \$0 | \$0 | \$0 | \$391 | \$303,790 |
| WATER TREATMENT PLANT | | | | | | | | | | | |
| 330.000 | Land and Land Rights - WTP | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 331.000 | Structures and Improvements - WTP | \$429,386 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$294,086 | \$135,300 | \$0 | \$0 | \$0 | \$0 | \$0 | \$429,386 |
| 332.000 | Water Treatment Equipment | \$724,954 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$496,521 | \$228,433 | \$0 | \$0 | \$0 | \$0 | \$0 | \$724,954 |
| 333.000 | Miscellaneous Water Treat, Other | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL WATER TREATMENT PLANT | \$1,154,340 | | \$790,607 | \$363,733 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,154,340 |
| 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 | \$17,207 | 7-Assoc. with trans. and distrib. mains | \$6,070 | \$1,048 | \$7,101 | \$0 | \$0 | \$0 | \$2,988 | \$17,207 |
| 342.000 | Distribution Reservoirs and Standpipes | \$127,879 | 5-Associated with storage facilities. | \$38,376 | \$0 | \$71,881 | \$0 | \$0 | \$0 | \$17,622 | \$127,879 |
| 343.000 | TD Mains Not Classified | \$52,554 | 7-Assoc. with trans. and distrib. mains | \$18,538 | \$3,201 | \$21,689 | \$0 | \$0 | \$0 | \$9,127 | \$52,555 |
| 343.100 | TD Mains 4 & Less | \$27,141 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$7,547 | \$0 | \$14,133 | \$0 | \$0 | \$0 | \$5,461 | \$27,141 |

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

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Base | Max Day | Max Hour | Meters | Services | Billing and Collecting | Fire Service | Total |
|---|---|----------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------------|------------------|--------------------|
| 343.100 | TD Mains AC 4 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.100 | TD Mains Galve 1 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.100 | TD Mains DI 4in (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains 6 to 8" | \$234,135 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$65,107 | \$0 | \$121,920 | \$0 | \$0 | \$0 | \$47,108 | \$234,135 |
| 343.200 | TD Mains 6 to 10in (TN) | \$46 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$13 | \$0 | \$24 | \$0 | \$0 | \$0 | \$9 | \$46 |
| 343.200 | TD Mains CI <10 1900-28 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains CI <10 1929-56 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains CI <10 1957-93 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains DI 6-8 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains PL 6-8in (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains 10 to 16" | \$343,461 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$219,162 | \$100,806 | \$0 | \$0 | \$0 | \$0 | \$23,493 | \$343,461 |
| 343.300 | TD Mains 18 & Grtr | \$145,321 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$92,729 | \$42,652 | \$0 | \$0 | \$0 | \$0 | \$9,940 | \$145,321 |
| 343.300 | TD Mains CI 12 (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains CI 16 (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains DI 12 (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains DI 16 &>(STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains LJ 20 (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains PL 12in (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Main DI 10in (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 344.000 | Fire Mains | \$1,513 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,513 | \$1,513 |
| 345.000 | Services | \$222,047 | 10-Factors for allocating COS to customer class. | \$0 | \$0 | \$0 | \$0 | \$209,457 | \$0 | \$12,590 | \$222,047 |
| 346.000 | Meters | \$136,506 | 9-Associated with meters | \$0 | \$0 | \$0 | \$136,506 | \$0 | \$0 | \$0 | \$136,506 |
| 347.000 | Meter Installations | \$112,425 | 9-Associated with meters | \$0 | \$0 | \$0 | \$112,425 | \$0 | \$0 | \$0 | \$112,425 |
| 348.000 | Hydrants | \$88,642 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$88,642 | \$88,642 |
| 349.000 | Other Transmission & Distribution Plant | \$393 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$109 | \$0 | \$205 | \$0 | \$0 | \$0 | \$79 | \$393 |
| TOTAL TRANSMISSION & DIST. PLANT | | \$1,509,270 | | \$447,651 | \$147,707 | \$236,953 | \$248,931 | \$209,457 | \$0 | \$218,572 | \$1,509,271 |
| 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 | \$63,637 | 15-A&G Basis | \$18,003 | \$6,007 | \$6,542 | \$11,200 | \$1,922 | \$15,006 | \$4,957 | \$63,637 |
| 390.900 | Structures & Improve-Leasehold | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 391.000 | Office Furniture and Equipment | \$12,716 | 15-A&G Basis | \$3,597 | \$1,200 | \$1,307 | \$2,238 | \$384 | \$2,998 | \$991 | \$12,715 |
| 391.100 | Computer & Peripheral Equipment | \$27,951 | 15-A&G Basis | \$7,907 | \$2,639 | \$2,873 | \$4,919 | \$844 | \$6,591 | \$2,177 | \$27,950 |

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

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Base | Max Day | Max Hour | Meters | Services | Billing and Collecting | Fire Service | Total |
|----------------|---------------------------------------|----------------------------|--|--------------------|------------------|------------------|------------------|------------------|------------------------|------------------|--------------------|
| 391.200 | Computer Hardware & Software | \$217,998 | 15-A&G Basis | \$61,672 | \$20,579 | \$22,410 | \$38,368 | \$6,584 | \$51,404 | \$16,982 | \$217,999 |
| 391.300 | Other Office Equipment | \$33,060 | 15-A&G Basis | \$9,353 | \$3,121 | \$3,399 | \$5,819 | \$998 | \$7,796 | \$2,575 | \$33,061 |
| 392.100 | Transportation Equipment-Light Trucks | \$16,142 | 15-A&G Basis | \$4,567 | \$1,524 | \$1,659 | \$2,841 | \$487 | \$3,806 | \$1,257 | \$16,141 |
| 392.200 | Transportation Equipment-Heavy Truck | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 392.300 | Transportation Equipment-Autos | \$11,256 | 15-A&G Basis | \$3,184 | \$1,063 | \$1,157 | \$1,981 | \$340 | \$2,654 | \$877 | \$11,256 |
| 392.400 | Transportation Equipment-Other | \$2,136 | 15-A&G Basis | \$604 | \$202 | \$220 | \$376 | \$65 | \$504 | \$166 | \$2,137 |
| 393.000 | Stores Equipment | \$7,688 | 15-A&G Basis | \$2,175 | \$726 | \$790 | \$1,353 | \$232 | \$1,813 | \$599 | \$7,688 |
| 394.000 | Tools, Shop and Garage Equipment | \$50,272 | 15-A&G Basis | \$14,222 | \$4,746 | \$5,168 | \$8,848 | \$1,518 | \$11,854 | \$3,916 | \$50,272 |
| 395.000 | Laboratory Equipment | \$31,042 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$21,261 | \$9,781 | \$0 | \$0 | \$0 | \$0 | \$0 | \$31,042 |
| 396.000 | Power Operated Equipment | \$12,848 | 15-A&G Basis | \$3,635 | \$1,213 | \$1,321 | \$2,261 | \$388 | \$3,030 | \$1,001 | \$12,849 |
| 397.100 | Communication Equipment-Non Telephone | \$19,673 | 15-A&G Basis | \$5,565 | \$1,857 | \$2,022 | \$3,462 | \$594 | \$4,639 | \$1,533 | \$19,672 |
| 397.200 | Communication Equipment-Telephone | \$3,517 | 15-A&G Basis | \$995 | \$332 | \$362 | \$619 | \$106 | \$829 | \$274 | \$3,517 |
| 398.000 | Miscellaneous Equipment | \$40,853 | 15-A&G Basis | \$11,557 | \$3,857 | \$4,200 | \$7,190 | \$1,234 | \$9,633 | \$3,182 | \$40,853 |
| 399.000 | Other Tangible Equipment | \$1,227 | 17-UPIS Basis | \$632 | \$259 | \$105 | \$75 | \$54 | \$9 | \$92 | \$1,226 |
| | TOTAL GENERAL PLANT | \$552,016 | | \$168,929 | \$59,106 | \$53,535 | \$91,550 | \$15,750 | \$122,566 | \$40,579 | \$552,015 |
| | TOTAL DEPRECIATION | \$3,751,437 | | \$1,786,008 | \$726,133 | \$291,500 | \$340,481 | \$225,207 | \$122,566 | \$259,542 | \$3,751,437 |

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

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|--|-------------|----------------------------|--|---------------------|--------------------|--------------------|--------------------|--------------------|---------------------------|--------------------------|---------------------|
| OPERATING REVENUES | | | | | | | | | | | |
| 461.000 Residential | | \$14,011,811 | To Residential | \$14,011,811 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$14,011,811 |
| 461.000 Commercial | | \$5,030,362 | To Commercial | \$0 | \$5,030,362 | \$0 | \$0 | \$0 | \$0 | \$0 | \$5,030,362 |
| 461.000 Industrial | | \$2,550,727 | To Industrial | \$0 | \$0 | \$2,550,727 | \$0 | \$0 | \$0 | \$0 | \$2,550,727 |
| 462.000 Private Fire Protection | | \$447,873 | To Private Fire Protection | \$0 | \$0 | \$0 | \$0 | \$0 | \$447,873 | \$0 | \$447,873 |
| 463.000 Public Fire Protection | | \$35 | To Public Fire Protection | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$35 | \$35 |
| 461.000 Contracted Industrial | | \$907,335 | 19-Total COS Basis | \$453,214 | \$150,345 | \$121,129 | \$27,311 | \$93,365 | \$11,069 | \$50,901 | \$907,334 |
| 461.000 Capitol Complex | | \$0 | 1-Varies with water used | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 470.000 Forfeited Discounts | | \$0 | 1-Varies with water used | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 472.000 Rents from Water Property | | \$0 | 19-Total COS Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 464.000 Other Public Auth. | | \$836,125 | To Other Public Auth. | \$0 | \$0 | \$0 | \$836,125 | \$0 | \$0 | \$0 | \$836,125 |
| 466.000 Sales for Resale | | \$2,232,536 | To Sales for Resale | \$0 | \$0 | \$0 | \$0 | \$2,232,536 | \$0 | \$0 | \$2,232,536 |
| 471.000 Other Water Revenue - Oper. Rev. | | \$603,334 | 19-Total COS Basis | \$301,365 | \$99,972 | \$80,545 | \$18,160 | \$62,083 | \$7,361 | \$33,847 | \$603,333 |
| TOTAL OPERATING REVENUES | | \$26,620,138 | | \$14,766,390 | \$5,280,679 | \$2,752,401 | \$881,596 | \$2,387,984 | \$466,303 | \$84,783 | \$26,620,136 |
| SOURCE OF SUPPLY EXPENSES | | | | | | | | | | | |
| 600.000 Operation Supervision & Engineering | | \$3,126 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$1,288 | \$582 | \$623 | \$111 | \$522 | \$0 | \$0 | \$3,126 |
| 601.000 Operation Labor & Expenses | | \$73,481 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$30,274 | \$13,675 | \$14,637 | \$2,616 | \$12,279 | \$0 | \$0 | \$73,481 |
| 602.000 Purchased Water | | \$299,699 | 1-Varies with water used | \$115,114 | \$57,213 | \$67,972 | \$10,939 | \$48,461 | \$0 | \$0 | \$299,699 |
| 603.000 Miscellaneous Expenses | | \$3,944 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$1,625 | \$734 | \$786 | \$140 | \$659 | \$0 | \$0 | \$3,944 |
| 604.000 Rents - SSE | | \$100 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$41 | \$19 | \$20 | \$4 | \$17 | \$0 | \$0 | \$101 |
| 610.000 Maint. Supervision & Engineering | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 611.000 Maint. of Structures & Improvements | | \$90 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$37 | \$17 | \$18 | \$3 | \$15 | \$0 | \$0 | \$90 |
| 612.000 Maint. of Collect. & Impound. Reservoirs | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 613.000 Maint. of Lake, River and Other Intakes | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 614.000 Maint. of Wells & Springs | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 615.000 Maint. of Infiltration Galleries & Tunnels | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 616.000 Maint. of Supply Mains | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 617.000 Maint. Of Misc. Water Source Plant | | \$38,206 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$15,741 | \$7,110 | \$7,611 | \$1,360 | \$6,384 | \$0 | \$0 | \$38,206 |
| TOTAL SOURCE OF SUPPLY EXPENSES | | \$418,646 | | \$164,120 | \$79,350 | \$91,667 | \$15,173 | \$68,337 | \$0 | \$0 | \$418,647 |
| PUMPING EXPENSES | | | | | | | | | | | |
| 620.000 Operation Supervision & Engineering - PE | | \$46,651 | 6-Assoc. w/power and pumping facilities | \$18,758 | \$8,472 | \$9,027 | \$1,623 | \$7,562 | \$266 | \$942 | \$46,650 |
| 621.000 Fuel for Power Production | | \$10,685 | 1-Varies with water used | \$4,104 | \$2,040 | \$2,423 | \$390 | \$1,728 | \$0 | \$0 | \$10,685 |
| 622.000 Power Production Labor & Expenses | | \$1,246 | 6-Assoc. w/power and pumping facilities | \$501 | \$226 | \$241 | \$43 | \$202 | \$7 | \$25 | \$1,245 |
| 623.000 Fuel or Power Purchased for Pumping | | \$895,334 | 1-Varies with water used | \$343,898 | \$170,919 | \$203,062 | \$32,680 | \$144,776 | \$0 | \$0 | \$895,335 |
| 624.000 Pumping Labor and Expenses | | \$480,394 | 6-Assoc. w/power and pumping facilities | \$193,166 | \$87,240 | \$92,956 | \$16,718 | \$77,872 | \$2,738 | \$9,704 | \$480,394 |
| 625.000 Expenses Transferred - Cr. | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 626.000 Miscellaneous Expense | | \$11,905 | 6-Assoc. w/power and pumping facilities | \$4,787 | \$2,162 | \$2,304 | \$414 | \$1,930 | \$68 | \$240 | \$11,905 |
| 627.000 Rents - PE | | \$23 | 6-Assoc. w/power and pumping facilities | \$9 | \$4 | \$4 | \$1 | \$4 | \$0 | \$0 | \$22 |
| 630.000 Maint. Supervision & Engineering - PE | | \$46,197 | 6-Assoc. w/power and pumping facilities | \$18,576 | \$8,389 | \$8,939 | \$1,608 | \$7,489 | \$263 | \$933 | \$46,197 |
| 631.000 Maint. of Structures & Improvements - PE | | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 632.000 Maint. of Power Production Equipment | | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 633.000 Maint. of Pumping Equipment | | \$21,122 | 6-Assoc. w/power and pumping facilities | \$8,493 | \$3,836 | \$4,087 | \$735 | \$3,424 | \$120 | \$427 | \$21,122 |
| TOTAL PUMPING EXPENSES | | \$1,513,557 | | \$592,292 | \$283,288 | \$323,043 | \$54,212 | \$244,987 | \$3,462 | \$12,271 | \$1,513,555 |

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

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|--|---|----------------------------|--|------------------|------------------|------------------|--------------------|------------------|---------------------------|--------------------------|--------------------|
| WATER TREATMENT EXPENSES | | | | | | | | | | | |
| 640.000 | Operation. Supervision & Engineer. - WTE | \$66,389 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$27,352 | \$12,355 | \$13,225 | \$2,363 | \$11,094 | \$0 | \$0 | \$66,389 |
| 641.000 | Chemicals - WTE | \$864,564 | 1-Varies with water used | \$332,079 | \$165,045 | \$196,083 | \$31,557 | \$139,800 | \$0 | \$0 | \$864,564 |
| 642.000 | Operation Labor & Expenses - WTE | \$72,712 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$29,957 | \$13,532 | \$14,484 | \$2,589 | \$12,150 | \$0 | \$0 | \$72,712 |
| 643.100 | Miscellaneous Expenses - WTE | \$216,659 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$89,264 | \$40,320 | \$43,158 | \$7,713 | \$36,204 | \$0 | \$0 | \$216,659 |
| 643.200 | Misc Expenses - Waste Disposal | \$818,839 | 1-Varies with water used | \$314,516 | \$156,316 | \$185,713 | \$29,888 | \$132,406 | \$0 | \$0 | \$818,839 |
| 644.000 | Rents - WTE | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 650.000 | Maint. Supervision & Engineering - WTE | \$12,142 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$5,003 | \$2,260 | \$2,419 | \$432 | \$2,029 | \$0 | \$0 | \$12,143 |
| 651.000 | Maint. of Structures & Improvements - WTE | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 652.000 | Maint. of Water Treatment Equipment | \$96,708 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$39,844 | \$17,997 | \$19,264 | \$3,443 | \$16,160 | \$0 | \$0 | \$96,708 |
| TOTAL WATER TREATMENT EXPENSES | | \$2,148,013 | | \$838,015 | \$407,825 | \$474,346 | \$77,985 | \$349,843 | \$0 | \$0 | \$2,148,014 |
| TRANSMISSION & DIST. EXPENSES | | | | | | | | | | | |
| 660.000 | Operation Supervision & Engineering - TDE | \$17,644 | 11-T & D OP Basis | \$10,353 | \$3,014 | \$1,133 | \$543 | \$524 | \$563 | \$1,514 | \$17,644 |
| 661.000 | Storage Facilities Expenses TDE | \$0 | 1-Varies with water used | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 662.000 | Transmission & Distribution Lines Expenses | \$317,612 | 7-Assoc. with trans. and distrib. mains | \$148,039 | \$60,346 | \$28,839 | \$11,529 | \$13,721 | \$12,069 | \$43,068 | \$317,611 |
| 663.000 | Meter Expenses - TDE | \$114,654 | 9-Associated with meters | \$89,338 | \$18,196 | \$2,866 | \$3,153 | \$1,101 | \$0 | \$0 | \$114,654 |
| 664.000 | Customer Installations Expenses - TDE | \$69,726 | 10-Factors for allocating COS to customer class. | \$57,196 | \$7,189 | \$502 | \$774 | \$112 | \$3,953 | \$0 | \$69,726 |
| 665.000 | Miscellaneous Expenses - TDE | \$210,417 | 11-T & D OP Basis | \$123,473 | \$35,939 | \$13,509 | \$6,481 | \$6,249 | \$6,712 | \$18,054 | \$210,417 |
| 666.000 | Rents - TDE | \$1,742 | 11-T & D OP Basis | \$1,022 | \$298 | \$112 | \$54 | \$52 | \$56 | \$149 | \$1,743 |
| 670.000 | Maint. Supervision and Engineering - TDE | \$17,308 | 12-Trans. & Dist. Maint. Expenses | \$9,751 | \$2,662 | \$858 | \$485 | \$389 | \$287 | \$2,875 | \$17,307 |
| 671.000 | Maint. of Structures & Improvements - TDE | \$0 | 12-Trans. & Dist. Maint. Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 672.000 | Maint. of Dist. Reservoirs & Standpipes - TDE | \$0 | 5-Associated with storage facilities. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 673.000 | Maint. of Transmission & Distribution Mains | \$133,526 | 7-Assoc. with trans. and distrib. mains | \$62,236 | \$25,370 | \$12,124 | \$4,847 | \$5,768 | \$5,074 | \$18,106 | \$133,525 |
| 674.000 | Maint. of Fire Mains - TDE | \$0 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 675.000 | Maint. of Services - TDE | \$3,779 | 10-Factors for allocating COS to customer class. | \$3,100 | \$390 | \$27 | \$42 | \$6 | \$214 | \$0 | \$3,779 |
| 676.000 | Maint. of Meters - TDE | \$147,188 | 9-Associated with meters | \$114,689 | \$23,359 | \$3,680 | \$4,048 | \$1,413 | \$0 | \$0 | \$147,189 |
| 677.000 | Maint. of Hydrants - TDE | \$34,971 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$34,971 | \$34,971 |
| 678.000 | Maint. of Miscellaneous Plant - TDE | \$651,484 | 12-Trans. & Dist. Maint. Expenses | \$367,046 | \$100,198 | \$32,314 | \$18,242 | \$14,658 | \$10,815 | \$108,211 | \$651,484 |
| TOTAL TRANSMISSION & DIST. EXPENSES | | \$1,720,051 | | \$986,243 | \$276,961 | \$95,964 | \$50,198 | \$43,993 | \$39,743 | \$226,948 | \$1,720,050 |
| CUSTOMER ACCOUNTS EXPENSE | | | | | | | | | | | |
| 901.000 | Supervision - CAE | \$27,358 | 13-Allocation of Billing and Collecting Costs. | \$24,050 | \$2,550 | \$123 | \$216 | \$19 | \$399 | \$0 | \$27,357 |
| 902.000 | Meter Reading Expenses - CAE | \$287,814 | 14-Meter reading costs. | \$256,730 | \$27,227 | \$1,324 | \$2,331 | \$201 | \$0 | \$0 | \$287,813 |
| 903.000 | Customer Records & Collection Expenses | \$268,017 | 13-Allocation of Billing and Collecting Costs. | \$235,614 | \$24,979 | \$1,206 | \$2,117 | \$188 | \$3,913 | \$0 | \$268,017 |
| 904.000 | Uncollectible Amounts - CAE | \$219,673 | 13-Allocation of Billing and Collecting Costs. | \$193,115 | \$20,474 | \$989 | \$1,735 | \$154 | \$3,207 | \$0 | \$219,674 |
| 905.000 | Misc. Customer Accounts Expense - CAE | \$38,957 | 13-Allocation of Billing and Collecting Costs. | \$34,247 | \$3,631 | \$175 | \$308 | \$27 | \$569 | \$0 | \$38,957 |
| TOTAL CUSTOMER ACCOUNTS EXPENSE | | \$841,819 | | \$743,756 | \$78,861 | \$3,817 | \$6,707 | \$589 | \$8,088 | \$0 | \$841,818 |

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

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|--------------------------------------|--|----------------------------|--|---------------------|--------------------|--------------------|--------------------|--------------------|---------------------------|--------------------------|---------------------|
| 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 | \$417,381 | 15-A&G Basis | \$250,888 | \$63,066 | \$34,267 | \$10,768 | \$24,125 | \$6,052 | \$28,215 | \$417,381 |
| 921.000 | Office Supplies & Expenses | \$291,507 | 15-A&G Basis | \$175,225 | \$44,047 | \$23,933 | \$7,521 | \$16,849 | \$4,227 | \$19,706 | \$291,508 |
| 922.000 | Admin. Expenses Transferred - Credit | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 923.100 | Outside Services Employed | \$2,501,493 | 15-A&G Basis | \$1,503,647 | \$377,976 | \$205,373 | \$64,539 | \$144,586 | \$36,272 | \$169,101 | \$2,501,494 |
| 923.200 | Outside Services - Belleville Lab | \$64,722 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$26,665 | \$12,045 | \$12,893 | \$2,304 | \$10,815 | \$0 | \$0 | \$64,722 |
| 923.300 | Outside Services - Call Center | \$598,020 | 13-Allocation of Billing and Collecting Costs. | \$525,719 | \$55,735 | \$2,691 | \$4,724 | \$419 | \$8,731 | \$0 | \$598,019 |
| 924.000 | Property Insurance | \$440,391 | 15-A&G Basis | \$264,719 | \$66,543 | \$36,156 | \$11,362 | \$25,455 | \$6,386 | \$29,770 | \$440,391 |
| 925.000 | Injuries & Damages | \$215 | 16-Labor Basis | \$126 | \$33 | \$19 | \$6 | \$13 | \$3 | \$15 | \$215 |
| 926.000 | Employee Pensions & Benefits | \$1,521,487 | 16-Labor Basis | \$890,983 | \$234,918 | \$131,152 | \$40,776 | \$92,354 | \$22,062 | \$109,243 | \$1,521,488 |
| 927.000 | Franchise Requirements | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 928.100 | PSC Assessment | \$143,023 | 15-A&G Basis | \$85,971 | \$21,611 | \$11,742 | \$3,690 | \$8,267 | \$2,074 | \$9,668 | \$143,023 |
| 928.200 | Rate Case Expense | \$18,311 | 15-A&G Basis | \$11,007 | \$2,767 | \$1,503 | \$472 | \$1,058 | \$266 | \$1,238 | \$18,311 |
| 929.000 | Duplicate Charges - Credit | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 930.100 | Institutional or Goodwill Advertising Expenses | \$12,675 | 15-A&G Basis | \$7,619 | \$1,915 | \$1,041 | \$327 | \$733 | \$184 | \$857 | \$12,676 |
| 930.200 | Misc. General Expenses | \$335,836 | 15-A&G Basis | \$201,871 | \$50,745 | \$27,572 | \$8,665 | \$19,411 | \$4,870 | \$22,703 | \$335,837 |
| 930.300 | Research & Development Expenses - AGE | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 931.000 | Rents - AGE | \$54,103 | 15-A&G Basis | \$32,521 | \$8,175 | \$4,442 | \$1,396 | \$3,127 | \$784 | \$3,657 | \$54,102 |
| 932.000 | Maint. of General Plant - AGE | \$33,657 | 15-A&G Basis | \$20,231 | \$5,086 | \$2,763 | \$868 | \$1,945 | \$488 | \$2,275 | \$33,656 |
| | TOTAL ADMIN. & GENERAL EXPENSES | \$6,432,821 | | \$3,997,192 | \$944,662 | \$495,547 | \$157,418 | \$349,157 | \$92,399 | \$396,448 | \$6,432,823 |
| DEPRECIATION EXPENSE | | | | | | | | | | | |
| 403.000 | Depreciation Expense, Dep. Exp. | \$3,751,437 | Class % from Depreciation Schedule | \$1,793,392 | \$628,962 | \$522,080 | \$116,096 | \$421,702 | \$47,258 | \$221,940 | \$3,751,430 |
| 403.000 | CIAC Depreciation Offset | -\$187,883 | Class % from Depreciation Schedule | -\$89,818 | -\$31,500 | -\$26,147 | -\$5,814 | -\$21,120 | -\$2,367 | -\$11,115 | -\$187,883 |
| | TOTAL DEPRECIATION EXPENSE | \$3,563,554 | | \$1,703,574 | \$597,462 | \$495,933 | \$110,282 | \$400,582 | \$44,891 | \$210,825 | \$3,563,547 |
| AMORTIZATION EXPENSE | | | | | | | | | | | |
| 405.000 | Amort-Other UP | \$9,686 | 18-Rate Base Basis | \$4,221 | \$1,681 | \$1,502 | \$318 | \$1,218 | \$130 | \$615 | \$9,685 |
| 406.000 | Amort-Intangible Fin | \$2,267 | 18-Rate Base Basis | \$988 | \$394 | \$352 | \$74 | \$285 | \$30 | \$144 | \$2,267 |
| 407.000 | Amort-Property Losses | \$158,892 | 18-Rate Base Basis | \$69,245 | \$27,584 | \$24,644 | \$5,212 | \$19,989 | \$2,129 | \$10,090 | \$158,893 |
| | TOTAL AMORTIZATION EXPENSE | \$170,845 | | \$74,454 | \$29,659 | \$26,498 | \$5,604 | \$21,492 | \$2,289 | \$10,849 | \$170,845 |
| 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 | \$2,212,299 | 19-Total COS Basis | \$1,105,043 | \$366,578 | \$295,342 | \$66,590 | \$227,646 | \$26,990 | \$124,110 | \$2,212,299 |
| 408.000 | Payroll Taxes | \$189,476 | 16-Labor Basis | \$110,957 | \$29,255 | \$16,333 | \$5,078 | \$11,501 | \$2,747 | \$13,604 | \$189,475 |
| 408.000 | Gross Receipts Tax | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 408.000 | Other Taxes & Licenses | \$51,889 | 16-Labor Basis | \$30,386 | \$8,012 | \$4,473 | \$1,391 | \$3,150 | \$752 | \$3,726 | \$51,890 |
| 403.001 | Transportation Depr Clearing | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL OTHER OPERATING EXPENSE | \$2,453,664 | | \$1,246,386 | \$403,845 | \$316,148 | \$73,059 | \$242,297 | \$30,489 | \$141,440 | \$2,453,664 |
| | TOTAL OPERATING & MAINT. EXPENSE | \$19,262,970 | | \$10,346,032 | \$3,101,913 | \$2,322,963 | \$550,638 | \$1,721,277 | \$221,361 | \$998,781 | \$19,262,963 |

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

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|----------------|--|----------------------------|--------------------|--------------------|--------------------|------------------|--------------------|------------------|---------------------------|--------------------------|--------------------|
| | NET INCOME BEFORE TAXES | <u>\$7,357,168</u> | | <u>\$4,420,358</u> | <u>\$2,178,766</u> | <u>\$429,438</u> | <u>\$330,958</u> | <u>\$666,707</u> | <u>\$244,942</u> | <u>-\$913,998</u> | <u>\$7,357,173</u> |
| | INCOME TAXES | | | | | | | | | | |
| 409.000 | Current Income Taxes | <u>\$11,512</u> | 18-Rate Base Basis | <u>\$5,017</u> | <u>\$1,998</u> | <u>\$1,786</u> | <u>\$378</u> | <u>\$1,448</u> | <u>\$154</u> | <u>\$731</u> | <u>\$11,512</u> |
| | TOTAL INCOME TAXES | <u>\$11,512</u> | | <u>\$5,017</u> | <u>\$1,998</u> | <u>\$1,786</u> | <u>\$378</u> | <u>\$1,448</u> | <u>\$154</u> | <u>\$731</u> | <u>\$11,512</u> |
| | DEFERRED INCOME TAXES | | | | | | | | | | |
| 410.000 | Deferred Income Taxes - Def. Inc. Tax. | <u>\$1,724,500</u> | 18-Rate Base Basis | <u>\$751,537</u> | <u>\$299,373</u> | <u>\$267,470</u> | <u>\$56,564</u> | <u>\$216,942</u> | <u>\$23,108</u> | <u>\$109,506</u> | <u>\$1,724,500</u> |
| 412.000 | Amortization of Deferred ITC | <u>-\$2,859</u> | 18-Rate Base Basis | <u>-\$1,246</u> | <u>-\$496</u> | <u>-\$443</u> | <u>-\$94</u> | <u>-\$360</u> | <u>-\$38</u> | <u>-\$182</u> | <u>-\$2,859</u> |
| 411.000 | Deferred Income Taxes - Prior Years | <u>\$0</u> | | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| | TOTAL DEFERRED INCOME TAXES | <u>\$1,721,641</u> | | <u>\$750,291</u> | <u>\$298,877</u> | <u>\$267,027</u> | <u>\$56,470</u> | <u>\$216,582</u> | <u>\$23,070</u> | <u>\$109,324</u> | <u>\$1,721,641</u> |
| | NET OPERATING INCOME | <u>\$5,624,015</u> | | <u>\$3,665,050</u> | <u>\$1,877,891</u> | <u>\$160,625</u> | <u>\$274,110</u> | <u>\$448,677</u> | <u>\$221,718</u> | <u>-\$1,024,053</u> | <u>\$5,624,020</u> |

Missouri American Water Company
Case Number WR-2011-0337
District #2
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 |
|--|-------------|----------------------------|--|--------------------|------------------|-----------------|-----------------|-----------------|------------------------|-----------------|--------------------|
| OPERATING REVENUES | | | | | | | | | | | |
| 461.000 Residential | | \$14,011,811 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 461.000 Commercial | | \$5,030,362 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 461.000 Industrial | | \$2,550,727 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 462.000 Private Fire Protection | | \$447,873 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 463.000 Public Fire Protection | | \$35 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 461.000 Contracted Industrial | | \$907,335 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 461.000 Capitol Complex | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 470.000 Forfeited Discounts | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 472.000 Rents from Water Property | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 464.000 Other Public Auth. | | \$836,125 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 466.000 Sales for Resale | | \$2,232,536 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 471.000 Other Water Revenue - Oper. Rev. | | \$603,334 | 19-Total COS Basis | \$290,747 | \$89,595 | \$47,482 | \$55,627 | \$21,841 | \$58,403 | \$39,639 | \$603,334 |
| TOTAL OPERATING REVENUES | | \$26,620,138 | | \$290,747 | \$89,595 | \$47,482 | \$55,627 | \$21,841 | \$58,403 | \$39,639 | \$603,334 |
| SOURCE OF SUPPLY EXPENSES | | | | | | | | | | | |
| 600.000 Operation Supervision & Engineering | | \$3,126 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$2,141 | \$985 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,126 |
| 601.000 Operation Labor & Expenses | | \$73,481 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$50,327 | \$23,154 | \$0 | \$0 | \$0 | \$0 | \$0 | \$73,481 |
| 602.000 Purchased Water | | \$299,699 | 1-Varies with water used | \$299,699 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$299,699 |
| 603.000 Miscellaneous Expenses | | \$3,944 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$2,701 | \$1,243 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,944 |
| 604.000 Rents - SSE | | \$100 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$68 | \$32 | \$0 | \$0 | \$0 | \$0 | \$0 | \$100 |
| 610.000 Maint. Supervision & Engineering | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 611.000 Maint. of Structures & Improvements | | \$90 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$62 | \$28 | \$0 | \$0 | \$0 | \$0 | \$0 | \$90 |
| 612.000 Maint. of Collect. & Impound. Reservoirs | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 613.000 Maint. of Lake, River and Other Intakes | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 614.000 Maint. of Wells & Springs | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 615.000 Maint. of Infiltration Galleries & Tunnels | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 616.000 Maint. of Supply Mains | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 617.000 Maint. Of Misc. Water Source Plant | | \$38,206 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$26,167 | \$12,039 | \$0 | \$0 | \$0 | \$0 | \$0 | \$38,206 |
| TOTAL SOURCE OF SUPPLY EXPENSES | | \$418,646 | | \$381,165 | \$37,481 | \$0 | \$0 | \$0 | \$0 | \$0 | \$418,646 |
| PUMPING EXPENSES | | | | | | | | | | | |
| 620.000 Operation Supervision & Engineering - PE | | \$46,651 | 6-Assoc. w/power and pumping facilities | \$33,770 | \$12,666 | \$155 | \$0 | \$0 | \$0 | \$60 | \$46,651 |
| 621.000 Fuel for Power Production | | \$10,685 | 1-Varies with water used | \$10,685 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$10,685 |
| 622.000 Power Production Labor & Expenses | | \$1,246 | 6-Assoc. w/power and pumping facilities | \$902 | \$338 | \$4 | \$0 | \$0 | \$0 | \$2 | \$1,246 |
| 623.000 Fuel or Power Purchased for Pumping | | \$895,334 | 1-Varies with water used | \$895,334 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$895,334 |
| 624.000 Pumping Labor and Expenses | | \$480,394 | 6-Assoc. w/power and pumping facilities | \$347,749 | \$130,425 | \$1,601 | \$0 | \$0 | \$0 | \$619 | \$480,394 |
| 625.000 Expenses Transferred - Cr. | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 626.000 Miscellaneous Expense | | \$11,905 | 6-Assoc. w/power and pumping facilities | \$8,618 | \$3,232 | \$40 | \$0 | \$0 | \$0 | \$15 | \$11,905 |
| 627.000 Rents - PE | | \$23 | 6-Assoc. w/power and pumping facilities | \$17 | \$6 | \$0 | \$0 | \$0 | \$0 | \$0 | \$23 |
| 630.000 Maint. Supervision & Engineering - PE | | \$46,197 | 6-Assoc. w/power and pumping facilities | \$33,441 | \$12,542 | \$154 | \$0 | \$0 | \$0 | \$59 | \$46,196 |
| 631.000 Maint. of Structures & Improvements - PE | | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 632.000 Maint. of Power Production Equipment | | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 633.000 Maint. of Pumping Equipment | | \$21,122 | 6-Assoc. w/power and pumping facilities | \$15,290 | \$5,735 | \$70 | \$0 | \$0 | \$0 | \$27 | \$21,122 |
| TOTAL PUMPING EXPENSES | | \$1,513,557 | | \$1,345,806 | \$164,944 | \$2,024 | \$0 | \$0 | \$0 | \$782 | \$1,513,556 |

Missouri American Water Company
Case Number WR-2011-0337
District #2
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 |
|--|---|----------------------------|--|--------------------|------------------|------------------|------------------|------------------|------------------------|------------------|--------------------|
| WATER TREATMENT EXPENSES | | | | | | | | | | | |
| 640.000 | Operation. Supervision & Engineer. - WTE | \$66,389 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$45,470 | \$20,919 | \$0 | \$0 | \$0 | \$0 | \$0 | \$66,389 |
| 641.000 | Chemicals - WTE | \$864,564 | 1-Varies with water used | \$864,564 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$864,564 |
| 642.000 | Operation Labor & Expenses - WTE | \$72,712 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$49,800 | \$22,912 | \$0 | \$0 | \$0 | \$0 | \$0 | \$72,712 |
| 643.100 | Miscellaneous Expenses - WTE | \$216,659 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$148,390 | \$68,269 | \$0 | \$0 | \$0 | \$0 | \$0 | \$216,659 |
| 643.200 | Misc Expenses - Waste Disposal | \$818,839 | 1-Varies with water used | \$818,839 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$818,839 |
| 644.000 | Rents - WTE | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 650.000 | Maint. Supervision & Engineering - WTE | \$12,142 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$8,316 | \$3,826 | \$0 | \$0 | \$0 | \$0 | \$0 | \$12,142 |
| 651.000 | Maint. of Structures & Improvements - WTE | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 652.000 | Maint. of Water Treatment Equipment | \$96,708 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$66,235 | \$30,473 | \$0 | \$0 | \$0 | \$0 | \$0 | \$96,708 |
| TOTAL WATER TREATMENT EXPENSES | | \$2,148,013 | | \$2,001,614 | \$146,399 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,148,013 |
| TRANSMISSION & DIST. EXPENSES | | | | | | | | | | | |
| 660.000 | Operation Supervision & Engineering - TDE | \$17,644 | 11-T & D OP Basis | \$3,938 | \$680 | \$4,607 | \$4,030 | \$2,312 | \$0 | \$2,078 | \$17,645 |
| 661.000 | Storage Facilities Expenses TDE | \$0 | 1-Varies with water used | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 662.000 | Transmission & Distribution Lines Expenses | \$317,612 | 7-Assoc. with trans. and distrib. mains | \$112,034 | \$19,343 | \$131,078 | \$0 | \$0 | \$0 | \$55,157 | \$317,612 |
| 663.000 | Meter Expenses - TDE | \$114,654 | 9-Associated with meters | \$0 | \$0 | \$0 | \$114,654 | \$0 | \$0 | \$0 | \$114,654 |
| 664.000 | Customer Installations Expenses - TDE | \$69,726 | 10-Factors for allocating COS to customer class. | \$0 | \$0 | \$0 | \$0 | \$65,773 | \$0 | \$3,953 | \$69,726 |
| 665.000 | Miscellaneous Expenses - TDE | \$210,417 | 11-T & D OP Basis | \$46,961 | \$8,108 | \$54,943 | \$48,059 | \$27,570 | \$0 | \$24,777 | \$210,418 |
| 666.000 | Rents - TDE | \$1,742 | 11-T & D OP Basis | \$389 | \$67 | \$455 | \$398 | \$228 | \$0 | \$205 | \$1,742 |
| 670.000 | Maint. Supervision and Engineering - TDE | \$17,308 | 12-Trans. & Dist. Maint. Expenses | \$2,552 | \$441 | \$2,986 | \$7,974 | \$193 | \$0 | \$3,163 | \$17,309 |
| 671.000 | Maint. of Structures & Improvements - TDE | \$0 | 12-Trans. & Dist. Maint. Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 672.000 | Maint. of Dist. Reservoirs & Standpipes - TDE | \$0 | 5-Associated with storage facilities. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 673.000 | Maint. of Transmission & Distribution Mains | \$133,526 | 7-Assoc. with trans. and distrib. mains | \$47,100 | \$8,132 | \$55,106 | \$0 | \$0 | \$0 | \$23,188 | \$133,526 |
| 674.000 | Maint. of Fire Mains - TDE | \$0 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 675.000 | Maint. of Services - TDE | \$3,779 | 10-Factors for allocating COS to customer class. | \$0 | \$0 | \$0 | \$0 | \$3,565 | \$0 | \$214 | \$3,779 |
| 676.000 | Maint. of Meters - TDE | \$147,188 | 9-Associated with meters | \$0 | \$0 | \$0 | \$147,188 | \$0 | \$0 | \$0 | \$147,188 |
| 677.000 | Maint. of Hydrants - TDE | \$34,971 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$34,971 | \$34,971 |
| 678.000 | Maint. of Miscellaneous Plant - TDE | \$651,484 | 12-Trans. & Dist. Maint. Expenses | \$96,051 | \$16,584 | \$112,378 | \$300,161 | \$7,270 | \$0 | \$119,040 | \$651,484 |
| TOTAL TRANSMISSION & DIST. EXPENSES | | \$1,720,051 | | \$309,025 | \$53,355 | \$361,553 | \$622,464 | \$106,911 | \$0 | \$266,746 | \$1,720,054 |
| CUSTOMER ACCOUNTS EXPENSE | | | | | | | | | | | |
| 901.000 | Supervision - CAE | \$27,358 | 13-Allocation of Billing and Collecting Costs. | \$0 | \$0 | \$0 | \$0 | \$0 | \$26,959 | \$399 | \$27,358 |
| 902.000 | Meter Reading Expenses - CAE | \$287,814 | 14-Meter reading costs. | \$0 | \$0 | \$0 | \$0 | \$0 | \$287,814 | \$0 | \$287,814 |
| 903.000 | Customer Records & Collection Expenses | \$268,017 | 13-Allocation of Billing and Collecting Costs. | \$0 | \$0 | \$0 | \$0 | \$0 | \$264,107 | \$3,910 | \$268,017 |
| 904.000 | Uncollectible Amounts - CAE | \$219,673 | 13-Allocation of Billing and Collecting Costs. | \$0 | \$0 | \$0 | \$0 | \$0 | \$216,468 | \$3,205 | \$219,673 |
| 905.000 | Misc. Customer Accounts Expense - CAE | \$38,957 | 13-Allocation of Billing and Collecting Costs. | \$0 | \$0 | \$0 | \$0 | \$0 | \$38,389 | \$568 | \$38,957 |
| TOTAL CUSTOMER ACCOUNTS EXPENSE | | \$841,819 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$833,737 | \$8,082 | \$841,819 |

Missouri American Water Company
Case Number WR-2011-0337
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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 |
|---|--|----------------------------|--|--------------------|--------------------|--------------------|--------------------|------------------|------------------------|--------------------|---------------------|
| 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 | \$417,381 | 15-A&G Basis | \$118,077 | \$39,401 | \$42,907 | \$73,459 | \$12,605 | \$98,418 | \$32,514 | \$417,381 |
| 921.000 | Office Supplies & Expenses | \$291,507 | 15-A&G Basis | \$82,467 | \$27,518 | \$29,967 | \$51,305 | \$8,804 | \$68,737 | \$22,708 | \$291,506 |
| 922.000 | Admin. Expenses Transferred - Credit | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 923.100 | Outside Services Employed | \$2,501,493 | 15-A&G Basis | \$707,672 | \$236,141 | \$257,153 | \$440,263 | \$75,545 | \$589,852 | \$194,866 | \$2,501,492 |
| 923.200 | Outside Services - Belleville Lab | \$64,722 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$44,328 | \$20,394 | \$0 | \$0 | \$0 | \$0 | \$0 | \$64,722 |
| 923.300 | Outside Services - Call Center | \$598,020 | 13-Allocation of Billing and Collecting Costs. | \$0 | \$0 | \$0 | \$0 | \$0 | \$589,295 | \$8,725 | \$598,020 |
| 924.000 | Property Insurance | \$440,391 | 15-A&G Basis | \$124,587 | \$41,573 | \$45,272 | \$77,509 | \$13,300 | \$103,844 | \$34,306 | \$440,391 |
| 925.000 | Injuries & Damages | \$215 | 16-Labor Basis | \$64 | \$21 | \$23 | \$40 | \$7 | \$41 | \$18 | \$214 |
| 926.000 | Employee Pensions & Benefits | \$1,521,487 | 16-Labor Basis | \$452,490 | \$150,932 | \$166,146 | \$284,670 | \$48,840 | \$293,647 | \$124,762 | \$1,521,487 |
| 927.000 | Franchise Requirements | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 928.100 | PSC Assessment | \$143,023 | 15-A&G Basis | \$40,461 | \$13,501 | \$14,703 | \$25,172 | \$4,319 | \$33,725 | \$11,141 | \$143,022 |
| 928.200 | Rate Case Expense | \$18,311 | 15-A&G Basis | \$5,180 | \$1,729 | \$1,882 | \$3,223 | \$553 | \$4,318 | \$1,426 | \$18,311 |
| 929.000 | Duplicate Charges - Credit | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 930.100 | Institutional or Goodwill Advertising Expenses | \$12,675 | 15-A&G Basis | \$3,586 | \$1,197 | \$1,303 | \$2,231 | \$383 | \$2,989 | \$987 | \$12,676 |
| 930.200 | Misc. General Expenses | \$335,836 | 15-A&G Basis | \$95,008 | \$31,703 | \$34,524 | \$59,107 | \$10,142 | \$79,190 | \$26,162 | \$335,836 |
| 930.300 | Research & Development Expenses - AGE | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 931.000 | Rents - AGE | \$54,103 | 15-A&G Basis | \$15,306 | \$5,107 | \$5,562 | \$9,522 | \$1,634 | \$12,757 | \$4,215 | \$54,103 |
| 932.000 | Maint. of General Plant - AGE | \$33,657 | 15-A&G Basis | \$9,522 | \$3,177 | \$3,460 | \$5,924 | \$1,016 | \$7,936 | \$2,622 | \$33,657 |
| TOTAL ADMIN. & GENERAL EXPENSES | | \$6,432,821 | | \$1,698,748 | \$572,394 | \$602,902 | \$1,032,425 | \$177,148 | \$1,884,749 | \$464,452 | \$6,432,818 |
| DEPRECIATION EXPENSE | | | | | | | | | | | |
| 403.000 | Depreciation Expense, Dep. Exp. | \$3,751,437 | Class % from Depreciation Schedule | \$1,786,008 | \$726,133 | \$291,500 | \$340,481 | \$225,207 | \$122,566 | \$259,542 | \$3,751,437 |
| 403.000 | CIAC Depreciation Offset | -\$187,883 | Class % from Depreciation Schedule | -\$89,449 | -\$36,367 | -\$14,599 | -\$17,052 | -\$11,279 | -\$6,138 | -\$12,999 | -\$187,883 |
| TOTAL DEPRECIATION EXPENSE | | \$3,563,554 | | \$1,696,559 | \$689,766 | \$276,901 | \$323,429 | \$213,928 | \$116,428 | \$246,543 | \$3,563,554 |
| AMORTIZATION EXPENSE | | | | | | | | | | | |
| 405.000 | Amort-Other UP | \$9,686 | 18-Rate Base Basis | \$5,178 | \$2,135 | \$817 | \$504 | \$441 | -\$114 | \$726 | \$9,687 |
| 406.000 | Amort-Intangible Fin | \$2,267 | 18-Rate Base Basis | \$1,212 | \$500 | \$191 | \$118 | \$103 | -\$27 | \$170 | \$2,267 |
| 407.000 | Amort-Property Losses | \$158,892 | 18-Rate Base Basis | \$84,944 | \$35,020 | \$13,395 | \$8,262 | \$7,230 | -\$1,875 | \$11,917 | \$158,893 |
| TOTAL AMORTIZATION EXPENSE | | \$170,845 | | \$91,334 | \$37,655 | \$14,403 | \$8,884 | \$7,774 | -\$2,016 | \$12,813 | \$170,847 |
| 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 | \$2,212,299 | 19-Total COS Basis | \$1,066,107 | \$328,526 | \$174,108 | \$203,974 | \$80,085 | \$214,151 | \$145,348 | \$2,212,299 |
| 408.000 | Payroll Taxes | \$189,476 | 16-Labor Basis | \$56,350 | \$18,796 | \$20,691 | \$35,451 | \$6,082 | \$36,569 | \$15,537 | \$189,476 |
| 408.000 | Gross Receipts Tax | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 408.000 | Other Taxes & Licenses | \$51,889 | 16-Labor Basis | \$15,432 | \$5,147 | \$5,666 | \$9,708 | \$1,666 | \$10,015 | \$4,255 | \$51,889 |
| 403.001 | Transportation Depr Clearing | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL OTHER OPERATING EXPENSE | | \$2,453,664 | | \$1,137,889 | \$352,469 | \$200,465 | \$249,133 | \$87,833 | \$260,735 | \$165,140 | \$2,453,664 |
| TOTAL OPERATING & MAINT. EXPENSE | | \$19,262,970 | | \$8,662,140 | \$2,054,463 | \$1,458,248 | \$2,236,335 | \$593,594 | \$3,093,633 | \$1,164,558 | \$19,262,971 |

Missouri American Water Company
Case Number WR-2011-0337
District #2
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>\$7,357,168</u> | | <u>\$8,662,140</u> | <u>\$2,054,463</u> | <u>\$1,458,248</u> | <u>\$2,236,335</u> | <u>\$593,594</u> | <u>\$3,093,633</u> | <u>\$1,164,558</u> | <u>\$19,262,971</u> |
| | INCOME TAXES | | | | | | | | | | |
| 409.000 | Current Income Taxes | <u>\$11,512</u> | 18-Rate Base Basis | <u>\$6,154</u> | <u>\$2,537</u> | <u>\$970</u> | <u>\$599</u> | <u>\$524</u> | <u>-\$136</u> | <u>\$863</u> | <u>\$11,511</u> |
| | TOTAL INCOME TAXES | <u>\$11,512</u> | | <u>\$6,154</u> | <u>\$2,537</u> | <u>\$970</u> | <u>\$599</u> | <u>\$524</u> | <u>-\$136</u> | <u>\$863</u> | <u>\$11,511</u> |
| | DEFERRED INCOME TAXES | | | | | | | | | | |
| 410.000 | Deferred Income Taxes - Def. Inc. Tax. | <u>\$1,724,500</u> | 18-Rate Base Basis | <u>\$921,918</u> | <u>\$380,080</u> | <u>\$145,375</u> | <u>\$89,674</u> | <u>\$78,465</u> | <u>-\$20,349</u> | <u>\$129,338</u> | <u>\$1,724,501</u> |
| 412.000 | Amortization of Deferred ITC | <u>-\$2,859</u> | 18-Rate Base Basis | <u>-\$1,528</u> | <u>-\$630</u> | <u>-\$241</u> | <u>-\$149</u> | <u>-\$130</u> | <u>\$34</u> | <u>-\$214</u> | <u>-\$2,858</u> |
| 411.000 | Deferred Income Taxes - Prior Years | <u>\$0</u> | | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| | TOTAL DEFERRED INCOME TAXES | <u>\$1,721,641</u> | | <u>\$920,390</u> | <u>\$379,450</u> | <u>\$145,134</u> | <u>\$89,525</u> | <u>\$78,335</u> | <u>-\$20,315</u> | <u>\$129,124</u> | <u>\$1,721,643</u> |
| | NET OPERATING INCOME | <u>\$5,624,015</u> | | <u>\$9,588,684</u> | <u>\$2,436,450</u> | <u>\$1,604,352</u> | <u>\$2,326,459</u> | <u>\$672,453</u> | <u>\$3,073,182</u> | <u>\$1,294,545</u> | <u>\$20,996,125</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 | -\$1,170,800 | | -\$843,576 | -\$234,511 | -\$50,096 | -\$19,201 | -\$23,416 | \$0 | \$0 | -\$1,170,800 |
| TOTAL OTHER WATER REVENUES - OPER. R | \$4,329,736 | | \$2,956,745 | \$655,476 | \$177,076 | \$50,656 | \$86,045 | \$48,954 | \$354,784 | \$4,329,736 |
| TOTAL COST OF SERVICE RELATED TO SALES OF WATER | \$185,834,234 | | \$128,464,950 | \$30,078,331 | \$7,668,537 | \$2,358,200 | \$3,699,980 | \$1,653,023 | \$11,911,208 | \$185,834,228 |
| 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 | \$185,834,234 | | \$137,543,673 | \$32,202,099 | \$8,210,497 | \$2,524,957 | \$3,699,980 | \$1,653,023 | \$0 | \$185,834,228 |
| REQUIRED MARGIN REVENUES | \$185,834,234 | | \$137,543,673 | \$32,202,099 | \$8,210,497 | \$2,524,957 | \$3,699,980 | \$1,653,023 | \$0 | \$185,834,228 |
| CURRENT MARGIN REVENUES | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| ZERO REVENUE INCREASE PLUG | -\$185,834,234 | | -\$137,543,673 | -\$32,202,099 | -\$8,210,497 | -\$2,524,957 | -\$3,699,980 | -\$1,653,023 | \$0 | -\$185,834,228 |
| 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 | -\$1,170,800 | | -\$479,091 | -\$146,233 | -\$247,741 | -\$80,200 | -\$31,495 | -\$100,806 | -\$85,234 | -\$1,170,800 |
| TOTAL OTHER WATER REVENUES - OPER. R | \$4,329,736 | | \$1,771,729 | \$540,784 | \$916,172 | \$296,587 | \$116,469 | \$372,790 | \$315,205 | \$4,329,736 |
| TOTAL COST OF SERVICE RELATED TO SALES OF WATER | \$185,834,234 | | \$75,876,747 | \$23,204,609 | \$39,280,321 | \$12,747,092 | \$5,028,294 | \$16,164,181 | \$13,532,989 | \$185,834,233 |
| 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 | \$185,834,234 | | \$82,408,853 | \$25,202,119 | \$42,661,913 | \$12,747,092 | \$5,028,294 | \$16,164,181 | \$1,621,781 | |
| REQUIRED MARGIN REVENUES | \$185,834,234 | | \$82,408,853 | \$25,202,119 | \$42,661,913 | \$12,747,092 | \$5,028,294 | \$16,164,181 | \$1,621,781 | \$185,834,233 |
| CURRENT MARGIN REVENUES | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| ZERO REVENUE INCREASE PLUG | -\$185,834,234 | | -\$82,408,853 | -\$25,202,119 | -\$42,661,913 | -\$12,747,092 | -\$5,028,294 | -\$16,164,181 | -\$1,621,781 | -\$185,834,233 |
| COS MARGIN REVENUES @ 0% | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0000% |
| REVENUE ABOVE (BELOW) COS | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| % CHANGE NEEDED TO BRING CLASS REVE | 0.0000% | | | | | | | | | |

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

| Line # A | Description B | Total C | Residential D | Commercial E | Industrial F | Public Authorities G | Sales for Resale H | Fire Protection - Private I | Fire Protection - Public J |
|---|---|------------------|------------------|-----------------|-----------------|-------------------------|-----------------------|--------------------------------|-------------------------------|
| 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 | 5,337,309.67 | 2,049,955.67 | 1,018,652.00 | 1,210,446.00 | 194,995.00 | 863,261.00 | 0.00 | 0.00 |
| 2 | Factor 1 - Adjustment Gallons (+/-) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3 | Factor 1 - Adjusted Gallons | 5,337,310 | 2,049,956 | 1,018,652 | 1,210,446 | 194,995 | 863,261 | 0.00 | 0.00 |
| 4 | Factor 1 - Average Daily Consumption | 14,622.99 | 5,616.32 | 2,790.83 | 3,316.29 | 534.23 | 2,365.10 | 0.05 | 0.18 |
| 5 | Factor 1 - Average Daily Consumption - Allocation Factor | 1.00 | 0.3841 | 0.1909 | 0.2268 | 0.0365 | 0.1617 | 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 % | 0.6849 | | | | | | | |
| 7 | Factor 2 - Average Daily Consumption, Weighted Factor | 0.6849 | 0.2632 | 0.1307 | 0.1553 | 0.0250 | 0.1107 | 0.0000 | 0.0000 |
| 8 | Factor 2 - Maximum Day Extra Capacity., Allocation Factor | 0.0000 | | | | | | | |
| 9 | Factor 2 - Maximum Day Extra Capacity., Weighted Factor % | 0.3151 | | | | | | | |
| 10 | Factor 2 - Maximum Day Extra Capacity., Weighted Factor | 0.3151 | 0.1488 | 0.0554 | 0.0439 | 0.0106 | 0.0564 | 0.0000 | 0.0000 |
| 11 | Factor 2 - Maximum Day Extra Capacity., Allocation Factor | 1.0000 | 0.4120 | 0.1861 | 0.1992 | 0.0356 | 0.1671 | 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 | 14,622.99 | 5,616.32 | 2,790.83 | 3,316.29 | 534.23 | 2,365.10 | 0.05 | 0.18 |
| 13 | Factor 2b - Max. Day Extra Capacity, Factor | | 1.00 | 0.75 | 0.50 | 0.75 | 0.90 | 0.00 | 0.00 |
| 14 | Factor 2b - Max. Day Extra Capacity, Daily Rate of Flow | 11896.85 | 5616.32 | 2093.12 | 1658.15 | 400.67 | 2128.59 | 0.00 | 0.00 |
| 15 | Factor 2b - Max. Day Extra Capacity, Allocation Factor | 1.0000 | 0.4721 | 0.1759 | 0.1394 | 0.0337 | 0.1789 | 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 | 0.3841 | 0.1909 | 0.2268 | 0.0365 | 0.1617 | 0.0000 | 0.0000 |
| 17 | Factor 3 - Average Daily Consumption, Weighted Factor % | 0.6381 | | | | | | | |
| 18 | Factor 3 - Average Daily Consumption, Weighted Factor | 0.6381 | 0.2451 | 0.1218 | 0.1447 | 0.0233 | 0.1032 | 0.0000 | 0.0000 |
| 19 | Factor 3 - Maximum Day Extra Capacity., Allocation Factor | 1.0000 | 0.4721 | 0.1759 | 0.1394 | 0.0337 | 0.1789 | 0.0000 | 0.0000 |
| 20 | Factor 3 - Maximum Day Extra Capacity., Weighted Factor % | 0.2935 | | | | | | | |
| 21 | Factor 3 - Maximum Day Extra Capacity., Weighted Factor | 0.2935 | 0.1386 | 0.0516 | 0.0409 | 0.0099 | 0.0525 | 0.0000 | 0.0000 |
| 22 | Factor 3 - Fire Protection, Allocation Factor | 0.0684 | | | | | | | |
| 23 | Factor 3 - Fire Protection, Weighted Factor % | | | | | | | 0.2192 | 0.7808 |
| 24 | Factor 3 - Fire Protection, Weighted Factor | | | | | | | 0.0150 | 0.0534 |
| 25 | Factor 3 - Fire Protection, Factor | | | | | | | 0.0150 | 0.0534 |
| 26 | Factor 3 - Allocation Factor | 1.0000 | 0.3837 | 0.1734 | 0.1856 | 0.0332 | 0.1557 | 0.0150 | 0.0534 |
| Associated with facilities serving base and max. hr. extra capacity functions. | | Factor 4A | | | | | | | |
| Comment | | | | | | | | | |
| 27 | Factor 4A - Average Hourly Consumption, Thousand Gallons | 437.8189 | 234.0132 | 116.2845 | 58.2705 | 22.2597 | 6.9816 | 0.0021 | 0.0073 |
| 28 | Factor 4A - Factor (ratio of max. hr to average hr minus 1.0) | | 3.5000 | 2.5000 | 1.2000 | 2.5000 | 3.2000 | 0.0000 | 0.0000 |

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

| Line # A | Description B | Total C | Residential D | Commercial E | Industrial F | Public Authorities G | Sales for Resale H | Fire Protection - Private I | Fire Protection - Public J |
|---|---|------------|------------------|-----------------|-----------------|-------------------------|-----------------------|--------------------------------|-------------------------------|
| 29 | Factor 4A - Max. Hr Extra Capacity 1,000 per Hour | 1257.6725 | 819.0462 | 290.7113 | 69.9246 | 55.6493 | 22.3411 | 0.0000 | 0.0000 |
| 30 | Factor 4A - Max. Hr Extra Capacity Allocation Factor | 1.0000 | 0.6512 | 0.2312 | 0.0556 | 0.0442 | 0.0178 | 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 | 609.2914 | 234.0132 | 116.2845 | 138.1788 | 22.2597 | 98.5458 | 0.0021 | 0.0073 |
| 32 | Factor 4 - Adjusted Hourly Gallons (+/-) | -171.4725 | 0.0000 | 0.0000 | -79.9083 | 0.0000 | -91.5642 | 0.0000 | 0.0000 |
| 33 | Factor 4 - Hourly Adjusted Gallons | 437.8189 | 234.0132 | 116.2845 | 58.2705 | 22.2597 | 6.9816 | 0.0021 | 0.0073 |
| 34 | Factor 4 - Average Hourly Consumption, Allocation Factor | 1.0000 | 0.5346 | 0.2656 | 0.1331 | 0.0508 | 0.0159 | 0.0000 | 0.0000 |
| 35 | Factor 4 - Average Hourly Consumption, Weighted Factor % | 0.2781 | | | | | | | |
| 36 | Factor 4 - Average Hourly Consumption, Weighted Factor | 0.2781 | 0.1487 | 0.0739 | 0.0370 | 0.0141 | 0.0044 | 0.0000 | 0.0000 |
| 37 | Factor 4 - Maximum Hour Extra Capacity, Allocation Factor | 1.0000 | 0.6512 | 0.2312 | 0.0556 | 0.0442 | 0.0178 | 0.0000 | 0.0000 |
| 38 | Factor 4 - Maximum Hour Extra Capacity, Weighted Factor % | 0.5207 | | | | | | | |
| 39 | Factor 4 - Maximum Hour Extra Capacity, Weighted Factor | 0.5207 | 0.3390 | 0.1204 | 0.0290 | 0.0230 | 0.0093 | 0.0000 | 0.0000 |
| 40 | Factor 4 - Fire Protection, Allocation Factor | 1.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.2192 | 0.7808 |
| 41 | Factor 4 - Fire Protection, Weighted Factor % | 0.2012 | | | | | | | |
| 42 | Factor 4 - Fire Protection, Weighted Factor | 0.2012 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0441 | 0.1571 |
| 43 | Factor 4 - Allocation Factor | 1.0000 | 0.4877 | 0.1943 | 0.0660 | 0.0371 | 0.0137 | 0.0441 | 0.1571 |
| Allocation of costs associated with storage facilities. Factor 5A | | | | | | | | | |
| Comment | | | | | | | | | |
| 44 | Factor 5A - Average Hourly Consumption, Thousand Gallons | 609.2914 | 234.0132 | 116.2845 | 138.1788 | 22.2597 | 98.5458 | 0.0021 | 0.0073 |
| 45 | Factor 5A - Factor (ratio of max. hr to average hr minus 1.0) | | 3.5000 | 2.5000 | 1.2000 | 2.5000 | 3.2000 | 0.0000 | 0.0000 |
| 46 | Factor 5A - Max. Hr Extra Capacity 1,000 per Hour | 1646.5680 | 819.0462 | 290.7113 | 165.8146 | 55.6493 | 315.3466 | 0.0000 | 0.0000 |
| 47 | Factor 5A - Max. Hr Extra Capacity Allocation Factor | 1.0000 | 0.4974 | 0.1766 | 0.1007 | 0.0338 | 0.1915 | 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 | 609.2914 | 234.0132 | 116.2845 | 138.1788 | 22.2597 | 98.5458 | 0.0021 | 0.0073 |
| 49 | Factor 5 - Average Hourly Consumption, Allocation Factor | 1.0000 | 0.3841 | 0.1909 | 0.2268 | 0.0365 | 0.1617 | 0.0000 | 0.0000 |
| 50 | Factor 5 - Average Hourly Consumption, Weighted Factor | 0.3001 | | | | | | | |
| 51 | Factor 5 - Maximum Hour Extra Capacity, Allocation Factor | 0.3001 | 0.1152 | 0.0573 | 0.0681 | 0.0110 | 0.0485 | 0.0000 | 0.0000 |
| 52 | Factor 5 - Maximum Hour Extra Capacity, Weighted Factor | 1.0000 | 0.4974 | 0.1766 | 0.1007 | 0.0338 | 0.1915 | 0.0000 | 0.0000 |
| 53 | Factor 5 - Maximum Day Extra Capacity, Allocation Factor | 0.5621 | | | | | | | |
| 54 | Factor 5 - Maximum Day Extra Capacity, Weighted Factor | 0.5621 | 0.2796 | 0.0992 | 0.0566 | 0.0190 | 0.1077 | 0.0000 | 0.0000 |
| 55 | Factor 5 - Fire Protection, Allocation Factor | 1.0000 | | | | | | 0.2192 | 0.7808 |
| 56 | Factor 5 - Fire Protection, Weighted Factor | 0.1378 | | | | | | 0.0302 | 0.1076 |
| 57 | Factor 5 - Allocation Factor | 1.0000 | 0.3948 | 0.1565 | 0.1247 | 0.0300 | 0.1562 | 0.0302 | 0.1076 |
| 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 | | | | | | | | | |

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

| Line # A | Description B | Total C | Residential D | Commercial E | Industrial F | Public Authorities G | Sales for Resale H | Fire Protection - Private I | Fire Protection - Public J |
|--|--|--------------|------------------|-----------------|-----------------|-------------------------|-----------------------|--------------------------------|-------------------------------|
| 58 | Factor 6 - Maximum Daily Consumption, Allocation Factor 2 | | 0.4120 | 0.1861 | 0.1992 | 0.0356 | 0.1671 | 0.0000 | 0.0000 |
| 59 | Factor 6 - Maximum Daily Consumption, Allocation Factor 2 % | 0.6335 | | | | | | | |
| 60 | Factor 6 - Maximum Daily Consumption, Weighted Factor 2 | 0.6335 | 0.2609 | 0.1179 | 0.1262 | 0.0226 | 0.1059 | 0.0000 | 0.0000 |
| 61 | Factor 6 - Maximum Daily Consumption, Allocation Factor 3 | 1.0000 | 0.3837 | 0.1734 | 0.1856 | 0.0332 | 0.1557 | 0.0150 | 0.0534 |
| 62 | Factor 6 - Maximum Daily Consumption, Allocation Factor 3 % | 0.3602 | | | | | | | |
| 63 | Factor 6 - Maximum Daily Consumption, Weighted Factor 3 | 0.3602 | 0.1381 | 0.0625 | 0.0669 | 0.0120 | 0.0561 | 0.0054 | 0.0192 |
| 64 | Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 | 1.0000 | 0.4877 | 0.1943 | 0.0660 | 0.0371 | 0.0137 | 0.0441 | 0.1571 |
| 65 | Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 % | 0.0064 | | | | | | | |
| 66 | Factor 6 - Maximum Hourly Consumption, Weighted Factor 4 | 0.0064 | 0.0032 | 0.0012 | 0.0004 | 0.0002 | 0.0001 | 0.0003 | 0.0010 |
| 67 | Factor 6 - Allocation Factor | 1.0001 | 0.4022 | 0.1816 | 0.1935 | 0.0348 | 0.1621 | 0.0057 | 0.0202 |
| 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 | 0.3837 | 0.1734 | 0.1856 | 0.0332 | 0.1557 | 0.0150 | 0.0534 |
| 69 | Factor 7 - Maximum Daily Consumption, Allocation Factor 3 % | 0.2075 | | | | | | | |
| 70 | Factor 7 - Maximum Daily Consumption, Weighted Factor 3 | 0.2075 | 0.0796 | 0.0360 | 0.0385 | 0.0069 | 0.0323 | 0.0031 | 0.0111 |
| 71 | Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 | 1.0000 | 0.4877 | 0.1943 | 0.0660 | 0.0371 | 0.0137 | 0.0441 | 0.1571 |
| 72 | Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 % | 0.7925 | | | | | | | |
| 73 | Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 | 0.7925 | 0.3865 | 0.1540 | 0.0523 | 0.0294 | 0.0109 | 0.0349 | 0.1245 |
| 74 | Factor 7 - Allocation Factor | 1.0000 | 0.4661 | 0.1900 | 0.0908 | 0.0363 | 0.0432 | 0.0380 | 0.1356 |
| 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 | 45,057.10 | 35,110.50 | 7,150.50 | 1,126.00 | 1,237.80 | 432.30 | 0.00 | 0.00 |
| 76 | Factor 9 - Allocation Factor | 1.0000 | 0.7792 | 0.1587 | 0.0250 | 0.0275 | 0.0096 | 0.0000 | 0.0000 |
| 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. | 41,525.04 | 34,063.80 | 4,283.27 | 298.59 | 461.96 | 64.84 | 2,352.58 | 0.00 |
| 78 | Factor 10 - Allocation Factor | 1.0000 | 0.8203 | 0.1031 | 0.0072 | 0.0111 | 0.0016 | 0.0567 | 0.0000 |
| T & D OP Basis Factor 11 | | | | | | | | | |
| Comment | | | | | | | | | |
| Description | | | | | | | | | |
| 79 | Factor 11 - T & D OP Basis | \$501,991.00 | \$294,573.00 | \$85,731.00 | \$32,207.00 | \$15,456.00 | \$14,934.00 | \$16,022.00 | \$43,068.00 |
| 80 | Factor 11 - Allocation Factor | 1.0000 | 0.5868 | 0.1708 | 0.0642 | 0.0308 | 0.0297 | 0.0319 | 0.0858 |
| Trans. & Dist. Maint. Expenses Factor 12 | | | | | | | | | |

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

| Line # A | Description B | Total C | Residential D | Commercial E | Industrial F | Public Authorities G | Sales for Resale H | Fire Protection - Private I | Fire Protection - Public J |
|---|--|----------------|------------------|-----------------|-----------------|-------------------------|-----------------------|--------------------------------|-------------------------------|
| Factors are based on transmission and distribution maintenance expenses other than those being allocated, as follows: | | | | | | | | | |
| Description | | | | | | | | | |
| 81 | Factor 12 - Trans. & Dist. Maint. Expenses | \$319,464.00 | \$180,025.00 | \$49,119.00 | \$15,831.00 | \$8,937.00 | \$7,187.00 | \$5,288.00 | \$53,077.00 |
| 82 | Factor 12 - Allocation Factor | 1.0000 | 0.5634 | 0.1538 | 0.0496 | 0.0280 | 0.0225 | 0.0166 | 0.1661 |
| Allocation of Billing and Collecting Costs. Factor 13 | | | | | | | | | |
| Factors are based on the total number of customers. | | | | | | | | | |
| Description | | | | | | | | | |
| 83 | Factor 13 - Total Customers | 38,519.00 | 33,861.00 | 3,590.00 | 174.00 | 306.00 | 26.00 | 562.00 | 0.00 |
| 84 | Factor 13 - Allocation Factor | 1.0000 | 0.8791 | 0.0932 | 0.0045 | 0.0079 | 0.0007 | 0.0146 | 0.0000 |
| Meter reading costs. Factor 14 | | | | | | | | | |
| Factors are based on the number of metered customers. | | | | | | | | | |
| Description | | | | | | | | | |
| 85 | Factor 14 - Total Metered Customers | 37,957.00 | 33,861.00 | 3,590.00 | 174.00 | 306.00 | 26.00 | 0.00 | 0.00 |
| 86 | Factor 14 - Allocation Factor | 1.0000 | 0.8920 | 0.0946 | 0.0046 | 0.0081 | 0.0007 | 0.0000 | 0.0000 |
| A&G Basis Factor 15 | | | | | | | | | |
| Factors are based on the allocation of direct labor expense. | | | | | | | | | |
| Description | | | | | | | | | |
| 87 | Factor 15 - A&G Basis | \$3,536,303.00 | \$2,125,451.00 | \$534,432.00 | \$290,426.00 | \$91,108.00 | \$204,374.00 | \$51,293.00 | \$239,219.00 |
| 88 | Factor 15 - Allocation Factor | 1.0000 | 0.6011 | 0.1511 | 0.0821 | 0.0258 | 0.0578 | 0.0145 | 0.0676 |
| 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 | | \$31,562.00 | \$14,257.00 | \$15,260.00 | \$2,727.00 | \$12,801.00 | \$0.00 | \$0.00 |
| | From IS, >=610 and < 612 | | \$37.00 | \$17.00 | \$18.00 | \$3.00 | \$15.00 | \$0.00 | \$0.00 |
| | From IS, >=613 and < 618 | | \$15,741.00 | \$7,110.00 | \$7,611.00 | \$1,360.00 | \$6,384.00 | \$0.00 | \$0.00 |
| | From IS, >=620 and < 621 | | \$18,758.00 | \$8,472.00 | \$9,027.00 | \$1,623.00 | \$7,562.00 | \$266.00 | \$942.00 |
| | From IS, >=622 and < 623 | | \$501.00 | \$226.00 | \$241.00 | \$43.00 | \$202.00 | \$7.00 | \$25.00 |
| | From IS, >=624 and < 626 | | \$193,166.00 | \$87,240.00 | \$92,956.00 | \$16,718.00 | \$77,872.00 | \$2,738.00 | \$9,704.00 |
| | From IS, >=630 and < 634 | | \$27,069.00 | \$12,225.00 | \$13,026.00 | \$2,343.00 | \$10,913.00 | \$383.00 | \$1,360.00 |
| | From IS, >=640 and < 641 | | \$27,352.00 | \$12,355.00 | \$13,225.00 | \$2,363.00 | \$11,094.00 | \$0.00 | \$0.00 |
| | From IS, >=642 and < 643 | | \$29,957.00 | \$13,532.00 | \$14,484.00 | \$2,589.00 | \$12,150.00 | \$0.00 | \$0.00 |
| | From IS, >=650 and < 653 | | \$44,847.00 | \$20,257.00 | \$21,683.00 | \$3,875.00 | \$18,189.00 | \$0.00 | \$0.00 |
| | From IS, >=660 and < 666 | | \$428,399.00 | \$124,684.00 | \$46,849.00 | \$22,480.00 | \$21,707.00 | \$23,297.00 | \$62,636.00 |
| | From IS, >=670 and < 679 | | \$556,822.00 | \$151,979.00 | \$49,003.00 | \$27,664.00 | \$22,234.00 | \$16,390.00 | \$164,163.00 |
| | From IS, >=901 and < 904 | | \$516,394.00 | \$54,756.00 | \$2,653.00 | \$4,664.00 | \$408.00 | \$4,312.00 | \$0.00 |
| | From IS, >=905 and < 906 | | \$34,247.00 | \$3,631.00 | \$175.00 | \$308.00 | \$27.00 | \$569.00 | \$0.00 |
| | From IS, >=920 and < 921 | | \$250,888.00 | \$63,066.00 | \$34,267.00 | \$10,768.00 | \$24,125.00 | \$6,052.00 | \$28,215.00 |
| | From IS, >=932 and < 933 | | \$20,231.00 | \$5,086.00 | \$2,763.00 | \$868.00 | \$1,945.00 | \$488.00 | \$2,275.00 |
| Description | | | | | | | | | |

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

| Line # A | Description B | Total C | Residential D | Commercial E | Industrial F | Public Authorities G | Sales for Resale H | Fire Protection - Private I | Fire Protection - Public J |
|--|--------------------------------------|------------------|------------------|-----------------|-----------------|-------------------------|-----------------------|--------------------------------|-------------------------------|
| 89 | Factor 16 - Labor Basis | \$3,749,951.00 | \$2,195,971.00 | \$578,893.00 | \$323,241.00 | \$100,396.00 | \$227,628.00 | \$54,502.00 | \$269,320.00 |
| 90 | Factor 16 - Allocation Factor | 1.0000 | 0.5856 | 0.1544 | 0.0862 | 0.0268 | 0.0607 | 0.0145 | 0.0718 |
| UPIS Basis | | | | | | | | | |
| Comment | | | | | | | | | |
| Factor 17 | | | | | | | | | |
| Description | | | | | | | | | |
| 91 | Factor 17 - UPIS Basis | \$136,892,693.00 | \$61,402,987.00 | \$23,521,364.00 | \$20,461,294.00 | \$4,410,752.00 | \$16,504,692.00 | \$1,849,116.00 | \$8,742,488.00 |
| 92 | Factor 17 - Allocation Factor | 1.0000 | 0.4485 | 0.1718 | 0.1495 | 0.0322 | 0.1206 | 0.0135 | 0.0639 |
| 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 | \$106,237,397.00 | \$46,296,838.00 | \$18,438,893.00 | \$16,477,794.00 | \$3,480,573.00 | \$13,366,215.00 | \$1,426,375.00 | \$6,750,709.00 |
| 94 | Factor 18 - Allocation Factor | 1.0000 | 0.4358 | 0.1736 | 0.1551 | 0.0328 | 0.1258 | 0.0134 | 0.0635 |
| 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")) | | | | | | | | | |
| | | | \$15,184,482.65 | \$5,029,037.73 | \$4,045,023.70 | \$914,494.57 | \$3,118,117.92 | \$370,355.18 | \$1,704,163.59 |
| | | - | \$96,978.00 | \$24,378.00 | \$13,245.00 | \$4,162.00 | \$9,325.00 | \$2,340.00 | \$10,906.00 |
| Description | | | | | | | | | |
| 95 | Factor 19 - Total COS Basis | 30,204,341.35 | 15,087,504.65 | 5,004,659.73 | 4,031,778.70 | 910,332.57 | 3,108,792.92 | 368,015.18 | 1,693,257.59 |
| 96 | Factor 19 - Allocation Factor | 1.0000 | 0.4995 | 0.1657 | 0.1335 | 0.0301 | 0.1029 | 0.0122 | 0.0561 |
| 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 | \$25,173,038.65 | \$15,184,482.65 | \$5,029,037.73 | \$4,045,023.70 | \$914,494.57 | \$0.00 | \$0.00 | \$0.00 |
| 98 | Factor 20 - Allocation Factor | 1.0000 | 0.6032 | 0.1998 | 0.1607 | 0.0363 | 0.0000 | 0.0000 | 0.0000 |

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

| Line # A | Description B | Total C | Base D | Max Day E | Max Hour F | Meters G | Services H | Billing and Collecting I | Fire Service J |
|--|---|------------------|----------------|--------------|---------------|--------------|---------------|-----------------------------|-------------------|
| T & D OP Basis | | Factor 11 | | | | | | | |
| Comment | | | | | | | | | |
| Description | | | | | | | | | |
| 1 | Factor 11 - T & D OP Basis | \$501,992.00 | \$112,034.00 | \$19,343.00 | \$131,078.00 | \$114,654.00 | \$65,773.00 | \$0.00 | \$59,110.00 |
| 2 | Factor 11 - Allocation Factor | 1.0000 | 0.2232 | 0.0385 | 0.2611 | 0.2284 | 0.1310 | 0.0000 | 0.1178 |
| Trans. & Dist. Maint. Expenses | | Factor 12 | | | | | | | |
| Comment | | | | | | | | | |
| Description | | | | | | | | | |
| 3 | Factor 12 - Trans. & Dist. Maint. Expenses | \$319,464.00 | \$47,100.00 | \$8,132.00 | \$55,106.00 | \$147,188.00 | \$3,565.00 | \$0.00 | \$58,373.00 |
| 4 | Factor 12 - Allocation Factor | 1.0000 | 0.1474 | 0.0255 | 0.1725 | 0.4607 | 0.0112 | 0.0000 | 0.1827 |
| Allocation of Billing and Collecting Costs. | | Factor 13 | | | | | | | |
| Comment | | | | | | | | | |
| Description | | | | | | | | | |
| 5 | Factor 13 - Allocation of Billing and Collecting Costs. | 38,519.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 37,957.00 | 562.00 |
| 6 | Factor 13 - Allocation Factor | 1.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.9854 | 0.0146 |
| A&G Basis | | Factor 15 | | | | | | | |
| Comment | | | | | | | | | |
| Description | | | | | | | | | |
| 7 | Factor 15 - A&G Basis | \$3,536,308.00 | \$1,000,099.00 | \$333,910.00 | \$363,577.00 | \$622,464.00 | \$106,911.00 | \$833,737.00 | \$275,610.00 |
| 8 | Factor 15 - Allocation Factor | 1.0000 | 0.2829 | 0.0944 | 0.1028 | 0.1760 | 0.0302 | 0.2358 | 0.0779 |
| Labor Basis | | Factor 16 | | | | | | | |
| Comment | | | | | | | | | |
| From IS, >=600 and < 602 | | | | | | | | | |
| | | | \$52,468.00 | \$24,139.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| From IS, >=610 and < 612 | | | | | | | | | |
| | | | \$62.00 | \$28.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| From IS, >=613 and < 618 | | | | | | | | | |
| | | | \$26,167.00 | \$12,039.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| From IS, >=620 and < 621 | | | | | | | | | |
| | | | \$33,770.00 | \$12,666.00 | \$155.00 | \$0.00 | \$0.00 | \$0.00 | \$60.00 |
| From IS, >=622 and < 623 | | | | | | | | | |
| | | | \$902.00 | \$338.00 | \$4.00 | \$0.00 | \$0.00 | \$0.00 | \$2.00 |
| From IS, >=624 and < 626 | | | | | | | | | |
| | | | \$347,749.00 | \$130,425.00 | \$1,601.00 | \$0.00 | \$0.00 | \$0.00 | \$619.00 |
| From IS, >=630 and < 634 | | | | | | | | | |
| | | | \$48,731.00 | \$18,277.00 | \$224.00 | \$0.00 | \$0.00 | \$0.00 | \$86.00 |
| From IS, >=640 and < 641 | | | | | | | | | |
| | | | \$45,470.00 | \$20,919.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| From IS, >=642 and < 643 | | | | | | | | | |
| | | | \$49,800.00 | \$22,912.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| From IS, >=650 and < 653 | | | | | | | | | |
| | | | \$74,551.00 | \$34,299.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

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

| Line # A | Description B | Total C | Base D | Max Day E | Max Hour F | Meters G | Services H | Billing and Collecting I | Fire Service J |
|---------------------------------|---|------------------|-----------------|-----------------|-----------------|----------------|----------------|-----------------------------|-------------------|
| | From IS, >=660 and < 666 | | \$162,933.00 | \$28,131.00 | \$190,628.00 | \$166,743.00 | \$95,655.00 | \$0.00 | \$85,965.00 |
| | From IS, >=670 and < 679 | | \$145,703.00 | \$25,157.00 | \$170,470.00 | \$455,323.00 | \$11,028.00 | \$0.00 | \$180,576.00 |
| | From IS, >=901 and < 904 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$578,880.00 | \$4,309.00 |
| | From IS, >=905 and < 906 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$38,389.00 | \$568.00 |
| | From IS, >=920 and < 921 | | \$118,077.00 | \$39,401.00 | \$42,907.00 | \$73,459.00 | \$12,605.00 | \$98,418.00 | \$32,514.00 |
| | From IS, >=932 and < 933 | | \$9,522.00 | \$3,177.00 | \$3,460.00 | \$5,924.00 | \$1,016.00 | \$7,936.00 | \$2,622.00 |
| | Description | | | | | | | | |
| | 9 Factor 16 - Labor Basis | \$3,749,959.00 | \$1,115,905.00 | \$371,908.00 | \$409,449.00 | \$701,449.00 | \$120,304.00 | \$723,623.00 | \$307,321.00 |
| | 10 Factor 16 - Allocation Factor | 1.0000 | 0.2974 | 0.0992 | 0.1092 | 0.1871 | 0.0321 | 0.1930 | 0.0820 |
| UPIS Basis | | Factor 17 | | | | | | | |
| | Comment | | | | | | | | |
| | Description | | | | | | | | |
| | 11 Factor 17 - UPIS Basis | \$136,892,688.00 | \$70,519,071.00 | \$28,841,513.00 | \$11,731,808.00 | \$8,423,087.00 | \$6,069,024.00 | \$1,007,261.00 | \$10,300,924.00 |
| | 12 Factor 17 - Allocation Factor | 1.0000 | 0.5152 | 0.2107 | 0.0857 | 0.0615 | 0.0443 | 0.0074 | 0.0752 |
| Rate Base Basis | | Factor 18 | | | | | | | |
| | Comment | | | | | | | | |
| | Description | | | | | | | | |
| | 13 Factor 18 - Rate Base Basis | \$106,237,390.00 | \$56,791,573.00 | \$23,416,832.00 | \$8,952,561.00 | \$5,519,407.00 | \$4,836,401.00 | -\$1,251,015.00 | \$7,971,631.00 |
| | 14 Factor 18 - Allocation Factor | 1.0000 | 0.5346 | 0.2204 | 0.0843 | 0.0520 | 0.0455 | -0.0118 | 0.0750 |
| 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")) | | \$14,597,420.47 | \$4,501,665.12 | \$2,393,952.82 | \$2,813,290.71 | \$1,098,969.97 | \$2,962,822.53 | \$1,997,560.37 |
| | | | \$45,641.00 | \$15,230.00 | \$16,585.00 | \$28,395.00 | \$4,872.00 | \$38,043.00 | \$12,567.00 |
| | Description | | | | | | | | |
| | 15 Factor 19 - Total COS Basis | \$30,204,349.00 | \$14,551,779.47 | \$4,486,435.12 | \$2,377,367.82 | \$2,784,895.71 | \$1,094,097.97 | \$2,924,779.53 | \$1,984,993.37 |
| | 16 Factor 19 - Allocation Factor | 1.0000 | 0.4819 | 0.1485 | 0.0787 | 0.0922 | 0.0362 | 0.0968 | 0.0657 |
| Total COS Basis w/o Fire | | Factor 20 | | | | | | | |
| | Comment | | | | | | | | |
| | Description | | | | | | | | |
| | 17 Factor 20 - Total COS Basis w/o Fire | \$21,493,038.41 | \$14,597,420.47 | \$4,501,665.12 | \$2,393,952.82 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | 18 Factor 20 - Allocation Factor | 1.0000 | 0.6792 | 0.2094 | 0.1114 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |

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

| Line # A | Description B | Total C | Base D | Max Day E | Max Hour F | Meters G | Services H | Billing and Collecting I | Fire Protection - Private J | Fire Protection - Public K |
|--|------------------------------|-----------------|-----------|--------------|---------------|-------------|---------------|-----------------------------|--------------------------------|-------------------------------|
| 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 | 0.6849 | 0.3151 | | | | | 0.0000 | 0.0000 |
| 2 | Factor 6 - Factor 2 % | 0.6335 | | | | | | | | |
| 3 | Factor 6 - Factor 2 Weighted | 1.0000 | 0.8004 | 0.1996 | | | | | 0.0000 | 0.0000 |
| 4 | Factor 6 - Factor 3 | 1.0000 | 0.6381 | 0.2935 | | | | | 0.0150 | 0.0534 |
| 5 | Factor 6 - Factor 3 % | 0.3602 | | | | | | | | |
| 6 | Factor 6 - Factor 3 Weighted | 0.3602 | 0.2883 | 0.0719 | 0.0000 | | | | 0.0000 | 0.0000 |
| 7 | Factor 6 - Factor 4 | 1.0000 | 0.2781 | | 0.5207 | | | | 0.0441 | 0.1571 |
| 8 | Factor 6 - Factor 4 % | 0.0064 | | | | | | | | |
| 9 | Factor 6 - Factor 4 Weighted | 0.0064 | 0.0018 | 0.0000 | 0.0033 | | | | 0.0003 | 0.0010 |
| 10 | Factor 6 - Allocation Factor | 1.0000 | 0.7239 | 0.2715 | 0.0033 | | | | 0.0003 | 0.0010 |
| 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 | 0.6381 | 0.2935 | | | | | 0.0150 | 0.0534 |
| 12 | Factor 7 - Factor 3 % | 0.2075 | | | | | | | | |
| 13 | Factor 7 - Factor 3 Weighted | 0.2075 | 0.1324 | 0.0609 | 0.0000 | | | | 0.0031 | 0.0111 |
| 14 | Factor 7 - Factor 4 | 1.0000 | 0.2781 | | 0.5207 | | | | 0.0441 | 0.1571 |
| 15 | Factor 7 - Factor 4 % | 0.7925 | | | | | | | | |
| 16 | Factor 7 - Factor 4 Weighted | 0.7925 | 0.2204 | 0.0000 | 0.4127 | | | | 0.0349 | 0.1245 |
| 17 | Factor 7 - Factor ? | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 18 | Factor 7 - ? % | 0.0000 | | | | | | | | |
| 19 | Factor 7 - ? Weighted | 0.0000 | 0.0000 | 0.0000 | 0.0000 | | | | 0.0000 | 0.0000 |
| 20 | Factor 7 - Allocation Factor | 1.0001 | 0.3528 | 0.0609 | 0.4127 | | | | 0.0381 | 0.1356 |

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

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

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

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

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

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

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

| Number of Years A | Year B | Maximum Day Ratio C | Day Ratio D | Weight E | Rate of Flow (GDP) F | Weight G |
|---|-----------|---------------------------|----------------|-------------|----------------------------|-------------|
| 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 | 14,236 | | 0.2781 |
| Maximum Hour Extra Capacity | | | 1.87 | 26,658.34 | | 0.5207 |
| | | | 2.87 | 40,894.46 | | 0.7988 |
| Fire Protection | | | | 10,300 | | 0.2012 |
| Total | | | | 51,194.46 | | 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 = | 2.872586131 |
| Extra Capacity less Average Hour = | 1.872586131 |

Missouri American Water Company
Case Number WR-2011-0337
District #2
Test Year Ending 12-31-2010
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 | 10 | 40 | |
| | 3 | | | 9.00 | 2 | 18 | |
| | 4 | | | 16.00 | 99 | 1584 | |
| | 6 | | | 36.00 | 213 | 7668 | |
| | 8 | | | 64.00 | 114 | 7296 | |
| | 10 | | | 100.00 | 22 | 2200 | |
| | 12 | | | 144.00 | 11 | 1584 | |
| | 20 | | | 400.00 | 0 | 0 | |
| | | Private | | 20.25 | 91 | 1843 | |
| | | Private | | 26.50 | 0 | 0 | |
| Total Private Fire Protection | | | | | 562 | 22,233 | 0.2192 |

Missouri American Water Company
Case Number WR-2011-0337
District #2
Test Year Ending 12-31-2010
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 | 2,517 | 50,969 | |
| | | 4 1/2 | 1 | | | | |
| | 5 1/4 | 2 1/2 | 2 | 26.50 | 529 | 14,019 | |
| | | 4 1/2 | 1 | | | | |
| | 4 1/2 | 2 1/2 | 1 | 6.25 | 226 | 1,413 | |
| | | 0 | 0 | | | | |
| | 4 1/4 | 2 1/2 | 1 | 6.25 | 12 | 75 | |
| | | 0 | 0 | | | | |
| | 4 1/4 | 2 1/2 | 1 | 18.06 | 4 | 72 | |
| | | 4 1/2 | 1 | | | | |
| | 2 | 2 1/2 | 2 | 4.00 | 1 | 4 | |
| | | 4 1/2 | 1 | | | | |
| | 2 1/4 | 2 1/2 | 2 | 5.06 | 1 | 5 | |
| | | 4 1/2 | 1 | | | | |
| | 3 | 2 1/2 | 2 | 9.00 | 1 | 9 | |
| | | 4 1/2 | 1 | | | | |
| | 3 1/4 | 2 1/2 | 2 | 10.56 | 1 | 11 | |
| | | 4 1/2 | 1 | | | | |
| | 5 1/2 | 2 1/2 | 1 | 26.50 | 4 | 106 | |
| | | 4 1/2 | 1 | | | | |
| | 6 | 2 1/2 | 2 | 26.50 | 34 | 901 | |
| | | 4 1/2 | 1 | | | | |
| | 5 | 2 1/2 | 2 | 25.00 | 465 | 11,625 | |
| | | 4 1/2 | 1 | | | | |
| Total Public Fire Protection | | | | | 3,795 | 79,209 | 0.7808 |
| Total Fire Protection | | | | | 4,357 | 101,442 | 1.0000 |
| Factor 5A | | | | | | | |

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

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

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

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

| Description A | Maximum Hour Ratio B | Percent C | Weight D |
|-----------------------------|----------------------------|---------------|-------------|
| Average Hour | 1.00 | 34.81 | 0.3001 |
| Extra Capacity Maximum Hour | 1.87 | 65.19 | 0.5621 |
| Total | 2.87 | 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 | 4,775 | 0.6335 |
| Associated with Maximum Day and Fire | 2,715 | 0.3602 |
| Associated with Maximum Hour | 48 | 0.0064 |
| Total | 7538 | 1.0001 |

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

Factor 7A

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

| Description A | Ft. of Mains B | Weight C |
|--------------------|-------------------|---------------|
| Transmission Mains | 792,997 | 0.2075 |
| Distribution Mains | 3,028,260 | 0.7925 |
| Total | 3,821,257 | 1.0000 |

Factor 8A

Factors for allocating Cost of Service to customer classifications.

Costs are assigned directly to Public Fire Protection.

| Customer Classification | Allocation Factor |
|-------------------------|----------------------|
| Public Fire Protection | 1.0000 |
| Total | 1.0000 |

Sample Water Company
 Informal Rate/Certificate Case
 Tracking Number QW-0000-0000
 Test Year Ending 12-31-2008
 Meters

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

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

DISTRICT 3

JOPLIN

WARRENSBURG

LTA

LAKEWOOD MANOR

LOMA LINDA

RANKIN ACRES

RIVERSIDE ESTATES

ROARK

SPRING VALLEY

WHITE BRANCH

Missouri-American Water Company

District 3

PSC Staff Study

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

FOR THE TEST YEAR ENDED DECEMBER 31, 2010

| Customer Classification | Cost of Service | | Revenues Present Rates | | Revenues Proposed Rates | | Proposed Increase | |
|-------------------------|-----------------|---------|------------------------|---------|-------------------------|---------|-------------------|---------|
| | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent |
| Residential | \$ 12,518,807 | 51.92% | \$ 12,428,613 | 55.76% | \$ 12,518,868 | 51.92% | \$ 90,255 | 0.73% |
| Commercial | \$ 5,241,392 | 21.74% | \$ 4,644,811 | 20.84% | \$ 5,241,392 | 21.74% | \$ 596,581 | 12.84% |
| Industrial | \$ 3,537,313 | 14.67% | \$ 2,616,925 | 11.74% | \$ 3,537,313 | 14.67% | \$ 920,388 | 35.17% |
| Public Authority | \$ 1,248,913 | 5.18% | \$ 1,022,197 | 4.59% | \$ 1,248,913 | 5.18% | \$ 226,716 | 22.18% |
| Sale for Resale | \$ 1,100,722 | 4.56% | \$ 889,090 | 3.99% | \$ 1,100,722 | 4.56% | \$ 211,632 | 23.80% |
| Public & Private Fire | \$ 465,630 | 1.93% | \$ 687,363 | 3.08% | \$ 465,630 | 1.93% | \$ (221,733) | -32.26% |
| Loma Linda Irrigation | | | \$ 848 | 0.00% | \$ 848 | 0.00% | \$ - | 0.00% |
| Total Sales | \$ 24,112,777 | 100.00% | \$ 22,289,847 | 100.00% | \$ 24,113,686 | 100.00% | \$ 1,823,839 | 8.18% |
| Other Revenues | \$ 688,474 | | \$ 688,474 | | \$ 688,474 | | | |
| Total | \$ 24,801,251 | | \$ 22,978,321 | | \$ 24,802,160 | | \$ 1,823,839 | 7.94% |

District 3

Customer Charge:

| Meter Size | Proposed |
|------------|-----------|
| 5/8" | \$ 11.05 |
| 3/4" | \$ 11.97 |
| 1" | \$ 13.75 |
| 1 1/2" | \$ 20.62 |
| 2" | \$ 24.57 |
| 3" | \$ 71.95 |
| 4" | \$ 104.07 |
| 6" | \$ 167.15 |
| 8" | \$ 374.13 |
| 10" | \$ 480.90 |
| 12" | \$ 704.51 |

Commodity Charge:

| | Residential | Commercial | Industrial | Public Authority | Sale for Resale |
|---------|-------------|------------|------------|------------------|-----------------|
| Block 1 | \$ 4.8426 | \$ 5.1748 | \$ 6.5411 | \$ 6.0291 | \$ 7.1905 |
| Block 2 | \$ 4.8426 | \$ 2.9101 | \$ 3.6847 | \$ 3.3718 | \$ 4.0236 |
| Block 3 | \$ 4.8426 | \$ 2.2396 | \$ 2.8889 | \$ 2.5329 | \$ 3.0967 |
| Block 4 | \$ 4.8426 | \$ 1.5083 | \$ 1.9538 | \$ 1.7054 | \$ 2.0179 |

Private Fire

| Meter Size | Proposed Rate |
|------------|---------------|
| 2 | \$ 152.87 |
| 3 | \$ 262.81 |
| 4 | \$ 417.02 |
| 6 | \$ 855.13 |
| 8 | \$ 1,471.47 |
| 10 | \$ 2,261.76 |
| 12 | \$ 3,224.90 |
| 20 | \$ - |
| Private | \$ 1,067.21 |

Missouri American Water Company
File Number WR-2011-0337
District #3
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 | \$42,856 | 17-UPIS Basis | \$19,667 | \$9,111 | \$6,394 | \$2,211 | \$2,156 | \$956 | \$2,361 | \$42,856 |
| 302.000 | Franchises and Consents | \$25,908 | 17-UPIS Basis | \$11,889 | \$5,508 | \$3,865 | \$1,337 | \$1,303 | \$578 | \$1,428 | \$25,908 |
| 303.000 | Miscellaneous Intangible Plant | \$92,402 | 15-A&G Basis | \$50,220 | \$17,944 | \$9,665 | \$4,177 | \$3,022 | \$1,525 | \$5,849 | \$92,402 |
| | TOTAL PLANT INTANGIBLE | \$161,166 | | \$81,776 | \$32,563 | \$19,924 | \$7,725 | \$6,481 | \$3,059 | \$9,638 | \$161,166 |
| SOURCE OF SUPPLY PLANT | | | | | | | | | | | |
| 310.000 | Land and Land Rights - SSP | \$175,650 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$68,978 | \$39,556 | \$42,121 | \$9,784 | \$15,211 | \$0 | \$0 | \$175,650 |
| 311.000 | Structures and Improvements - SSP | \$5,317,865 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$2,088,326 | \$1,197,583 | \$1,275,224 | \$296,205 | \$460,527 | \$0 | \$0 | \$5,317,865 |
| 312.000 | Collecting & Impounding Reservoirs | \$24,276 | 1-Varies with water used | \$8,701 | \$5,549 | \$6,654 | \$1,374 | \$1,998 | \$0 | \$0 | \$24,276 |
| 313.000 | Lake, River and Other Intakes | \$518,061 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$203,443 | \$116,667 | \$124,231 | \$28,856 | \$44,864 | \$0 | \$0 | \$518,061 |
| 314.000 | Wells and Springs | \$4,162,284 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$1,634,529 | \$937,346 | \$998,116 | \$231,839 | \$360,454 | \$0 | \$0 | \$4,162,284 |
| 315.000 | Infiltration Galleries and Tunnels | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 316.000 | Supply Mains | \$3,811,727 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$1,496,865 | \$858,401 | \$914,052 | \$212,313 | \$330,096 | \$0 | \$0 | \$3,811,727 |
| 317.000 | Other Water Source Plant | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCE OF SUPPLY PLANT | \$14,009,863 | | \$5,500,842 | \$3,155,102 | \$3,360,398 | \$780,371 | \$1,213,150 | \$0 | \$0 | \$14,009,863 |
| PUMPING PLANT | | | | | | | | | | | |
| 320.000 | Land and Land Rights - PP | \$12,561 | 6-Assoc. w/power and pumping facilities | \$4,941 | \$2,826 | \$2,947 | \$698 | \$1,060 | \$28 | \$60 | \$12,560 |
| 321.000 | Structures and Improvements - PP | \$2,876,989 | 6-Assoc. w/power and pumping facilities | \$1,131,807 | \$647,323 | \$674,942 | \$159,961 | \$242,818 | \$6,329 | \$13,810 | \$2,876,990 |
| 322.000 | Boiler Plant Equipment | \$261 | 6-Assoc. w/power and pumping facilities | \$103 | \$59 | \$61 | \$15 | \$22 | \$1 | \$1 | \$262 |
| 323.000 | Other Power Production Equipment | \$1,368,082 | 6-Assoc. w/power and pumping facilities | \$538,203 | \$307,818 | \$320,952 | \$76,065 | \$115,466 | \$3,010 | \$6,567 | \$1,368,081 |
| 324.000 | Steam Pumping Equipment | \$14,506 | 6-Assoc. w/power and pumping facilities | \$5,707 | \$3,264 | \$3,403 | \$807 | \$1,224 | \$32 | \$70 | \$14,507 |
| 325.000 | Electric Pumping Equipment | \$6,631,485 | 6-Assoc. w/power and pumping facilities | \$2,608,826 | \$1,492,084 | \$1,555,746 | \$368,711 | \$559,697 | \$14,589 | \$31,831 | \$6,631,484 |
| 326.000 | Diesel Pumping Equipment | \$97,670 | 6-Assoc. w/power and pumping facilities | \$38,423 | \$21,976 | \$22,913 | \$5,430 | \$8,243 | \$215 | \$469 | \$97,669 |
| 327.000 | Hydraulic Pumping Equipment | \$106,756 | 6-Assoc. w/power and pumping facilities | \$41,998 | \$24,020 | \$25,045 | \$5,936 | \$9,010 | \$235 | \$512 | \$106,756 |
| 328.000 | Other Pumping Equipment | \$127,854 | 6-Assoc. w/power and pumping facilities | \$50,298 | \$28,767 | \$29,995 | \$7,109 | \$10,791 | \$281 | \$614 | \$127,855 |
| | TOTAL PUMPING PLANT | \$11,236,164 | | \$4,420,306 | \$2,528,137 | \$2,636,004 | \$624,732 | \$948,331 | \$24,720 | \$53,934 | \$11,236,164 |
| WATER TREATMENT PLANT | | | | | | | | | | | |
| 330.000 | Land and Land Rights - WTP | \$338,088 | 6-Assoc. w/power and pumping facilities | \$133,004 | \$76,070 | \$79,315 | \$18,798 | \$28,535 | \$744 | \$1,623 | \$338,089 |
| 331.000 | Structures and Improvements - WTP | \$9,339,075 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$3,667,455 | \$2,103,160 | \$2,239,510 | \$520,186 | \$808,764 | \$0 | \$0 | \$9,339,075 |
| 332.000 | Water Treatment Equipment | \$17,515,461 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$6,878,322 | \$3,944,482 | \$4,200,208 | \$975,611 | \$1,516,839 | \$0 | \$0 | \$17,515,462 |
| 333.000 | Miscellaneous Water Treat, Other | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL WATER TREATMENT PLANT | \$27,192,624 | | \$10,678,781 | \$6,123,712 | \$6,519,033 | \$1,514,595 | \$2,354,138 | \$744 | \$1,623 | \$27,192,626 |
| TRANSMISSION & DIST. PLANT | | | | | | | | | | | |
| 340.000 | Land and Land Rights - TDP | \$194,919 | 7-Assoc. with trans. and distrib. mains | \$95,237 | \$48,613 | \$8,927 | \$12,027 | \$0 | \$9,181 | \$20,934 | \$194,919 |
| 341.000 | Structures and Improvements - TDP | \$3,445,215 | 7-Assoc. with trans. and distrib. mains | \$1,683,332 | \$859,237 | \$157,791 | \$212,570 | \$0 | \$162,270 | \$370,016 | \$3,445,216 |
| 342.000 | Distribution Reservoirs and Standpipes | \$5,427,599 | 5-Associated with storage facilities. | \$1,890,433 | \$957,428 | \$760,407 | \$236,643 | \$407,613 | \$358,764 | \$816,311 | \$5,427,599 |
| 343.000 | TD Mains Not Classified | -\$373,712 | 7-Assoc. with trans. and distrib. mains | -\$182,596 | -\$93,204 | -\$17,116 | -\$23,058 | \$0 | -\$17,602 | -\$40,137 | -\$373,713 |
| 343.100 | TD Mains 4 & Less | \$5,319,971 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$2,599,338 | \$1,326,801 | \$243,655 | \$328,242 | \$0 | \$250,571 | \$571,365 | \$5,319,972 |

Missouri American Water Company
File Number WR-2011-0337
District #3
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) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.100 | TD Mains Galve 1 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.100 | TD Mains DI 4in (STL) | -\$9,459 | 4-Associated with facilities serving base and max. hr. extra capacity functions | -\$4,622 | -\$2,359 | -\$433 | -\$584 | \$0 | -\$446 | -\$1,016 | -\$9,460 |
| 343.200 | TD Mains 6 to 8" | \$25,575,292 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$12,496,088 | \$6,378,478 | \$1,171,348 | \$1,577,996 | \$0 | \$1,204,596 | \$2,746,786 | \$25,575,292 |
| 343.200 | TD Mains 6 to 10in (TN) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains CI <10 1900-28 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains CI <10 1929-56 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains CI <10 1957-93 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains DI 6-8 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains PL 6-8in (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains 10 to 16" | \$18,718,636 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$6,983,923 | \$4,003,916 | \$4,262,233 | \$990,216 | \$1,538,672 | \$286,395 | \$653,280 | \$18,718,635 |
| 343.300 | TD Mains 18 & Grtr | \$843,803 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$314,823 | \$180,489 | \$192,134 | \$44,637 | \$69,361 | \$12,910 | \$29,449 | \$843,803 |
| 343.300 | TD Mains CI 12 (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains CI 16 (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains DI 12 (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains DI 16 &>(STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains LJ 20 (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains PL 12in (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Main DI 10in (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 344.000 | Fire Mains | \$102,136 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$102,136 | \$102,136 |
| 345.000 | Services | \$10,441,290 | 10-Factors for allocating COS to customer class. | \$8,358,253 | \$1,226,852 | \$65,780 | \$147,222 | \$10,441 | \$632,742 | \$0 | \$10,441,290 |
| 346.000 | Meters | \$2,351,997 | 9-Associated with meters | \$1,757,883 | \$392,548 | \$67,502 | \$111,485 | \$22,579 | \$0 | \$0 | \$2,351,997 |
| 347.000 | Meter Installations | \$3,468,367 | 9-Associated with meters | \$2,592,257 | \$578,870 | \$99,542 | \$164,401 | \$33,296 | \$0 | \$0 | \$3,468,366 |
| 348.000 | Hydrants | \$1,798,080 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,798,080 | \$1,798,080 |
| 349.000 | Other Transmission & Distribution Plant | -\$408 | 4-Associated with facilities serving base and max. hr. extra capacity functions | -\$199 | -\$102 | -\$19 | -\$25 | \$0 | -\$19 | -\$44 | -\$408 |
| TOTAL TRANSMISSION & DIST. PLANT | | \$77,303,726 | | \$38,584,150 | \$15,857,567 | \$7,011,751 | \$3,801,772 | \$2,081,962 | \$2,899,362 | \$7,067,160 | \$77,303,724 |
| GENERAL PLANT | | | | | | | | | | | |
| 389.000 | Land and Land Rights - GP | \$371,528 | 15-A&G Basis | \$201,925 | \$72,151 | \$38,862 | \$16,793 | \$12,149 | \$6,130 | \$23,518 | \$371,528 |
| 390.000 | Structures and Improvements - GP | \$1,405,154 | 15-A&G Basis | \$763,701 | \$272,881 | \$146,979 | \$63,513 | \$45,949 | \$23,185 | \$88,946 | \$1,405,154 |
| 390.900 | Structures & Improve-Leasehold | \$18,613 | 15-A&G Basis | \$10,116 | \$3,615 | \$1,947 | \$841 | \$609 | \$307 | \$1,178 | \$18,613 |
| 391.000 | Office Furniture and Equipment | \$69,093 | 15-A&G Basis | \$37,552 | \$13,418 | \$7,227 | \$3,123 | \$2,259 | \$1,140 | \$4,374 | \$69,093 |

Missouri American Water Company
File Number WR-2011-0337
District #3
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 | \$136,896 | 15-A&G Basis | \$74,403 | \$26,585 | \$14,319 | \$6,188 | \$4,476 | \$2,259 | \$8,666 | \$136,896 |
| 391.200 | Computer Hardware & Software | \$64,379 | 15-A&G Basis | \$34,990 | \$12,502 | \$6,734 | \$2,910 | \$2,105 | \$1,062 | \$4,075 | \$64,378 |
| 391.300 | Other Office Equipment | \$23,015 | 15-A&G Basis | \$12,509 | \$4,470 | \$2,407 | \$1,040 | \$753 | \$380 | \$1,457 | \$23,016 |
| 392.100 | Transportation Equipment-Light Trucks | \$22,803 | 15-A&G Basis | \$12,393 | \$4,428 | \$2,385 | \$1,031 | \$746 | \$376 | \$1,443 | \$22,802 |
| 392.200 | Transportation Equipment-Heavy Truck | \$3,560 | 15-A&G Basis | \$1,935 | \$691 | \$372 | \$161 | \$116 | \$59 | \$225 | \$3,559 |
| 392.300 | Transportation Equipment-Autos | -\$41,084 | 15-A&G Basis | -\$22,329 | -\$7,979 | -\$4,297 | -\$1,857 | -\$1,343 | -\$678 | -\$2,601 | -\$41,084 |
| 392.400 | Transportation Equipment-Other | \$25,113 | 15-A&G Basis | \$13,649 | \$4,877 | \$2,627 | \$1,135 | \$821 | \$414 | \$1,590 | \$25,113 |
| 393.000 | Stores Equipment | \$17,055 | 15-A&G Basis | \$9,269 | \$3,312 | \$1,784 | \$771 | \$558 | \$281 | \$1,080 | \$17,055 |
| 394.000 | Tools, Shop and Garage Equipment | \$1,473,422 | 15-A&G Basis | \$800,805 | \$286,139 | \$154,120 | \$66,599 | \$48,181 | \$24,311 | \$93,268 | \$1,473,423 |
| 395.000 | Laboratory Equipment | \$137,202 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$53,879 | \$30,898 | \$32,901 | \$7,642 | \$11,882 | \$0 | \$0 | \$137,202 |
| 396.000 | Power Operated Equipment | \$72,830 | 15-A&G Basis | \$39,583 | \$14,144 | \$7,618 | \$3,292 | \$2,382 | \$1,202 | \$4,610 | \$72,831 |
| 397.100 | Communication Equipment-Non Telephone | \$363,368 | 15-A&G Basis | \$197,491 | \$70,566 | \$38,008 | \$16,424 | \$11,882 | \$5,996 | \$23,001 | \$363,368 |
| 397.200 | Communication Equipment-Telephone | -\$32,256 | 15-A&G Basis | -\$17,531 | -\$6,264 | -\$3,374 | -\$1,458 | -\$1,055 | -\$532 | -\$2,042 | -\$32,256 |
| 398.000 | Miscellaneous Equipment | \$93,757 | 15-A&G Basis | \$50,957 | \$18,208 | \$9,807 | \$4,238 | \$3,066 | \$1,547 | \$5,935 | \$93,758 |
| 399.000 | Other Tangible Equipment | \$2,116 | 17-UPIS Basis | \$971 | \$450 | \$316 | \$109 | \$106 | \$47 | \$117 | \$2,116 |
| | TOTAL GENERAL PLANT | \$4,226,564 | | \$2,276,268 | \$825,092 | \$460,742 | \$192,495 | \$145,642 | \$67,486 | \$258,840 | \$4,226,565 |
| | TOTAL NET PLANT IN SERVICE | \$134,130,107 | | \$61,542,123 | \$28,522,173 | \$20,007,852 | \$6,921,690 | \$6,749,704 | \$2,995,371 | \$7,391,195 | \$134,130,108 |

Missouri American Water Company
File Number WR-2011-0337
District #3
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 | \$42,856 | 17-UPIS Basis | \$18,947 | \$8,010 | \$7,187 | \$2,001 | \$3,154 | \$253 | \$3,304 | \$42,856 |
| 302.000 | Franchises and Consents | \$25,908 | 17-UPIS Basis | \$11,454 | \$4,842 | \$4,345 | \$1,210 | \$1,907 | \$153 | \$1,998 | \$25,909 |
| 303.000 | Miscellaneous Intangible Plant | \$92,402 | 15-A&G Basis | \$29,837 | \$11,680 | \$14,636 | \$9,869 | \$1,432 | \$17,603 | \$7,346 | \$92,403 |
| | TOTAL PLANT INTANGIBLE | \$161,166 | | \$60,238 | \$24,532 | \$26,168 | \$13,080 | \$6,493 | \$18,009 | \$12,648 | \$161,168 |
| SOURCE OF SUPPLY PLANT | | | | | | | | | | | |
| 310.000 | Land and Land Rights - SSP | \$175,650 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$114,805 | \$60,845 | \$0 | \$0 | \$0 | \$0 | \$0 | \$175,650 |
| 311.000 | Structures and Improvements - SSP | \$5,317,865 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$3,475,757 | \$1,842,108 | \$0 | \$0 | \$0 | \$0 | \$0 | \$5,317,865 |
| 312.000 | Collecting & Impounding Reservoirs | \$24,276 | 1-Varies with water used | \$24,276 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$24,276 |
| 313.000 | Lake, River and Other Intakes | \$518,061 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$338,605 | \$179,456 | \$0 | \$0 | \$0 | \$0 | \$0 | \$518,061 |
| 314.000 | Wells and Springs | \$4,162,284 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$2,720,469 | \$1,441,815 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,162,284 |
| 315.000 | Infiltration Galleries and Tunnels | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 316.000 | Supply Mains | \$3,811,727 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$2,491,345 | \$1,320,382 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,811,727 |
| 317.000 | Other Water Source Plant | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCE OF SUPPLY PLANT | \$14,009,863 | | \$9,165,257 | \$4,844,606 | \$0 | \$0 | \$0 | \$0 | \$0 | \$14,009,863 |
| PUMPING PLANT | | | | | | | | | | | |
| 320.000 | Land and Land Rights - PP | \$12,561 | 6-Assoc. w/power and pumping facilities | \$8,136 | \$4,226 | \$156 | \$0 | \$0 | \$0 | \$43 | \$12,561 |
| 321.000 | Structures and Improvements - PP | \$2,876,989 | 6-Assoc. w/power and pumping facilities | \$1,863,386 | \$967,987 | \$35,660 | \$0 | \$0 | \$0 | \$9,957 | \$2,876,990 |
| 322.000 | Boiler Plant Equipment | \$261 | 6-Assoc. w/power and pumping facilities | \$169 | \$88 | \$3 | \$0 | \$0 | \$0 | \$1 | \$261 |
| 323.000 | Other Power Production Equipment | \$1,368,082 | 6-Assoc. w/power and pumping facilities | \$886,088 | \$460,302 | \$16,957 | \$0 | \$0 | \$0 | \$4,735 | \$1,368,082 |
| 324.000 | Steam Pumping Equipment | \$14,506 | 6-Assoc. w/power and pumping facilities | \$9,395 | \$4,881 | \$180 | \$0 | \$0 | \$0 | \$50 | \$14,506 |
| 325.000 | Electric Pumping Equipment | \$6,631,485 | 6-Assoc. w/power and pumping facilities | \$4,295,121 | \$2,231,218 | \$82,196 | \$0 | \$0 | \$0 | \$22,950 | \$6,631,485 |
| 326.000 | Diesel Pumping Equipment | \$97,670 | 6-Assoc. w/power and pumping facilities | \$63,260 | \$32,862 | \$1,211 | \$0 | \$0 | \$0 | \$338 | \$97,671 |
| 327.000 | Hydraulic Pumping Equipment | \$106,756 | 6-Assoc. w/power and pumping facilities | \$69,144 | \$35,919 | \$1,323 | \$0 | \$0 | \$0 | \$369 | \$106,755 |
| 328.000 | Other Pumping Equipment | \$127,854 | 6-Assoc. w/power and pumping facilities | \$82,809 | \$43,018 | \$1,585 | \$0 | \$0 | \$0 | \$442 | \$127,854 |
| | TOTAL PUMPING PLANT | \$11,236,164 | | \$7,277,508 | \$3,780,501 | \$139,271 | \$0 | \$0 | \$0 | \$38,885 | \$11,236,165 |
| WATER TREATMENT PLANT | | | | | | | | | | | |
| 330.000 | Land and Land Rights - WTP | \$338,088 | 6-Assoc. w/power and pumping facilities | \$218,975 | \$113,752 | \$4,191 | \$0 | \$0 | \$0 | \$1,170 | \$338,088 |
| 331.000 | Structures and Improvements - WTP | \$9,339,075 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$6,104,019 | \$3,235,056 | \$0 | \$0 | \$0 | \$0 | \$0 | \$9,339,075 |
| 332.000 | Water Treatment Equipment | \$17,515,461 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$11,448,105 | \$6,067,356 | \$0 | \$0 | \$0 | \$0 | \$0 | \$17,515,461 |
| 333.000 | Miscellaneous Water Treat, Other | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL WATER TREATMENT PLANT | \$27,192,624 | | \$17,771,099 | \$9,416,164 | \$4,191 | \$0 | \$0 | \$0 | \$1,170 | \$27,192,624 |
| TRANSMISSION & DIST. PLANT | | | | | | | | | | | |
| 340.000 | Land and Land Rights - TDP | \$194,919 | 7-Assoc. with trans. and distrib. mains | \$56,955 | \$0 | \$107,849 | \$0 | \$0 | \$0 | \$30,115 | \$194,919 |
| 341.000 | Structures and Improvements - TDP | \$3,445,215 | 7-Assoc. with trans. and distrib. mains | \$1,006,692 | \$0 | \$1,906,237 | \$0 | \$0 | \$0 | \$532,286 | \$3,445,215 |
| 342.000 | Distribution Reservoirs and Standpipes | \$5,427,599 | 5-Associated with storage facilities. | \$1,469,251 | \$0 | \$2,783,273 | \$0 | \$0 | \$0 | \$1,175,075 | \$5,427,599 |
| 343.000 | TD Mains Not Classified | -\$373,712 | 7-Assoc. with trans. and distrib. mains | -\$109,199 | \$0 | -\$206,775 | \$0 | \$0 | \$0 | -\$57,739 | -\$373,713 |
| 343.100 | TD Mains 4 & Less | \$5,319,971 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$1,554,287 | \$0 | \$2,943,748 | \$0 | \$0 | \$0 | \$821,936 | \$5,319,971 |

Missouri American Water Company
File Number WR-2011-0337
District #3
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 |
|---|---|----------------------------|--|---------------------|--------------------|---------------------|--------------------|--------------------|------------------------|--------------------|---------------------|
| 343.100 | TD Mains AC 4 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.100 | TD Mains Galve 1 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.100 | TD Mains DI 4in (STL) | -\$9,459 | 4-Associated with facilities serving base and max. hr. extra capacity functions | -\$2,764 | \$0 | -\$5,234 | \$0 | \$0 | \$0 | -\$1,461 | -\$9,459 |
| 343.200 | TD Mains 6 to 8" | \$25,575,292 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$7,472,100 | \$0 | \$14,151,809 | \$0 | \$0 | \$0 | \$3,951,383 | \$25,575,292 |
| 343.200 | TD Mains 6 to 10in (TN) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains CI <10 1900-28 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains CI <10 1929-56 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains CI <10 1957-93 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains DI 6-8 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains PL 6-8in (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains 10 to 16" | \$18,718,636 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$11,620,529 | \$6,158,431 | \$0 | \$0 | \$0 | \$0 | \$939,676 | \$18,718,636 |
| 343.300 | TD Mains 18 & Grtr | \$843,803 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$523,833 | \$277,611 | \$0 | \$0 | \$0 | \$0 | \$42,359 | \$843,803 |
| 343.300 | TD Mains CI 12 (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains CI 16 (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains DI 12 (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains DI 16 &>(STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains LJ 20 (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains PL 12in (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Main DI 10in (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 344.000 | Fire Mains | \$102,136 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$102,136 | \$102,136 |
| 345.000 | Services | \$10,441,290 | 10-Factors for allocating COS to customer class. | \$0 | \$0 | \$0 | \$0 | \$9,808,548 | \$0 | \$632,742 | \$10,441,290 |
| 346.000 | Meters | \$2,351,997 | 9-Associated with meters | \$0 | \$0 | \$0 | \$2,351,997 | \$0 | \$0 | \$0 | \$2,351,997 |
| 347.000 | Meter Installations | \$3,468,367 | 9-Associated with meters | \$0 | \$0 | \$0 | \$3,468,367 | \$0 | \$0 | \$0 | \$3,468,367 |
| 348.000 | Hydrants | \$1,798,080 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,798,080 | \$1,798,080 |
| 349.000 | Other Transmission & Distribution Plant | -\$408 | 4-Associated with facilities serving base and max. hr. extra capacity functions | -\$119 | \$0 | -\$226 | \$0 | \$0 | \$0 | -\$63 | -\$408 |
| TOTAL TRANSMISSION & DIST. PLANT | | \$77,303,726 | | \$23,591,565 | \$6,436,042 | \$21,680,681 | \$5,820,364 | \$9,808,548 | \$0 | \$9,966,525 | \$77,303,725 |
| GENERAL PLANT | | | | | | | | | | | |
| 389.000 | Land and Land Rights - GP | \$371,528 | 15-A&G Basis | \$119,966 | \$46,961 | \$58,850 | \$39,679 | \$5,759 | \$70,776 | \$29,536 | \$371,527 |
| 390.000 | Structures and Improvements - GP | \$1,405,154 | 15-A&G Basis | \$453,724 | \$177,611 | \$222,576 | \$150,070 | \$21,780 | \$267,682 | \$111,710 | \$1,405,153 |
| 390.900 | Structures & Improve-Leasehold | \$18,613 | 15-A&G Basis | \$6,010 | \$2,353 | \$2,948 | \$1,988 | \$289 | \$3,546 | \$1,480 | \$18,614 |
| 391.000 | Office Furniture and Equipment | \$69,093 | 15-A&G Basis | \$22,310 | \$8,733 | \$10,944 | \$7,379 | \$1,071 | \$13,162 | \$5,493 | \$69,092 |

Missouri American Water Company
File Number WR-2011-0337
District #3
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 |
|----------------|---------------------------------------|----------------------------|--|---------------------|---------------------|---------------------|--------------------|--------------------|------------------------|---------------------|----------------------|
| 391.100 | Computer & Peripheral Equipment | \$136,896 | 15-A&G Basis | \$44,204 | \$17,304 | \$21,684 | \$14,620 | \$2,122 | \$26,079 | \$10,883 | \$136,896 |
| 391.200 | Computer Hardware & Software | \$64,379 | 15-A&G Basis | \$20,788 | \$8,138 | \$10,198 | \$6,876 | \$998 | \$12,264 | \$5,118 | \$64,380 |
| 391.300 | Other Office Equipment | \$23,015 | 15-A&G Basis | \$7,432 | \$2,909 | \$3,646 | \$2,458 | \$357 | \$4,384 | \$1,830 | \$23,016 |
| 392.100 | Transportation Equipment-Light Trucks | \$22,803 | 15-A&G Basis | \$7,363 | \$2,882 | \$3,612 | \$2,435 | \$353 | \$4,344 | \$1,813 | \$22,802 |
| 392.200 | Transportation Equipment-Heavy Truck | \$3,560 | 15-A&G Basis | \$1,150 | \$450 | \$564 | \$380 | \$55 | \$678 | \$283 | \$3,560 |
| 392.300 | Transportation Equipment-Autos | -\$41,084 | 15-A&G Basis | -\$13,266 | -\$5,193 | -\$6,508 | -\$4,388 | -\$637 | -\$7,827 | -\$3,266 | -\$41,085 |
| 392.400 | Transportation Equipment-Other | \$25,113 | 15-A&G Basis | \$8,109 | \$3,174 | \$3,978 | \$2,682 | \$389 | \$4,784 | \$1,996 | \$25,112 |
| 393.000 | Stores Equipment | \$17,055 | 15-A&G Basis | \$5,507 | \$2,156 | \$2,702 | \$1,821 | \$264 | \$3,249 | \$1,356 | \$17,055 |
| 394.000 | Tools, Shop and Garage Equipment | \$1,473,422 | 15-A&G Basis | \$475,768 | \$186,241 | \$233,390 | \$157,361 | \$22,838 | \$280,687 | \$117,137 | \$1,473,422 |
| 395.000 | Laboratory Equipment | \$137,202 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$89,675 | \$47,527 | \$0 | \$0 | \$0 | \$0 | \$0 | \$137,202 |
| 396.000 | Power Operated Equipment | \$72,830 | 15-A&G Basis | \$23,517 | \$9,206 | \$11,536 | \$7,778 | \$1,129 | \$13,874 | \$5,790 | \$72,830 |
| 397.100 | Communication Equipment-Non Telephone | \$363,368 | 15-A&G Basis | \$117,332 | \$45,930 | \$57,557 | \$38,808 | \$5,632 | \$69,222 | \$28,888 | \$363,369 |
| 397.200 | Communication Equipment-Telephone | -\$32,256 | 15-A&G Basis | -\$10,415 | -\$4,077 | -\$5,109 | -\$3,445 | -\$500 | -\$6,145 | -\$2,564 | -\$32,255 |
| 398.000 | Miscellaneous Equipment | \$93,757 | 15-A&G Basis | \$30,274 | \$11,851 | \$14,851 | \$10,013 | \$1,453 | \$17,861 | \$7,454 | \$93,757 |
| 399.000 | Other Tangible Equipment | \$2,116 | 17-UPIS Basis | \$935 | \$395 | \$355 | \$99 | \$156 | \$12 | \$163 | \$2,115 |
| | TOTAL GENERAL PLANT | \$4,226,564 | | \$1,410,383 | \$564,551 | \$647,774 | \$436,614 | \$63,508 | \$778,632 | \$325,100 | \$4,226,562 |
| | TOTAL NET PLANT IN SERVICE | \$134,130,107 | | \$59,276,050 | \$25,066,396 | \$22,498,085 | \$6,270,058 | \$9,878,549 | \$796,641 | \$10,344,328 | \$134,130,107 |

Missouri American Water Company
File Number WR-2011-0337
District #3
Test Year Ending 12-31-2010
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 | \$139,463 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$54,767 | \$31,407 | \$33,443 | \$7,768 | \$12,077 | \$0 | \$0 | \$139,462 |
| 312.000 | Collecting & Impounding Reservoirs | \$1,406 | 1-Varies with water used | \$504 | \$321 | \$385 | \$80 | \$116 | \$0 | \$0 | \$1,406 |
| 313.000 | Lake, River and Other Intakes | \$10,540 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$4,139 | \$2,374 | \$2,527 | \$587 | \$913 | \$0 | \$0 | \$10,540 |
| 314.000 | Wells and Springs | \$91,943 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$36,106 | \$20,706 | \$22,048 | \$5,121 | \$7,962 | \$0 | \$0 | \$91,943 |
| 315.000 | Infiltration Galleries and Tunnels | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 316.000 | Supply Mains | \$77,846 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$30,570 | \$17,531 | \$18,667 | \$4,336 | \$6,741 | \$0 | \$0 | \$77,845 |
| 317.000 | Other Water Source Plant | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCE OF SUPPLY PLANT | \$321,198 | | \$126,086 | \$72,339 | \$77,070 | \$17,892 | \$27,809 | \$0 | \$0 | \$321,196 |
| 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 | \$58,513 | 6-Assoc. w/power and pumping facilities | \$23,019 | \$13,165 | \$13,727 | \$3,253 | \$4,938 | \$129 | \$281 | \$58,512 |
| 322.000 | Boiler Plant Equipment | \$8 | 6-Assoc. w/power and pumping facilities | \$3 | \$2 | \$2 | \$0 | \$1 | \$0 | \$0 | \$8 |
| 323.000 | Other Power Production Equipment | \$29,190 | 6-Assoc. w/power and pumping facilities | \$11,483 | \$6,568 | \$6,848 | \$1,623 | \$2,464 | \$64 | \$140 | \$29,190 |
| 324.000 | Steam Pumping Equipment | \$383 | 6-Assoc. w/power and pumping facilities | \$151 | \$86 | \$90 | \$21 | \$32 | \$1 | \$2 | \$383 |
| 325.000 | Electric Pumping Equipment | \$215,038 | 6-Assoc. w/power and pumping facilities | \$84,596 | \$48,384 | \$50,448 | \$11,956 | \$18,149 | \$473 | \$1,032 | \$215,038 |
| 326.000 | Diesel Pumping Equipment | \$3,621 | 6-Assoc. w/power and pumping facilities | \$1,425 | \$815 | \$849 | \$201 | \$306 | \$8 | \$17 | \$3,621 |
| 327.000 | Hydraulic Pumping Equipment | \$2,927 | 6-Assoc. w/power and pumping facilities | \$1,151 | \$659 | \$687 | \$163 | \$247 | \$6 | \$14 | \$2,927 |
| 328.000 | Other Pumping Equipment | \$6,745 | 6-Assoc. w/power and pumping facilities | \$2,653 | \$1,518 | \$1,582 | \$375 | \$569 | \$15 | \$32 | \$6,744 |
| | TOTAL PUMPING PLANT | \$316,425 | | \$124,481 | \$71,197 | \$74,233 | \$17,592 | \$26,706 | \$696 | \$1,518 | \$316,423 |
| 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 | \$169,794 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$66,678 | \$38,238 | \$40,717 | \$9,458 | \$14,704 | \$0 | \$0 | \$169,795 |
| 332.000 | Water Treatment Equipment | \$594,278 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$233,373 | \$133,831 | \$142,508 | \$33,101 | \$51,464 | \$0 | \$0 | \$594,277 |
| 333.000 | Miscellaneous Water Treat, Other | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL WATER TREATMENT PLANT | \$764,072 | | \$300,051 | \$172,069 | \$183,225 | \$42,559 | \$66,168 | \$0 | \$0 | \$764,072 |
| 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 | \$89,605 | 7-Assoc. with trans. and distrib. mains | \$43,781 | \$22,347 | \$4,104 | \$5,529 | \$0 | \$4,220 | \$9,624 | \$89,605 |
| 342.000 | Distribution Reservoirs and Standpipes | \$161,706 | 5-Associated with storage facilities. | \$56,322 | \$28,525 | \$22,655 | \$7,050 | \$12,144 | \$10,689 | \$24,321 | \$161,706 |
| 343.000 | TD Mains Not Classified | \$70,244 | 7-Assoc. with trans. and distrib. mains | \$34,321 | \$17,519 | \$3,217 | \$4,334 | \$0 | \$3,308 | \$7,544 | \$70,243 |
| 343.100 | TD Mains 4 & Less | \$77,315 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$37,776 | \$19,282 | \$3,541 | \$4,770 | \$0 | \$3,642 | \$8,304 | \$77,315 |
| 343.100 | TD Mains AC 4 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

Missouri American Water Company
File Number WR-2011-0337
District #3
Test Year Ending 12-31-2010
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) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.100 | TD Mains DI 4in (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains 6 to 8" | \$382,650 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$186,963 | \$95,433 | \$17,525 | \$23,610 | \$0 | \$18,023 | \$41,097 | \$382,651 |
| 343.200 | TD Mains 6 to 10in (TN) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains CI <10 1900-28 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains CI <10 1929-56 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains CI <10 1957-93 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains DI 6-8 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains PL 6-8in (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains 10 to 16" | \$279,466 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$104,269 | \$59,778 | \$63,634 | \$14,784 | \$22,972 | \$4,276 | \$9,753 | \$279,466 |
| 343.300 | TD Mains 18 & Grtr | \$13,103 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$4,889 | \$2,803 | \$2,984 | \$693 | \$1,077 | \$200 | \$457 | \$13,103 |
| 343.300 | TD Mains CI 12 (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains CI 16 (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains DI 12 (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains DI 16 &>(STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains LJ 20 (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains PL 12in (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Main DI 10in (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 344.000 | Fire Mains | \$1,933 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,933 | \$1,933 |
| 345.000 | Services | \$408,041 | 10-Factors for allocating COS to customer class. | \$326,637 | \$47,945 | \$2,571 | \$5,753 | \$408 | \$24,727 | \$0 | \$408,041 |
| 346.000 | Meters | \$56,253 | 9-Associated with meters | \$42,043 | \$9,389 | \$1,614 | \$2,666 | \$540 | \$0 | \$0 | \$56,252 |
| 347.000 | Meter Installations | \$112,771 | 9-Associated with meters | \$84,285 | \$18,821 | \$3,237 | \$5,345 | \$1,083 | \$0 | \$0 | \$112,771 |
| 348.000 | Hydrants | \$42,790 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$42,790 | \$42,790 |
| 349.000 | Other Transmission & Distribution Plant | \$9 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$4 | \$2 | \$0 | \$1 | \$0 | \$0 | \$1 | \$8 |
| TOTAL TRANSMISSION & DIST. PLANT | | \$1,695,886 | | \$921,290 | \$321,844 | \$125,082 | \$74,535 | \$38,224 | \$69,085 | \$145,824 | \$1,695,884 |
| 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 | \$40,029 | 15-A&G Basis | \$21,756 | \$7,774 | \$4,187 | \$1,809 | \$1,309 | \$660 | \$2,534 | \$40,029 |
| 390.900 | Structures & Improve-Leasehold | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 391.000 | Office Furniture and Equipment | \$5,221 | 15-A&G Basis | \$2,838 | \$1,014 | \$546 | \$236 | \$171 | \$86 | \$330 | \$5,221 |
| 391.100 | Computer & Peripheral Equipment | \$27,379 | 15-A&G Basis | \$14,880 | \$5,317 | \$2,864 | \$1,238 | \$895 | \$452 | \$1,733 | \$27,379 |
| 391.200 | Computer Hardware & Software | \$198,351 | 15-A&G Basis | \$107,804 | \$38,520 | \$20,748 | \$8,965 | \$6,486 | \$3,273 | \$12,556 | \$198,352 |
| 391.300 | Other Office Equipment | \$380 | 15-A&G Basis | \$207 | \$74 | \$40 | \$17 | \$12 | \$6 | \$24 | \$380 |

Missouri American Water Company
File Number WR-2011-0337
District #3
Test Year Ending 12-31-2010
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 |
|----------------------------|---------------------------------------|----------------------------|--|--------------------|------------------|------------------|--------------------|------------------|---------------------------|--------------------------|--------------------|
| 392.100 | Transportation Equipment-Light Trucks | \$27,017 | 15-A&G Basis | \$14,684 | \$5,247 | \$2,826 | \$1,221 | \$883 | \$446 | \$1,710 | \$27,017 |
| 392.200 | Transportation Equipment-Heavy Truck | \$958 | 15-A&G Basis | \$521 | \$186 | \$100 | \$43 | \$31 | \$16 | \$61 | \$958 |
| 392.300 | Transportation Equipment-Autos | \$13,390 | 15-A&G Basis | \$7,277 | \$2,600 | \$1,401 | \$605 | \$438 | \$221 | \$848 | \$13,390 |
| 392.400 | Transportation Equipment-Other | \$3,241 | 15-A&G Basis | \$1,761 | \$629 | \$339 | \$146 | \$106 | \$53 | \$205 | \$3,239 |
| 393.000 | Stores Equipment | \$1,126 | 15-A&G Basis | \$612 | \$219 | \$118 | \$51 | \$37 | \$19 | \$71 | \$1,127 |
| 394.000 | Tools, Shop and Garage Equipment | \$95,359 | 15-A&G Basis | \$51,828 | \$18,519 | \$9,975 | \$4,310 | \$3,118 | \$1,573 | \$6,036 | \$95,359 |
| 395.000 | Laboratory Equipment | \$11,217 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$4,405 | \$2,526 | \$2,690 | \$625 | \$971 | \$0 | \$0 | \$11,217 |
| 396.000 | Power Operated Equipment | \$25,870 | 15-A&G Basis | \$14,060 | \$5,024 | \$2,706 | \$1,169 | \$846 | \$427 | \$1,638 | \$25,870 |
| 397.100 | Communication Equipment-Non Telephone | \$29,171 | 15-A&G Basis | \$15,854 | \$5,665 | \$3,051 | \$1,319 | \$954 | \$481 | \$1,847 | \$29,171 |
| 397.200 | Communication Equipment-Telephone | \$916 | 15-A&G Basis | \$498 | \$178 | \$96 | \$41 | \$30 | \$15 | \$58 | \$916 |
| 398.000 | Miscellaneous Equipment | \$9,479 | 15-A&G Basis | \$5,152 | \$1,841 | \$992 | \$428 | \$310 | \$156 | \$600 | \$9,479 |
| 399.000 | Other Tangible Equipment | \$277 | 17-UPIS Basis | \$127 | \$59 | \$41 | \$14 | \$14 | \$6 | \$15 | \$276 |
| TOTAL GENERAL PLANT | | \$489,381 | | \$264,264 | \$95,392 | \$52,720 | \$22,237 | \$16,611 | \$7,890 | \$30,266 | \$489,380 |
| TOTAL DEPRECIATION | | \$3,586,962 | | \$1,736,172 | \$732,841 | \$512,330 | \$174,815 | \$175,518 | \$77,671 | \$177,608 | \$3,586,955 |

Missouri American Water Company
File Number WR-2011-0337
District #3
Test Year Ending 12-31-2010
Depreciation Expense

| 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 | \$139,463 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$91,153 | \$48,310 | \$0 | \$0 | \$0 | \$0 | \$0 | \$139,463 |
| 312.000 | Collecting & Impounding Reservoirs | \$1,406 | 1-Varies with water used | \$1,406 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,406 |
| 313.000 | Lake, River and Other Intakes | \$10,540 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$6,889 | \$3,651 | \$0 | \$0 | \$0 | \$0 | \$0 | \$10,540 |
| 314.000 | Wells and Springs | \$91,943 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$60,094 | \$31,849 | \$0 | \$0 | \$0 | \$0 | \$0 | \$91,943 |
| 315.000 | Infiltration Galleries and Tunnels | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 316.000 | Supply Mains | \$77,846 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$50,880 | \$26,966 | \$0 | \$0 | \$0 | \$0 | \$0 | \$77,846 |
| 317.000 | Other Water Source Plant | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCE OF SUPPLY PLANT | \$321,198 | | \$210,422 | \$110,776 | \$0 | \$0 | \$0 | \$0 | \$0 | \$321,198 |
| 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 | \$58,513 | 6-Assoc. w/power and pumping facilities | \$37,898 | \$19,687 | \$725 | \$0 | \$0 | \$0 | \$203 | \$58,513 |
| 322.000 | Boiler Plant Equipment | \$8 | 6-Assoc. w/power and pumping facilities | \$5 | \$3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$8 |
| 323.000 | Other Power Production Equipment | \$29,190 | 6-Assoc. w/power and pumping facilities | \$18,906 | \$9,821 | \$362 | \$0 | \$0 | \$0 | \$101 | \$29,190 |
| 324.000 | Steam Pumping Equipment | \$383 | 6-Assoc. w/power and pumping facilities | \$248 | \$129 | \$5 | \$0 | \$0 | \$0 | \$1 | \$383 |
| 325.000 | Electric Pumping Equipment | \$215,038 | 6-Assoc. w/power and pumping facilities | \$139,277 | \$72,351 | \$2,665 | \$0 | \$0 | \$0 | \$744 | \$215,037 |
| 326.000 | Diesel Pumping Equipment | \$3,621 | 6-Assoc. w/power and pumping facilities | \$2,345 | \$1,218 | \$45 | \$0 | \$0 | \$0 | \$13 | \$3,621 |
| 327.000 | Hydraulic Pumping Equipment | \$2,927 | 6-Assoc. w/power and pumping facilities | \$1,896 | \$985 | \$36 | \$0 | \$0 | \$0 | \$10 | \$2,927 |
| 328.000 | Other Pumping Equipment | \$6,745 | 6-Assoc. w/power and pumping facilities | \$4,369 | \$2,269 | \$84 | \$0 | \$0 | \$0 | \$23 | \$6,745 |
| | TOTAL PUMPING PLANT | \$316,425 | | \$204,944 | \$106,463 | \$3,922 | \$0 | \$0 | \$0 | \$1,095 | \$316,424 |
| 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 | \$169,794 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$110,977 | \$58,817 | \$0 | \$0 | \$0 | \$0 | \$0 | \$169,794 |
| 332.000 | Water Treatment Equipment | \$594,278 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$388,420 | \$205,858 | \$0 | \$0 | \$0 | \$0 | \$0 | \$594,278 |
| 333.000 | Miscellaneous Water Treat, Other | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL WATER TREATMENT PLANT | \$764,072 | | \$499,397 | \$264,675 | \$0 | \$0 | \$0 | \$0 | \$0 | \$764,072 |
| 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 | \$89,605 | 7-Assoc. with trans. and distrib. mains | \$26,183 | \$0 | \$49,578 | \$0 | \$0 | \$0 | \$13,844 | \$89,605 |
| 342.000 | Distribution Reservoirs and Standpipes | \$161,706 | 5-Associated with storage facilities. | \$43,774 | \$0 | \$82,923 | \$0 | \$0 | \$0 | \$35,009 | \$161,706 |
| 343.000 | TD Mains Not Classified | \$70,244 | 7-Assoc. with trans. and distrib. mains | \$20,525 | \$0 | \$38,866 | \$0 | \$0 | \$0 | \$10,853 | \$70,244 |
| 343.100 | TD Mains 4 & Less | \$77,315 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$22,588 | \$0 | \$42,781 | \$0 | \$0 | \$0 | \$11,945 | \$77,314 |
| 343.100 | TD Mains AC 4 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

Missouri American Water Company
File Number WR-2011-0337
District #3
Test Year Ending 12-31-2010
Depreciation Expense

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Base | Max Day | Max Hour | Meters | Services | Billing and Collecting | Fire Service | Total |
|---|---|----------------------------|--|------------------|-----------------|------------------|------------------|------------------|------------------------|------------------|--------------------|
| 343.100 | TD Mains Galve 1 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.100 | TD Mains DI 4in (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains 6 to 8" | \$382,650 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$111,795 | \$0 | \$211,735 | \$0 | \$0 | \$0 | \$59,119 | \$382,649 |
| 343.200 | TD Mains 6 to 10in (TN) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains CI <10 1900-28 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains CI <10 1929-56 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains CI <10 1957-93 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains DI 6-8 (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.200 | TD Mains PL 6-8in (STL) | \$0 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains 10 to 16" | \$279,466 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$173,492 | \$91,944 | \$0 | \$0 | \$0 | \$0 | \$14,029 | \$279,465 |
| 343.300 | TD Mains 18 & Grtr | \$13,103 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$8,134 | \$4,311 | \$0 | \$0 | \$0 | \$0 | \$658 | \$13,103 |
| 343.300 | TD Mains CI 12 (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains CI 16 (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains DI 12 (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains DI 16 &>(STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains LJ 20 (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Mains PL 12in (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 343.300 | TD Main DI 10in (STL) | \$0 | 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 344.000 | Fire Mains | \$1,933 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,933 | \$1,933 |
| 345.000 | Services | \$408,041 | 10-Factors for allocating COS to customer class. | \$0 | \$0 | \$0 | \$0 | \$383,314 | \$0 | \$24,727 | \$408,041 |
| 346.000 | Meters | \$56,253 | 9-Associated with meters | \$0 | \$0 | \$0 | \$56,253 | \$0 | \$0 | \$0 | \$56,253 |
| 347.000 | Meter Installations | \$112,771 | 9-Associated with meters | \$0 | \$0 | \$0 | \$112,771 | \$0 | \$0 | \$0 | \$112,771 |
| 348.000 | Hydrants | \$42,790 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$42,790 | \$42,790 |
| 349.000 | Other Transmission & Distribution Plant | \$9 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$3 | \$0 | \$5 | \$0 | \$0 | \$0 | \$1 | \$9 |
| TOTAL TRANSMISSION & DIST. PLANT | | \$1,695,886 | | \$406,494 | \$96,255 | \$425,888 | \$169,024 | \$383,314 | \$0 | \$214,908 | \$1,695,883 |
| 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 | \$40,029 | 15-A&G Basis | \$12,925 | \$5,060 | \$6,341 | \$4,275 | \$620 | \$7,626 | \$3,182 | \$40,029 |
| 390.900 | Structures & Improve-Leasehold | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 391.000 | Office Furniture and Equipment | \$5,221 | 15-A&G Basis | \$1,686 | \$660 | \$827 | \$558 | \$81 | \$995 | \$415 | \$5,222 |
| 391.100 | Computer & Peripheral Equipment | \$27,379 | 15-A&G Basis | \$8,841 | \$3,461 | \$4,337 | \$2,924 | \$424 | \$5,216 | \$2,177 | \$27,380 |
| 391.200 | Computer Hardware & Software | \$198,351 | 15-A&G Basis | \$64,048 | \$25,072 | \$31,419 | \$21,184 | \$3,074 | \$37,786 | \$15,769 | \$198,352 |
| 391.300 | Other Office Equipment | \$380 | 15-A&G Basis | \$123 | \$48 | \$60 | \$41 | \$6 | \$72 | \$30 | \$380 |

Missouri American Water Company
File Number WR-2011-0337
District #3
Test Year Ending 12-31-2010
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 | \$27,017 | 15-A&G Basis | \$8,724 | \$3,415 | \$4,279 | \$2,885 | \$419 | \$5,147 | \$2,148 | \$27,017 |
| 392.200 | Transportation Equipment-Heavy Truck | \$958 | 15-A&G Basis | \$309 | \$121 | \$152 | \$102 | \$15 | \$182 | \$76 | \$957 |
| 392.300 | Transportation Equipment-Autos | \$13,390 | 15-A&G Basis | \$4,324 | \$1,692 | \$2,121 | \$1,430 | \$208 | \$2,551 | \$1,065 | \$13,391 |
| 392.400 | Transportation Equipment-Other | \$3,241 | 15-A&G Basis | \$1,047 | \$410 | \$513 | \$346 | \$50 | \$617 | \$258 | \$3,241 |
| 393.000 | Stores Equipment | \$1,126 | 15-A&G Basis | \$364 | \$142 | \$178 | \$120 | \$17 | \$215 | \$90 | \$1,126 |
| 394.000 | Tools, Shop and Garage Equipment | \$95,359 | 15-A&G Basis | \$30,791 | \$12,053 | \$15,105 | \$10,184 | \$1,478 | \$18,166 | \$7,581 | \$95,358 |
| 395.000 | Laboratory Equipment | \$11,217 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$7,331 | \$3,886 | \$0 | \$0 | \$0 | \$0 | \$0 | \$11,217 |
| 396.000 | Power Operated Equipment | \$25,870 | 15-A&G Basis | \$8,353 | \$3,270 | \$4,098 | \$2,763 | \$401 | \$4,928 | \$2,057 | \$25,870 |
| 397.100 | Communication Equipment-Non Telephone | \$29,171 | 15-A&G Basis | \$9,419 | \$3,687 | \$4,621 | \$3,115 | \$452 | \$5,557 | \$2,319 | \$29,170 |
| 397.200 | Communication Equipment-Telephone | \$916 | 15-A&G Basis | \$296 | \$116 | \$145 | \$98 | \$14 | \$174 | \$73 | \$916 |
| 398.000 | Miscellaneous Equipment | \$9,479 | 15-A&G Basis | \$3,061 | \$1,198 | \$1,501 | \$1,012 | \$147 | \$1,806 | \$754 | \$9,479 |
| 399.000 | Other Tangible Equipment | \$277 | 17-UPIS Basis | \$122 | \$52 | \$46 | \$13 | \$20 | \$2 | \$21 | \$276 |
| TOTAL GENERAL PLANT | | \$489,381 | | \$161,764 | \$64,343 | \$75,743 | \$51,050 | \$7,426 | \$91,040 | \$38,015 | \$489,381 |
| TOTAL DEPRECIATION | | \$3,586,962 | | \$1,483,021 | \$642,512 | \$505,553 | \$220,074 | \$390,740 | \$91,040 | \$254,018 | \$3,586,958 |

Missouri American Water Company
File Number WR-2011-0337
District #3
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 | | \$12,428,613 | To Residential | \$12,428,613 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$12,428,613 |
| 461.000 Commercial | | \$4,644,811 | To Commercial | \$0 | \$4,644,811 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,644,811 |
| 461.000 Industrial | | \$2,616,925 | To Industrial | \$0 | \$0 | \$2,616,925 | \$0 | \$0 | \$0 | \$0 | \$2,616,925 |
| 462.000 Private Fire Protection | | \$687,363 | To Private Fire Protection | \$0 | \$0 | \$0 | \$0 | \$0 | \$687,363 | \$0 | \$687,363 |
| 463.000 Public Fire Protection | | \$0 | To Public Fire Protection | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 461.000 Loma Linda Irrigation | | \$848 | 19-Total COS Basis | \$415 | \$174 | \$117 | \$41 | \$39 | \$16 | \$45 | \$847 |
| 461.000 Capitol Complex | | \$0 | 1-Varies with water used | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 470.000 Forfeited Discounts | | \$0 | 1-Varies with water used | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 472.000 Rents from Water Property | | \$18 | 19-Total COS Basis | \$9 | \$4 | \$2 | \$1 | \$1 | \$0 | \$1 | \$18 |
| 464.000 Other Public Auth. | | \$1,022,197 | To Other Public Auth. | \$0 | \$0 | \$0 | \$1,022,197 | \$0 | \$0 | \$0 | \$1,022,197 |
| 466.000 Sales for Resale | | \$889,090 | To Sales for Resale | \$0 | \$0 | \$0 | \$0 | \$889,090 | \$0 | \$0 | \$889,090 |
| 471.000 Other Water Revenue - Oper. Rev. | | \$688,456 | 19-Total COS Basis | \$336,862 | \$141,202 | \$95,351 | \$33,665 | \$31,462 | \$13,287 | \$36,626 | \$688,455 |
| TOTAL OPERATING REVENUES | | \$22,978,321 | | \$12,765,899 | \$4,786,191 | \$2,712,395 | \$1,055,904 | \$920,592 | \$700,666 | \$36,672 | \$22,978,319 |
| 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 | | \$61,077 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$23,985 | \$13,755 | \$14,646 | \$3,402 | \$5,289 | \$0 | \$0 | \$61,077 |
| 602.000 Purchased Water | | \$20,197 | 1-Varies with water used | \$7,239 | \$4,617 | \$5,536 | \$1,143 | \$1,662 | \$0 | \$0 | \$20,197 |
| 603.000 Miscellaneous Expenses | | \$545,797 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$214,334 | \$122,913 | \$130,882 | \$30,401 | \$47,266 | \$0 | \$0 | \$545,796 |
| 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 | | \$2,057 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$808 | \$463 | \$493 | \$115 | \$178 | \$0 | \$0 | \$2,057 |
| 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 | | \$22,485 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$8,830 | \$5,064 | \$5,392 | \$1,252 | \$1,947 | \$0 | \$0 | \$22,485 |
| TOTAL SOURCE OF SUPPLY EXPENSES | | \$651,613 | | \$255,196 | \$146,812 | \$156,949 | \$36,313 | \$56,342 | \$0 | \$0 | \$651,612 |
| PUMPING EXPENSES | | | | | | | | | | | |
| 620.000 Operation Supervision & Engineering - PE | | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 621.000 Fuel for Power Production | | \$3,139 | 1-Varies with water used | \$1,125 | \$718 | \$860 | \$178 | \$258 | \$0 | \$0 | \$3,139 |
| 622.000 Power Production Labor & Expenses | | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 623.000 Fuel or Power Purchased for Pumping | | \$336,539 | 1-Varies with water used | \$120,616 | \$76,933 | \$92,245 | \$19,048 | \$27,697 | \$0 | \$0 | \$336,539 |
| 624.000 Pumping Labor and Expenses | | \$336,179 | 6-Assoc. w/power and pumping facilities | \$132,253 | \$75,640 | \$78,868 | \$18,692 | \$28,374 | \$740 | \$1,614 | \$336,181 |
| 625.000 Expenses Transferred - Cr. | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 626.000 Miscellaneous Expense | | \$11,846 | 6-Assoc. w/power and pumping facilities | \$4,660 | \$2,665 | \$2,779 | \$659 | \$1,000 | \$26 | \$57 | \$11,846 |
| 627.000 Rents - PE | | \$801 | 6-Assoc. w/power and pumping facilities | \$315 | \$180 | \$188 | \$45 | \$68 | \$2 | \$4 | \$802 |
| 630.000 Maint. Supervision & Engineering - PE | | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 631.000 Maint. of Structures & Improvements - PE | | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 632.000 Maint. of Power Production Equipment | | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 633.000 Maint. of Pumping Equipment | | \$61,105 | 6-Assoc. w/power and pumping facilities | \$24,039 | \$13,749 | \$14,335 | \$3,397 | \$5,157 | \$134 | \$293 | \$61,104 |

Missouri American Water Company
File Number WR-2011-0337
District #3
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 |
|--|---|----------------------------|--|------------------|------------------|------------------|--------------------|------------------|---------------------------|--------------------------|--------------------|
| TOTAL PUMPING EXPENSES | | \$749,609 | | \$283,008 | \$169,885 | \$189,275 | \$42,019 | \$62,554 | \$902 | \$1,968 | \$749,611 |
| WATER TREATMENT EXPENSES | | | | | | | | | | | |
| 640.000 | Operation. Supervision & Engineer. - WTE | \$234 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$92 | \$53 | \$56 | \$13 | \$20 | \$0 | \$0 | \$234 |
| 641.000 | Chemicals - WTE | \$535,985 | 1-Varies with water used | \$192,097 | \$122,526 | \$146,913 | \$30,337 | \$44,112 | \$0 | \$0 | \$535,985 |
| 642.000 | Operation Labor & Expenses - WTE | \$165,159 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$64,858 | \$37,194 | \$39,605 | \$9,199 | \$14,303 | \$0 | \$0 | \$165,159 |
| 643.100 | Miscellaneous Expenses - WTE | \$423,051 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$166,132 | \$95,271 | \$101,448 | \$23,564 | \$36,636 | \$0 | \$0 | \$423,051 |
| 643.200 | Misc Expenses - Waste Disposal | \$20,749 | 1-Varies with water used | \$7,436 | \$4,743 | \$5,687 | \$1,174 | \$1,708 | \$0 | \$0 | \$20,748 |
| 644.000 | Rents - WTE | \$31 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$12 | \$7 | \$7 | \$2 | \$3 | \$0 | \$0 | \$31 |
| 650.000 | Maint. Supervision & Engineering - WTE | \$44,701 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$17,554 | \$10,067 | \$10,719 | \$2,490 | \$3,871 | \$0 | \$0 | \$44,701 |
| 651.000 | Maint. of Structures & Improvements - WTE | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 652.000 | Maint. of Water Treatment Equipment | \$69,626 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$27,342 | \$15,680 | \$16,696 | \$3,878 | \$6,030 | \$0 | \$0 | \$69,626 |
| TOTAL WATER TREATMENT EXPENSES | | \$1,259,536 | | \$475,523 | \$285,541 | \$321,131 | \$70,657 | \$106,683 | \$0 | \$0 | \$1,259,535 |
| TRANSMISSION & DIST. EXPENSES | | | | | | | | | | | |
| 660.000 | Operation Supervision & Engineering - TDE | \$15,365 | 11-T & D OP Basis | \$9,519 | \$3,181 | \$565 | \$828 | \$71 | \$380 | \$822 | \$15,366 |
| 661.000 | Storage Facilities Expenses TDE | \$0 | 5-Associated with storage facilities. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 662.000 | Transmission & Distribution Lines Expenses | \$245,224 | 7-Assoc. with trans. and distrib. mains | \$119,816 | \$61,159 | \$11,231 | \$15,130 | \$0 | \$11,550 | \$26,337 | \$245,223 |
| 663.000 | Meter Expenses - TDE | \$236,831 | 9-Associated with meters | \$177,007 | \$39,527 | \$6,797 | \$11,226 | \$2,274 | \$0 | \$0 | \$236,831 |
| 664.000 | Customer Installations Expenses - TDE | \$9,841 | 10-Factors for allocating COS to customer class. | \$7,878 | \$1,156 | \$62 | \$139 | \$10 | \$596 | \$0 | \$9,841 |
| 665.000 | Miscellaneous Expenses - TDE | \$139,927 | 11-T & D OP Basis | \$86,685 | \$28,965 | \$5,149 | \$7,542 | \$644 | \$3,456 | \$7,486 | \$139,927 |
| 666.000 | Rents - TDE | \$0 | 11-T & D OP Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 670.000 | Maint. Supervision and Engineering - TDE | \$0 | 12-Trans. & Dist. Maint. Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 671.000 | Maint. of Structures & Improvements - TDE | \$0 | 12-Trans. & Dist. Maint. Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 672.000 | Maint. of Dist. Reservoirs & Standpipes - TDE | \$0 | 5-Associated with storage facilities. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 673.000 | Maint. of Transmission & Distribution Mains | \$247,474 | 7-Assoc. with trans. and distrib. mains | \$120,916 | \$61,720 | \$11,334 | \$15,269 | \$0 | \$11,656 | \$26,579 | \$247,474 |
| 674.000 | Maint. of Fire Mains - TDE | \$0 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 675.000 | Maint. of Services - TDE | \$16,422 | 10-Factors for allocating COS to customer class. | \$13,146 | \$1,930 | \$103 | \$232 | \$16 | \$995 | \$0 | \$16,422 |
| 676.000 | Maint. of Meters - TDE | \$25,532 | 9-Associated with meters | \$19,083 | \$4,261 | \$733 | \$1,210 | \$245 | \$0 | \$0 | \$25,532 |
| 677.000 | Maint. of Hydrants - TDE | \$41,281 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$41,281 | \$41,281 |
| 678.000 | Maint. of Miscellaneous Plant - TDE | \$598,357 | 12-Trans. & Dist. Maint. Expenses | \$277,099 | \$122,843 | \$22,020 | \$30,217 | \$479 | \$22,917 | \$122,783 | \$598,358 |
| TOTAL TRANSMISSION & DIST. EXPENSES | | \$1,576,254 | | \$831,149 | \$324,742 | \$57,994 | \$81,793 | \$3,739 | \$51,550 | \$225,288 | \$1,576,255 |
| CUSTOMER ACCOUNTS EXPENSE | | | | | | | | | | | |
| 901.000 | Supervision - CAE | \$0 | 13-Allocation of Billing and Collecting Costs. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 902.000 | Meter Reading Expenses - CAE | \$180,948 | 14-Meter reading costs. | \$158,673 | \$19,741 | \$688 | \$1,791 | \$54 | \$0 | \$0 | \$180,947 |
| 903.000 | Customer Records & Collection Expenses | \$177,094 | 13-Allocation of Billing and Collecting Costs. | \$153,186 | \$19,055 | \$673 | \$1,736 | \$53 | \$2,391 | \$0 | \$177,094 |
| 904.000 | Uncollectible Amounts - CAE | \$254,523 | 13-Allocation of Billing and Collecting Costs. | \$220,162 | \$27,387 | \$967 | \$2,494 | \$76 | \$3,436 | \$0 | \$254,522 |
| 905.000 | Misc. Customer Accounts Expense - CAE | \$77,659 | 13-Allocation of Billing and Collecting Costs. | \$67,175 | \$8,356 | \$295 | \$761 | \$23 | \$1,048 | \$0 | \$77,658 |

Missouri American Water Company
File Number WR-2011-0337
District #3
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 |
|----------------|--|----------------------------|--|--------------------|--------------------|------------------|--------------------|------------------|---------------------------|--------------------------|--------------------|
| | TOTAL CUSTOMER ACCOUNTS EXPENSE | \$690,224 | | \$599,196 | \$74,539 | \$2,623 | \$6,782 | \$206 | \$6,875 | \$0 | \$690,221 |
| | 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 | \$652,673 | 15-A&G Basis | \$354,728 | \$126,749 | \$68,270 | \$29,501 | \$21,342 | \$10,769 | \$41,314 | \$652,673 |
| 921.000 | Office Supplies & Expenses | \$307,467 | 15-A&G Basis | \$167,108 | \$59,710 | \$32,161 | \$13,898 | \$10,054 | \$5,073 | \$19,463 | \$307,467 |
| 922.000 | Admin. Expenses Transferred - Credit | \$34,743 | 15-A&G Basis | \$18,883 | \$6,747 | \$3,634 | \$1,570 | \$1,136 | \$573 | \$2,199 | \$34,742 |
| 923.100 | Outside Services Employed | \$2,173,735 | 15-A&G Basis | \$1,181,425 | \$422,139 | \$227,373 | \$98,253 | \$71,081 | \$35,867 | \$137,597 | \$2,173,735 |
| 923.200 | Outside Services - Belleville Lab | \$47,909 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$18,814 | \$10,789 | \$11,489 | \$2,669 | \$4,149 | \$0 | \$0 | \$47,910 |
| 923.300 | Outside Services - Call Center | \$519,416 | 13-Allocation of Billing and Collecting Costs. | \$449,295 | \$55,889 | \$1,974 | \$5,090 | \$156 | \$7,012 | \$0 | \$519,416 |
| 924.000 | Property Insurance | \$403,717 | 15-A&G Basis | \$219,420 | \$78,402 | \$42,229 | \$18,248 | \$13,202 | \$6,661 | \$25,555 | \$403,717 |
| 925.000 | Injuries & Damages | \$153 | 16-Labor Basis | \$83 | \$30 | \$14 | \$7 | \$4 | \$3 | \$12 | \$153 |
| 926.000 | Employee Pensions & Benefits | \$1,436,392 | 16-Labor Basis | \$781,541 | \$280,958 | \$129,563 | \$66,218 | \$37,921 | \$27,866 | \$112,326 | \$1,436,393 |
| 927.000 | Franchise Requirements | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 928.100 | PSC Assessment | \$123,454 | 15-A&G Basis | \$67,097 | \$23,975 | \$12,913 | \$5,580 | \$4,037 | \$2,037 | \$7,815 | \$123,454 |
| 928.200 | Rate Case Expense | \$17,136 | 15-A&G Basis | \$9,313 | \$3,328 | \$1,792 | \$775 | \$560 | \$283 | \$1,085 | \$17,136 |
| 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 | \$2,038 | 15-A&G Basis | \$1,108 | \$396 | \$213 | \$92 | \$67 | \$34 | \$129 | \$2,039 |
| 930.200 | Misc. General Expenses | \$350,905 | 15-A&G Basis | \$190,717 | \$68,146 | \$36,705 | \$15,861 | \$11,475 | \$5,790 | \$22,212 | \$350,906 |
| 930.300 | Research & Development Expenses - AGE | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 931.000 | Rents - AGE | \$43,384 | 15-A&G Basis | \$23,579 | \$8,425 | \$4,538 | \$1,961 | \$1,419 | \$716 | \$2,746 | \$43,384 |
| 932.000 | Maint. of General Plant - AGE | \$31,847 | 15-A&G Basis | \$17,309 | \$6,185 | \$3,331 | \$1,439 | \$1,041 | \$525 | \$2,016 | \$31,846 |
| | TOTAL ADMIN. & GENERAL EXPENSES | \$6,144,969 | | \$3,500,420 | \$1,151,868 | \$576,199 | \$261,162 | \$177,644 | \$103,209 | \$374,469 | \$6,144,971 |
| | DEPRECIATION EXPENSE | | | | | | | | | | |
| 403.000 | Depreciation Expense, Dep. Exp. | \$3,586,962 | Class % from Depreciation Schedule | \$1,736,172 | \$732,841 | \$512,330 | \$174,815 | \$175,518 | \$77,671 | \$177,608 | \$3,586,955 |
| 403.000 | CIAC Depreciation Offset | -\$444,617 | Class % from Depreciation Schedule | -\$215,205 | -\$90,838 | -\$63,505 | -\$21,669 | -\$21,756 | -\$9,628 | -\$22,015 | -\$444,616 |
| | TOTAL DEPRECIATION EXPENSE | \$3,142,345 | | \$1,520,967 | \$642,003 | \$448,825 | \$153,146 | \$153,762 | \$68,043 | \$155,593 | \$3,142,339 |
| | AMORTIZATION EXPENSE | | | | | | | | | | |
| 405.000 | Amort-Other UP | \$8,078 | 18-Rate Base Basis | \$3,493 | \$1,764 | \$1,318 | \$433 | \$451 | \$195 | \$424 | \$8,078 |
| 406.000 | Amort-Intangible Fin | \$1,882 | 18-Rate Base Basis | \$814 | \$411 | \$307 | \$101 | \$105 | \$46 | \$99 | \$1,883 |
| 407.000 | Amort-Property Losses | \$0 | 18-Rate Base Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL AMORTIZATION EXPENSE | \$9,960 | | \$4,307 | \$2,175 | \$1,625 | \$534 | \$556 | \$241 | \$523 | \$9,961 |
| | 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 | \$1,358,805 | 19-Total COS Basis | \$664,863 | \$278,691 | \$188,194 | \$66,446 | \$62,097 | \$26,225 | \$72,288 | \$1,358,804 |
| 408.000 | Payroll Taxes | \$182,635 | 16-Labor Basis | \$99,372 | \$35,723 | \$16,474 | \$8,419 | \$4,822 | \$3,543 | \$14,282 | \$182,635 |
| 408.000 | Gross Receipts Tax | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 408.000 | Other Taxes & Licenses | \$26,018 | 16-Labor Basis | \$14,156 | \$5,089 | \$2,347 | \$1,199 | \$687 | \$505 | \$2,035 | \$26,018 |
| 403.001 | Transportation Depr Clearing | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL OTHER OPERATING EXPENSE | \$1,567,458 | | \$778,391 | \$319,503 | \$207,015 | \$76,064 | \$67,606 | \$30,273 | \$88,605 | \$1,567,457 |

Missouri American Water Company
File Number WR-2011-0337
Distict #3
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 |
|----------------|---|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|---------------------------|--------------------------|---------------------|
| | TOTAL OPERATING & MAINT. EXPENSE | \$15,791,968 | | \$8,248,157 | \$3,117,068 | \$1,961,636 | \$728,470 | \$629,092 | \$261,093 | \$846,446 | \$15,791,962 |
| | NET INCOME BEFORE TAXES | \$7,186,353 | | \$4,517,742 | \$1,669,123 | \$750,759 | \$327,434 | \$291,500 | \$439,573 | -\$809,774 | \$7,186,357 |
| | INCOME TAXES | | | | | | | | | | |
| 409.000 | Current Income Taxes | \$2,638,127 | 18-Rate Base Basis | \$1,140,726 | \$576,167 | \$430,279 | \$141,404 | \$147,207 | \$63,843 | \$138,502 | \$2,638,128 |
| | TOTAL INCOME TAXES | \$2,638,127 | | \$1,140,726 | \$576,167 | \$430,279 | \$141,404 | \$147,207 | \$63,843 | \$138,502 | \$2,638,128 |
| | DEFERRED INCOME TAXES | | | | | | | | | | |
| 410.000 | Deferred Income Taxes - Def. Inc. Tax. | -\$806,762 | 18-Rate Base Basis | -\$348,844 | -\$176,197 | -\$131,583 | -\$43,242 | -\$45,017 | -\$19,524 | -\$42,355 | -\$806,762 |
| 412.000 | Amortization of Deferred ITC | -\$2,601 | 18-Rate Base Basis | -\$1,125 | -\$568 | -\$424 | -\$139 | -\$145 | -\$63 | -\$137 | -\$2,601 |
| 411.000 | Deferred Income Taxes - Prior Years | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL DEFERRED INCOME TAXES | -\$809,363 | | -\$349,969 | -\$176,765 | -\$132,007 | -\$43,381 | -\$45,162 | -\$19,587 | -\$42,492 | -\$809,363 |
| | NET OPERATING INCOME | \$5,357,589 | | \$3,726,985 | \$1,269,721 | \$452,487 | \$229,411 | \$189,455 | \$395,317 | -\$905,784 | \$5,357,592 |

Missouri American Water Company
File Number WR-2011-0337
District #3
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 |
|--|-------------|----------------------------|--|------------------|------------------|------------------|-----------------|-----------------|------------------------|-----------------|------------------|
| OPERATING REVENUES | | | | | | | | | | | |
| 461.000 Residential | | \$12,428,613 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 461.000 Commercial | | \$4,644,811 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 461.000 Industrial | | \$2,616,925 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 462.000 Private Fire Protection | | \$687,363 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 463.000 Public Fire Protection | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 461.000 Loma Linda Irrigation | | \$848 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 461.000 Capitol Complex | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 470.000 Forfeited Discounts | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 472.000 Rents from Water Property | | \$18 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 464.000 Other Public Auth. | | \$1,022,197 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 466.000 Sales for Resale | | \$889,090 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 471.000 Other Water Revenue - Oper. Rev. | | \$688,456 | 19-Total COS Basis | \$288,876 | \$109,533 | \$103,613 | \$43,510 | \$38,967 | \$54,250 | \$49,707 | \$688,456 |
| TOTAL OPERATING REVENUES | | \$22,978,321 | | \$288,876 | \$109,533 | \$103,613 | \$43,510 | \$38,967 | \$54,250 | \$49,707 | \$688,456 |
| 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 | | \$61,077 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$39,920 | \$21,157 | \$0 | \$0 | \$0 | \$0 | \$0 | \$61,077 |
| 602.000 Purchased Water | | \$20,197 | 1-Varies with water used | \$20,197 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$20,197 |
| 603.000 Miscellaneous Expenses | | \$545,797 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$356,733 | \$189,064 | \$0 | \$0 | \$0 | \$0 | \$0 | \$545,797 |
| 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 | | \$2,057 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$1,344 | \$713 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,057 |
| 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 | | \$22,485 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$14,696 | \$7,789 | \$0 | \$0 | \$0 | \$0 | \$0 | \$22,485 |
| TOTAL SOURCE OF SUPPLY EXPENSES | | \$651,613 | | \$432,890 | \$218,723 | \$0 | \$0 | \$0 | \$0 | \$0 | \$651,613 |
| PUMPING EXPENSES | | | | | | | | | | | |
| 620.000 Operation Supervision & Engineering - PE | | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 621.000 Fuel for Power Production | | \$3,139 | 1-Varies with water used | \$3,139 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,139 |
| 622.000 Power Production Labor & Expenses | | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 623.000 Fuel or Power Purchased for Pumping | | \$336,539 | 1-Varies with water used | \$336,539 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$336,539 |
| 624.000 Pumping Labor and Expenses | | \$336,179 | 6-Assoc. w/power and pumping facilities | \$217,738 | \$113,110 | \$4,167 | \$0 | \$0 | \$0 | \$1,163 | \$336,178 |
| 625.000 Expenses Transferred - Cr. | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 626.000 Miscellaneous Expense | | \$11,846 | 6-Assoc. w/power and pumping facilities | \$7,672 | \$3,986 | \$147 | \$0 | \$0 | \$0 | \$41 | \$11,846 |
| 627.000 Rents - PE | | \$801 | 6-Assoc. w/power and pumping facilities | \$519 | \$270 | \$10 | \$0 | \$0 | \$0 | \$3 | \$802 |
| 630.000 Maint. Supervision & Engineering - PE | | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 631.000 Maint. of Structures & Improvements - PE | | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 632.000 Maint. of Power Production Equipment | | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 633.000 Maint. of Pumping Equipment | | \$61,105 | 6-Assoc. w/power and pumping facilities | \$39,577 | \$20,559 | \$757 | \$0 | \$0 | \$0 | \$211 | \$61,104 |

Missouri American Water Company
File Number WR-2011-0337
District #3
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 |
|--|---|----------------------------|--|--------------------|------------------|------------------|------------------|-----------------|------------------------|------------------|--------------------|
| TOTAL PUMPING EXPENSES | | \$749,609 | | \$605,184 | \$137,925 | \$5,081 | \$0 | \$0 | \$0 | \$1,418 | \$749,608 |
| WATER TREATMENT EXPENSES | | | | | | | | | | | |
| 640.000 | Operation. Supervision & Engineer. - WTE | \$234 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$153 | \$81 | \$0 | \$0 | \$0 | \$0 | \$0 | \$234 |
| 641.000 | Chemicals - WTE | \$535,985 | 1-Varies with water used | \$535,985 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$535,985 |
| 642.000 | Operation Labor & Expenses - WTE | \$165,159 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$107,948 | \$57,211 | \$0 | \$0 | \$0 | \$0 | \$0 | \$165,159 |
| 643.100 | Miscellaneous Expenses - WTE | \$423,051 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$276,506 | \$146,545 | \$0 | \$0 | \$0 | \$0 | \$0 | \$423,051 |
| 643.200 | Misc Expenses - Waste Disposal | \$20,749 | 1-Varies with water used | \$20,749 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$20,749 |
| 644.000 | Rents - WTE | \$31 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$20 | \$11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$31 |
| 650.000 | Maint. Supervision & Engineering - WTE | \$44,701 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$29,217 | \$15,484 | \$0 | \$0 | \$0 | \$0 | \$0 | \$44,701 |
| 651.000 | Maint. of Structures & Improvements - WTE | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 652.000 | Maint. of Water Treatment Equipment | \$69,626 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$45,508 | \$24,118 | \$0 | \$0 | \$0 | \$0 | \$0 | \$69,626 |
| TOTAL WATER TREATMENT EXPENSES | | \$1,259,536 | | \$1,016,086 | \$243,450 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,259,536 |
| TRANSMISSION & DIST. EXPENSES | | | | | | | | | | | |
| 660.000 | Operation Supervision & Engineering - TDE | \$15,365 | 11-T & D OP Basis | \$2,238 | \$0 | \$4,238 | \$7,398 | \$289 | \$0 | \$1,202 | \$15,365 |
| 661.000 | Storage Facilities Expenses TDE | \$0 | 5-Associated with storage facilities. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 662.000 | Transmission & Distribution Lines Expenses | \$245,224 | 7-Assoc. with trans. and distrib. mains | \$71,654 | \$0 | \$135,682 | \$0 | \$0 | \$0 | \$37,887 | \$245,223 |
| 663.000 | Meter Expenses - TDE | \$236,831 | 9-Associated with meters | \$0 | \$0 | \$0 | \$236,831 | \$0 | \$0 | \$0 | \$236,831 |
| 664.000 | Customer Installations Expenses - TDE | \$9,841 | 10-Factors for allocating COS to customer class. | \$0 | \$0 | \$0 | \$0 | \$9,245 | \$0 | \$596 | \$9,841 |
| 665.000 | Miscellaneous Expenses - TDE | \$139,927 | 11-T & D OP Basis | \$20,383 | \$0 | \$38,597 | \$67,370 | \$2,630 | \$0 | \$10,947 | \$139,927 |
| 666.000 | Rents - TDE | \$0 | 11-T & D OP Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 670.000 | Maint. Supervision and Engineering - TDE | \$0 | 12-Trans. & Dist. Maint. Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 671.000 | Maint. of Structures & Improvements - TDE | \$0 | 12-Trans. & Dist. Maint. Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 672.000 | Maint. of Dist. Reservoirs & Standpipes - TDE | \$0 | 5-Associated with storage facilities. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 673.000 | Maint. of Transmission & Distribution Mains | \$247,474 | 7-Assoc. with trans. and distrib. mains | \$72,312 | \$0 | \$136,927 | \$0 | \$0 | \$0 | \$38,235 | \$247,474 |
| 674.000 | Maint. of Fire Mains - TDE | \$0 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 675.000 | Maint. of Services - TDE | \$16,422 | 10-Factors for allocating COS to customer class. | \$0 | \$0 | \$0 | \$0 | \$15,427 | \$0 | \$995 | \$16,422 |
| 676.000 | Maint. of Meters - TDE | \$25,532 | 9-Associated with meters | \$0 | \$0 | \$0 | \$25,532 | \$0 | \$0 | \$0 | \$25,532 |
| 677.000 | Maint. of Hydrants - TDE | \$41,281 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$41,281 | \$41,281 |
| 678.000 | Maint. of Miscellaneous Plant - TDE | \$598,357 | 12-Trans. & Dist. Maint. Expenses | \$130,835 | \$0 | \$247,744 | \$46,195 | \$27,912 | \$0 | \$145,670 | \$598,356 |
| TOTAL TRANSMISSION & DIST. EXPENSES | | \$1,576,254 | | \$297,422 | \$0 | \$563,188 | \$383,326 | \$55,503 | \$0 | \$276,813 | \$1,576,252 |
| CUSTOMER ACCOUNTS EXPENSE | | | | | | | | | | | |
| 901.000 | Supervision - CAE | \$0 | 13-Allocation of Billing and Collecting Costs. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 902.000 | Meter Reading Expenses - CAE | \$180,948 | 14-Meter reading costs. | \$0 | \$0 | \$0 | \$0 | \$0 | \$180,948 | \$0 | \$180,948 |
| 903.000 | Customer Records & Collection Expenses | \$177,094 | 13-Allocation of Billing and Collecting Costs. | \$0 | \$0 | \$0 | \$0 | \$0 | \$174,710 | \$2,384 | \$177,094 |
| 904.000 | Uncollectible Amounts - CAE | \$254,523 | 13-Allocation of Billing and Collecting Costs. | \$0 | \$0 | \$0 | \$0 | \$0 | \$251,096 | \$3,427 | \$254,523 |
| 905.000 | Misc. Customer Accounts Expense - CAE | \$77,659 | 13-Allocation of Billing and Collecting Costs. | \$0 | \$0 | \$0 | \$0 | \$0 | \$76,613 | \$1,046 | \$77,659 |

Missouri American Water Company
File Number WR-2011-0337
District #3
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 |
|----------------|--|----------------------------|--|--------------------|------------------|------------------|------------------|------------------|------------------------|------------------|--------------------|
| | TOTAL CUSTOMER ACCOUNTS EXPENSE | \$690,224 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$683,367 | \$6,857 | \$690,224 |
| | 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 | \$652,673 | 15-A&G Basis | \$210,748 | \$82,498 | \$103,383 | \$69,705 | \$10,116 | \$124,334 | \$51,888 | \$652,672 |
| 921.000 | Office Supplies & Expenses | \$307,467 | 15-A&G Basis | \$99,281 | \$38,864 | \$48,703 | \$32,837 | \$4,766 | \$58,572 | \$24,444 | \$307,467 |
| 922.000 | Admin. Expenses Transferred - Credit | \$34,743 | 15-A&G Basis | \$11,219 | \$4,392 | \$5,503 | \$3,711 | \$539 | \$6,619 | \$2,762 | \$34,745 |
| 923.100 | Outside Services Employed | \$2,173,735 | 15-A&G Basis | \$701,899 | \$274,760 | \$344,320 | \$232,155 | \$33,693 | \$414,097 | \$172,812 | \$2,173,736 |
| 923.200 | Outside Services - Belleville Lab | \$47,909 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$31,313 | \$16,596 | \$0 | \$0 | \$0 | \$0 | \$0 | \$47,909 |
| 923.300 | Outside Services - Call Center | \$519,416 | 13-Allocation of Billing and Collecting Costs. | \$0 | \$0 | \$0 | \$0 | \$0 | \$512,423 | \$6,993 | \$519,416 |
| 924.000 | Property Insurance | \$403,717 | 15-A&G Basis | \$130,360 | \$51,030 | \$63,949 | \$43,117 | \$6,258 | \$76,908 | \$32,096 | \$403,718 |
| 925.000 | Injuries & Damages | \$153 | 16-Labor Basis | \$45 | \$15 | \$30 | \$20 | \$3 | \$25 | \$15 | \$153 |
| 926.000 | Employee Pensions & Benefits | \$1,436,392 | 16-Labor Basis | \$421,294 | \$143,926 | \$280,958 | \$189,604 | \$27,435 | \$233,701 | \$139,474 | \$1,436,392 |
| 927.000 | Franchise Requirements | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 928.100 | PSC Assessment | \$123,454 | 15-A&G Basis | \$39,863 | \$15,605 | \$19,555 | \$13,185 | \$1,914 | \$23,518 | \$9,815 | \$123,455 |
| 928.200 | Rate Case Expense | \$17,136 | 15-A&G Basis | \$5,533 | \$2,166 | \$2,714 | \$1,830 | \$266 | \$3,264 | \$1,362 | \$17,135 |
| 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 | \$2,038 | 15-A&G Basis | \$658 | \$258 | \$323 | \$218 | \$32 | \$388 | \$162 | \$2,039 |
| 930.200 | Misc. General Expenses | \$350,905 | 15-A&G Basis | \$113,307 | \$44,354 | \$55,583 | \$37,477 | \$5,439 | \$66,847 | \$27,897 | \$350,904 |
| 930.300 | Research & Development Expenses - AGE | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 931.000 | Rents - AGE | \$43,384 | 15-A&G Basis | \$14,009 | \$5,484 | \$6,872 | \$4,633 | \$672 | \$8,265 | \$3,449 | \$43,384 |
| 932.000 | Maint. of General Plant - AGE | \$31,847 | 15-A&G Basis | \$10,283 | \$4,025 | \$5,045 | \$3,401 | \$494 | \$6,067 | \$2,532 | \$31,847 |
| | TOTAL ADMIN. & GENERAL EXPENSES | \$6,144,969 | | \$1,789,812 | \$683,973 | \$936,938 | \$631,893 | \$91,627 | \$1,535,028 | \$475,701 | \$6,144,972 |
| | DEPRECIATION EXPENSE | | | | | | | | | | |
| 403.000 | Depreciation Expense, Dep. Exp. | \$3,586,962 | Class % from Depreciation Schedule | \$1,483,021 | \$642,512 | \$505,553 | \$220,074 | \$390,740 | \$91,040 | \$254,018 | \$3,586,958 |
| 403.000 | CIAC Depreciation Offset | -\$444,617 | Class % from Depreciation Schedule | -\$183,826 | -\$79,642 | -\$62,665 | -\$27,279 | -\$48,434 | -\$11,285 | -\$31,486 | -\$444,617 |
| | TOTAL DEPRECIATION EXPENSE | \$3,142,345 | | \$1,299,195 | \$562,870 | \$442,888 | \$192,795 | \$342,306 | \$79,755 | \$222,532 | \$3,142,341 |
| | AMORTIZATION EXPENSE | | | | | | | | | | |
| 405.000 | Amort-Other UP | \$8,078 | 18-Rate Base Basis | \$3,871 | \$1,662 | \$1,379 | \$225 | \$742 | -\$419 | \$617 | \$8,077 |
| 406.000 | Amort-Intangible Fin | \$1,882 | 18-Rate Base Basis | \$902 | \$387 | \$321 | \$53 | \$173 | -\$98 | \$144 | \$1,882 |
| 407.000 | Amort-Property Losses | \$0 | 18-Rate Base Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL AMORTIZATION EXPENSE | \$9,960 | | \$4,773 | \$2,049 | \$1,700 | \$278 | \$915 | -\$517 | \$761 | \$9,959 |
| | 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 | \$1,358,805 | 19-Total COS Basis | \$570,155 | \$216,186 | \$204,500 | \$85,876 | \$76,908 | \$107,074 | \$98,106 | \$1,358,805 |
| 408.000 | Payroll Taxes | \$182,635 | 16-Labor Basis | \$53,567 | \$18,300 | \$35,723 | \$24,108 | \$3,488 | \$29,715 | \$17,734 | \$182,635 |
| 408.000 | Gross Receipts Tax | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 408.000 | Other Taxes & Licenses | \$26,018 | 16-Labor Basis | \$7,631 | \$2,607 | \$5,089 | \$3,434 | \$497 | \$4,233 | \$2,526 | \$26,017 |
| 403.001 | Transportation Depr Clearing | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL OTHER OPERATING EXPENSE | \$1,567,458 | | \$631,353 | \$237,093 | \$245,312 | \$113,418 | \$80,893 | \$141,022 | \$118,366 | \$1,567,457 |

Missouri American Water Company
File Number WR-2011-0337
District #3
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 |
|----------------|---|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|------------------------|--------------------|---------------------|
| | TOTAL OPERATING & MAINT. EXPENSE | \$15,791,968 | | \$6,076,715 | \$2,086,083 | \$2,195,107 | \$1,321,710 | \$571,244 | \$2,438,655 | \$1,102,448 | \$15,791,962 |
| | NET INCOME BEFORE TAXES | \$7,186,353 | | \$6,076,715 | \$2,086,083 | \$2,195,107 | \$1,321,710 | \$571,244 | \$2,438,655 | \$1,102,448 | \$15,791,962 |
| | INCOME TAXES | | | | | | | | | | |
| 409.000 | Current Income Taxes | \$2,638,127 | 18-Rate Base Basis | \$1,264,190 | \$542,927 | \$450,328 | \$73,604 | \$242,444 | -\$136,919 | \$201,553 | \$2,638,127 |
| | TOTAL INCOME TAXES | \$2,638,127 | | \$1,264,190 | \$542,927 | \$450,328 | \$73,604 | \$242,444 | -\$136,919 | \$201,553 | \$2,638,127 |
| | DEFERRED INCOME TAXES | | | | | | | | | | |
| 410.000 | Deferred Income Taxes - Def. Inc. Tax. | -\$806,762 | 18-Rate Base Basis | -\$386,600 | -\$166,032 | -\$137,714 | -\$22,509 | -\$74,141 | \$41,871 | -\$61,637 | -\$806,762 |
| 412.000 | Amortization of Deferred ITC | -\$2,601 | 18-Rate Base Basis | -\$1,246 | -\$535 | -\$444 | -\$73 | -\$239 | \$135 | -\$199 | -\$2,601 |
| 411.000 | Deferred Income Taxes - Prior Years | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL DEFERRED INCOME TAXES | -\$809,363 | | -\$387,846 | -\$166,567 | -\$138,158 | -\$22,582 | -\$74,380 | \$42,006 | -\$61,836 | -\$809,363 |
| | NET OPERATING INCOME | \$5,357,589 | | \$6,953,059 | \$2,462,443 | \$2,507,277 | \$1,372,732 | \$739,308 | \$2,343,742 | \$1,242,165 | \$17,620,726 |

Missouri American Water Company
File Number WR-2011-0337
District #3
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 | \$161,257,804 | from Plant | \$74,882,878 | \$34,070,948 | \$23,227,763 | \$8,241,660 | \$7,804,359 | \$3,767,481 | \$9,262,708 | \$161,257,797 |
| Less Accumulated Depreciation Reserve | \$27,127,697 | from Reserve | \$13,340,757 | \$5,548,777 | \$3,219,906 | \$1,319,973 | \$1,054,661 | \$772,107 | \$1,871,515 | \$27,127,696 |
| Net Plant In Service | \$134,130,107 | from Net Plant | \$61,542,123 | \$28,522,173 | \$20,007,852 | \$6,921,690 | \$6,749,704 | \$2,995,371 | \$7,391,195 | \$134,130,108 |
| 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 | -\$27,543 | 15-A&G Basis | -\$14,970 | -\$5,349 | -\$2,881 | -\$1,245 | -\$901 | -\$454 | -\$1,743 | -\$27,543 |
| Materials & Supplies | \$448,854 | 15-A&G Basis | \$243,952 | \$87,167 | \$46,950 | \$20,288 | \$14,678 | \$7,406 | \$28,412 | \$448,853 |
| Prepayments | \$104,173 | 15-A&G Basis | \$56,618 | \$20,230 | \$10,896 | \$4,709 | \$3,406 | \$1,719 | \$6,594 | \$104,172 |
| Pensions/OPEBs Tracker Asset | \$212,312 | 15-A&G Basis | \$115,392 | \$41,231 | \$22,208 | \$9,597 | \$6,943 | \$3,503 | \$13,439 | \$212,313 |
| Tank Painting Tracker | \$177,858 | 15-A&G Basis | \$96,666 | \$34,540 | \$18,604 | \$8,039 | \$5,816 | \$2,935 | \$11,258 | \$177,858 |
| TOTAL ADD TO NET PLANT IN SERVICE | \$915,654 | | \$497,658 | \$177,819 | \$95,777 | \$41,388 | \$29,942 | \$15,109 | \$57,960 | \$915,653 |
| 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 | \$6,671,660 | 17-UPIS Basis | \$3,061,625 | \$1,418,395 | \$995,412 | \$344,258 | \$335,584 | \$148,778 | \$367,608 | \$6,671,660 |
| Contributions in Aid of Construction | \$27,739,403 | 15-A&G Basis | \$15,076,366 | \$5,386,992 | \$2,901,542 | \$1,253,821 | \$907,078 | \$457,700 | \$1,755,904 | \$27,739,403 |
| Customer Deposits | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Deferred Income Taxes | \$14,072,705 | 17-UPIS Basis | \$6,457,964 | \$2,991,857 | \$2,099,648 | \$726,152 | \$707,857 | \$313,821 | \$775,406 | \$14,072,705 |
| Tax & Interest Offset | \$369,913 | 17-UPIS Basis | \$169,753 | \$78,644 | \$55,191 | \$19,088 | \$18,607 | \$8,249 | \$20,382 | \$369,914 |
| Pensions/OPEBs Tracker Liability | \$6,856 | 15-A&G Basis | \$3,726 | \$1,331 | \$717 | \$310 | \$224 | \$113 | \$434 | \$6,855 |
| Accrued Pension Liability | \$131,897 | 15-A&G Basis | \$71,686 | \$25,614 | \$13,796 | \$5,962 | \$4,313 | \$2,176 | \$8,349 | \$131,896 |
| Tank Painting Liability | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL SUBTRACT FROM NET PLANT | \$48,992,434 | | \$24,841,120 | \$9,902,833 | \$6,066,306 | \$2,349,591 | \$1,973,663 | \$930,837 | \$2,928,083 | \$48,992,433 |
| TOTAL RATE BASE | \$86,053,327 | | \$37,198,661 | \$18,797,159 | \$14,037,323 | \$4,613,487 | \$4,805,983 | \$2,079,643 | \$4,521,072 | \$86,053,328 |
| TOTAL RETURN ON RATE BASE | \$6,705,275 | Rate of Return used is 0.07792 | \$2,898,520 | \$1,464,675 | \$1,093,788 | \$359,483 | \$374,482 | \$162,046 | \$352,282 | \$6,705,276 |
| TOTAL OPERATING & MAINT. EXPENSE | \$15,791,968 | from Income Statement | \$8,248,157 | \$3,117,068 | \$1,961,636 | \$728,470 | \$629,092 | \$261,093 | \$846,446 | \$15,791,962 |
| TOTAL INCOME TAXES | \$2,638,127 | from Income Statement | \$1,140,726 | \$576,167 | \$430,279 | \$141,404 | \$147,207 | \$63,843 | \$138,502 | \$2,638,128 |

Missouri American Water Company
File Number WR-2011-0337
District #3
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 | -\$809,363 | from Income Statement | -\$349,969 | -\$176,765 | -\$132,007 | -\$43,381 | -\$45,162 | -\$19,587 | -\$42,492 | -\$809,363 |
| ADDITIONAL CURRENT TAX REQUIRED | \$476,096 | 18-Rate Base Basis | \$205,864 | \$103,979 | \$77,651 | \$25,519 | \$26,566 | \$11,522 | \$24,995 | \$476,096 |
| TOTAL EXPENSES | \$18,096,828 | | \$9,244,778 | \$3,620,449 | \$2,337,559 | \$852,012 | \$757,703 | \$316,871 | \$967,451 | \$18,096,823 |
| CLASS COST OF SERVICE | \$24,802,103 | | \$12,143,298 | \$5,085,124 | \$3,431,347 | \$1,211,495 | \$1,132,185 | \$478,917 | \$1,319,733 | \$24,802,099 |
| OTHER WATER REVENUES - OPER. REV. | \$688,474 | | \$336,871 | \$141,206 | \$95,353 | \$33,666 | \$31,463 | \$13,287 | \$36,627 | \$688,473 |
| Irrigation Revenues | \$848 | | \$0 | \$848 | \$0 | \$0 | \$0 | \$0 | \$0 | \$848 |
| REVENUE CONTRIBUTION | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL OTHER WATER REVENUES - OPER. R | \$689,322 | | \$336,871 | \$142,054 | \$95,353 | \$33,666 | \$31,463 | \$13,287 | \$36,627 | \$689,321 |
| TOTAL COST OF SERVICE RELATED TO SALES OF WATER | \$24,112,781 | | \$11,806,427 | \$4,943,070 | \$3,335,994 | \$1,177,829 | \$1,100,722 | \$465,630 | \$1,283,106 | \$24,112,778 |
| REALLOCATION OF PUBLIC FIRE | \$1,283,106 | 20-Total COS Basis w/o Fire | \$712,380 | \$298,322 | \$201,319 | \$71,084 | \$0 | \$0 | -\$1,283,106 | -\$1 |
| TOTAL AFTER REALLOCATION OF PUBLIC F | \$24,112,781 | | \$12,518,807 | \$5,241,392 | \$3,537,313 | \$1,248,913 | \$1,100,722 | \$465,630 | \$0 | \$24,112,777 |
| REQUIRED MARGIN REVENUES | \$24,112,781 | | \$12,518,807 | \$5,241,392 | \$3,537,313 | \$1,248,913 | \$1,100,722 | \$465,630 | \$0 | \$24,112,777 |
| CURRENT MARGIN REVENUES | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| ZERO REVENUE INCREASE PLUG | -\$24,112,781 | | -\$12,518,807 | -\$5,241,392 | -\$3,537,313 | -\$1,248,913 | -\$1,100,722 | -\$465,630 | \$0 | -\$24,112,777 |
| 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
File Number WR-2011-0337
District #3
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 | \$161,257,804 | from Plant | \$69,160,840 | \$28,653,156 | \$28,204,145 | \$7,756,721 | \$13,236,297 | \$1,267,289 | \$12,979,358 | \$161,257,806 |
| Less Accumulated Depreciation Reserve | \$27,127,697 | from Reserve | \$9,884,791 | \$3,586,757 | \$5,706,060 | \$1,486,663 | \$3,357,750 | \$470,646 | \$2,635,030 | \$27,127,697 |
| Net Plant In Service | \$134,130,107 | from Net Plant | \$59,276,050 | \$25,066,396 | \$22,498,085 | \$6,270,058 | \$9,878,549 | \$796,641 | \$10,344,328 | \$134,130,107 |
| 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 | -\$27,543 | 15-A&G Basis | -\$8,894 | -\$3,481 | -\$4,363 | -\$2,942 | -\$427 | -\$5,247 | -\$2,190 | -\$27,544 |
| Materials & Supplies | \$448,854 | 15-A&G Basis | \$144,935 | \$56,735 | \$71,098 | \$47,938 | \$6,957 | \$85,507 | \$35,684 | \$448,854 |
| Prepayments | \$104,173 | 15-A&G Basis | \$33,637 | \$13,167 | \$16,501 | \$11,126 | \$1,615 | \$19,845 | \$8,282 | \$104,173 |
| Pensions/OPEBs Tracker Asset | \$212,312 | 15-A&G Basis | \$68,556 | \$26,836 | \$33,630 | \$22,675 | \$3,291 | \$40,445 | \$16,879 | \$212,312 |
| Tank Painting Tracker | \$177,858 | 15-A&G Basis | \$57,430 | \$22,481 | \$28,173 | \$18,995 | \$2,757 | \$33,882 | \$14,140 | \$177,858 |
| TOTAL ADD TO NET PLANT IN SERVICE | \$915,654 | | \$295,664 | \$115,738 | \$145,039 | \$97,792 | \$14,193 | \$174,432 | \$72,795 | \$915,653 |
| 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 | \$6,671,660 | 17-UPIS Basis | \$2,949,541 | \$1,246,933 | \$1,118,837 | \$311,567 | \$491,034 | \$39,363 | \$514,385 | \$6,671,660 |
| Contributions in Aid of Construction | \$27,739,403 | 15-A&G Basis | \$8,957,053 | \$3,506,261 | \$4,393,921 | \$2,962,568 | \$429,961 | \$5,284,356 | \$2,205,283 | \$27,739,403 |
| Customer Deposits | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Deferred Income Taxes | \$14,072,705 | 17-UPIS Basis | \$6,221,543 | \$2,630,189 | \$2,359,993 | \$657,195 | \$1,035,751 | \$83,029 | \$1,085,006 | \$14,072,706 |
| Tax & Interest Offset | \$369,913 | 17-UPIS Basis | \$163,539 | \$69,137 | \$62,034 | \$17,275 | \$27,226 | \$2,182 | \$28,520 | \$369,913 |
| Pensions/OPEBs Tracker Liability | \$6,856 | 15-A&G Basis | \$2,214 | \$867 | \$1,086 | \$732 | \$106 | \$1,306 | \$545 | \$6,856 |
| Accrued Pension Liability | \$131,897 | 15-A&G Basis | \$42,590 | \$16,672 | \$20,892 | \$14,087 | \$2,044 | \$25,126 | \$10,486 | \$131,897 |
| Tank Painting Liability | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL SUBTRACT FROM NET PLANT | \$48,992,434 | | \$18,336,480 | \$7,470,059 | \$7,956,763 | \$3,963,424 | \$1,986,122 | \$5,435,362 | \$3,844,225 | \$48,992,435 |
| TOTAL RATE BASE | \$86,053,327 | | \$41,235,234 | \$17,712,075 | \$14,686,361 | \$2,404,426 | \$7,906,620 | -\$4,464,289 | \$6,572,898 | \$86,053,325 |
| TOTAL RETURN ON RATE BASE | \$6,705,275 | Rate of Return used is 0.07792 | \$3,213,049 | \$1,380,125 | \$1,144,361 | \$187,353 | \$616,084 | -\$347,857 | \$512,160 | \$6,705,275 |
| TOTAL OPERATING & MAINT. EXPENSE | \$15,791,968 | from Income Statement | \$6,076,715 | \$2,086,083 | \$2,195,107 | \$1,321,710 | \$571,244 | \$2,438,655 | \$1,102,448 | \$15,791,962 |
| TOTAL INCOME TAXES | \$2,638,127 | from Income Statement | \$1,264,190 | \$542,927 | \$450,328 | \$73,604 | \$242,444 | -\$136,919 | \$201,553 | \$2,638,127 |

Missouri American Water Company
File Number WR-2011-0337
District #3
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 | -\$809,363 | from Income Statement | -\$387,846 | -\$166,567 | -\$138,158 | -\$22,582 | -\$74,380 | \$42,006 | -\$61,836 | -\$809,363 |
| ADDITIONAL CURRENT TAX REQUIRED | \$476,096 | 18-Rate Base Basis | \$228,145 | \$97,981 | \$81,270 | \$13,283 | \$43,753 | -\$24,709 | \$36,374 | \$476,097 |
| TOTAL EXPENSES | \$18,096,828 | | \$7,181,204 | \$2,560,424 | \$2,588,547 | \$1,386,015 | \$783,061 | \$2,319,033 | \$1,278,539 | \$18,096,823 |
| CLASS COST OF SERVICE | \$24,802,103 | | \$10,394,253 | \$3,940,549 | \$3,732,908 | \$1,573,368 | \$1,399,145 | \$1,971,176 | \$1,790,699 | \$24,802,098 |
| OTHER WATER REVENUES - OPER. REV. | \$688,474 | | \$288,876 | \$109,533 | \$103,613 | \$43,510 | \$38,967 | \$54,250 | \$49,707 | \$688,456 |
| Irrigation Revenues | \$848 | | \$379 | \$132 | \$128 | \$56 | \$48 | \$52 | \$53 | \$848 |
| REVENUE CONTRIBUTION | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL OTHER WATER REVENUES - OPER. R | \$689,322 | | \$289,255 | \$109,665 | \$103,741 | \$43,566 | \$39,015 | \$54,302 | \$49,760 | \$689,304 |
| TOTAL COST OF SERVICE RELATED TO SALES OF WATER | \$24,112,781 | | \$10,104,998 | \$3,830,884 | \$3,629,167 | \$1,529,802 | \$1,360,130 | \$1,916,874 | \$1,740,939 | \$24,112,794 |
| REALLOCATION OF PUBLIC FIRE | \$1,283,106 | 20-Total COS Basis w/o Fire | \$738,171 | \$279,845 | \$265,090 | \$0 | \$0 | \$0 | -\$1,283,106 | \$0 |
| TOTAL AFTER REALLOCATION OF PUBLIC F | \$24,112,781 | | \$10,843,169 | \$4,110,729 | \$3,894,257 | \$1,529,802 | \$1,360,130 | \$1,916,874 | \$457,833 | |
| REQUIRED MARGIN REVENUES | \$24,112,781 | | \$10,843,169 | \$4,110,729 | \$3,894,257 | \$1,529,802 | \$1,360,130 | \$1,916,874 | \$457,833 | \$24,112,795 |
| CURRENT MARGIN REVENUES | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| ZERO REVENUE INCREASE PLUG | -\$24,112,781 | | -\$10,843,169 | -\$4,110,729 | -\$3,894,257 | -\$1,529,802 | -\$1,360,130 | -\$1,916,874 | -\$457,833 | -\$24,112,795 |
| 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% | | | | | | | | | |

File Number WR-2011-0337
 Distict #3
 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 | 4,876,497.62 | 1,748,261.10 | 1,114,575.51 | 1,336,501.00 | 275,774.00 | 401,386.00 | 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 | 4,876,498 | 1,748,261 | 1,114,576 | 1,336,501 | 275,774 | 401,386 | 0.00 | 0.00 |
| 4 | Factor 1 - Average Daily Consumption | 13,360.49 | 4,789.76 | 3,053.63 | 3,661.65 | 755.55 | 1,099.69 | 0.07 | 0.16 |
| 5 | Factor 1 - Average Daily Consumption - Allocation Factor | 1.00 | 0.3584 | 0.2286 | 0.2741 | 0.0566 | 0.0823 | 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 % | 0.6536 | | | | | | | |
| 7 | Factor 2 - Average Daily Consumption, Weighted Factor | 0.6536 | 0.2342 | 0.1494 | 0.1792 | 0.0370 | 0.0538 | 0.0000 | 0.0000 |
| 8 | Factor 2 - Maximum Day Extra Capacity., Allocation Factor | 0.0000 | | | | | | | |
| 9 | Factor 2 - Maximum Day Extra Capacity., Weighted Factor % | 0.3464 | | | | | | | |
| 10 | Factor 2 - Maximum Day Extra Capacity., Weighted Factor | 0.3464 | 0.1585 | 0.0758 | 0.0606 | 0.0187 | 0.0328 | 0.0000 | 0.0000 |
| 11 | Factor 2 - Maximum Day Extra Capacity., Allocation Factor | 1.0000 | 0.3927 | 0.2252 | 0.2398 | 0.0557 | 0.0866 | 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 | 13,360.49 | 4,789.76 | 3,053.63 | 3,661.65 | 755.55 | 1,099.69 | 0.07 | 0.16 |
| 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 | 10467.18 | 4789.76 | 2290.22 | 1830.82 | 566.66 | 989.72 | 0.00 | 0.00 |
| 15 | Factor 2b - Max. Day Extra Capacity, Allocation Factor | 1.0000 | 0.4576 | 0.2188 | 0.1749 | 0.0541 | 0.0946 | 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 | 0.3584 | 0.2286 | 0.2741 | 0.0566 | 0.0823 | 0.0000 | 0.0000 |
| 17 | Factor 3 - Average Daily Consumption, Weighted Factor % | 0.6208 | | | | | | | |
| 18 | Factor 3 - Average Daily Consumption, Weighted Factor | 0.6208 | 0.2225 | 0.1419 | 0.1702 | 0.0351 | 0.0511 | 0.0000 | 0.0000 |
| 19 | Factor 3 - Maximum Day Extra Capacity., Allocation Factor | 1.0000 | 0.4576 | 0.2188 | 0.1749 | 0.0541 | 0.0946 | 0.0000 | 0.0000 |
| 20 | Factor 3 - Maximum Day Extra Capacity., Weighted Factor % | 0.329 | | | | | | | |
| 21 | Factor 3 - Maximum Day Extra Capacity., Weighted Factor | 0.329 | 0.1506 | 0.0720 | 0.0575 | 0.0178 | 0.0311 | 0.0000 | 0.0000 |
| 22 | Factor 3 - Fire Protection, Allocation Factor | 0.0502 | | | | | | | |
| 23 | Factor 3 - Fire Protection, Weighted Factor % | | | | | | | 0.3051 | 0.6949 |
| 24 | Factor 3 - Fire Protection, Weighted Factor | | | | | | | 0.0153 | 0.0349 |
| 25 | Factor 3 - Fire Protection, Factor | | | | | | | 0.0153 | 0.0349 |
| 26 | Factor 3 - Allocation Factor | 1.0000 | 0.3731 | 0.2139 | 0.2277 | 0.0529 | 0.0822 | 0.0153 | 0.0349 |
| Associated with facilities serving base and max. hr. extra capacity functions. | | Factor 4A | | | | | | | |
| Comment | | | | | | | | | |
| 27 | Factor 4A - Average Hourly Consumption, Thousand Gallons | 392.7877 | 199.5732 | 127.2346 | 34.4894 | 31.4811 | 0.0000 | 0.0029 | 0.0065 |
| 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 |

File Number WR-2011-0337
 Distict #3
 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 |
|---|---|------------|------------------|-----------------|-----------------|-------------------------|-----------------------|--------------------------------|-------------------------------|
| 29 | Factor 4A - Max. Hr Extra Capacity 1,000 per Hour | 1136.6828 | 698.5062 | 318.0865 | 41.3873 | 78.7028 | 0.0000 | 0.0000 | 0.0000 |
| 30 | Factor 4A - Max. Hr Extra Capacity Allocation Factor | 1.0000 | 0.6145 | 0.2798 | 0.0364 | 0.0692 | 0.0000 | 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 | 556.6872 | 199.5732 | 127.2346 | 152.5686 | 31.4811 | 45.8203 | 0.0029 | 0.0065 |
| 32 | Factor 4 - Adjusted Hourly Gallons (+/-) | -163.8995 | 0.0000 | 0.0000 | -118.0792 | 0.0000 | -45.8203 | 0.0000 | 0.0000 |
| 33 | Factor 4 - Hourly Adjusted Gallons | 392.7877 | 199.5732 | 127.2346 | 34.4894 | 31.4811 | 0.0000 | 0.0029 | 0.0065 |
| 34 | Factor 4 - Average Hourly Consumption, Allocation Factor | 1.0000 | 0.5082 | 0.3239 | 0.0878 | 0.0801 | 0.0000 | 0.0000 | 0.0000 |
| 35 | Factor 4 - Average Hourly Consumption, Weighted Factor % | 0.2922 | | | | | | | |
| 36 | Factor 4 - Average Hourly Consumption, Weighted Factor | 0.2922 | 0.1485 | 0.0946 | 0.0257 | 0.0234 | 0.0000 | 0.0000 | 0.0000 |
| 37 | Factor 4 - Maximum Hour Extra Capacity, Allocation Factor | 1.0000 | 0.6146 | 0.2798 | 0.0364 | 0.0692 | 0.0000 | 0.0000 | 0.0000 |
| 38 | Factor 4 - Maximum Hour Extra Capacity, Weighted Factor % | 0.5533 | | | | | | | |
| 39 | Factor 4 - Maximum Hour Extra Capacity, Weighted Factor | 0.5533 | 0.3401 | 0.1548 | 0.0201 | 0.0383 | 0.0000 | 0.0000 | 0.0000 |
| 40 | Factor 4 - Fire Protection, Allocation Factor | 1.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.3051 | 0.6949 |
| 41 | Factor 4 - Fire Protection, Weighted Factor % | 0.1545 | | | | | | | |
| 42 | Factor 4 - Fire Protection, Weighted Factor | 0.1545 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0471 | 0.1074 |
| 43 | Factor 4 - Allocation Factor | 1.0000 | 0.4886 | 0.2494 | 0.0458 | 0.0617 | 0.0000 | 0.0471 | 0.1074 |
| Allocation of costs associated with storage facilities. Factor 5A | | | | | | | | | |
| Comment | | | | | | | | | |
| 44 | Factor 5A - Average Hourly Consumption, Thousand Gallons | 556.6872 | 199.5732 | 127.2346 | 152.5686 | 31.4811 | 45.8203 | 0.0029 | 0.0065 |
| 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 | 1425.0028 | 698.5062 | 318.0865 | 183.0823 | 78.7028 | 146.6250 | 0.0000 | 0.0000 |
| 47 | Factor 5A - Max. Hr Extra Capacity Allocation Factor | 1.0000 | 0.4902 | 0.2232 | 0.1285 | 0.0552 | 0.1029 | 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 | 556.6872 | 199.5732 | 127.2346 | 152.5686 | 31.4811 | 45.8203 | 0.0029 | 0.0065 |
| 49 | Factor 5 - Average Hourly Consumption, Allocation Factor | 1.0000 | 0.3584 | 0.2286 | 0.2741 | 0.0566 | 0.0823 | 0.0000 | 0.0000 |
| 50 | Factor 5 - Average Hourly Consumption, Weighted Factor | 0.2707 | | | | | | | |
| 51 | Factor 5 - Maximum Hour Extra Capacity, Allocation Factor | 0.2707 | 0.0970 | 0.0619 | 0.0742 | 0.0153 | 0.0223 | 0.0000 | 0.0000 |
| 52 | Factor 5 - Maximum Hour Extra Capacity, Weighted Factor | 1.0000 | 0.4902 | 0.2232 | 0.1285 | 0.0552 | 0.1029 | 0.0000 | 0.0000 |
| 53 | Factor 5 - Maximum Day Extra Capacity, Allocation Factor | 0.5128 | | | | | | | |
| 54 | Factor 5 - Maximum Day Extra Capacity, Weighted Factor | 0.5128 | 0.2513 | 0.1145 | 0.0659 | 0.0283 | 0.0528 | 0.0000 | 0.0000 |
| 55 | Factor 5 - Fire Protection, Allocation Factor | 1.0000 | | | | | | 0.3051 | 0.6949 |
| 56 | Factor 5 - Fire Protection, Weighted Factor | 0.2165 | | | | | | 0.0661 | 0.1504 |
| 57 | Factor 5 - Allocation Factor | 1.0000 | 0.3483 | 0.1764 | 0.1401 | 0.0436 | 0.0751 | 0.0661 | 0.1504 |
| 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 | | | | | | | | | |

File Number WR-2011-0337
 Distict #3
 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 |
|--|--|------------------|------------------|-----------------|-----------------|-------------------------|-----------------------|--------------------------------|-------------------------------|
| 58 | Factor 6 - Maximum Daily Consumption, Allocation Factor 2 | | 0.3927 | 0.2252 | 0.2398 | 0.0557 | 0.0866 | 0.0000 | 0.0000 |
| 59 | Factor 6 - Maximum Daily Consumption, Allocation Factor 2 % | 0.9088 | | | | | | | |
| 60 | Factor 6 - Maximum Daily Consumption, Weighted Factor 2 | 0.9088 | 0.3569 | 0.2047 | 0.2179 | 0.0506 | 0.0787 | 0.0000 | 0.0000 |
| 61 | Factor 6 - Maximum Daily Consumption, Allocation Factor 3 | 1.0000 | 0.3731 | 0.2139 | 0.2277 | 0.0529 | 0.0822 | 0.0153 | 0.0349 |
| 62 | Factor 6 - Maximum Daily Consumption, Allocation Factor 3 % | 0.0688 | | | | | | | |
| 63 | Factor 6 - Maximum Daily Consumption, Weighted Factor 3 | 0.0688 | 0.0256 | 0.0147 | 0.0157 | 0.0036 | 0.0057 | 0.0011 | 0.0024 |
| 64 | Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 | 1.0000 | 0.4886 | 0.2494 | 0.0458 | 0.0617 | 0.0000 | 0.0471 | 0.1074 |
| 65 | Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 % | 0.0224 | | | | | | | |
| 66 | Factor 6 - Maximum Hourly Consumption, Weighted Factor 4 | 0.0224 | 0.0109 | 0.0056 | 0.0010 | 0.0014 | 0.0000 | 0.0011 | 0.0024 |
| 67 | Factor 6 - Allocation Factor | 1.0000 | 0.3934 | 0.2250 | 0.2346 | 0.0556 | 0.0844 | 0.0022 | 0.0048 |
| 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 | 0.3731 | 0.2139 | 0.2277 | 0.0529 | 0.0822 | 0.0153 | 0.0349 |
| 69 | Factor 7 - Maximum Daily Consumption, Allocation Factor 3 % | 0.0000 | | | | | | | |
| 70 | Factor 7 - Maximum Daily Consumption, Weighted Factor 3 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 71 | Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 | 1.0000 | 0.4886 | 0.2494 | 0.0458 | 0.0617 | 0.0000 | 0.0471 | 0.1074 |
| 72 | Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 % | 1.0000 | | | | | | | |
| 73 | Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 | 1.0000 | 0.4886 | 0.2494 | 0.0458 | 0.0617 | 0.0000 | 0.0471 | 0.1074 |
| 74 | Factor 7 - Allocation Factor | 1.0000 | 0.4886 | 0.2494 | 0.0458 | 0.0617 | 0.0000 | 0.0471 | 0.1074 |
| 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 | 41,515.50 | 31,032.30 | 6,928.30 | 1,190.50 | 1,966.90 | 397.50 | 0.00 | 0.00 |
| 76 | Factor 9 - Allocation Factor | 1.0000 | 0.7474 | 0.1669 | 0.0287 | 0.0474 | 0.0096 | 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. | 37,075.59 | 29,678.18 | 4,358.21 | 233.18 | 524.02 | 36.66 | 2,245.34 | 0.00 |
| 78 | Factor 10 - Allocation Factor | 1.0000 | 0.8005 | 0.1175 | 0.0063 | 0.0141 | 0.0010 | 0.0606 | 0.0000 |
| T & D OP Basis | | Factor 11 | | | | | | | |
| Comment | | | | | | | | | |
| Description | | | | | | | | | |
| 79 | Factor 11 - T & D OP Basis | \$491,895.00 | \$304,701.00 | \$101,842.00 | \$18,090.00 | \$26,495.00 | \$2,284.00 | \$12,146.00 | \$26,337.00 |
| 80 | Factor 11 - Allocation Factor | 1.0000 | 0.6195 | 0.2070 | 0.0368 | 0.0539 | 0.0046 | 0.0247 | 0.0535 |
| Trans. & Dist. Maint. Expenses | | Factor 12 | | | | | | | |

File Number WR-2011-0337
 Distict #3
 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 |
|---|--|----------------|------------------|-----------------|-----------------|-------------------------|-----------------------|--------------------------------|-------------------------------|
| Factors are based on transmission and distribution maintenance expenses other than those being allocated, as follows: | | | | | | | | | |
| Description | | | | | | | | | |
| 81 | Factor 12 - Trans. & Dist. Maint. Expenses | \$330,709.00 | \$153,145.00 | \$67,911.00 | \$12,170.00 | \$16,711.00 | \$261.00 | \$12,651.00 | \$67,860.00 |
| 82 | Factor 12 - Allocation Factor | 1.0000 | 0.4631 | 0.2053 | 0.0368 | 0.0505 | 0.0008 | 0.0383 | 0.2052 |
| Allocation of Billing and Collecting Costs. Factor 13 | | | | | | | | | |
| Factors are based on the total number of customers. | | | | | | | | | |
| Description | | | | | | | | | |
| 83 | Factor 13 - Total Customers | 33,794.00 | 29,233.00 | 3,637.00 | 128.00 | 330.00 | 11.00 | 455.00 | 0.00 |
| 84 | Factor 13 - Allocation Factor | 1.0000 | 0.8650 | 0.1076 | 0.0038 | 0.0098 | 0.0003 | 0.0135 | 0.0000 |
| Meter reading costs. Factor 14 | | | | | | | | | |
| Factors are based on the number of metered customers. | | | | | | | | | |
| Description | | | | | | | | | |
| 85 | Factor 14 - Total Metered Customers | 33,339.00 | 29,233.00 | 3,637.00 | 128.00 | 330.00 | 11.00 | 0.00 | 0.00 |
| 86 | Factor 14 - Allocation Factor | 1.0000 | 0.8769 | 0.1091 | 0.0038 | 0.0099 | 0.0003 | 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 | \$3,587,575.00 | \$1,949,427.00 | \$696,711.00 | \$375,283.00 | \$162,120.00 | \$117,451.00 | \$59,327.00 | \$227,256.00 |
| 88 | Factor 15 - Allocation Factor | 1.0000 | 0.5435 | 0.1942 | 0.1046 | 0.0452 | 0.0327 | 0.0165 | 0.0633 |
| 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 | | \$23,985.00 | \$13,755.00 | \$14,646.00 | \$3,402.00 | \$5,289.00 | \$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 | | \$9,638.00 | \$5,527.00 | \$5,885.00 | \$1,367.00 | \$2,125.00 | \$0.00 | \$0.00 |
| | From IS, >=620 and < 621 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | From IS, >=622 and < 623 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | From IS, >=624 and < 626 | | \$132,253.00 | \$75,640.00 | \$78,868.00 | \$18,692.00 | \$28,374.00 | \$740.00 | \$1,614.00 |
| | From IS, >=630 and < 634 | | \$24,039.00 | \$13,749.00 | \$14,335.00 | \$3,397.00 | \$5,157.00 | \$134.00 | \$293.00 |
| | From IS, >=640 and < 641 | | \$92.00 | \$53.00 | \$56.00 | \$13.00 | \$20.00 | \$0.00 | \$0.00 |
| | From IS, >=642 and < 643 | | \$64,858.00 | \$37,194.00 | \$39,605.00 | \$9,199.00 | \$14,303.00 | \$0.00 | \$0.00 |
| | From IS, >=650 and < 653 | | \$44,896.00 | \$25,747.00 | \$27,415.00 | \$6,368.00 | \$9,901.00 | \$0.00 | \$0.00 |
| | From IS, >=660 and < 666 | | \$400,905.00 | \$133,988.00 | \$23,804.00 | \$34,865.00 | \$2,999.00 | \$15,982.00 | \$34,645.00 |
| | From IS, >=670 and < 679 | | \$430,244.00 | \$190,754.00 | \$34,190.00 | \$46,928.00 | \$740.00 | \$35,568.00 | \$190,643.00 |
| | From IS, >=901 and < 904 | | \$311,859.00 | \$38,796.00 | \$1,361.00 | \$3,527.00 | \$107.00 | \$2,391.00 | \$0.00 |
| | From IS, >=905 and < 906 | | \$67,175.00 | \$8,356.00 | \$295.00 | \$761.00 | \$23.00 | \$1,048.00 | \$0.00 |
| | From IS, >=920 and < 921 | | \$354,728.00 | \$126,749.00 | \$68,270.00 | \$29,501.00 | \$21,342.00 | \$10,769.00 | \$41,314.00 |
| | From IS, >=932 and < 933 | | \$17,309.00 | \$6,185.00 | \$3,331.00 | \$1,439.00 | \$1,041.00 | \$525.00 | \$2,016.00 |
| Description | | | | | | | | | |

File Number WR-2011-0337
 Distict #3
 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 |
|--|--------------------------------------|------------------|------------------|-----------------|-----------------|-------------------------|-----------------------|--------------------------------|-------------------------------|
| 89 | Factor 16 - Labor Basis | \$3,459,097.00 | \$1,881,981.00 | \$676,493.00 | \$312,061.00 | \$159,459.00 | \$91,421.00 | \$67,157.00 | \$270,525.00 |
| 90 | Factor 16 - Allocation Factor | 1.0000 | 0.5441 | 0.1956 | 0.0902 | 0.0461 | 0.0264 | 0.0194 | 0.0782 |
| UPIS Basis | | | | | | | | | |
| Comment | | | | | | | | | |
| Factor 17 | | | | | | | | | |
| Description | | | | | | | | | |
| 91 | Factor 17 - UPIS Basis | \$134,059,228.00 | \$61,509,596.00 | \$28,507,104.00 | \$19,997,277.00 | \$6,918,033.00 | \$6,746,139.00 | \$2,993,790.00 | \$7,387,289.00 |
| 92 | Factor 17 - Allocation Factor | 1.0000 | 0.4589 | 0.2126 | 0.1492 | 0.0516 | 0.0503 | 0.0223 | 0.0551 |
| 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 | \$86,053,328.00 | \$37,198,661.00 | \$18,797,159.00 | \$14,037,323.00 | \$4,613,487.00 | \$4,805,983.00 | \$2,079,643.00 | \$4,521,072.00 |
| 94 | Factor 18 - Allocation Factor | 1.0000 | 0.4324 | 0.2184 | 0.1631 | 0.0536 | 0.0558 | 0.0242 | 0.0525 |
| 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")) | | | | | | | | | |
| | | | \$12,143,298.16 | \$5,085,123.69 | \$3,431,346.83 | \$1,211,495.04 | \$1,132,184.90 | \$478,917.40 | \$1,319,732.84 |
| | | - | \$76,410.00 | \$27,303.00 | \$14,705.00 | \$6,355.00 | \$4,597.00 | \$2,320.00 | \$8,900.00 |
| Description | | | | | | | | | |
| 95 | Factor 19 - Total COS Basis | 24,661,508.87 | 12,066,888.16 | 5,057,820.69 | 3,416,641.83 | 1,205,140.04 | 1,127,587.90 | 476,597.40 | 1,310,832.84 |
| 96 | Factor 19 - Allocation Factor | 1.0000 | 0.4893 | 0.2051 | 0.1385 | 0.0489 | 0.0457 | 0.0193 | 0.0532 |
| Total COS Basis w/o Fire | | | | | | | | | |
| The factors are based on COS basis without Fire. | | | | | | | | | |
| Factor 20 | | | | | | | | | |
| Description | | | | | | | | | |
| 97 | Factor 20 - Total COS Basis w/o Fire | \$21,871,263.72 | \$12,143,298.16 | \$5,085,123.69 | \$3,431,346.83 | \$1,211,495.04 | \$0.00 | \$0.00 | \$0.00 |
| 98 | Factor 20 - Allocation Factor | 1.0000 | 0.5552 | 0.2325 | 0.1569 | 0.0554 | 0.0000 | 0.0000 | 0.0000 |

Missouri American Water Company
File Number WR-2011-0337
District #3
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 |
|--|---|------------------|----------------|--------------|---------------|--------------|---------------|-----------------------------|-------------------|
| T & D OP Basis | | Factor 11 | | | | | | | |
| Comment | | | | | | | | | |
| Description | | | | | | | | | |
| 1 | Factor 11 - T & D OP Basis | \$491,895.00 | \$71,654.00 | \$0.00 | \$135,682.00 | \$236,831.00 | \$9,245.00 | \$0.00 | \$38,483.00 |
| 2 | Factor 11 - Allocation Factor | 1.0000 | 0.1457 | 0.0000 | 0.2758 | 0.4815 | 0.0188 | 0.0000 | 0.0782 |
| Trans. & Dist. Maint. Expenses | | Factor 12 | | | | | | | |
| Comment | | | | | | | | | |
| Description | | | | | | | | | |
| 3 | Factor 12 - Trans. & Dist. Maint. Expenses | \$330,709.00 | \$72,312.00 | \$0.00 | \$136,927.00 | \$25,532.00 | \$15,427.00 | \$0.00 | \$80,511.00 |
| 4 | Factor 12 - Allocation Factor | 1.0000 | 0.2187 | 0.0000 | 0.4140 | 0.0772 | 0.0466 | 0.0000 | 0.2434 |
| Allocation of Billing and Collecting Costs. | | Factor 13 | | | | | | | |
| Comment | | | | | | | | | |
| Description | | | | | | | | | |
| 5 | Factor 13 - Allocation of Billing and Collecting Costs. | 33,794.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 33,339.00 | 455.00 |
| 6 | Factor 13 - Allocation Factor | 1.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.9865 | 0.0135 |
| A&G Basis | | Factor 15 | | | | | | | |
| Comment | | | | | | | | | |
| Description | | | | | | | | | |
| 7 | Factor 15 - A&G Basis | \$3,587,573.00 | \$1,158,467.00 | \$453,553.00 | \$568,269.00 | \$383,326.00 | \$55,503.00 | \$683,367.00 | \$285,088.00 |
| 8 | Factor 15 - Allocation Factor | 1.0000 | 0.3229 | 0.1264 | 0.1584 | 0.1068 | 0.0155 | 0.1905 | 0.0795 |
| Labor Basis | | Factor 16 | | | | | | | |
| Comment | | | | | | | | | |
| | From IS, >=600 and < 602 | | \$39,920.00 | \$21,157.00 | \$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 | | \$16,040.00 | \$8,502.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | From IS, >=620 and < 621 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | From IS, >=622 and < 623 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | From IS, >=624 and < 626 | | \$217,738.00 | \$113,110.00 | \$4,167.00 | \$0.00 | \$0.00 | \$0.00 | \$1,163.00 |
| | From IS, >=630 and < 634 | | \$39,577.00 | \$20,559.00 | \$757.00 | \$0.00 | \$0.00 | \$0.00 | \$211.00 |
| | From IS, >=640 and < 641 | | \$153.00 | \$81.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | From IS, >=642 and < 643 | | \$107,948.00 | \$57,211.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | From IS, >=650 and < 653 | | \$74,725.00 | \$39,602.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Missouri American Water Company
File Number WR-2011-0337
District #3
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 | | \$94,275.00 | \$0.00 | \$178,517.00 | \$311,599.00 | \$12,164.00 | \$0.00 | \$50,632.00 |
| | From IS, >=670 and < 679 | | \$203,147.00 | \$0.00 | \$384,671.00 | \$71,727.00 | \$43,339.00 | \$0.00 | \$226,181.00 |
| | From IS, >=901 and < 904 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$355,658.00 | \$2,384.00 |
| | From IS, >=905 and < 906 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$76,613.00 | \$1,046.00 |
| | From IS, >=920 and < 921 | | \$210,748.00 | \$82,498.00 | \$103,383.00 | \$69,705.00 | \$10,116.00 | \$124,334.00 | \$51,888.00 |
| | From IS, >=932 and < 933 | | \$10,283.00 | \$4,025.00 | \$5,045.00 | \$3,401.00 | \$494.00 | \$6,067.00 | \$2,532.00 |
| | Description | | | | | | | | |
| | 9 Factor 16 - Labor Basis | \$3,459,093.00 | \$1,014,554.00 | \$346,745.00 | \$676,540.00 | \$456,432.00 | \$66,113.00 | \$562,672.00 | \$336,037.00 |
| | 10 Factor 16 - Allocation Factor | 1.0000 | 0.2933 | 0.1002 | 0.1956 | 0.1320 | 0.0191 | 0.1627 | 0.0971 |
| UPIS Basis | | Factor 17 | | | | | | | |
| | Comment | | | | | | | | |
| | Description | | | | | | | | |
| | 11 Factor 17 - UPIS Basis | \$134,059,227.00 | \$59,244,714.00 | \$25,053,149.00 | \$22,486,198.00 | \$6,266,748.00 | \$9,873,332.00 | \$796,223.00 | \$10,338,863.00 |
| | 12 Factor 17 - Allocation Factor | 1.0000 | 0.4421 | 0.1869 | 0.1677 | 0.0467 | 0.0736 | 0.0059 | 0.0771 |
| Rate Base Basis | | Factor 18 | | | | | | | |
| | Comment | | | | | | | | |
| | Description | | | | | | | | |
| | 13 Factor 18 - Rate Base Basis | \$86,053,325.00 | \$41,235,234.00 | \$17,712,075.00 | \$14,686,361.00 | \$2,404,426.00 | \$7,906,620.00 | -\$4,464,289.00 | \$6,572,898.00 |
| | 14 Factor 18 - Allocation Factor | 1.0000 | 0.4792 | 0.2058 | 0.1707 | 0.0279 | 0.0919 | -0.0519 | 0.0764 |
| 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")) | | \$10,394,253.15 | \$3,940,549.30 | \$3,732,907.86 | \$1,573,368.03 | \$1,399,145.35 | \$1,971,176.26 | \$1,790,698.54 |
| | | | \$45,396.00 | \$17,771.00 | \$22,269.00 | \$15,015.00 | \$2,180.00 | \$26,782.00 | \$11,177.00 |
| | Description | | | | | | | | |
| | 15 Factor 19 - Total COS Basis | \$24,661,508.50 | \$10,348,857.15 | \$3,922,778.30 | \$3,710,638.86 | \$1,558,353.03 | \$1,396,965.35 | \$1,944,394.26 | \$1,779,521.54 |
| | 16 Factor 19 - Allocation Factor | 1.0000 | 0.4196 | 0.1591 | 0.1505 | 0.0632 | 0.0566 | 0.0788 | 0.0722 |
| Total COS Basis w/o Fire | | Factor 20 | | | | | | | |
| | Comment | | | | | | | | |
| | Description | | | | | | | | |
| | 17 Factor 20 - Total COS Basis w/o Fire | \$18,067,710.31 | \$10,394,253.15 | \$3,940,549.30 | \$3,732,907.86 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | 18 Factor 20 - Allocation Factor | 1.0000 | 0.5753 | 0.2181 | 0.2066 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |

Missouri American Water Company
File Number WR-2011-0337
District #3
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 | 0.6536 | 0.3464 | | | | | 0.0000 | 0.0000 |
| 2 | Factor 6 - Factor 2 % | 0.9088 | | | | | | | | |
| 3 | Factor 6 - Factor 2 Weighted | 1.0000 | 0.6852 | 0.3148 | | | | | 0.0000 | 0.0000 |
| 4 | Factor 6 - Factor 3 | 1.0000 | 0.6208 | 0.3290 | | | | | 0.0153 | 0.0349 |
| 5 | Factor 6 - Factor 3 % | 0.0688 | | | | | | | | |
| 6 | Factor 6 - Factor 3 Weighted | 0.0688 | 0.0471 | 0.0217 | 0.0000 | | | | 0.0000 | 0.0000 |
| 7 | Factor 6 - Factor 4 | 1.0000 | 0.2922 | | 0.5533 | | | | 0.0471 | 0.1074 |
| 8 | Factor 6 - Factor 4 % | 0.0224 | | | | | | | | |
| 9 | Factor 6 - Factor 4 Weighted | 0.0224 | 0.0065 | 0.0000 | 0.0124 | | | | 0.0011 | 0.0024 |
| 10 | Factor 6 - Allocation Factor | 1.0000 | 0.6477 | 0.3365 | 0.0124 | | | | 0.0011 | 0.0024 |
| 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 | 0.6208 | 0.3290 | | | | | 0.0153 | 0.0349 |
| 12 | Factor 7 - Factor 3 % | 0.0000 | | | | | | | | |
| 13 | Factor 7 - Factor 3 Weighted | 0.0000 | 0.0000 | 0.0000 | 0.0000 | | | | 0.0000 | 0.0000 |
| 14 | Factor 7 - Factor 4 | 1.0000 | 0.2922 | | 0.5533 | | | | 0.0471 | 0.1074 |
| 15 | Factor 7 - Factor 4 % | 1.0000 | | | | | | | | |
| 16 | Factor 7 - Factor 4 Weighted | 1.0000 | 0.2922 | 0.0000 | 0.5533 | | | | 0.0471 | 0.1074 |
| 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 | 0.2922 | 0.0000 | 0.5533 | | | | 0.0471 | 0.1074 |

Missouri American Water Company
File Number WR-2011-0337
Distict #3
Test Year Ending 12-31-2010
Miscellaneous Allocator Calculations

| Number of Years A | Year B | Maximum Day Ratio C | Day Ratio D | Weight E | Rate of Flow (GDP) F | Weight G |
|----------------------|-----------|---------------------------|----------------|-------------|----------------------------|-------------|
| | 1 | 1990 | 1.48 | | | |
| | 2 | 1991 | 1.62 | | | |
| | 3 | 1992 | 1.54 | | | |
| | 4 | 1993 | 1.37 | | | |
| | 5 | 1994 | 1.46 | | | |
| | 6 | 1995 | 1.55 | | | |
| | 7 | 1996 | 1.41 | | | |
| | 8 | 1997 | 1.45 | | | |
| | 9 | 1998 | 1.47 | | | |
| | 10 | 1999 | 1.67 | | | |
| | 11 | 2000 | 1.65 | | | |
| | 12 | 2001 | 1.51 | | | |
| | 13 | 2002 | 1.57 | | | |
| | 14 | 2003 | 1.58 | | | |
| | 15 | 2004 | 1.65 | | | |
| | 16 | 2005 | 1.54 | | | |
| | 17 | 2006 | 1.58 | | | |
| | 18 | 2007 | 1.6 | | | |
| | 19 | 2008 | 1.47 | | | |
| | 20 | 2009 | 1.50 | | | |
| | 21 | 2010 | 1.43 | | | |
| | 22 | 2011 | 0.00 | | | |
| Totals | 21 | 32.1 | 1.53 | | | |

| 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
File Number WR-2011-0337
Distict #3
Test Year Ending 12-31-2010
Miscellaneous Allocator Calculations

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

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

| | | | | |
|----------------------------|------|--------|------------|--------|
| Average Day | 1.00 | 0.6536 | 16,340,000 | 0.6208 |
| Maximum Day Extra Capacity | 0.53 | 0.3464 | 8,660,200 | 0.3290 |
| | 1.53 | 1.0000 | 25,000,200 | 0.9498 |
| Fire Protection | | | 1,320,000 | 0.0502 |
| | | | 26,320,200 | 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 | 11,347 | | 0.2922 |
| Maximum Hour Extra Capacity | | | 1.89 | 21,490.34 | | 0.5533 |
| | | | 2.89 | 32,837.57 | | 0.8455 |
| Fire Protection | | | | 6,000 | | 0.1545 |
| Total | | | | 38,837.57 | | 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 = | 2.893885934 |
| Extra Capacity less Average Hour = | 1.893885934 |

Missouri American Water Company
 File Number WR-2011-0337
 District #3
 Test Year Ending 12-31-2010
 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 | 6 | 24 | |
| | 3 | | | 9.00 | 0 | 0 | |
| | 4 | | | 16.00 | 69 | 1104 | |
| | 6 | | | 36.00 | 215 | 7740 | |
| | 8 | | | 64.00 | 143 | 9152 | |
| | 10 | | | 100.00 | 8 | 800 | |
| | 12 | | | 144.00 | 4 | 576 | |
| | 20 | | | 400.00 | 0 | 0 | |
| | | Private | | 20.25 | 0 | 0 | |
| | | Private | | 26.50 | 10 | 265 | |
| Total Private Fire Protection | | | | | 455 | 19,661 | 0.3051 |

Missouri American Water Company
 File Number WR-2011-0337
 District #3
 Test Year Ending 12-31-2010
 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 | 918 | 18,590 | |
| | | 4 1/2 | 1 | | | | |
| | 5 1/4 | 2 1/2 | 2 | 26.50 | 640 | 16,960 | |
| | | 4 1/2 | 1 | | | | |
| | 4 1/4 | 2 1/2 | 1 | 6.25 | 115 | 719 | |
| | | 0 | 0 | | | | |
| | 4 1/4 | 2 1/2 | 1 | 18.06 | 12 | 217 | |
| | | 4 1/2 | 1 | | | | |
| | 4 1/2 | 2 1/2 | 1 | 6.25 | 710 | 4,438 | |
| | | 0 | 0 | | | | |
| | 4 3/4 | 2 1/2 | 1 | 22.56 | 158 | 3,565 | |
| | | 4 1/2 | 1 | | | | |
| | 5 | 2 1/2 | 1 | 25.00 | 6 | 150 | |
| | | 4 1/2 | 1 | | | | |
| | 5 1/4 | 2 1/2 | 1 | 6.25 | 21 | 131 | |
| | | 0 | 0 | | | | |
| Total Public Fire Protection | | | | | 2,580 | 44,770 | 0.6949 |
| Total Fire Protection | | | | | 3,035 | 64,431 | 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 = | $\frac{8,000 \text{ GPM} \times 60 \text{ Min.} \times 3}{6,650,000 \text{ Gallons}}$ | Hours = | 0.2165 |
| General Service Weight = | 1.0000 | - | 0.2165 |
| | | = | 0.7835 |

Missouri American Water Company
File Number WR-2011-0337
Distict #3
Test Year Ending 12-31-2010
Miscellaneous Allocator Calculations

| Description A | Maximum Hour Ratio B | Percent C | Weight D |
|-----------------------------|----------------------------|---------------|-------------|
| Average Hour | 1.00 | 34.56 | 0.2707 |
| Extra Capacity Maximum Hour | 1.89 | 65.44 | 0.5128 |
| Total | 2.89 | 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 | 5,880 | 0.9088 |
| Associated with Maximum Day and Fire | 445 | 0.0688 |
| Associated with Maximum Hour | 145 | 0.0224 |
| Total | 6470 | 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 | 609,696 | 0.1934 |

Missouri American Water Company
File Number WR-2011-0337
Distict #3
Test Year Ending 12-31-2010
Miscellaneous Allocator Calculations

| | | |
|---------------------------|------------------|---------------|
| Distribution Mains | 2,542,414 | 0.8066 |
| Total | 3,152,110 | 1.0000 |

| | |
|---|--|
| Factor 8A Factors for allocating Cost of Service to customer classifications. | Costs are assigned directly to Public Fire Protection. |
|---|--|

| Customer Classification | Allocation Factor |
|--------------------------------|--------------------------|
| Public Fire Protection | 1.0000 |
| Total | 1.0000 |

Sample Water Company
 Informal Rate/Certificate Case
 Tracking Number QW-0000-0000
 Test Year Ending 12-31-2008
 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 | 26,810.00 | 26,810.00 | 2,351.00 | 2,351.00 | 35.00 | 35.00 | 143.00 | 143.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 29,339.00 | 29,339.00 |
| 3/4 | 1.3 | 3.00 | 3.90 | 18.00 | 23.40 | 7.00 | 9.10 | 4.00 | 5.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 32.00 | 41.60 |
| 1 | 1.7 | 2,378.00 | 4,042.60 | 704.00 | 1,196.80 | 21.00 | 35.70 | 46.00 | 78.20 | 2.00 | 3.40 | 0.00 | 0.00 | 0.00 | 0.00 | 3,151.00 | 5,356.70 |
| 1-1/2 | 3.5 | 6.00 | 21.00 | 55.00 | 192.50 | 1.00 | 3.50 | 6.00 | 21.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 68.00 | 238.00 |
| 2 | 4.3 | 36.00 | 154.80 | 480.00 | 2,064.00 | 39.00 | 167.70 | 99.00 | 425.70 | 3.00 | 12.90 | 0.00 | 0.00 | 0.00 | 0.00 | 657.00 | 2,825.10 |
| 3 | 19.0 | 0.00 | 0.00 | 3.00 | 57.00 | 1.00 | 19.00 | 6.00 | 114.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10.00 | 190.00 |
| 4 | 29.3 | 0.00 | 0.00 | 18.00 | 527.40 | 16.00 | 468.80 | 21.00 | 615.30 | 2.00 | 58.60 | 0.00 | 0.00 | 0.00 | 0.00 | 57.00 | 1,670.10 |
| 6 | 48.4 | 0.00 | 0.00 | 6.00 | 290.40 | 7.00 | 338.80 | 0.00 | 0.00 | 2.00 | 96.80 | 0.00 | 0.00 | 0.00 | 0.00 | 15.00 | 726.00 |
| 8 | 112.9 | 0.00 | 0.00 | 2.00 | 225.80 | 1.00 | 112.90 | 5.00 | 564.50 | 2.00 | 225.80 | 0.00 | 0.00 | 0.00 | 0.00 | 10.00 | 1,129.00 |
| 10 | 145.0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 12 | 215.0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | | 29,233.00 | 31,032.30 | 3,637.00 | 6,928.30 | 128.00 | 1,190.50 | 330.00 | 1,966.90 | 11.00 | 397.50 | 0.00 | 0.00 | 0.00 | 0.00 | 33,339.00 | 41,515.50 |

| 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 | 26,813.00 | 26,813.00 | 2,369.00 | 2,369.00 | 42.00 | 42.00 | 147.00 | 147.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 29,371.00 | 29,371.00 |
| 1 | 1.17 | 2,378.00 | 2,782.26 | 704.00 | 823.68 | 21.00 | 24.57 | 46.00 | 53.82 | 2.00 | 2.34 | 0.00 | 0.00 | 0.00 | 0.00 | 3,151.00 | 3,686.67 |
| 1-1/2 | 1.58 | 6.00 | 9.48 | 55.00 | 86.90 | 1.00 | 1.58 | 6.00 | 9.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 68.00 | 107.44 |
| 2 | 2.04 | 36.00 | 73.44 | 480.00 | 979.20 | 39.00 | 79.56 | 99.00 | 201.96 | 3.00 | 6.12 | 6.00 | 12.24 | 0.00 | 0.00 | 663.00 | 1,352.52 |
| 3 | 2.73 | 0.00 | 0.00 | 3.00 | 8.19 | 1.00 | 2.73 | 6.00 | 16.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10.00 | 27.30 |
| 4 | 2.88 | 0.00 | 0.00 | 18.00 | 51.84 | 16.00 | 46.08 | 21.00 | 60.48 | 2.00 | 5.76 | 69.00 | 198.72 | 0.00 | 0.00 | 126.00 | 362.88 |
| 6 | 4.24 | 0.00 | 0.00 | 6.00 | 25.44 | 7.00 | 29.68 | 0.00 | 0.00 | 2.00 | 8.48 | 215.00 | 911.60 | 0.00 | 0.00 | 230.00 | 975.20 |
| 8 | 6.98 | 0.00 | 0.00 | 2.00 | 13.96 | 1.00 | 6.98 | 5.00 | 34.90 | 2.00 | 13.96 | 143.00 | 998.14 | 0.00 | 0.00 | 153.00 | 1,067.94 |
| 10 | 9.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8.00 | 76.00 | 0.00 | 0.00 | 8.00 | 76.00 |
| 12 | 12.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4.00 | 48.64 | 0.00 | 0.00 | 4.00 | 48.64 |
| Total | | 29,233.00 | 29,678.18 | 3,637.00 | 4,358.21 | 128.00 | 233.18 | 330.00 | 524.02 | 11.00 | 36.66 | 445.00 | 2,245.34 | 0.00 | 0.00 | 33,784.00 | 37,075.59 |

MISSOURI-AMERICAN WATER COMPANY
WATER RATE COMPARISON
EXISTING WATER DISTRICTS RATES
TO
STAFF PROPOSED WATER RATES

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 | \$6.89 | -28.60% | \$14.14 | \$13.61 | -3.75% | \$9.03 | \$6.89 | -23.70% |
| 3/4" | \$10.77 | \$7.57 | -29.71% | \$17.51 | \$15.67 | -10.51% | \$10.08 | \$7.57 | -24.90% |
| 1" | \$13.05 | \$8.67 | -33.56% | \$24.29 | \$18.95 | -21.98% | \$12.18 | \$8.67 | -28.82% |
| 1 1/2" | \$18.66 | \$13.22 | -29.15% | \$41.16 | \$32.60 | -20.80% | \$17.46 | \$13.22 | -24.28% |
| 2" | \$25.40 | \$15.54 | -38.82% | \$61.40 | \$39.56 | -35.57% | \$23.77 | \$15.54 | -34.62% |
| 3" | \$43.42 | \$49.81 | 14.72% | \$115.46 | \$142.37 | 23.31% | \$40.63 | \$49.81 | 22.59% |
| 4" | \$63.67 | \$73.46 | 15.38% | \$176.25 | \$213.33 | 21.04% | \$59.57 | \$73.46 | 23.32% |
| 6" | \$119.97 | \$118.49 | -1.23% | \$345.11 | \$348.41 | 0.96% | \$112.24 | \$118.49 | 5.57% |
| 8" | \$187.51 | \$268.55 | 43.22% | \$547.74 | \$798.58 | 45.80% | \$175.44 | \$268.55 | 53.07% |
| 10" | \$277.57 | \$344.48 | 24.11% | \$817.90 | \$1,026.37 | 25.49% | \$259.71 | \$344.48 | 32.64% |
| 12" | \$367.63 | \$506.99 | 37.91% | \$1,088.08 | \$1,513.91 | 39.14% | \$343.96 | \$506.99 | 47.40% |

| 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 | \$6.89 | -21.62% | \$14.92 | \$6.89 | -53.82% | \$29.96 | \$13.61 | -54.57% |
| 3/4" | \$9.83 | \$7.57 | -22.99% | \$16.05 | \$7.57 | -52.83% | \$33.35 | \$15.67 | -53.01% |
| 1" | \$11.87 | \$8.67 | -26.96% | \$18.30 | \$8.67 | -52.62% | \$40.10 | \$18.95 | -52.74% |
| 1 1/2" | \$17.01 | \$13.22 | -22.28% | \$23.94 | \$13.22 | -44.78% | \$56.98 | \$32.60 | -42.79% |
| 2" | \$23.16 | \$15.54 | -32.90% | \$30.68 | \$15.54 | -49.35% | \$77.24 | \$39.56 | -48.78% |
| 3" | \$39.56 | \$49.81 | 25.91% | \$48.68 | \$49.81 | 2.32% | \$131.30 | \$142.37 | 8.43% |
| 4" | \$58.02 | \$73.46 | 26.61% | \$68.93 | \$73.46 | 6.57% | \$192.08 | \$213.33 | 11.06% |
| 6" | \$109.30 | \$118.49 | 8.41% | \$125.23 | \$118.49 | -5.38% | \$360.93 | \$348.41 | -3.47% |
| 8" | \$170.84 | \$268.55 | 57.19% | \$192.78 | \$268.55 | 39.30% | \$563.57 | \$798.58 | 41.70% |
| 10" | \$252.89 | \$344.48 | 36.22% | \$282.86 | \$344.48 | 21.78% | \$833.73 | \$1,026.37 | 23.11% |
| 12" | \$334.93 | \$506.99 | 51.37% | \$372.89 | \$506.99 | 35.96% | \$1,103.90 | \$1,513.91 | 37.14% |

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 | \$ 3.6477 | 14.34% | \$1.6877 | 1.9843 | 17.58% | \$1.4742 | \$ 1.6856 | 14.34% |
| 1st Alternate Rate | | | | | | | \$1.5818 | \$ 1.8086 | 14.34% |
| 2nd Alternate Rate | | | | | | | \$1.6946 | \$ 1.9376 | 14.34% |

| RATE J | | | RATE K | | |
|--------------|------------------|-----------------------|--------------|------------------|-----------------------|
| Current Rate | Proposed Rate | % increase (decrease) | Current Rate | Proposed Rate | % increase (decrease) |
| \$1.4356 | \$ 1.7570 | 22.39% | \$3.4105 | \$ 3.6477 | 6.95% |

Customer Charge Warren County

| Meter Size | Current Rate | Proposed Rate | % increase (decrease) |
|------------|--------------|-----------------|-----------------------|
| 5/8" | \$22.29 | \$6.89 | -69.09% |
| 3/4" | \$22.29 | \$7.57 | -66.04% |
| 1" | \$22.29 | \$8.67 | -61.10% |
| 1 1/2" | \$22.29 | \$13.22 | -40.69% |
| 2" | \$22.29 | \$15.54 | -30.28% |
| 3" | \$22.29 | \$49.81 | 123.46% |
| 4" | \$22.29 | \$73.46 | 229.56% |
| 6" | \$22.29 | \$118.49 | 431.58% |
| 8" | \$22.29 | \$268.55 | 1104.80% |
| 10" | \$22.29 | \$344.48 | 1445.45% |
| 12" | \$22.29 | \$506.99 | 2174.52% |

Commodity Charge Warren County

| | Residential | | | Commercial | | |
|-------------------|--------------|------------------|-----------------------|--------------|------------------|-----------------------|
| | Current Rate | Proposed Rate | % increase (decrease) | Current Rate | Proposed Rate | % increase (decrease) |
| Per 1,000 gallons | \$7.1955 | \$ 3.6477 | -49.31% | \$7.1955 | \$ 3.6477 | -49.31% |

Customer Charge Jefferson City

| Meter Size | Current Rate | Proposed Rate | % increase (decrease) |
|------------|--------------|-----------------|-----------------------|
| 5/8" | \$11.79 | \$6.89 | -41.56% |
| 3/4" | \$12.90 | \$7.57 | -41.32% |
| 1" | \$15.13 | \$8.67 | -42.70% |
| 1 1/2" | \$20.71 | \$13.22 | -36.17% |
| 2" | \$27.38 | \$15.54 | -43.24% |
| 3" | \$43.00 | \$49.81 | 15.84% |
| 4" | \$65.30 | \$73.46 | 12.50% |
| 6" | \$121.00 | \$118.49 | -2.07% |
| 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 | \$ 3.6477 | 25.21% | \$2.9152 | \$ 3.6477 | 25.13% |
| Over 315 Ccf | \$2.9132 | \$ 3.6477 | 25.21% | \$1.9508 | \$ 3.6477 | 86.98% |

Customer Charge Mexico

| Meter Size | Current Rate | Proposed Rate | % increase (decrease) |
|------------|--------------|-----------------|-----------------------|
| 5/8" | \$10.94 | \$6.89 | -37.02% |
| 3/4" | \$14.00 | \$7.57 | -45.93% |
| 1" | \$19.84 | \$8.67 | -56.30% |
| 1 1/2" | \$34.51 | \$13.22 | -61.69% |
| 2" | \$52.09 | \$15.54 | -70.17% |
| 3" | \$93.09 | \$49.81 | -46.49% |
| 4" | \$151.67 | \$73.46 | -51.57% |
| 6" | \$298.11 | \$118.49 | -60.25% |
| 8" | \$473.83 | \$268.55 | -43.32% |
| 10" | \$804.92 | \$344.48 | -57.20% |
| 12" | \$1,327.73 | \$506.99 | -61.82% |

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 | \$ 3.6477 | -35.43% | \$4.9774 | \$ 3.6477 | -26.72% | \$7.2422 | \$ 1.7570 | -75.74% |
| 2nd Block | \$5.6490 | \$ 3.6477 | -35.43% | \$2.7885 | \$ 3.6477 | 30.81% | \$4.0571 | \$ 1.7570 | -56.69% |
| 3rd Block | \$5.6490 | \$ 3.6477 | -35.43% | \$2.1520 | \$ 3.6477 | 69.50% | \$3.1310 | \$ 1.7570 | -43.88% |
| 4th Block | \$5.6490 | \$ 3.6477 | -35.43% | \$1.4492 | \$ 3.6477 | 151.70% | \$2.1084 | \$ 1.7570 | -16.67% |

| Public Authority | | | Sale for Resale | | |
|------------------|------------------|-----------------------|-----------------|------------------|-----------------------|
| Current Rate | Proposed Rate | % increase (decrease) | Current Rate | Proposed Rate | % increase (decrease) |
| \$5.2351 | \$ 3.6477 | -30.32% | \$8.0858 | \$ 1.9843 | -75.46% |
| \$2.9325 | \$ 3.6477 | 24.39% | \$4.5297 | \$ 1.9843 | -56.19% |
| \$2.2631 | \$ 3.6477 | 61.18% | \$3.4957 | \$ 1.9843 | -43.23% |
| \$1.5242 | \$ 3.6477 | 139.32% | \$2.3541 | \$ 1.9843 | -15.71% |

Customer Charge Maplewood - Lake Carmel

| Meter Size | Current Rate | Proposed Rate | % increase (decrease) |
|------------|--------------|----------------|-----------------------|
| 5/8" | \$5.79 | \$6.89 | 19.00% |
| 3/4" | \$8.71 | \$7.57 | -13.09% |
| 1" | \$14.50 | \$8.67 | -40.21% |
| 1 1/2" | \$29.03 | \$13.22 | -54.46% |
| 2" | \$46.44 | \$15.54 | -66.54% |
| 3" | \$87.07 | \$49.81 | -42.79% |

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 | \$ 3.6477 | 27.99% | 4.54 | \$ 3.6477 | -19.66% |

MAWC Water Systems Rates - District 2

Customer Charge Brunswick

| Meter Size | Current Rate | Proposed Rate | % increase (decrease) |
|------------|--------------|-------------------|-----------------------|
| 5/8" | \$21.21 | \$12.94 | -38.99% |
| 3/4" | \$27.15 | \$14.42 | -46.89% |
| 1" | \$38.48 | \$16.78 | -56.39% |
| 1 1/2" | \$66.91 | \$26.59 | -60.26% |
| 2" | \$101.01 | \$31.57 | -68.75% |
| 3" | \$180.51 | \$105.80 | -41.39% |
| 4" | \$294.12 | \$157.07 | -46.60% |
| 6" | \$578.14 | \$254.56 | -55.97% |
| 8" | \$918.90 | \$579.63 | -36.92% |
| 10" | \$1,560.96 | \$743.98 | -52.34% |
| 12" | \$2,574.87 | \$1,096.09 | -57.43% |

Commodity Charge

| | Residential | | | Commercial | | | Industrial | | |
|-----------|--------------|------------------|-----------------------|--------------|------------------|-----------------------|--------------|------------------|-----------------------|
| | Current Rate | Proposed Rate | % increase (decrease) | Current Rate | Proposed Rate | % increase (decrease) | Current Rate | Proposed Rate | % increase (decrease) |
| 1st Block | \$11.5849 | \$ 5.1727 | -55.35% | \$ 10.7180 | \$ 5.1748 | -51.72% | \$ 16.5455 | \$ 6.5411 | -60.47% |
| 2nd Block | \$11.5849 | \$ 5.1727 | -55.35% | \$ 6.0045 | \$ 2.9101 | -51.53% | \$ 9.2686 | \$ 3.6847 | -60.24% |
| 3rd Block | \$11.5849 | \$ 5.1727 | -55.35% | \$ 4.6339 | \$ 2.2396 | -51.67% | \$ 7.1527 | \$ 2.8889 | -59.61% |
| 4th Block | \$11.5849 | \$ 5.1727 | -55.35% | \$ 3.1204 | \$ 1.5083 | -51.66% | \$ 4.8169 | \$ 1.9538 | -59.44% |

| Public Authority | | | Sale for Resale | | |
|------------------|------------------|-----------------------|-----------------|------------------|-----------------------|
| Current Rate | Proposed Rate | % increase (decrease) | Current Rate | Proposed Rate | % increase (decrease) |
| \$12.1067 | \$ 6.0291 | -50.20% | \$ 19.2320 | \$ 7.1905 | -62.61% |
| \$ 6.7821 | \$ 3.3718 | -50.28% | \$ 10.7739 | \$ 4.0236 | -62.65% |
| \$ 5.2342 | \$ 2.5329 | -51.61% | \$ 8.3145 | \$ 3.0967 | -62.76% |
| \$ 3.5246 | \$ 1.7054 | -51.61% | \$ 5.5990 | \$ 2.0179 | -63.96% |

| Meter Size | Current Rate | Proposed Rate | % increase (decrease) |
|------------|--------------|-------------------|-----------------------|
| 5/8" | \$13.12 | \$12.94 | -1.37% |
| 3/4" | \$16.79 | \$14.42 | -14.12% |
| 1" | \$23.80 | \$16.78 | -29.50% |
| 1 1/2" | \$41.36 | \$26.59 | -35.71% |
| 2" | \$62.47 | \$31.57 | -49.46% |
| 3" | \$111.62 | \$105.80 | -5.21% |
| 4" | \$181.87 | \$157.07 | -13.64% |
| 6" | \$357.49 | \$254.56 | -28.79% |
| 8" | \$568.23 | \$579.63 | 2.01% |
| 10" | \$965.26 | \$743.98 | -22.92% |
| 12" | \$1,592.23 | \$1,096.09 | -31.16% |

Commodity Charge

| | Residential | | | Commercial | | | Industrial | | |
|-----------|--------------|------------------|-----------------------|--------------|------------------|-----------------------|--------------|------------------|-----------------------|
| | Current Rate | Proposed Rate | % increase (decrease) | Current Rate | Proposed Rate | % increase (decrease) | Current Rate | Proposed Rate | % increase (decrease) |
| 1st Block | \$6.5930 | \$ 5.1727 | -21.54% | \$ 6.5930 | \$ 5.1748 | -21.51% | \$ 6.5930 | \$ 6.5411 | -0.79% |
| 2nd Block | \$4.0458 | \$ 5.1727 | 27.85% | \$ 4.0458 | \$ 2.9101 | -28.07% | \$ 4.0458 | \$ 3.6847 | -8.92% |
| 3rd Block | \$3.1220 | \$ 5.1727 | 65.69% | \$ 3.1220 | \$ 2.2396 | -28.26% | \$ 3.1220 | \$ 2.8889 | -7.47% |
| 4th Block | \$2.1024 | \$ 5.1727 | 146.04% | \$ 2.1024 | \$ 1.5083 | -28.26% | \$ 2.1024 | \$ 1.9538 | -7.07% |

| Public Authority | | | Sale for Resale | | |
|------------------|------------------|-----------------------|-----------------|------------------|-----------------------|
| Current Rate | Proposed Rate | % increase (decrease) | Current Rate | Proposed Rate | % increase (decrease) |
| \$ 6.5930 | \$ 6.0291 | -8.55% | \$ 6.5930 | \$ 7.1905 | 9.06% |
| \$ 4.0458 | \$ 3.3718 | -16.66% | \$ 4.0458 | \$ 4.0236 | -0.55% |
| \$ 3.1220 | \$ 2.5329 | -18.87% | \$ 3.1220 | \$ 3.0967 | -0.81% |
| \$ 2.1024 | \$ 1.7054 | -18.88% | \$ 2.1024 | \$ 2.0179 | -4.02% |

| Meter Size | Current Rate | Proposed Rate | % increase (decrease) |
|------------|--------------|-------------------|-----------------------|
| 5/8" | \$9.26 | \$12.94 | 39.74% |
| 3/4" | \$11.85 | \$14.42 | 21.69% |
| 1" | \$16.80 | \$16.78 | -0.12% |
| 1 1/2" | \$29.22 | \$26.59 | -9.00% |
| 2" | \$44.11 | \$31.57 | -28.43% |
| 3" | \$78.85 | \$105.80 | 34.18% |
| 4" | \$128.45 | \$157.07 | 22.28% |
| 6" | \$252.50 | \$254.56 | 0.82% |
| 8" | \$401.35 | \$579.63 | 44.42% |
| 10" | \$681.78 | \$743.98 | 9.12% |
| 12" | \$1,124.62 | \$1,096.09 | -2.54% |

| Commodity Charge | Residential | | | Commercial | | | Industrial | | |
|------------------|--------------|------------------|-----------------------|--------------|-------------------|-----------------------|--------------|------------------|-----------------------|
| | Current Rate | Proposed Rate | % increase (decrease) | Current Rate | Proposed Rate | % increase (decrease) | Current Rate | Proposed Rate | % increase (decrease) |
| 1st Block | \$4.2705 | \$ 5.1727 | 21.13% | \$ 4.2794 | \$ 10.7180 | 150.46% | \$ 6.2732 | \$ 6.5411 | 4.27% |
| 2nd Block | \$4.2705 | \$ 5.1727 | 21.13% | \$ 3.3234 | \$ 6.0045 | 80.67% | \$ 3.5141 | \$ 3.6847 | 4.86% |
| 3rd Block | \$4.2705 | \$ 5.1727 | 21.13% | \$ 2.7691 | \$ 4.6339 | 67.34% | \$ 2.1196 | \$ 2.8889 | 36.29% |
| 4th Block | \$4.2705 | \$ 5.1727 | 21.13% | \$ 1.8886 | \$ 3.1204 | 65.22% | \$ 1.7316 | \$ 1.9538 | 12.83% |

| Public Authority | | | Sale for Resale | | |
|------------------|------------------|-----------------------|-----------------|------------------|-----------------------|
| Current Rate | Proposed Rate | % increase (decrease) | Current Rate | Proposed Rate | % increase (decrease) |
| \$ 4.2794 | \$ 6.0291 | 40.89% | \$ 4.2794 | \$ 7.1905 | 68.03% |
| \$ 3.3234 | \$ 3.3718 | 1.46% | \$ 3.3234 | \$ 4.0236 | 21.07% |
| \$ 2.7691 | \$ 2.5329 | -8.53% | \$ 2.7691 | \$ 3.0967 | 11.83% |
| \$ 1.8886 | \$ 1.7054 | -9.70% | \$ 1.8886 | \$ 2.0179 | 6.85% |

MAWC Water Systems Rates - District 3

Customer Charge Joplin

| Meter Size | Current Rate | Proposed Rate | % increase (decrease) |
|------------|--------------|-----------------|-----------------------|
| 5/8" | \$16.84 | \$11.05 | -34.38% |
| 3/4" | \$21.54 | \$11.97 | -44.43% |
| 1" | \$30.54 | \$13.75 | -54.98% |
| 1 1/2" | \$53.11 | \$20.62 | -61.17% |
| 2" | \$80.18 | \$24.57 | -69.36% |
| 3" | \$143.28 | \$71.95 | -49.78% |
| 4" | \$233.44 | \$104.07 | -55.42% |
| 6" | \$458.88 | \$167.15 | -63.57% |
| 8" | \$729.34 | \$374.13 | -48.70% |
| 10" | \$1,238.97 | \$480.90 | -61.19% |
| 12" | \$2,043.71 | \$704.51 | -65.53% |

Commodity Charge

| | Residential | | | Commercial | | | Industrial | | |
|-----------|--------------|------------------|-----------------------|--------------|------------------|-----------------------|--------------|------------------|-----------------------|
| | Current Rate | Proposed Rate | % increase (decrease) | Current Rate | Proposed Rate | % increase (decrease) | Current Rate | Proposed Rate | % increase (decrease) |
| 1st Block | \$3.8017 | \$ 4.8426 | 27.38% | \$3.8190 | \$ 5.1748 | 35.50% | \$4.7742 | \$ 6.5411 | 37.01% |
| 2nd Block | \$3.8017 | \$ 4.8426 | 27.38% | \$2.1396 | \$ 2.9101 | 36.01% | \$2.6745 | \$ 3.6847 | 37.77% |
| 3rd Block | \$3.8017 | \$ 4.8426 | 27.38% | \$1.6511 | \$ 2.2396 | 35.64% | \$2.0640 | \$ 2.8889 | 39.96% |
| 4th Block | \$3.8017 | \$ 4.8426 | 27.38% | \$1.1120 | \$ 1.5083 | 35.64% | \$1.3901 | \$ 1.9538 | 40.55% |

| Public Authority | | | Sale for Resale | | |
|------------------|------------------|-----------------------|-----------------|------------------|-----------------------|
| Current Rate | Proposed Rate | % increase (decrease) | Current Rate | Proposed Rate | % increase (decrease) |
| \$4.1525 | \$ 6.0291 | 45.19% | \$5.2404 | \$ 7.1905 | 37.21% |
| \$2.3261 | \$ 3.3718 | 44.95% | \$2.9356 | \$ 4.0236 | 37.06% |
| \$1.7950 | \$ 2.5329 | 41.11% | \$2.2654 | \$ 3.0967 | 36.69% |
| \$1.2087 | \$ 1.7054 | 41.09% | \$1.5257 | \$ 2.0179 | 32.26% |

| Meter Size | Current Rate | Proposed Rate | % increase (decrease) |
|------------|--------------|-----------------|-----------------------|
| 5/8" | \$10.98 | \$11.05 | 0.64% |
| 3/4" | \$14.06 | \$11.97 | -14.86% |
| 1" | \$19.92 | \$13.75 | -30.97% |
| 1 1/2" | \$34.62 | \$20.62 | -40.44% |
| 2" | \$52.27 | \$24.57 | -52.99% |
| 3" | N/A | | |
| 4" | \$152.18 | \$104.07 | -31.61% |
| 6" | \$299.13 | \$167.15 | -44.12% |
| 8" | \$475.44 | \$374.13 | -21.31% |
| 10" | \$807.66 | \$480.90 | -40.46% |
| 12" | \$1,332.26 | \$704.51 | -47.12% |

Commodity Charge

| | Residential | | | Commercial | | | Industrial | | |
|-----------|--------------|------------------|-----------------------|--------------|------------------|-----------------------|--------------|------------------|-----------------------|
| | Current Rate | Proposed Rate | % increase (decrease) | Current Rate | Proposed Rate | % increase (decrease) | Current Rate | Proposed Rate | % increase (decrease) |
| 1st Block | \$3.3542 | \$ 4.8426 | 44.37% | \$3.9596 | \$ 5.1748 | 30.69% | \$3.9071 | \$ 6.5411 | 67.41% |
| 2nd Block | \$3.3542 | \$ 4.8426 | 44.37% | \$2.2182 | \$ 2.9101 | 31.19% | \$2.1889 | \$ 3.6847 | 68.34% |
| 3rd Block | \$3.3542 | \$ 4.8426 | 44.37% | \$1.7117 | \$ 2.2396 | 30.84% | \$1.6892 | \$ 2.8889 | 71.02% |
| 4th Block | \$3.3542 | \$ 4.8426 | 44.37% | \$1.1527 | \$ 1.5083 | 30.85% | \$1.1375 | \$ 1.9538 | 71.76% |

| Public Authority | | | Sale for Resale | | |
|------------------|------------------|-----------------------|-----------------|------------------|-----------------------|
| Current Rate | Proposed Rate | % increase (decrease) | Current Rate | Proposed Rate | % increase (decrease) |
| \$4.4082 | \$ 6.0291 | 36.77% | \$6.5138 | \$ 7.1905 | 10.39% |
| \$2.4696 | \$ 3.3718 | 36.53% | \$3.6504 | \$ 4.0236 | 10.22% |
| \$1.9058 | \$ 2.5329 | 32.90% | \$2.7973 | \$ 3.0967 | 10.70% |
| \$1.2834 | \$ 1.7054 | 32.88% | \$1.8966 | \$ 2.0179 | 6.40% |

Customer Charge Warsaw - Whitebranch

| | Residential | | | Commercial | | |
|-----------|--------------|---------------|-----------------------|--------------|---------------|-----------------------|
| | Current Rate | Proposed Rate | % increase (decrease) | Current Rate | Proposed Rate | % increase (decrease) |
| Part Time | 42.40 | \$ 26.73 | -36.97% | N / A | | |
| Full Time | 53.00 | \$ 40.62 | -23.35% | 53.00 | 40.62 | -23.35% |

Customer Charge Republic - Rankin Acres

| Meter Size | Current Rate | Proposed Rate | % increase (decrease) |
|------------|--------------|---------------|-----------------------|
| 5/8" | \$18.09 | \$11.05 | -38.92% |
| No Meter | \$50.08 | \$58.12 | 16.05% |

Commodity Charge

| | Residential | | |
|----------------|--------------|---------------|-----------------------|
| | Current Rate | Proposed Rate | % increase (decrease) |
| Per 1,000 gal. | 3.767 | \$ 4.8426 | 28.55% |

Customer Charge Christian County - Spring Valley

| Meter Size | Current Rate | Proposed Rate | % increase (decrease) |
|------------|--------------|---------------|-----------------------|
| 5/8" | \$34.97 | \$11.05 | -68.40% |

current includes 2,000 gallons - proposed includes zero gallons

Commodity Charge

| | Residential | | | Commercial | | |
|----------------|--------------|---------------|-----------------------|--------------|---------------|-----------------------|
| | Current Rate | Proposed Rate | % increase (decrease) | Current Rate | Proposed Rate | % increase (decrease) |
| Per 1,000 gal. | 9.34 | \$ 4.8426 | -48.15% | 9.34 | \$ 5.1748 | -44.59% |

Customer Charge Taney County - Riverside Estates

| Meter Size | Current Rate | Proposed Rate | % increase (decrease) |
|------------|--------------|----------------|-----------------------|
| 5/8" | \$20.80 | \$11.05 | -46.88% |
| 1" | \$39.91 | \$11.97 | -70.01% |

current includes 2,000 gallons - proposed includes zero gallons

Commodity Charge

| | Residential | | | Commercial | | |
|----------------|--------------|------------------|-----------------------|--------------|------------------|-----------------------|
| | Current Rate | Proposed Rate | % increase (decrease) | Current Rate | Proposed Rate | % increase (decrease) |
| Per 1,000 gal. | 4.03 | \$ 4.8426 | 20.16% | 4.03 | \$ 5.1748 | 28.41% |

Customer Charge Taney County - Lake Taneycomo Acres

| Meter Size | Current Rate | Proposed Rate | % increase (decrease) |
|------------|--------------|----------------|-----------------------|
| 5/8" | \$27.76 | \$11.05 | -60.19% |

current includes 2,000 gallons - proposed includes zero gallons

Commodity Charge

| | Residential | | | Commercial | | |
|----------------|--------------|------------------|-----------------------|--------------|------------------|-----------------------|
| | Current Rate | Proposed Rate | % increase (decrease) | Current Rate | Proposed Rate | % increase (decrease) |
| Per 1,000 gal. | 6.22 | \$ 4.8426 | -22.14% | 6.22 | \$ 5.1748 | -16.80% |

Customer Charge Barry County - Lakewood Manor

| Meter Size | Current Rate | Proposed Rate | % increase (decrease) |
|------------|--------------|----------------|-----------------------|
| 5/8" | \$36.89 | \$11.05 | -70.05% |

current includes 2,000 gallons - proposed includes zero gallons

Commodity Charge

| | Residential | | | Commercial | | |
|----------------|--------------|------------------|-----------------------|--------------|------------------|-----------------------|
| | Current Rate | Proposed Rate | % increase (decrease) | Current Rate | Proposed Rate | % increase (decrease) |
| Per 1,000 gal. | 9.13 | \$ 4.8426 | -46.96% | 9.13 | \$ 5.1748 | -43.32% |

Customer Charge Stone and Taney County - Roark

| Meter Size | Current Rate | Proposed Rate | % increase (decrease) |
|------------|--------------|-----------------|-----------------------|
| 5/8" | \$13.72 | \$11.05 | -19.46% |
| 3/4" | \$17.50 | \$11.97 | -31.60% |
| 1" | \$25.06 | \$13.75 | -45.13% |
| 1 1/2" | \$43.96 | \$20.62 | -53.09% |
| 2" | \$66.64 | \$24.57 | -63.13% |
| 3" | \$119.56 | \$71.95 | -39.82% |
| 4" | \$194.86 | \$104.07 | -46.59% |

Commodity Charge

| | Residential | | | Commercial | | |
|----------------|--------------|------------------|-----------------------|--------------|---------------|-----------------------|
| | Current Rate | Proposed Rate | % increase (decrease) | Current Rate | Proposed Rate | % increase (decrease) |
| Per 1,000 gal. | 3.20 | \$ 4.8426 | 51.33% | N / A | | |

Customer Charge Stone and Barry County - Ozark Mountain

| Meter Size | Current Rate | Proposed Rate | % increase (decrease) |
|------------|--------------|----------------|-----------------------|
| 5/8" | \$29.83 | \$11.05 | -62.96% |
| 1" | \$51.68 | \$13.75 | -73.39% |
| 2" | \$132.20 | \$24.57 | -81.41% |

current includes 2,000 gallons - proposed includes zero gallons

Commodity Charge

| | Residential | | | Commercial | | |
|----------------|--------------|------------------|-----------------------|--------------|------------------|-----------------------|
| | Current Rate | Proposed Rate | % increase (decrease) | Current Rate | Proposed Rate | % increase (decrease) |
| Per 1,000 gal. | 7.60 | \$ 4.8426 | -36.28% | 7.60 | \$ 5.1748 | -31.91% |

Customer Charge Newton County - Loma Linda

| Meter Size | Current Rate | Proposed Rate | % increase (decrease) |
|------------|--------------|-----------------|-----------------------|
| 5/8" | \$16.84 | \$11.05 | -34.38% |
| 3/4" | \$21.54 | \$11.97 | -44.43% |
| 1" | \$30.54 | \$13.75 | -54.98% |
| 1 1/2" | \$53.11 | \$20.62 | -61.17% |
| 2" | \$80.18 | \$24.57 | -69.36% |
| 3" | \$143.28 | \$71.95 | -49.78% |
| 4" | \$233.44 | \$104.07 | -55.42% |
| 6" | \$458.88 | \$167.15 | -63.57% |
| 8" | \$729.34 | \$374.13 | -48.70% |
| 10" | \$1,238.97 | \$480.90 | -61.19% |
| 12" | \$2,043.71 | \$704.51 | -65.53% |

Commodity Charge

| | Residential | | | Commercial | | | Industrial | | |
|-----------|--------------|------------------|-----------------------|--------------|------------------|-----------------------|--------------|------------------|-----------------------|
| | Current Rate | Proposed Rate | % increase (decrease) | Current Rate | Proposed Rate | % increase (decrease) | Current Rate | Proposed Rate | % increase (decrease) |
| 1st Block | \$3.8017 | \$ 4.8426 | 27.38% | \$3.8190 | \$ 5.1748 | 35.50% | \$4.7742 | \$ 6.5411 | 37.01% |
| 2nd Block | \$3.8017 | \$ 4.8426 | 27.38% | \$2.1396 | \$ 2.9101 | 36.01% | \$2.6745 | \$ 3.6847 | 37.77% |
| 3rd Block | \$3.8017 | \$ 4.8426 | 27.38% | \$1.6511 | \$ 2.2396 | 35.64% | \$2.0640 | \$ 2.8889 | 39.96% |
| 4th Block | \$3.8017 | \$ 4.8426 | 27.38% | \$1.1120 | \$ 1.5083 | 35.64% | \$1.3901 | \$ 1.9538 | 40.55% |

| Public Authority | | | Sale for Resale | | |
|------------------|------------------|-----------------------|-----------------|------------------|-----------------------|
| Current Rate | Proposed Rate | % increase (decrease) | Current Rate | Proposed Rate | % increase (decrease) |
| \$4.1525 | \$ 6.0291 | 45.19% | \$5.2404 | \$ 7.1905 | 37.21% |
| \$2.3261 | \$ 3.3718 | 44.95% | \$2.9356 | \$ 4.0236 | 37.06% |
| \$1.7950 | \$ 2.5329 | 41.11% | \$2.2654 | \$ 3.0967 | 36.69% |
| \$1.2087 | \$ 1.7054 | 41.09% | \$1.5257 | \$ 2.0179 | 32.26% |

MISSOURI-AMERICAN WATER COMPANY
SEWER OPERATIONS

DISTRICT 1

CEDAR HILL

WARREN COUNTY

Missouri-American Water Company

Sewer Rate Making Income Statement-District 1

Operating Revenues at Current Rates

| | | | |
|---|--|-----------|----------------|
| 1 | Tariffed Rate Revenues * | \$ | 750,714 |
| 2 | Other Operating Revenues * | \$ | - |
| 3 | Total Operating Revenues | \$ | 750,714 |
| 4 | * See "Revenues - Current Rates" for Details | | |

Cost of Service

| Item | Amount | | |
|------|---|-----------|------------------|
| 1 | Operating Expense-Collection | \$ | 7,496 |
| 2 | Operating Expense-Collection Maintenance | \$ | 1,903 |
| 3 | Operating Expense-Pumping | \$ | 4,071 |
| 4 | Operating Expense-Waste Water Treatment | \$ | 106,869 |
| 5 | Operating Expense-Treatment & Disp Oper | \$ | 117,171 |
| 6 | Operating Expense-Treatment & Disp Maint | \$ | 50,456 |
| 7 | Customer Accounts | \$ | 22,461 |
| 8 | Administration & General - Expenses | \$ | 829,274 |
| 9 | Sub-Total Operating Expenses | \$ | 1,139,701 |
| 10 | Deferred Income Taxes | \$ | 1,305 |
| 11 | Required Current Income Taxes | \$ | 97,478 |
| 12 | Sub-Total Taxes | \$ | 98,783 |
| 13 | Depreciation Expense | \$ | 313,004 |
| 14 | Amortization Expense | \$ | 13,123 |
| 15 | Other Operating Expense | \$ | 51,721 |
| 16 | Sub-Total Depreciation/Amortization | \$ | 377,848 |
| 17 | Return on Rate Base | \$ | 354,876 |
| 18 | Total Cost of Service | \$ | 1,971,208 |
| 19 | Less Support | \$ | 1,048,200 |
| 20 | Staff's Recommended Revenue Increase | \$ | 172,294 |

Missouri-American Water Company

Sewer Revenue Annualizations at Current Rates-District 1

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

| Customer Type | Non-Metered Customers | Metered Customers | Total Customers | Rate * | Annual Revenue |
|-------------------------|-----------------------|-------------------|-----------------|----------|-------------------|
| Cedar Hill | | | | | |
| Single Family Residence | 632 | 0 | 632 | \$ 45.64 | \$ 346,134 |
| Mobile Home in MH Park | | 101 | 101 | \$ 41.08 | \$ 49,789 |
| Multi Family Residence | | 23 | 23 | \$ 36.52 | \$ 10,080 |
| Commercial | 23 | | 23 | \$ 45.64 | \$ 12,597 |
| Warren County | | | | | |
| Residential | 417 | | 417 | \$ 53.74 | \$ 268,915 |
| Commercial | 2 | | 2 | \$ 53.74 | \$ 1,290 |
| Total | | | 779 | | \$ 688,805 |

*monthly service charge includes 6,000 gallons

Annualized Commodity Sales - Volumes and Revenues

| Customer Type | Gallons* | Rate | Annual Revenue |
|-------------------------|----------|-----------|------------------|
| Single Family Residence | 11,515.0 | \$ 5.3764 | \$ 61,909 |
| Mobile Home in MH Park | - | \$ 5.3764 | \$ - |
| Multi Family Residence | - | \$ 5.3764 | \$ - |
| Commercial | - | \$ 5.3764 | \$ - |
| Total | | | \$ 61,909 |

*Usage over 6,000 gallons

Other Operating Revenues

| | |
|-----------------------------|-------------|
| Miscellaneous Revenues | \$ - |
| Total Other Revenues | \$ - |

Total Operating Revenues

| | |
|---|-------------------|
| Service Charges - Retail Customers | \$ 688,805 |
| Commodity Revenues - Retail Customers | \$ 61,909 |
| Sub-Total Tariffed Rate Revenues | \$ 750,714 |
| Other Operating Revenues | \$ - |
| Total Operating Revenues | \$ 750,714 |

Missouri-American Water Company

Sewer Development of Tariffed Rates-District 1

| | |
|--|------------|
| Revenues Generated by Current Tariffed Rates | \$ 750,714 |
| Agreed-Upon Overall Revenue Increase | \$ 172,294 |
| Percentage Increase Needed | 22.951% |

Customer Rates

| Customer Type | Current Service Charge | Proposed Service Charge | Current Usage Rate | Proposed Usage Rate |
|-------------------------|------------------------|-------------------------|--------------------|---------------------|
| Cedar Hill | | | | |
| Single Family Residence | \$ 45.64 | \$ 60.00 | \$ 5.3764 | \$ 6.610 |
| Mobile Home in MH Park | \$ 41.08 | \$ 50.51 | \$ 5.3764 | \$ 6.610 |
| Multi Family Residence | \$ 36.52 | \$ 44.90 | \$ 5.3764 | \$ 6.610 |
| Commercial | \$ 45.64 | \$ 60.00 | \$ 5.3764 | \$ 6.610 |
| Warren County | | | | |
| Residential | \$ 53.74 | \$ 60.00 | N/A | |
| Commercial | \$ 53.74 | \$ 60.00 | N/A | |

Missouri-American Water Company

Sewer Revenue Annualizations at Proposed Rates-District 1

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

| Customer Type | Residential | Business | Total Meters | Rate * | Annual Revenue |
|-------------------------|--------------|------------|--------------|----------|-------------------|
| Single Family Residence | 1,049 | 0 | 1,049 | \$ 60.00 | \$ 755,280 |
| Mobile Home in MH Park | 0 | 101 | 101 | \$ 50.51 | \$ 61,216 |
| Multi Family Residence | 0 | 23 | 23 | \$ 44.90 | \$ 12,393 |
| Commercial | 25 | 0 | 25 | \$ 60.00 | \$ 18,000 |
| Total | 1,074 | 124 | 1,198 | | \$ 846,889 |

monthly service charge

Annualized Commodity Sales - Volumes and Revenues

sales shown in Mgallons

| Customer Type | Residential | Business | Total Sales | Rate | Annual Revenue |
|-------------------------|-------------|-----------------|-----------------|----------|------------------|
| Single Family Residence | - | 11,515.0 | 11,515.0 | \$ 6.610 | \$ 76,118 |
| Mobile Home in MH Park | - | - | - | \$ 6.610 | \$ - |
| Multi Family Residence | - | - | - | \$ 6.610 | \$ - |
| Commercial | - | - | - | \$ 6.610 | \$ - |
| Total | - | 11,515.0 | 11,515.0 | | \$ 76,118 |

Other Operating Revenues

| | |
|-----------------------------|-------------|
| Miscellaneous Revenues | \$ - |
| Total Other Revenues | \$ - |

Total Operating Revenues

| | |
|---|-------------------|
| Service Charges - Retail Customers | \$ 846,889 |
| Commodity Revenues - Retail Customers | \$ 76,118 |
| Sub-Total Tariffed Rate Revenues | \$ 923,007 |
| Other Operating Revenues | \$ - |
| Total Revenues at Proposed Rates | \$ 923,007 |

Revenue Check - Proposed Rates vs. Current Rates

| | |
|--|------------|
| Total Revenues at Proposed Rates | \$ 923,007 |
| Total Revenues at Current Rates | \$ 750,714 |
| Increase In Revenues at Proposed Rates | \$ 172,293 |
| Staff's Recommended Increase in Operating Revenues | \$ 172,294 |

Missouri-American Water Company

Sewer Residential Customer Bill Comparison-District 1

| Retail Customer | | | |
|---|--|-------------------------------|--------------------------------|
| <u>Current Base Customer Charge</u> | <u>Proposed Base Customer Charge</u> | <u>Current Usage Rate</u> | <u>Proposed Usage Rate</u> |
| Cedar Hill | | | |
| \$45.64 | \$60.00 | \$5.3764 | \$6.6103 |
| Warren County | | | |
| \$53.74 | \$60.00 | | |

MONTHLY BILL COMPARISON

| | Cedar Hill | Warren County |
|------------------------------|-----------------|-----------------|
| <u>Current Rates</u> | | |
| Customer Charge | \$ 45.64 | \$ 53.74 |
| Usage Charge | \$ - | \$ - |
| Total Bill | <u>\$ 45.64</u> | <u>\$ 53.74</u> |
| <u>Proposed Rates</u> | | |
| Customer Charge | \$ 60.00 | \$ 60.00 |
| Usage Charge | \$ - | \$ - |
| Total Bill | <u>\$ 60.00</u> | <u>\$ 60.00</u> |

INCREASES

| | | |
|-------------------------------|----------------|---------------|
| <u>Customer Charge</u> | | |
| \$ Increase | \$14.36 | \$6.26 |
| % Increase | 31.46% | 11.65% |
| <u>Usage Charge</u> | | |
| \$ Increase | \$0.00 | \$0.00 |
| % Increase | N/A | N/A |
| <u>Total Bill</u> | | |
| \$ Increase | \$14.36 | \$6.26 |
| % Increase | 31.46% | 11.65% |

N/A to existing residential customers

DISTRICT 2

JEFFERSON CITY

MAPLEWOOD

OZARK MEADOWS

Missouri-American Water Company

Sewer Rate Making Income Statement-District 2

Operating Revenues at Current Rates

| | | | |
|---|--|-----------|------------------|
| 1 | Tariffed Rate Revenues * | \$ | 1,158,608 |
| 2 | Other Operating Revenues * | \$ | 12,916 |
| 3 | Total Operating Revenues | \$ | 1,171,524 |
| 4 | * See "Revenues - Current Rates" for Details | | |

Cost of Service

| Item | Amount | | |
|------|---|-----------|------------------|
| 1 | Operating Expense-Collection | \$ | - |
| 2 | Operating Expense-Collection Maintenance | \$ | - |
| 3 | Operating Expense-Pumping | \$ | 13,597 |
| 4 | Operating Expense-Waste Water Treatment | \$ | 202,401 |
| 5 | Operating Expense-Treatment & Disp Oper | \$ | 75,988 |
| 6 | Operating Expense-Treatment & Disp Maint | \$ | - |
| 7 | Customer Accounts | \$ | 42,359 |
| 8 | Administration & General - Expenses | \$ | 853,940 |
| 9 | Sub-Total Operating Expenses | \$ | 1,188,285 |
| 10 | Deferred Income Taxes | \$ | 171,910 |
| 11 | Required Current Income Taxes | \$ | - |
| 12 | Sub-Total Taxes | \$ | 171,910 |
| 13 | Depreciation Expense | \$ | 128,848 |
| 14 | Amortization Expense | \$ | - |
| 15 | Other Operating Expense | \$ | 20,000 |
| 16 | Sub-Total Depreciation/Amortization | \$ | 148,848 |
| 17 | Return on Rate Base | \$ | 134,913 |
| 18 | Total Cost of Service | \$ | 1,643,956 |
| | Less Support | \$ | 324,800 |
| 18 | Staff's Recommended Revenue Increase | \$ | 147,632 |

Missouri-American Water Company

Sewer Revenue Annualizations at Current Rates-District 2

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

| Customer Type | Non-Metered Customers | Metered Customers | Total Customers | Rate * | Annual Revenue |
|-------------------------|-----------------------|-------------------|-----------------|----------|---------------------|
| Jefferson City | | | | | |
| Single Family Residence | 1,403 | 0 | 1,403 | \$ 53.22 | \$ 896,012 |
| Multi Family Residence | 197 | 0 | 197 | \$ 45.23 | \$ 106,924 |
| Commercial-5/8" | 0 | 3 | 3 | \$ 53.22 | \$ 1,916 |
| Commercial-3" | 0 | 1 | 1 | \$ 53.22 | \$ 639 |
| Maplewood | | | | | |
| 5/8" | 0 | 382 | 382 | \$ 4.09 | \$ 18,749 |
| 5/8" Flat Rate | 1 | 0 | 1 | \$ 18.05 | \$ 217 |
| 2" | 0 | 2 | 2 | \$ 43.76 | \$ 1,050 |
| Commercial-3" | 1 | | 1 | \$ 82.05 | \$ 985 |
| Ozark Meadows | | | | | |
| Residential | 24 | | 24 | \$ 45.64 | \$ 13,144 |
| Total | | | 2,014 | | \$ 1,039,635 |

Annualized Commodity Sales - Volumes and Revenues

sales shown in M gallons

| Customer Type | Gallons* | Rate | Annual Revenue |
|----------------|-----------------|-----------|-------------------|
| Jefferson City | 605.0 | \$ 7.6140 | \$ 4,606 |
| Maplewood | 32,474.5 | \$ 3.4900 | \$ 113,336 |
| Ozark Meadows | 283.3 | \$ 3.6390 | \$ 1,031 |
| Total | 33,362.8 | | \$ 118,973 |

Other Operating Revenues

| | |
|-----------------------------|------------------|
| Miscellaneous Revenues | \$ 12,916 |
| Total Other Revenues | \$ 12,916 |

Total Operating Revenues

| | |
|---|---------------------|
| Service Charges - Retail Customers | \$ 1,039,635 |
| Commodity Revenues - Retail Customers | \$ 118,973 |
| Sub-Total Tariffed Rate Revenues | \$ 1,158,608 |
| Other Operating Revenues | \$ 12,916 |
| Total Operating Revenues | \$ 1,171,524 |

Missouri-American Water Company

Sewer Development of Tariffed Rates-District 2

| | |
|---|---------------------|
| Revenues Generated by Current Tariffed Rates | \$ 1,158,608 |
| Agreed-Upon Overall Revenue Increase | \$ 147,632 |
| Percentage Increase Needed | 12.742% |

Customer Rates

| Customer Type | Current Service Charge | Proposed Service Charge | Current Usage Rate | Proposed Usage Rate |
|---|------------------------------|-------------------------------|--------------------------|---------------------------|
| Jefferson City | | | | |
| Single Family Residence | \$ 53.22 | \$ 60.00 | \$ 7.6140 | \$ 4.0204 |
| Multi Family Residence | \$ 45.23 | \$ 50.99 | \$ 7.6140 | \$ 4.0204 |
| Commercial-5/8" | \$ 53.22 | \$ 60.00 | \$ 7.6140 | \$ 4.0204 |
| Commercial-3" | \$ 53.22 | \$ 60.00 | \$ 7.6140 | \$ 4.0204 |
| Maplewood | | | | |
| 5/8" | \$ 4.09 | \$ 4.61 | \$ 3.4900 | \$ 4.0204 |
| 5/8" Flat Rate | \$ 18.05 | \$ 20.35 | \$ 3.4900 | \$ 4.0204 |
| 2" | \$ 43.76 | \$ 49.34 | \$ 3.4900 | \$ 4.0204 |
| Commercial-3" | \$ 82.05 | \$ 92.50 | \$ 3.4900 | \$ 4.0204 |
| Ozark Meadows | | | | |
| Residential | \$ 45.64 | \$ 51.46 | \$ 3.6390 | \$ 4.0204 |
| Commercial | \$ 63.82 | \$ 72.06 | | |
| Customer Charge-JC,+ OM Per Customer | \$ 898,566 | \$ 1,013,063 \$ 60.00 | | |
| Total Commodity Dollars | | | \$ 118,973 | \$ 134,133 |
| Total Commodity Gallons | | | 33,362.8 | \$ 4.0204 |

Missouri-American Water Company

Sewer Revenue Annualizations at Proposed Rates-District 2

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

| Customer Type | Residential | Business | Total Meters | Rate * | Annual Revenue |
|-------------------------|--------------|------------|--------------|----------|---------------------|
| Jefferson City | | | | | |
| Single Family Residence | 1,403 | 0 | 1,403 | \$ 60.00 | \$ 1,010,183 |
| Multi Family Residence | 197 | 0 | 197 | \$ 50.99 | \$ 120,548 |
| Commercial-5/8" | 0 | 3 | 3 | \$ 60.00 | \$ 2,160 |
| Commercial-3" | 0 | 1 | 1 | \$ 60.00 | \$ 720 |
| Maplewood | | | | | |
| 5/8" | 0 | 382 | 382 | \$ 4.61 | \$ 21,138 |
| 5/8" Flat Rate | 1 | 0 | 1 | \$ 20.35 | \$ 244 |
| 2" | 0 | 2 | 2 | \$ 49.34 | \$ 1,184 |
| Commercial-3" | 1 | 0 | 1 | \$ 92.50 | \$ 1,110 |
| Ozark Meadows | | | | | |
| Residential | 24 | 0 | 24 | \$ 51.46 | \$ 14,819 |
| Total | 1,626 | 388 | 2,014 | | \$ 1,172,107 |

monthly service charge

Annualized Commodity Sales - Volumes and Revenues

| Customer Type | Residential | Business | Total Sales | Rate | Annual Revenue |
|-------------------------|-------------|-----------------|-----------------|-----------|-------------------|
| sales shown in Mgallons | | | | | |
| Jefferson City | - | 605.0 | 605.0 | \$ 4.0204 | \$ 2,432 |
| Maplewood | - | 32,474.5 | 32,474.5 | \$ 4.0204 | \$ 130,562 |
| Ozark Meadows | - | 283.3 | 283.3 | \$ 4.0204 | \$ 1,139 |
| Total | - | 33,362.8 | 33,079.5 | | \$ 134,133 |

Other Operating Revenues

| | |
|-----------------------------|------------------|
| Miscellaneous Revenues | \$ 12,916 |
| Total Other Revenues | \$ 12,916 |

Total Operating Revenues

| | |
|---|---------------------|
| Service Charges - Retail Customers | \$ 1,172,107 |
| Commodity Revenues - Retail Customers | \$ 134,133 |
| Sub-Total Tariffed Rate Revenues | \$ 1,306,240 |
| Other Operating Revenues | \$ 12,916 |
| Total Revenues at Proposed Rates | \$ 1,319,156 |

Revenue Check - Proposed Rates vs. Current Rates

| | |
|--|--------------|
| Total Revenues at Proposed Rates | \$ 1,319,156 |
| Total Revenues at Current Rates | \$ 1,171,524 |
| Increase In Revenues at Proposed Rates | \$ 147,632 |
| Staff's Recommended Increase in Operating Revenues | \$ 147,632 |

Missouri-American Water Company

Sewer Residential Customer Bill Comparison-District 2

| Retail Customer | | | |
|---------------------------------|----------------------------------|-----------------------|------------------------|
| Current Base Customer Charge | Proposed Base Customer Charge | Current Usage Rate | Proposed Usage Rate |
| Jefferson City \$53.22 | \$60.00 | | |
| Maplewood \$4.09 | \$4.61 | \$ 3.4900 | \$ 4.0204 |
| Ozark Meadows \$45.64 | \$51.46 | \$ 3.6390 | \$ 4.0204 |

MONTHLY BILL COMPARISON

based on 4,000 gallons

| | Jefferson City | Maplewood | Ozark Meadows |
|-----------------------|----------------|-----------|---------------|
| Current Rates | | | |
| Customer Charge | \$ 53.22 | \$ 4.09 | \$ 45.64 |
| Usage Charge | \$ - | \$ 13.96 | \$ 14.56 |
| Total Bill | \$ 53.22 | \$ 18.05 | \$ 60.20 |
| Proposed Rates | | | |
| Customer Charge | \$ 60.00 | \$ 4.61 | \$ 51.46 |
| Usage Charge | \$ - | \$ 16.08 | \$ 16.08 |
| Total Bill | \$ 60.00 | \$ 20.69 | \$ 67.54 |

INCREASES

| <u>Customer Charge</u> | | | |
|------------------------|---------------|---------------|---------------|
| \$ Increase | \$6.78 | \$0.52 | \$5.82 |
| % Increase | 12.74% | 12.74% | 12.74% |
| Usage Charge | | | |
| \$ Increase | \$0.00 | \$2.12 | \$1.53 |
| % Increase | N/A | 15.20% | 10.48% |
| Total Bill | | | |
| \$ Increase | \$6.78 | \$2.64 | \$7.34 |
| % Increase | 12.74% | 14.64% | 12.20% |

N/A to existing residential customers

DISTRICT 3

PARKVILLE

Missouri-American Water Company

Sewer Rate Making Income Statement-District 3

Operating Revenues at Current Rates

| | | |
|---|--|------------------|
| 1 | Tariffed Rate Revenues * | \$ 82,178 |
| 2 | Other Operating Revenues * | \$ - |
| 3 | Total Operating Revenues | \$ 82,178 |
| 4 | * See "Revenues - Current Rates" for Details | |

Cost of Service

| Item | Amount |
|--|------------------|
| 1 Operating Expense-Collection | \$ (1) |
| 2 Operating Expense-Collection Maintenance | \$ - |
| 3 Operating Expense-Pumping | \$ 1 |
| 4 Operating Expense-Waste Water Treatment | \$ 47,038 |
| 5 Operating Expense-Treatment & Disp Oper | \$ 456 |
| 6 Operating Expense-Treatment & Disp Maint | \$ 10,155 |
| 7 Customer Accounts | \$ 1,089 |
| 8 Administration & General - Expenses | \$ 24,109 |
| 9 Sub-Total Operating Expenses | \$ 82,847 |
| 10 Deferred Income Taxes | \$ 1,164 |
| 11 Required Current Income Taxes | \$ - |
| 12 Sub-Total Taxes | \$ 1,164 |
| 13 Depreciation Expense | \$ 558 |
| 14 Amortization Expense | \$ 1,840 |
| 15 Other Operating Expense | \$ 141 |
| 16 Sub-Total Depreciation/Amortization | \$ 2,539 |
| 17 Return on Rate Base | \$ 1,898 |
| 18 Total Cost of Service | \$ 88,448 |
| Less Support | \$ 6,270 |
| 18 Staff's Recommended Revenue Increase | \$ 0 |

Missouri-American Water Company

Sewer Revenue Annualizations at Current Rates-District 3

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

| Customer Type | Non-Metered Customers | Metered Customers | Total Customers | Rate * | Annual Revenue |
|-------------------------|-----------------------|-------------------|-----------------|----------|------------------|
| Single Family Residence | 105 | 0 | 105 | \$ 65.22 | \$ 82,177 |
| Total | | | 105 | | \$ 82,178 |

Other Operating Revenues

| | |
|-----------------------------|-------------|
| Miscellaneous Revenues | \$ - |
| Total Other Revenues | \$ - |

Total Operating Revenues

| | |
|---|------------------|
| Service Charges - Retail Customers | \$ 82,178 |
| Sub-Total Tariffed Rate Revenues | \$ 82,178 |
| Other Operating Revenues | \$ - |
| Total Operating Revenues | \$ 82,178 |

Missouri-American Water Company

Sewer Development of Tariffed Rates-District 3

| | | |
|--|----|--------|
| Revenues Generated by Current Tariffed Rates | \$ | 82,178 |
| Agreed-Upon Overall Revenue Increase | \$ | 0 |
| Percentage Increase Needed | | 0.000% |

Customer Rates

| Customer Type | Current Service Charge | Proposed Service Charge |
|-------------------------|------------------------------|-------------------------------|
| Single Family Residence | \$ 65.22 | \$ 65.22 |

Missouri-American Water Company

Sewer Revenue Annualizations at Proposed Rates-District 3

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

| Customer Type | Residential | Business | Total Meters | Rate * | Annual Revenue |
|-------------------------|-------------|----------|--------------|----------|------------------|
| Single Family Residence | 105 | 0 | 105 | \$ 65.22 | \$ 82,178 |
| Total | 105 | 0 | 105 | | \$ 82,178 |

monthly service charge

Other Operating Revenues

| | |
|-----------------------------|-------------|
| Miscellaneous Revenues | \$ - |
| Total Other Revenues | \$ - |

Total Operating Revenues

| | |
|---|------------------|
| Service Charges - Retail Customers | \$ 82,178 |
| Sub-Total Tariffed Rate Revenues | \$ 82,178 |
| Other Operating Revenues | \$ - |
| Total Revenues at Proposed Rates | \$ 82,178 |

Revenue Check - Proposed Rates vs. Current Rates

| | |
|--|-----------|
| Total Revenues at Proposed Rates | \$ 82,178 |
| Total Revenues at Current Rates | \$ 82,178 |
| Increase In Revenues at Proposed Rates | \$ - |
| Staff's Recommended Increase in Operating Revenues | \$ 0 |

Missouri-American Water Company

Sewer Residential Customer Bill Comparison-District 3

Retail Customer

| Current Base Customer Charge | Proposed Base Customer Charge | Current Usage Rate | Proposed Usage Rate |
|---------------------------------|----------------------------------|-----------------------|------------------------|
| \$65.22 | \$65.22 | N/A | N/A |

6,000 gallons included in base charge

MONTHLY BILL COMPARISON

based on 6,000 gallons

Current Rates

| | |
|-----------------|----------|
| Customer Charge | \$ 65.22 |
| Usage Charge | \$ - |
| Total Bill | \$ 65.22 |

Proposed Rates

| | |
|-----------------|----------|
| Customer Charge | \$ 65.22 |
| Usage Charge | \$ - |
| Total Bill | \$ 65.22 |

INCREASES

Customer Charge

| | |
|-------------|--------|
| \$ Increase | \$0.00 |
| % Increase | 0.00% |

Usage Charge

| | |
|-------------|--------|
| \$ Increase | \$0.00 |
| % Increase | N/A |

Total Bill

| | |
|-------------|--------|
| \$ Increase | \$0.00 |
| % Increase | 0.00% |

N/A to existing residential customers

DISTRICT 4

ROARK

Missouri-American Water Company

Sewer Rate Making Income Statement-District 4

Operating Revenues at Current Rates

| | | | |
|---|--|-----------|----------------|
| 1 | Tariffed Rate Revenues * | \$ | 288,146 |
| 2 | Other Operating Revenues * | \$ | 6,780 |
| 3 | Total Operating Revenues | \$ | 294,926 |
| 4 | * See "Revenues - Current Rates" for Details | | |

Cost of Service

| Item | Amount | | |
|------|---|-----------|----------------|
| 1 | Operating Expense-Collection | \$ | - |
| 2 | Operating Expense-Collection Maintenance | \$ | - |
| 3 | Operating Expense-Pumping | \$ | - |
| 4 | Operating Expense-Waste Water Treatment | \$ | 393,949 |
| 5 | Operating Expense-Treatment & Disp Oper | \$ | - |
| 6 | Operating Expense-Treatment & Disp Maint | \$ | - |
| 7 | Customer Accounts | \$ | - |
| 8 | Administration & General - Expenses | \$ | 75,736 |
| 9 | Sub-Total Operating Expenses | \$ | 469,685 |
| 10 | Deferred Income Taxes | \$ | 90,288 |
| 11 | Required Current Income Taxes | \$ | - |
| 12 | Sub-Total Taxes | \$ | 90,288 |
| 13 | Depreciation Expense | \$ | 137,130 |
| 14 | Amortization Expense | \$ | - |
| 15 | Other Operating Expense | \$ | - |
| 16 | Sub-Total Depreciation/Amortization | \$ | 137,130 |
| 17 | Return on Rate Base | \$ | 170,318 |
| 18 | Total Cost of Service | \$ | 867,421 |
| | Less Support | \$ | 454,725 |
| 18 | Staff's Recommended Revenue Increase | \$ | 117,770 |

Missouri-American Water Company

Sewer Revenue Annualizations at Current Rates-District 4

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

| Customer Type | Residential | Commercial | Total Meters | Rate * | Annual Revenue |
|---------------|-------------|------------|--------------|-----------|----------------|
| Rate A | | | | | |
| 5/8" | 334 | 25 | 359 | \$ 26.78 | \$ 115,368.24 |
| 1" | 1 | 22 | 23 | \$ 50.91 | \$ 14,051.16 |
| 1 1/2" | | 12 | 12 | \$ 91.13 | \$ 13,122.72 |
| 2" | | 3 | 3 | \$ 139.39 | \$ 5,018.04 |
| Rate B | | | | | |
| 5/8" | 213 | 22 | 235 | \$ 23.98 | \$ 67,623.60 |
| 1" | | 4 | 4 | \$ 45.58 | \$ 2,187.84 |
| Total | 213 | 41 | 254 | | \$ 217,372 |

monthly service charge

Annualized Commodity Sales - Volumes and Revenues

sales shown in Mgallons

| Customer Type | Residential | Commercial | Total Sales | Rate | Annual Revenue |
|---------------|----------------|----------------|-----------------|----------|------------------|
| Rate A | 2,947.2 | 7,928.2 | 10,875.4 | \$ 5.270 | \$ 57,313 |
| Rate B | 1,764.3 | 1,011.2 | 2,775.4 | \$ 4.850 | \$ 13,461 |
| Total | 4,711.5 | 8,939.3 | 13,650.8 | | \$ 70,774 |

Other Operating Revenues

| | |
|-----------------------------|-----------------|
| Miscellaneous Revenues | \$ 6,780 |
| Total Other Revenues | \$ 6,780 |

Total Operating Revenues

| | |
|---|-------------------|
| Service Charges - Retail Customers | \$ 217,372 |
| Commodity Revenues - Retail Customers | \$ 70,774 |
| Sub-Total Tariffed Rate Revenues | \$ 288,146 |
| Other Operating Revenues | \$ 6,780 |
| Total Operating Revenues | \$ 294,926 |

Missouri-American Water Company

Sewer Development of Tariffed Rates-District 4

| | |
|---|-------------------|
| Revenues Generated by Current Tariffed Rates | \$ 288,146 |
| Agreed-Upon Overall Revenue Increase | \$ 117,770 |
| Percentage Increase Needed | 40.872% |

| Customer Rates | | | | |
|-----------------------|------------------------------|-------------------------------|--------------------------|---------------------------|
| Customer Type | Current Service Charge | Proposed Service Charge | Current Usage Rate | Proposed Usage Rate |
| Rate A | | | | |
| 5/8" | \$ 26.78 | \$ 37.73 | \$ 5.2700 | \$ 7.4239 |
| 1" | \$ 50.91 | \$ 71.72 | \$ 5.2700 | \$ 7.4239 |
| 1 1/2" | \$ 91.13 | \$ 128.38 | \$ 5.2700 | \$ 7.4239 |
| 2" | \$ 139.39 | \$ 196.36 | \$ 5.2700 | \$ 7.4239 |
| Rate B | | | | |
| 5/8" | \$ 23.98 | \$ 33.78 | \$ 4.8500 | \$ 6.8323 |
| 1" | \$ 45.58 | \$ 64.21 | \$ 4.8500 | \$ 6.8323 |

Missouri-American Water Company

Sewer Revenue Annualizations at Proposed Rates-District 4

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

| Customer Type | Residential | Commercial | Total Meters | Rate * | Annual Revenue |
|---------------|-------------|------------|--------------|-----------|-------------------|
| Rate A | | | | | |
| 5/8" | 334 | 25 | 359 | \$ 37.73 | \$ 162,521 |
| 1" | 1 | 22 | 23 | \$ 71.72 | \$ 19,794 |
| 1 1/2" | 0 | 12 | 12 | \$ 128.38 | \$ 18,486 |
| 2" | 0 | 3 | 3 | \$ 196.36 | \$ 7,069 |
| Rate B | | | | | |
| 5/8" | 213 | 22 | 235 | \$ 33.78 | \$ 95,263 |
| 1" | 0 | 4 | 4 | \$ 64.21 | \$ 3,082 |
| Total | 213 | 41 | 254 | | \$ 306,215 |

monthly service charge

Annualized Commodity Sales - Volumes and Revenues

sales shown in M gallons

| Customer Type | Residential | Commercial | Total Sales | Rate | Annual Revenue |
|---------------|----------------|----------------|-----------------|----------|------------------|
| Rate A | 2,947.2 | 7,928.2 | 10,875.4 | \$ 7.424 | \$ 80,738 |
| Rate B | 1,764.3 | 1,011.2 | 2,775.4 | \$ 6.832 | \$ 18,963 |
| Total | 4,711.5 | 8,939.3 | 13,650.8 | | \$ 99,701 |

Other Operating Revenues

| | |
|-----------------------------|-----------------|
| Miscellaneous Revenues | \$ 6,780 |
| Total Other Revenues | \$ 6,780 |

Total Operating Revenues

| | |
|---|-------------------|
| Service Charges - Retail Customers | \$ 306,215 |
| Commodity Revenues - Retail Customers | \$ 99,701 |
| Sub-Total Tariffed Rate Revenues | \$ 405,916 |
| Other Operating Revenues | \$ 6,780 |
| Total Revenues at Proposed Rates | \$ 412,696 |

Revenue Check - Proposed Rates vs. Current Rates

| | |
|--|------------|
| Total Revenues at Proposed Rates | \$ 412,696 |
| Total Revenues at Current Rates | \$ 294,926 |
| Increase In Revenues at Proposed Rates | \$ 117,770 |
| Staff's Recommended Increase in Operating Revenues | \$ 117,770 |

Missouri-American Water Company

Sewer Residential Customer Bill Comparison-District 4

Retail Customer

| <u>Current Base Customer Charge</u> | <u>Proposed Base Customer Charge</u> | <u>Current Usage Rate</u> | <u>Proposed Usage Rate</u> |
|---|--|-------------------------------|--------------------------------|
| Rate A | | | |
| \$26.78 | \$37.73 | \$5.2700 | \$7.4239 |
| Rate B | | | |
| \$23.98 | \$33.78 | \$4.8500 | \$6.8323 |

MONTHLY BILL COMPARISON

based on 3,000 gallons

| <u>Current Rates</u> | <u>Rate A</u> | <u>Rate B</u> |
|---------------------------|---------------|---------------|
| Customer Charge | \$ 26.78 | \$ 23.98 |
| Usage Charge | \$ 15.81 | \$ 14.55 |
| Total Bill | \$ 42.59 | \$ 38.53 |
| <u>Proposed Rates</u> | | |
| Customer Charge | \$ 37.73 | \$ 33.78 |
| Usage Charge | \$ 22.27 | \$ 20.50 |
| Total Bill | \$ 60.00 | \$ 54.28 |

INCREASES

| | | |
|-------------------------|----------------|----------------|
| <u>Customer Charge</u> | | |
| \$ Increase | \$10.95 | \$9.80 |
| % Increase | 40.87% | 40.87% |
| <u>Usage Charge</u> | | |
| \$ Increase | \$6.46 | \$5.95 |
| % Increase | 40.87% | 40.87% |
| <u>Total Bill</u> | | |
| \$ Increase | \$17.41 | \$15.75 |
| % Increase | 40.87% | 40.87% |

MISSOURI-AMERICAN WATER COMPANY
SEWER RATE COMPARISON
EXISTING SEWER DISTRICTS RATES
TO
STAFF PROPOSED SEWER RATES

MAWC Water Systems Rates - District 1

Sewer System: Cedar Hill

Customer Charge

| Customer Type | Current Rate | Proposed Rate | % increase (decrease) |
|-------------------------|--------------|----------------|-----------------------|
| Single Family Residence | \$45.64 | \$60.00 | 31.46% |
| Mobile Home in MH Park | \$41.08 | \$50.51 | 22.96% |
| Multi Family Residence | \$36.52 | \$44.90 | 22.95% |
| Commercial | \$45.64 | \$60.00 | 31.46% |

Commodity Charge

| | Current Rate | Proposed Rate | % increase (decrease) |
|-------------|--------------|-----------------|-----------------------|
| Commercial* | \$5.3764 | \$6.6100 | 22.94% |

*includes 6,000 gallons

Sewer System: Warren County

| Customer Type | Current Rate | Proposed Rate | % increase (decrease) |
|---------------|--------------|----------------|-----------------------|
| Residential | \$53.74 | \$60.00 | 11.65% |
| Commercial | \$53.74 | \$60.00 | 11.65% |

MAWC Water Systems Rates - District 2

Sewer System: Jefferson City

Customer Charge

| Customer Type | Current Rate | Proposed Rate | % increase (decrease) |
|-------------------------|--------------|----------------|-----------------------|
| Single Family Residence | \$53.22 | \$60.00 | 12.74% |
| Multi Family Residence | \$45.23 | \$50.99 | 12.73% |
| Commercial-5/8" | \$53.22 | \$60.00 | 12.74% |
| Commercial-3" | \$53.22 | \$60.00 | 12.74% |

Commodity Charge

| | Current Rate | Proposed Rate | % increase (decrease) |
|-------------|--------------|-----------------|-----------------------|
| Commercial* | \$7.6140 | \$4.0204 | -47.20% |

*customer charge includes 7,000 gallons

Sewer System: Maplewood

| Meter Size | Current Rate | Proposed Rate | % increase (decrease) |
|---------------|--------------|----------------|-----------------------|
| 5/8"-Flat Fee | \$18.05 | \$20.35 | 12.74% |
| 5/8" | \$4.09 | \$4.61 | 12.71% |
| 2" | \$43.76 | \$49.34 | 12.75% |
| 3"-Commercial | \$82.05 | \$92.50 | 12.74% |

Commodity Charge

| | Current Rate | Proposed Rate | % increase (decrease) |
|-------------|--------------|-----------------|-----------------------|
| Residential | \$3.4900 | \$4.0204 | 15.20% |
| Commercial | \$3.4900 | \$4.0204 | 15.20% |

MAWC Water Systems Rates - District 2-continued

Sewer System: Ozark Meadows

| Customer Type | Current Rate | Proposed Rate | % increase (decrease) |
|-------------------------|--------------|----------------|-----------------------|
| Single Family Residence | \$45.64 | \$51.46 | 12.75% |
| Commercial | \$63.82 | \$72.06 | 12.91% |

Commodity Charge

| | Current Rate | Proposed Rate | % increase (decrease) |
|-------------|--------------|-----------------|-----------------------|
| Residential | \$3.6390 | \$4.0204 | 10.48% |

MAWC Water Systems Rates - District 3

Sewer System: Parkville

| Customer Type | Current Rate | Proposed Rate | % increase (decrease) |
|-------------------------|--------------|----------------|-----------------------|
| Single Family Residence | \$65.22 | \$65.22 | 0.00% |

MAWC Water Systems Rates - District 4

Sewer System: Roark

Rate A-Customer Charge

| Meter Size | Current Rate | Proposed Rate | % increase (decrease) |
|------------|--------------|-----------------|-----------------------|
| 5/8" | \$26.78 | \$37.73 | 40.89% |
| 1" | \$50.91 | \$71.72 | 40.88% |
| 1 1/2" | \$91.13 | \$128.38 | 40.88% |
| 2" | \$139.39 | \$196.36 | 40.87% |

Rate B-Customer Charge

| Meter Size | Current Rate | Proposed Rate | % increase (decrease) |
|------------|--------------|----------------|-----------------------|
| 5/8" | \$23.98 | \$33.78 | 40.87% |
| 1" | \$45.58 | \$64.21 | 40.87% |

Commodity Charge

| | Current Rate | Proposed Rate | % increase (decrease) |
|--------|--------------|------------------|-----------------------|
| Rate A | \$5.2700 | \$ 7.4239 | 40.87% |
| Rate B | \$4.8500 | \$ 6.8323 | 40.87% |

Customer Charge Stone and Taney County - Roark

| Meter Size | Current Rate | Proposed Rate | % increase (decrease) |
|------------|--------------|-----------------|-----------------------|
| 5/8" | \$13.72 | \$11.05 | -19.46% |
| 3/4" | \$17.50 | \$11.97 | -31.60% |
| 1" | \$25.06 | \$13.75 | -45.13% |
| 1 1/2" | \$43.96 | \$20.62 | -53.09% |
| 2" | \$66.64 | \$24.57 | -63.13% |
| 3" | \$119.56 | \$71.95 | -39.82% |
| 4" | \$194.86 | \$104.07 | -46.59% |

Commodity Charge

| | Residential | | | Commercial | | |
|----------------|--------------|------------------|-----------------------|--------------|---------------|-----------------------|
| | Current Rate | Proposed Rate | % increase (decrease) | Current Rate | Proposed Rate | % increase (decrease) |
| Per 1,000 gal. | 3.20 | \$ 4.8957 | 52.99% | N / A | | |

Customer Charge Newton County - Loma Linda

| Meter Size | Current Rate | Proposed Rate | % increase (decrease) |
|------------|--------------|-----------------|-----------------------|
| 5/8" | \$16.84 | \$11.05 | -34.38% |
| 3/4" | \$21.54 | \$11.97 | -44.43% |
| 1" | \$30.54 | \$13.75 | -54.98% |
| 1 1/2" | \$53.11 | \$20.62 | -61.17% |
| 2" | \$80.18 | \$24.57 | -69.36% |
| 3" | \$143.28 | \$71.95 | -49.78% |
| 4" | \$233.44 | \$104.07 | -55.42% |
| 6" | \$458.88 | \$167.15 | -63.57% |
| 8" | \$729.34 | \$374.13 | -48.70% |
| 10" | \$1,238.97 | \$480.90 | -61.19% |
| 12" | \$2,043.71 | \$704.51 | -65.53% |

Commodity Charge

| | Residential | | | Commercial | | | Industrial | | |
|-----------|--------------|------------------|-----------------------|--------------|------------------|-----------------------|--------------|------------------|-----------------------|
| | Current Rate | Proposed Rate | % increase (decrease) | Current Rate | Proposed Rate | % increase (decrease) | Current Rate | Proposed Rate | % increase (decrease) |
| 1st Block | \$3.8017 | \$ 4.8957 | 28.78% | \$3.8190 | \$ 5.1748 | 35.50% | \$4.7742 | \$ 6.5411 | 37.01% |
| 2nd Block | \$3.8017 | \$ 4.8957 | 28.78% | \$2.1396 | \$ 2.9101 | 36.01% | \$2.6745 | \$ 3.6847 | 37.77% |
| 3rd Block | \$3.8017 | \$ 4.8957 | 28.78% | \$1.6511 | \$ 2.2396 | 35.64% | \$2.0640 | \$ 2.8889 | 39.96% |
| 4th Block | \$3.8017 | \$ 4.8957 | 28.78% | \$1.1120 | \$ 1.5083 | 35.64% | \$1.3901 | \$ 1.9538 | 40.55% |

| Public Authority | | | Sale for Resale | | |
|------------------|------------------|-----------------------|-----------------|------------------|-----------------------|
| Current Rate | Proposed Rate | % increase (decrease) | Current Rate | Proposed Rate | % increase (decrease) |
| \$4.1525 | \$ 6.0291 | 45.19% | \$5.2404 | \$ 7.1905 | 37.21% |
| \$2.3261 | \$ 3.3718 | 44.95% | \$2.9356 | \$ 4.0236 | 37.06% |
| \$1.7950 | \$ 2.5329 | 41.11% | \$2.2654 | \$ 3.0967 | 36.69% |
| \$1.2087 | \$ 1.7054 | 41.09% | \$1.5257 | \$ 2.0179 | 32.26% |