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#### 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

Staff Exhibit No. \$5

Date 2-21-12 Reporter JL

File No. 40R-2011-0337

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#### I. EXECUTIVE SUMMARY

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

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

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

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

#### B. Staff's Plan to Accomplish These Objectives

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

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

#### II. CLASS COST OF SERVICE: WATER OPERATIONS

#### A. Overview

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

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

#### B. Base-Extra Capacity Method

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

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

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

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

Customer costs are those costs associated with the number of customers, regardless of consumption. These costs include customer accounting and collection expenses, meterreading expenses, billing expenses and capital costs related to meters and services.

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

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

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

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

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

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

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

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

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

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

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

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

#### D. Allocation Factors

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

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

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

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

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

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

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

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

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

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

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

fire from the total cost of service for each customer classification.

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#### E. Transmission and Distribution Mains Adjustment

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

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

#### F. Other Adjustment

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

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

#### G. Results of Water Class Cost of Service Study

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

Staff Expert: James M. Russo

#### III. RATE DESIGN: WATER OPERATIONS

#### A. Overview

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

#### B. Design of Block Rates

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

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25 26 3. Staff's method in designing the block rates was to keep the existing ratio between the currently approved blocks constant.

#### C. Results of Water Rate Design

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

Staff Expert: James M. Russo

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

#### A. Overview

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

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

#### B. Results of Sewer Cost of Service

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

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

Staff Expert: James M. Russo

#### V. RATE DESIGN: SEWER OPERATIONS

#### A. Overview

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

#### B. <u>Design of Rates</u>

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

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

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

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

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

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

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

#### C. Results of Rate Design

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

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

Staff Expert: James M. Russo

#### VI. SPECIAL CONTRACTS

#### A. St. Joseph

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

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

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

#### B. St. Louis Metro

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

Staff Expert: James M. Russo

#### VII. TARIFF CHANGES

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

Staff Expert: James M. Russo

#### BEFORE THE PUBLIC SERVICE COMMISSION

#### OF THE STATE OF MISSOURI

In the Matter of Missouri-Amer Company's Request for Au Implement A General Rate Increas and Sewer Service Provided in Service Areas	thority to ) Case No. WR-2011-0337 e for Water )
AFFII	DAVIT OF JAMES M. RUSSO
STATE OF MISSOURI ) COUNTY OF COLE )	ss.
	on his oath states: that he has participated in the preparation he has knowledge of the matters set forth in such Report; and of his knowledge and belief.  James M. Russo
Subscribed and sworn to before me	2th
D. SUZIE MANKIN  Notary Public - Notary Seal State of Missouri Commissioned for Cole County My Commission Doltes: December 08, 2012 Commission Number: 08412071	Alexallankein 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

COMPANY	CASE NO.
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
Algonquin 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

_	Cost of Service			Revenues Present Rates			Revenues Proposed Rates				Proposed Increase			
Customer Classification		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	\$ 1	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	\$ 3	191,997,959		\$	186,053,172		\$ :	191,999,305		\$	5,946,133	3.20%		

#### District 1

#### Customer Charge:

N	onthly						
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	Pro	posed 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.	Rate B - Sale	Rate J-	
	Com. Ind. OPA	for Resale	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

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Account Number Description	MO Adjusted Jutisdictional	Alfocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for : Resale	Fire Protection Fi Private	re Protection	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.	\$217,110	\$61,305	\$26,080	\$4,669	\$12,815	\$0	\$0	\$321,979
		day extra capacity functions.								
314.000 Wells and Springs	\$1,516,098	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	\$3,214,635	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		\$5,584,119	\$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	\$345,633
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	8-Assoc, w/power and pumping facilities	\$1,197,259	\$337,808	\$142,822	\$25,722	\$70,332	\$5,396	\$19,427	\$1,799,766
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	\$961,303	\$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	\$1,476	\$5,310	\$491,626
327.000 Hydraulic Pumping Equipment	\$112,529	6-Assoc, w/power and pumping facilities	\$74,899	\$21,133 \$136,098	\$8,935 \$57,541	\$1,609 \$10,363	\$4,400 \$28,338	\$338	\$1,215 \$7,827	\$112,529 \$724,697
328.000 Other Pumping Equipment TOTAL PUMPING PLANT	\$724,697 \$32,769,411	6-Assec. w/power and pumping facilities	\$482,358 \$21,811,319	\$6,154,095	\$2,601,891	\$468,601	\$1,281,285	\$2,174 \$98,309	\$353,911	\$32,769,411
10 IAE POMPING PEAN!	402,700,411		421,611,318	40,104,033	\$2,001,681	<del>34</del> 55,001	\$1,201,200	980,009	4303,511	402,768,411
WATER TREATMENT PLANT										
330.000 Land and Land Rights - WTP	\$1,958,300	8-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	\$522,640	\$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	\$215,195	\$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 Distict #1 Test Year Ending 12-31-2010 Not Plant In Service

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Account	MO Adjusted	ng ngangan ng mga n				Other Public	Sales for	Fire Protection	Elea Cuata di	
Number Description	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth	Resale	- Private	- 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 Gaive 1 (STL)	-\$38,033		-\$27,536	-\$6,899	-\$331	-\$529	-\$266	-\$536	-\$1,936	-\$38,033
343.100 TD Maine Di 4in (STL)	\$1,727,045		\$1,250,391	\$313,286	\$15,025	\$24,006	\$12,089	\$24,351	\$87,907	\$1,727,045
343,200 TD Maine 6 to 8"	\$16,842,754		\$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		-\$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		\$952,032	\$238,534	\$11,440	\$18,278	\$9,205	\$18,541	\$68,932	\$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	\$2,480,817	\$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	\$285,761	\$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	\$2,345,180	\$3,746,865	\$1,886,910	\$3,800,777	\$13,720,536	\$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		\$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 & Grit	\$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		\$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		\$45,856,338	\$12,950,864	\$5,504,474	\$985,237	\$2,705,831	\$735,358	\$2,655,856	\$71,393,957
343,300 TD Mains DI 16 &>(STL)	\$109,681,201	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	\$1,131,778	\$4,087,681	\$109,881,202
343.300 TD Mains LJ 20 (STL)	\$2,658,212		\$1,707,370	\$482,200	\$204,948	\$36,683	\$100,746	\$27,380	\$96,885	\$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 OI 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	\$319,012	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$319,012	\$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	\$9,427,056	\$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	ec 400	20 870	-\$112.810
390.000 Cand and Land Rights - GP 390.000 Structures and Improvements - GP	\$7.638.014	15-A&G Basis 15-A&G Basis	\$5,632,272	-\$15,489 \$1.048,699	-\$3,283 \$222,288	-\$1,218 \$82,491	-\$1,624 \$109,987	-\$1,139 \$77,144	-\$6,870 \$485,155	
390.900 Structures & Improvements - GP	\$7,638,014	15-A&G Basis	\$0,632,272 \$11,167	\$1,048,699 \$2,079	\$222,200 \$441	\$82,491 \$164	\$109,987 \$218	\$77,144 \$153	\$465,165 \$922	\$7,638,014 \$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 Distict ≇1 Test Year Ending 12-31-2010 Net Plant in Service

ccount	MO Adjusted		Galiganiya dibariya Galiganiya da			Other Public	Sales for	Fire Protection F	ire Protection	
umber Description	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	. Auth.	Resale	- Private	-Public	Total
391.100 Computer & Peripheral Equipment	\$897,413	16-A&G Basis	\$661,752	\$123,215	\$26,115	\$9,692	\$12,923	\$9,084	\$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	\$2,555,16
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	\$106,28
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	\$317,18
392.200 Transportation Equipment-Heavy Truck	\$301,617	15-A&G Basis	\$222,412	\$41,412	\$8,777	\$3,257	\$4,343	\$3,048	\$18,368	\$301,619
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	\$471,930
392.400 Transportation Equipment-Other	\$615,317	15-A&G Basis	\$453,735	\$84,483	\$17,906	\$6,845	\$8,861	\$6,215	\$37,473	\$615,316
393.000 Stores Equipment	\$539,669	15-A&G Basis	\$397,952	\$74,097	\$15,704	\$5,828	\$7,771	\$5,451	\$32,866	\$539,869
394,000 Tools, Shop and Garage Equipment	\$2,441,199	15-A&G Basis	\$1,800,140	\$335,177	\$71,039	\$26,365	\$35,163	\$24,656	\$148,669	\$2,441,199
395,000 Laboratory Equipment	\$528,718	2-Assoc. with facilities serving base and max.	\$356,515	\$100,688	\$42,826	\$7,666	\$21,043	\$0	\$0	\$528,718
		day extra capacity functions.								
396,000 Power Operated Equipment	\$199,153	15-A&G Basis	\$146,855	\$27,344	\$5,795	\$2,151	\$2,869	\$2,011	\$12,128	\$199,152
397.100 Communication Equipment-Non Telephone	\$1,522,579	16-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	\$18,855	\$8,541	\$9,545	\$4,894	\$38,230	\$484,53
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

Account Number Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Moters		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	\$998	\$17,281	\$195,268
302,000 Franchises and Consents	\$18,684 \$402,993	17-UPIS Basis 15-A&G Basis	\$6,465	\$2,549	\$4,785	\$1,150	\$174	\$85	\$1,477	\$16,685
303,000 Miscellaneous Intangible Plant TOTAL PLANT INTANGIBLE	\$814,945	TOMAG Dasis	\$111,105 \$193,236	\$48,143 \$78,529	\$70,725 \$131,513	\$31,756 \$46,360	\$22,084 \$24,289	\$92,890 \$93,971	\$28,290 \$47,048	\$402,993 \$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	day extra capacity functions.	\$1,923,049	\$1,153,829	\$0	\$0	\$0	20	\$0	\$3,078,878
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	\$1,516,068	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$947,555	\$568,633	\$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	20	\$8,251,698
PUMPING PLANY										
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	8-Assoc, w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323,000 Other Power Production Equipment	\$1,798,767	8-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	8-Assoc, w/power and pumping facilities	\$73,533	\$38,549	\$406	20	\$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 TOTAL WATER TREATMENT PLANT	\$0 \$78,309,355		\$0 \$48,999,018	\$0 \$29,302,569	\$0 \$7,058	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$712	\$0 \$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	50	\$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 \$9,434,343	\$0 \$0	\$0 \$0	\$0 \$0	\$1,010,772	\$7,859,816
343.000 TD Mains Not Classified 343.100 TD Mains 4 & Less	\$16,479,868 \$1,355,716	7-Assoc, with trans, and distrib, mains 4-Associated with facilities serving base and	\$5,830,955 \$394,470	\$1,215,585 \$0	\$8,421,213 \$873,124	\$0 \$0	\$0 \$0	\$0 \$0	\$1,012,116 \$88,122	\$16,479,869 \$1,355,718
040' IOO ID mettion of Fees	\$1,000,710	max, hr. extra capacity functions	4004141A	40	4010,124	••	40	<b>4</b> 0	400,122	41,000,7 10

Missouri American Water Company Case Number WR-2011-0337 Distict #1 Test Year Ending 12-31-2010 Net Plant In Service

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Account Number Description	MO Adjusted  Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
343.100 TD Mains AC 4 (STL)	\$1,815,251	4-Associated with facilities serving base and max. hr. extra capacity functions	\$528,180	50	\$1,189,090	\$0	\$0	\$0	\$117,991	\$1,815,251
343.100 TD Mains Gaive 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 TO 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)	\$1,314,982	4-Associated with facilities serving base and max, hr, extra capacity functions	\$382,612	\$0	\$846,878	\$0	\$0	\$0	\$86,473	\$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)	\$19,848,293	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	\$29,007,818	\$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 D! 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	\$109,981,201
343,300 TD Mains LJ 20 (STL)	\$2,658,212		\$1,582,434	\$949,513	\$0	\$0	\$0	\$0	\$126,265	\$2,658,212
343.300 TD Mains PL 12in (STL)	\$2,251,518		\$1,340,329	\$804,242	\$0	\$0	\$0	\$0	\$106,947	\$2,251,518
343.300 TD Main DI 10In (STL)	\$76,168	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		10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$9,063,328	\$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	\$89,156,900	\$248,465,656	\$59,002,567	\$9,063,328	\$0	\$76,344,063	\$739,208,025
GENERAL PLANT					A40 W		00.455	800.000	AT 812	****
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	\$1,760,582	\$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 Distict #1 Test Year Ending 12-31-2010 Net Plant in Service

count	MO Adjusted		Base-	nout Kary (i)				Billing and		
mber Description	Jurisdictional	Allocation Number	\$247,417	Max Day \$102,754	Max Hour	Meters	Services	Collecting	Fire Service	Total
391,100 Computer & Peripheral Equipment 391,200 Computer Hardware & Software	\$897,413 \$2,555,165	15-A&G Basis	\$247,417 \$704,459	\$102,754 \$292,568	\$157,496 \$448,431	\$70,716 \$201,347	\$49,178 \$140,023	\$206,854	\$62,998	\$897,41
391,300 Other Office Equipment	\$108,286	15-A&G Basis	\$29,303	\$12,170	\$18,653	\$8,375	\$5,824	\$588,966	\$179,373	\$2,555,16
392,100 Transportation Equipment-Light Trucks	\$317,186	15-A&G Basis	\$87,448	\$36,318	\$55,666	\$24,994	\$17,382	\$24,499	\$7,461	\$106,28
	\$301,517	15-A&G Basis	\$83,156	\$34,535	\$52,934	\$23,767	\$17,382 \$16,529	\$73,111	\$22,266	\$317,16
392.200 Transportation Equipment-Heavy Truck 392.300 Transportation Equipment-Autos	\$471,935	15-A&G Basis	\$130,112	\$34,037	\$82,825	\$37,188	\$25,862	\$69,523	\$21,174 \$27,120	\$301,61
392,400 Transportation Equipment-Other	\$615,317	15-A&G Basis	\$159,843	\$70,454	\$107,988	\$48,487	\$33,719	\$108,781 \$141,831	\$33,130 \$43,195	\$471,93
393,000 Stores Equipment	\$539,669	15-A&G Basis	\$148,787	\$61,792	\$94,712	\$42,526	\$29.574	\$124,394	\$37,885	\$615,3° \$539,67
394,000 Tools, Shop and Garage Equipment	\$2,441,199	15-A&G Basis	\$673,039	\$279,517	\$428,430	\$192,368	\$133,778	\$562,696	\$171,372	\$2,441.18
395.000 Laboratory Equipment	\$528,718	2-Assoc. with facilities serving base and max.	\$330,449	\$198,269	\$0	\$152,000	\$100,778	\$302,695		\$528.7
385.000 Eaboratory Equipment	4020,710	day extra capacity functions.	4000,440	4130,200	40	•0	40	40	40	3028,7
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	\$199,1
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	\$1,522,57
387.100 Continuation Equipment 400 Tetephone	41,000,010	10700 04315	4410,770	4174,000	4201,210	4110,010	400,401	4000,004	4100,000	91,022,07
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	\$45,77
398,000 Miscellaneous Equipment	\$895,095	15-A&G Basis	\$246,778	\$102,488	\$157,089	\$70,533	\$49,051	\$206,319	\$62,836	\$895,0
399,000 Other Tangible Equipment	\$484,537	17-UPIS Basis	\$187,758	\$74,037	\$138,965	\$33,385	\$5,039	\$2,471	\$42,882	\$484,5
TOTAL GENERAL PLANT	\$20,131,095	1, 0, 10 0000	\$5,788,995	\$2,461,299	\$3,494,145	\$1,539,868	\$1,052,696	\$4,409,133	\$1,384,955	\$20,131,0

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

Account Number Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	C	ther Public Auth:	Sales for Fin Resale	e Protection: Fir - Private	e 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 TOTAL PLANT INTANGIBLE	\$0 \$0	15-A&G Basis	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0
TO FAL 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	20	\$0	\$0	\$0	\$0	\$0
\$11.000 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	\$7,084
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	\$317,148		\$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, <del>95</del> 9	\$16,471	\$2,967	\$9,111	\$622	\$2,240	\$207,448
322,000 Boller 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 \$0	6-Assoc, w/power and pumping facilities 6-Assoc, w/power and pumping facilities	\$26,175 \$0	\$7,385 \$0	\$3,122 \$0	\$562 \$0	\$1,638 \$0	\$118 \$0	\$425 \$0	\$39,325 \$0
324.000 Steam Pumping Equipment 325.000 Electric Pumping Equipment	\$1,046,247	6-Assoc, w/power and pumping facilities	\$696,382	\$196,495	\$83.072	\$14,961	\$40.908	\$3.139	\$11,299	\$1,046,246
326.000 Diesel Pumping Equipment	\$1,046,247 \$49,980	6-Assoc, w/power and pumping facilities	\$33,267	\$9,386	\$3,968	\$715	\$1,954	\$3,138 \$150	\$11,299 \$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	so	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	\$43,602	\$119,405	\$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	\$12,694	\$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 \$269	\$4,814	\$4,778	\$17,279 \$984	\$359,223 \$19,338
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	•	\$135	\$273		•
343,100 TD Mains AC 4 (STL)	\$36,138	4-Associated with facilities serving base and max, hr, extra capacity functions	\$26,164	\$6,555	\$314	\$502	\$253	\$510	\$1,839	\$36,137

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Account Number Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection E - Private	ire Protection - Public	Total
343,100 TD Mains Gaive 1 (STL)	\$652	4-Associated with facilities serving base and	\$472	\$118	\$8	\$9	\$5		\$33	\$652
040 400 990 14-7	100	max. hr. extra capacity functions	***			****				
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	\$179	\$359	\$1,297	\$25,480
343.200 TD Mains 6 to 8"	\$252,626	4-Associated with facilities serving base and	\$183,046	\$45,863	\$2,200	\$3,514	\$1,770	\$3,565	\$12,869	\$252,827
		max, hr. extra capacity functions								
343.200 TD Mains 6 to 10in (TN)	\$101	4-Associated with facilities serving base and	\$73	\$18	\$1	\$1	\$1	\$1	\$5	\$100
343,200 TD Mains CI <10 1900-28 (STL)	\$37,906	max, hr. extra capacity functions 4-Associated with facilities serving base and	\$27,444	\$6,876	\$330	\$527	\$265	\$534	\$1,929	\$37,905
	***,***	max. hr. extra capacity functions	<b>V</b> =.,	40,0.0	4444	<b>4-4</b> -	<b>V</b> 200	•	9,,020	402,100
343,200 TD Mains CI <10 1929-56 (STL)	\$209,133	4-Associated with facilities serving base and	\$151,412	\$37,937	\$1,819	\$2,907	\$1,464	\$2,949	\$10,645	\$209,133
440 000 MD EL-1 01 440 40PT 00 40M 1	4700 707	max. hr. extra capacity functions	****	8400 777	***	** ***	** ***		***	
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	\$10,009	\$36,128	\$709,787
343.200 TD Mains DI 6-8 (STL)	\$4;406,296	4-Associated with facilities serving base and	\$3,190,158	\$799,302	\$39,335	\$61,248	\$30,844	\$62,129	\$224,280	\$4,406,296
` '	, , ,	max. hr. extra capacity functions				. ,				V.,,
343,200 TO Mains PL 6-8in (STL)	\$643,481	4-Associated with facilities serving base and	\$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	max. hr. extra capacity functions 3-Assoc. with facilities serving base, max day	\$235,537	\$66,521	\$28,273	\$5,061	\$13,898	\$3,777	\$13,642	\$366,709
345.500 (D mams to to 10	4200,700	extra capacity and fire protection functions.	4200,007	400,521	420,210	\$5,001	410,050	40,777	\$10,042	\$300,709
343.300 TD Mains 18 & Grtr	\$211,879		\$135,961	\$38,399	\$16,320	\$2,921	\$8,023	\$2,180	\$7,874	\$211,678
		extra capacity and fire protection functions.								
343.300 TD Mains CI 12 (STL)	\$184,244		\$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	extra capacity and fire protection functions.  3-Assoc, with facilities serving base, max day	\$172,834	\$48,812	\$20,747	\$3,713	\$10,198	\$2,772	\$10,010	\$269,083
040.000 15 Mail 6 01 (0 (0 12)	4200,000	extra capacity and fire protection functions.	4112,004	4-0,012	420,747	40,710	410,180	42,172	310,010	4203,083
343.300 TD Maine DI 12 (STL)	\$1,172,800	3-Assoc, with facilities serving base, max day	\$753,289	\$212,746	\$90,423	\$16,185	\$44,449	\$12,080	\$43,628	\$1,172,800
		extra capacity and fire protection functions.								
343.300 TD Mains DI 16 &>(STL)	\$1,819,354	3-Assoc, with facilities serving base, max day extra capacity and fire protection functions.	\$1,169,571	\$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	\$39,631	\$11,193	\$4,757	\$851	\$2,339	\$636	\$2,295	\$61,702
2 20 (2 74)	<b>***</b>	extra capacity and fire protection functions.	****	***************************************	- 1,7-1	•	V, V. V.	****	4=1	40.,. 02
343.300 TD Maine PL 12In (STL)	\$32,845	3-Assoc. with facilities serving base, max day	\$21,096	\$5,958	\$2,532	\$453	\$1,245	\$338	\$1,222	\$32,844
343,300 TD Main Di 10in (STL)	64 004	extra capacity and fire protection functions.	\$683	\$193	\$82	\$15	\$40	\$11	\$40	***
343,300 TO MAIN DI TOIN (STC)	\$1,004	3-Assoc, with facilities serving base, max day extra capacity and fire protection functions.	\$000	<b>\$185</b>	<del>3</del> 62	\$15	\$40	<b>\$</b> 13	340	\$1,064
344,000 Fire Mains	\$5,635	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$5,635	\$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 347.000 Meter Installations	\$1,396,738 \$429,927	9-Associated with meters 9-Associated with meters	\$1,120,464 \$344,887	\$230,043 \$70,809	\$20,392 \$6,277	\$25,560 \$7,868	\$279 \$86	. \$0 \$0	\$0 \$0	\$1,396,738
348,000 Hydrants	\$993,443	8-Associated with meters	\$344,887 \$0	\$70,809 \$0	30,277 \$0	\$7,800	\$00	\$0 \$0	\$993,443	\$429,927 \$993,443
349.000 Other Transmission & Distribution Plant	\$235	4-Associated with facilities serving base and	\$170	\$43	\$2	\$3	\$2	\$3	\$12	\$235
		max, hr. extra capacity functions								
TOTAL TRANSMISSION & DIST, PLANT	\$14,466,297		\$9,557,844	\$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	\$12,909	\$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	\$1,870,384	\$311,017	\$65,919	\$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
Antonia and Antonia	7.7,000	******	T.,,444	1-,-00	4.40	<b></b>	72.0	¥ • • • •		· · - ,

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

wint	MO Adjusted		rest factors			Other Public	Sales for	Fire Protection F	re Protection	
or an and the sample desired a second of the property of the second of t	Jurisdictional	Allocation Number	Residential	Commercial	industrial	Auth.	Resale	- Private	- 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
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
392.300 Transportation Equipment-Autos	\$190,609	15-A&G Basis	\$140,555	\$26,171	<b>\$</b> 5,547	\$2,059	\$2,745	\$1,925	\$11,608	\$190
392,400 Transportation Equipment-Other	\$36,261	15-A&G Basis	\$26,739	\$4,979	\$1,055	\$392	\$522	\$366	\$2,208	\$36
393,000 Stores Equipment	\$9,535	15-A&G Basis	\$7,031	\$1,309	\$277	\$103	\$137	\$96	\$581	\$9
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
395,000 Laboratory Equipment	\$101,756	2-Assoc. with facilities serving base and max.	\$68,614	\$19,374	\$8,242	\$1,475	\$4,050	\$0	\$0	\$101
		day extra capacity functions.								
396,000 Power Operated Equipment	\$89,732	15-A&G Basis	\$66,168	\$12,320	\$2,611	\$969	\$1,292	\$906	\$5,465	\$81
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	\$182
397.200 Communication Equipment-Telephone	\$13,122	15-A&G Basis	\$9,676	\$1,802	\$382	\$142	\$189	\$133	\$799	\$1:
98.000 Miscellaneous Equipment	\$82,115	15-A&G Basis	\$60,552	\$11,274	\$2,390	\$887	\$1,182	\$829	\$5,001	\$8
99.000 Other Tangible Equipment	\$43,984	17-UPIS Basis	\$29,390	\$7,526	\$1,693	\$594	\$866	\$444	\$3,470	\$40
TOTAL GENERAL PLANT	\$4,285,883		\$3,150,948	\$695,342	\$130,413	\$46,784	\$64,533	\$42,259	\$255,606	\$4,28

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

A)	online od lage to the									74 - 74 - 74 - 74
Account	MO Adjusted	And the second s					enr	ing and		
Number Description	Jurisdictional	Allocation Number	Base	Max Day	Max Hour Max N	leters Se			re 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.	\$94,756	\$56,853	\$0	\$0	\$0	\$0	\$0	\$151,609
		day extra capacity functions.								,
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.	\$22,326	\$13,395	\$0	\$0	\$0	\$0	\$0	\$35,721
242 222 2 24 24 2 2 2 24 24 2 2 2 2 4 2	**	day extra capacity functions.	**	••	•••	•••	ėn.	-0		
315.000 infiltration Galleries and Tunnels	\$0	A town and the Hills and the base and many	\$0 \$78.740	\$0 \$48,031	\$0 \$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	\$48,031	\$U	\$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	\$0	C Acces substant and automine facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
320,000 Land and Land Rights - PP 321,000 Structures and Improvements - PP	\$207,449	6-Assoc, w/power and pumping facilities 6-Assoc, w/power and pumping facilities	\$135,559	\$71,066	\$748	\$0	\$0 \$0	\$0	\$76	\$207,449
322.000 Soller 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	ŝo	\$0	\$0	\$0
325,000 Electric Pumping Equipment	\$1,046,247	8-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	<b>\$</b> D	\$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.	\$1,239,084	\$743,451	\$0	\$0	\$0	\$0	\$0	\$1,982,535
, .		day extra capacity functions.					•			
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	6-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	\$10,515	\$0	\$23,274	\$0	\$0	\$0	\$2,349	\$36,138
		max, hr. extra capacity functions								

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Account	MO Adjusted	and the property of the second state of the second state of the second state of the second state of the second		\$1914. Tright Sir.	AND AND A	主的产品的		Blilling and	物化学总统	A THOUGH
Number Description 343.100 TD Mains Gaive 1 (STL)	Jurisdictional \$652	Allocation Number 4-Associated with facilities serving base and	Base \$190	Max Day 50	Max Hour \$420	Meters \$0	Services \$0	Collecting \$0	Fire Service \$42	Total \$652
343.100 TD Mains Di 4in (STL)	\$25,480	max. hr. extra capacity functions  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	\$11,02 <del>9</del>	\$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	\$208,525	\$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	A-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		\$218,302	\$130,988	\$0	\$0	\$0	\$0	\$17,419	\$366,709
343.300 TD Mains 18 & Grtr	\$211,579		\$126,013	\$75,612	\$0	\$0	\$0	\$0	\$10,055	\$211,680
343.300 TD Mains CI 12 (STL)	\$184,244		\$109,680	\$65,812	\$0	20	\$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	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	\$0 \$0	\$0 \$296,323	\$0 \$0	\$5,835 \$17,080	\$5,835 \$313,403
345,000 Services	\$313,403	10-Factors for allocating COS to customer class.	\$0	₩.	40	40	4280,323	40	\$17,060	\$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 349.000 Other Transmission & Distribution Plant	\$993,443 \$235	8-Public Fire  4-Associated with facilities serving base and max, hr. extra capacity functions	\$0 \$68	\$0 \$0	\$0 \$151	\$0 \$0	\$0 \$0	\$0 \$0	\$993,443 \$15	\$993,443 \$234
TOTAL TRANSMISSION & DIST. PLANT	\$14,466,297	max, m. extra capacity functions	\$4,574,759	\$1,509,342	\$4,558,098	\$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 \$307,640	\$14,143	\$9,836	\$41,371 \$522,137	\$12,600 \$159,019	\$179,483 \$2,285,235
391.200 Computer Hardware & Software 391.300 Other Office Equipment	\$2,265,235 \$15,223	15-A&G Basis 15-A&G Basis	\$624,525 \$4,197	\$259,369 \$1,743	\$397,549 \$2,672	\$178,501 \$1,200	\$124,135 \$834	\$522,137 \$3,509	\$159,019 \$1,069	\$2,265,235 \$15,224
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#### Missouri American Water Company Case Number WR-2011-0337 Distict #1 Test Year Ending 12-31-2010 Depreciation Expense

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ALIMANUE WITH WITH THE MICH.	Services Collecting	Meters Services	Max Hour	Max Day	Base j	Allocation Number	Jurisdictional	Number Description
\$16,498 \$5,025	\$3,922 \$16,498	\$5,640 \$3,9	\$12,582	\$8,196	\$19,734	15-A&G Baels	\$71,577	392.100 Transportation Equipment-Light Trucks
\$98,920 \$30,126	\$23,518 \$98,920	\$33,817 \$23,5	\$75,316	\$49,138	\$118,317	15-A&G Basis	\$429,152	392.200 Transportation Equipment-Heavy Truck
\$43,935 \$13,381	\$10,445 \$43,935	\$15,020 \$10,4	\$33,452	\$21,825	\$52,551	15-A&G Basis	\$190,609	392.300 Transportation Equipment-Autos
\$8,358 \$2,546	\$1,987 \$8,358	\$2,857 \$1,9	\$6,364	\$4,152	\$9,997	15-A&G Basis	\$36,261	392,400 Transportation Equipment-Other
\$2,198 \$669	\$523 \$2,198	\$751 \$5	\$1,673	\$1,092	\$2,629	15-A&G Basis	\$9,535	393.000 Stores Equipment
\$67,503 \$20,558	\$16,049 \$67,503	\$23,077 \$16,0	\$51,396	\$33,532	\$80,740	15-A&G Basis	\$292,856	394,000 Tools, Shop and Garage Equipment
\$0 \$0	\$0 \$0	\$0	\$0	\$39,159	ax. \$63,598	2-Assoc, with facilities serving base and max.	\$101,758	395.000 Laboratory Equipment
						day extra capacity functions.		
\$20,683 \$6,299	\$4,917 \$20,683	\$7,071 \$4,9	\$15,748	\$10,274	\$24,739	15-A&G Basis	\$89,732	398,000 Power Operated Equipment
\$37,494 \$11,419	\$8,914 \$37,494	\$12,818 \$8,9	\$28,547	\$18,625	\$44,846	15-A&G Basis	\$162,662	397.100 Communication Equipment-Non Telephone
\$3,025 \$921	\$719 \$3,025	\$1,034 \$7	\$2,303	\$1,502	\$3,618	15-A&G Basis	\$13,122	397.200 Communication Equipment-Telephone
\$18,929 \$5,764	\$4,500 \$18,929	\$6,471 \$4,5	\$14,411	\$9,402	\$22,639	15-A&G Basis	\$82,115	398.000 Miscellaneous Equipment
\$224 \$3,893	\$457 \$224	\$3,030 \$4	\$12,815	\$6,721	\$17,044	17-UPIS Basis	\$43,984	399.000 Other Tangible Equipment
\$854,528 \$294,531	\$227,338 \$854,528	\$329,274 \$227,3	\$739,210	\$518,927	\$1,222,078		\$4,285,883	TOTAL GENERAL PLANT
		\$329,274 \$227,3				11-0-19 Dazik		

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Report Company of the State of	antonione artik	and the property of the second se Second second se								ing a war of the sale of the s
Account	MO Adjusted			2016年6月1日		Other Public	Sales for	Fire Protection		
Number Description	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth A	Resale	- Private	Public	Total
OPERATING REVENUES										
461,000 Residential	\$121,965,445	To Residential	\$121,965,445	\$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	\$2,260,148	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 Forfelted 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
465,000 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.	\$2,338,219	19-Total COS Basis	\$1,814,094	\$378,000	\$96,486	\$29,670	\$46,491	\$20,792	\$150,686	\$2,336,219
TOTAL OPERATING REVENUES	\$186,053,172		\$125,765,766	\$34,908,737	\$7,471,445	\$2,850,469	. \$3,499,024	\$2,309,100	\$9,348,631	\$186,053,172
AND DESCRIPTION OF THE PROPERTY AND ADDRESS OF THE PROPERTY OF										
SOURCE OF SUPPLY EXPENSES		A A White-Man				••				
600,000 Operation Supervision & Engineering	\$0	2-Assoc, with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	****	day extra capacity functions.	****	***						
601,000 Operation Labor & Expenses	\$199,687	2-Assoc, with facilities serving base and max.	\$134,784	\$38,058	\$16,191	\$2,898	\$7,956	\$0	\$0	\$199,887
		day extra capacity functions.	****							
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.	\$372,422	\$105,160	\$44,737	\$8,008	\$21,982	\$0	\$0	\$552,309
		day extra capacity functions.				4.0				
604,000 Rents - SSE	\$0	2-Assoc, with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		day extra capacity functions.								
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.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		day extra capacity functions.		_					4.	
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.	\$100	\$28	\$12	\$2	\$6	\$0	\$0	\$148
		day extra capacity functions.								
615.000 Maint, of infiltration Galleries & Tunnels	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
618,000 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.	\$377,590	\$106,619	\$45,358	\$8,120	\$22,287	\$0	\$0	\$559,974
		day extra capacity functions.								
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										
· · · · · · · · · · · · · · · · · · ·	840.440	C Asses to feeting and according for William	***	64 005	****	***	****	400	***	***
820,000 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
824.000 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	a stocott in harrot mitt bemberiå tootities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
628.000 Miscellaneous Expense	\$8,474	8-Assoc, w/power and pumping facilities	\$5,640	\$1,591	\$673	\$121	\$331	\$25	\$92	\$8,473
627.000 Rents - PE	30,474 \$0	6-Assoc, w/power and pumping facilities	50,040	\$0	\$0	30	\$0	\$0	\$0	\$0,473
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	\$2,980
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
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Account	MO Adjusted			tormésik,		Other Public 🖔		ire Protection F		
Number Description TOTAL PUMPING EXPENSES	Jurisdictional \$9,910,976	Allocation Number	Residential \$8,428,737	\$1,984,920	Industrial \$933,142	Auth. \$150,915	Resale \$391,693	- Private \$4,666	-Public \$16,801	Total \$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 Miscellanous 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	\$262,543
844,000 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	\$1,255,588	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
851.000 Maint of Structures & Improvements - WTE	\$205		\$138	\$39	\$17	\$3	\$8	\$0	\$0	\$205
652,000 Maint of Water Treatment Equipment	\$939,376		\$633,421	\$178,857	\$76,089	\$13,621	\$37,387	\$0	\$0	\$839,375
TOTAL WATER TREATMENT EXPENSES	\$13,519,434		\$8,845,533	\$2,688,738	\$1,244,479	\$204,490	\$536,194	\$0	\$0	\$13,619,434
TRANSMISSION & DIST. EXPENSES										
680,000 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
862,000 Transmission & Distribution Lines Expenses	\$2,605,105	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	\$434,758
684,000 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	\$358,006
665.000 Miscollaneous 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 *44.287	\$970	\$115	\$79	\$60 \$575	\$92	\$211	\$5,816
670.000 Maint. Supervision and Engineering - TDE 671.000 Maint. of Structures & Improvements - TDE	\$68,460 \$20,132	12-Trans. & Dist. Maint. Expenses 12-Trans. & Dist. Maint. Expenses	\$44,287 \$13,023	\$9,680 \$2,847	\$1,130 \$332	\$801 \$236	\$169	\$979 \$288	\$11,008 \$3,237	\$68,460 \$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
874,000 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 677,000 Maint. of Hydrants - TDE	\$359,501 \$291,495	9-Associated with meters 8-Public Fire	\$269,392 \$0	\$59,210 \$0	\$5,249 \$0	\$6,579 \$0	\$72 \$0	\$0 \$0	\$0 \$291,495	\$359,502 \$291,495
678,000 Maint. of Miscellaneous Plant - TDE	\$6,844,976	12-Trans. & Dist, Maint. Expenses	\$4,429,015	\$967,880	\$112,942	\$90,086	\$57,498	\$97,883	\$1,100,672	\$6,844,978
TOTAL TRANSMISSION & DIST. EXPENSES	\$14,461,444	The financial and property of the financial and	\$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-Moter 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

Account	MO Adjusted					Other Public	Sales for	Fire Protection F	Tre Protection	
Number Description	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	- Auth		-Private	Publica ar	Total
TOTAL CUSTOMER ACCOUNTS EXPENSE	\$6,427,968	Congression for the Congress of the Congress o	\$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	20	\$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	\$4,928,457	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	\$704,66B	\$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	\$47,708	\$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 \$0	16-Labor Basis	\$7,664,920 \$0	\$1,497,294 \$0	\$316,776 \$0	\$118,263 \$0	\$157,332 \$0	\$107,704	\$696,907	\$10,559,196
927.000 Franchise Requirements	**	15-A&G Basis	**		**		•-	\$0	\$0	\$0
928.100 PSC Assessment	\$999,606		\$737,109	\$137,246	\$29,089	\$10,798	\$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	\$161,024
929,000 Duplicate Charges - Credit	\$0	15-A&G Basis	\$0	\$0	\$0 \$850	\$0	\$0	\$0	\$0	\$0
930,100 institutional or Goodwill Advertising Expenses	\$29,196	15-A&G Basis	\$21,529	\$4,009	\$830	\$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	\$8,180	\$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	\$967	\$8,099	\$97,698
406,000 Amort-Intangible Fin	\$206,813	18-Rate Base Basis	\$135,070	\$36,916	\$8,376	\$2,695	\$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	\$4,283	\$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	\$7,278,578	\$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	\$3,428	\$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	\$128,634,985

Account Number Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth	Sales for F Resale	ire Protection F	Tre Protection	Total
NET INCOME BEFORE TAXES	\$57,518,179	- Andrew St. Andrew St. Co. Co. Co. Co. Co. Co. Co. Co. Co. Co	\$34,590,484	\$15,077,323	\$2,123,282	\$1,305,817	\$1,000,663	\$1,228,844	\$2,191,773	\$57,518,18
INCOME TAXES 409.000 Current income Taxes	\$5,409,594	18-Rate Base Basis	\$3,533,006	\$965,613	\$219.089	\$75,734	\$113.061	\$54,637	\$448,455	\$5,409,59
TOTAL INCOME TAXES	\$5,409,594		\$3,533,006	\$965,613	\$219,089	\$75,734	\$113,061	\$54,637	\$448,455	\$5,409,59
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	\$756,672	\$9,129,83
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	-\$125,010
411,000 Deferred Income Taxes - Prior Years	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(
TOTAL DEFERRED INCOME TAXES	\$9,004,922		\$5,881,114	\$1,607,378	\$384,700	\$126,069	\$188,203	\$90,949	\$746,508	\$9,004,92

Account Number Description	MO Adjusted Jurisdictional	Allocation Number	gees .	Max Day	Max Hour	Motors	Services	Billing and Collecting	Fire Service	Total
OPERATING REVENUES										
461.000 Residential	\$121,965,445		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
481.000 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	80	\$0	80	\$0	80	\$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	80	\$0	\$0	\$0	\$0
481,000 Capitol Complex	\$6,090		\$0	\$0	. \$0	\$0	\$0	\$0	\$0	\$0 \$0
470,000 Forfelted 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
	\$186,063,172		\$955,981	\$291,794	\$494,344	\$160,031	\$62,844	\$201,148	\$170,077	\$2,336,219
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SOURCE OF SUPPLY EXPENSES										
600.000 Operation Supervision & Engineering	\$0	2-Assoc, with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	•	day extra capacity functions.		**	•-		• •		•-	•-
801.000 Operation Labor & Expenses	\$199.887	2-Assoc, with facilities serving base and max.	\$124,929	\$74,958	\$0	\$0	\$0	\$0	\$0	\$199,887
	*****	day extra capacity functions.	• • • • • • • • • • • • • • • • • • • •	4	•	•-	••	• -	•	*******
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.	\$345,193	\$207,116	\$0	\$0	\$0	\$0	80	\$552,309
THE STATE OF THE S		day extra capacity functions.	40.0,	<b>420</b> 1,110	•••	**	**	4-		4442,000
604.000 Rents - SSE	\$0	2-Assoc, with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.
004.000 Refits - 05E	•0	day extra capacity functions.	***	••	•••	••	••	+0	40	₩.
610.000 Maint. Supervision & Engineering	\$0	day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611.000 Maint. of Structures & Improvements	\$0	2-Assoc, with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611.000 Maint of Structures at improvements	₩0	day extra capacity functions.	••	40	•••	40	40	••	40	₩.
512.000 Maint. of Collect, & Impound. Reservoirs	\$0	day extra capacity infictions.	\$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.	\$93	\$56	\$0	\$0	\$0	\$0	\$0	\$149
614.000 matric of wests & Springs	4 140	day extra capacity functions.	450	400	•••	•	••	••	••	4140
045 000 Major of infilitation Colleges S Tumpela	\$0	day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
615.000 Maint. of infiltration Galleries & Tunnels	\$0		\$0	\$0	\$0	\$0	<b>\$</b> 0	\$0	\$0	\$0
616.000 Maint. of Supply Mains 617.000 Maint. Of Misc. Water Source Plant	\$559,973	2-Assoc. with facilities serving base and max.	\$349,983	\$209,990	\$0	\$0	\$0	\$0	\$0	\$559,973
617.000 Maint Of Masc. Water Source Flant	\$008,873	day extra capacity functions.	4040,000	4200,000	•••	40	40	••	•0	4008,873
TOTAL SOURCE OF SUPPLY EXPENSES	\$1,822,572	day extra capacity idiretions.	\$1,130,453	\$492,120	\$0	\$0	\$0	\$0	\$0	\$1,622,573
TOTAL GOORCE OF SOFFET EXPENSES	¥1,022,072		<b>\$1,100,400</b>	4-102, 120	••	•	40	•••	•••	41,022,010
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
020.000 Operation deperment a Engineering - F E	410,140	O Heads. In poster and paniping racintus	40,020	40,410	40.	•••	**	***	•	4101149
621,000 Fuel for Power Production	\$807	1-Varies with water used	\$807	\$0	\$0	\$0	\$0	\$0	\$0	\$907
522,000 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.	\$1,072,001	A Money mike the man bemining recuition	\$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	\$0,474	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	851	\$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
	\$2,909 \$31,615	6-Assoc, w/power and pumping facilities	\$20,659	\$10,830	\$114	\$0	\$0	\$0	\$12	\$31,615
633.000 Maint. of Pumping Equipment	401,010	o-wason whose and bambak recuites	440,003	419,000	<b>#11</b>	•••	40	40	7,2	441,410

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	والمناف والمرازع والعارب ومحمد والمنافعة ومنافعة		تتاديرا مشتدا براواري والماسان نبطأ أشماراتان	أرفط فتنافذا إناؤهم والمعابلة ومهايد		بكريد والماحات المتحاط	العارب فيستنب المراجعة المراجعة المستنب المراجعة	all substantial designation of the second	والمنافضة الاسرشاء والشعارة فاليازورون	National American American
							CANE CONTRACTOR	ersessi de da	高的苦苦的 療	6/2/2/2004
Account	MO Adjusted		avazera a	ngani ayasa			SALUT SERVICE	Billing and	50 0 / Sau Sir Ga.	AS SERVICE WATER
Number Description	Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Motors .	Services		Fire Service	Total
TOTAL PUMPING EXPENSES	\$9,910,876	Total Name of the Control of the Con	\$9,371,811	\$532,887	\$5,612	\$0	\$0	\$0	\$566	\$9,910,875
	42,010,010		<b>40,</b> 011,011	•	40,	••	•••	4-	4000	40,010,010
WATER TREATMENT EXPENSES										
640,000 Operation, Supervision & Engineer, - WTE	\$136,207	2-Assoc, with facilities serving base and max.	\$85,129	\$51,078	\$0	\$0	\$0	\$0	\$0	\$136,207
•		day extra capacity functions.								,
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.	\$957,437	\$574,462	\$0	\$0	\$0	\$0	\$0	\$1,531,899
		day extra capacity functions.								
643,100 Miscellanous Expenses - WTE	\$37,119		\$37,119	\$0	\$0	\$0	\$0	\$0	\$0	\$37,119
643,200 Misc Expenses - Waste Disposal	\$252,544		\$157,840	\$94,704	\$0	\$0	\$0	\$0	\$0	\$252,544
044 000 D MOTO	\$7.084	day extra capacity functions.	\$4,428	\$2,657	\$0	\$0	\$0	\$0	40	
844.000 Rents - WTE	\$7,084	2-Assoc, with facilities serving base and max, day extra capacity functions.	44,420	22,001	30	40	30	20	\$0	\$7,085
650,000 Maint, Supervision & Engineering - WTE	\$1,255,586		\$784,741	\$470,845	\$0	so	02	02	\$0	\$1,255,586
000,000 ittaine outpervision at engineering - *** E	\$1,200,000	day extra capacity functions.	4/4-4/	001010	•••	4-	•••	40	***	41,200,000
651,000 Maint, of Structures & Improvements - WTE	\$205		\$128	\$77	\$0	\$0	\$0	\$0	\$0	\$205
	·	day extra capacity functions.	•		•	•	•	*-	**	<b>4-1</b> -1
652,000 Maint, of Water Treatment Equipment	\$939,376		\$587,110	\$352,266	\$0	\$0	\$0	\$0	\$0	\$939,376
		day extra capacity functions.								
TOTAL WATER TREATMENT EXPENSES	\$13,519,434		\$11,973,346	\$1,546,089	\$0	\$0	\$0	\$0	\$0	\$13,519,435
TRANSMISSION & DIST. EXPENSES										
860,000 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
	***	417.1	445.454		•	\$0	•••			444.494
661,000 Storage Facilities Expenses TDE	\$18,171	1-Varies with water used	\$18,17 <del>1</del> \$886,364	\$0 \$184,781	\$0 \$1,280,109	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$153,852	\$18,171
662,000 Transmission & Distribution Lines Expenses	\$2,505,105	7-Assoc, with trans, and distrib. mains	\$600,304	2104,781	\$1,280,108	40	20	20	9103,802	\$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		10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$339,440	\$0	\$19,566	\$359,006
TOTAL DESCRIPTION OF THE PROPERTY OF THE PROPE	***************************************	To a delicate the delication of the second s	••	*-	•••	• • • • • • • • • • • • • • • • • • • •	V,	•-	******	4
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	\$782	\$595	\$0	\$304	\$5,816
870,000 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 -	\$38,846	5-Associated with storage facilities.	\$9,993	\$0	\$22,115	\$0	\$0	\$0	\$4,738	\$36,848
TDE			4.70.000	***	****	\$0	cc.			
673,000 Maint of Transmission & Distribution Mains	\$1,283,020	7-Assoc, with trans, and distrib, mains	\$453,962	\$94,638	\$655,623	20	20	\$0	\$78,797	\$1,283,020
674,000 Maint, of Fire Mains - TDE	\$57	8-Public Fire	\$0	\$0	\$0	\$0	20	\$0	\$57	\$57
675.000 Maint. of Services - TDE		10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$235,370	\$0	\$13,567	\$248,937
67 0,000 MISHIE OF SELVICES * LDE	4240,001	to Tactors for an ocaling coo to customer class.	40	••	40	40	4200,010	40	410,001	42-10,001
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	\$291,618	\$2,089,820	\$1,108,529	\$725,769	\$0	\$1,199,423	\$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		\$0	\$0	\$0	\$0	\$0	\$1,944,886	\$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

Account	MO Adjusted			The state of the s	(i)			Billing and		
Account Number Description TOTAL CUSTOMER ACCOUNTS EXPENSE	Juriedictional \$6,427,968	Allocation Number		Max Day \$0	Mex Hour \$0	Meters \$0	Sérvices \$0	Collecting \$6,368,573	Fire Service \$59,395	Total \$6,427,968
CUSTOMER SERVICE EXPENSES										
907.000 Customer Service & Information Expenses	<b>\$</b> 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	<b>\$</b> 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	\$244,769	\$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 - Believille 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	\$360,269	\$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	\$232,587	\$3,312,918
925.000 injuries & Damages	\$14,943	16-Labor Basis	\$4,290	\$1,748	\$2,841	\$1,278	\$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	\$10,659,195
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 \$0	15-A&G Basis	\$41,637	\$17,292	\$26,505	\$11,901	\$8,276	\$34,811	\$10,602	\$161,024
929.000 Duplicate Charges - Credit 930.100 Institutional or Goodwill Advertising	*-	15-A&G Basis 15-A&G Basis	<b>\$</b> 0	\$0	\$G	\$0	\$0	\$0	\$0 *0.050	\$0 \$00.407
Expenses	\$29,196	10-AGG 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	\$1,400,002	10740 54515	\$0	\$100,718	\$0	\$0	\$70,520	\$0	\$0	\$1,403,652
931.000 Rents - AGE	\$212,370	15-A&G Basis	\$58,550	\$24,316	\$37.271	\$16.735	\$11.639	\$48.951	\$14,908	\$212,3 <b>6</b> 9
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	10 1100 540.0	\$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	\$8,762,896	\$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	-\$102,181	-\$213,643	-\$2,508,268
TOTAL DEPRECIATION EXPENSE	\$20,827,383		\$7,825,013	\$3,339,954	84,734,738	\$1,925,194	\$467,615	\$852,367	\$1,782,503	\$20,927,384
AMORTIZATION EXPENSE										
405.000 Amort-Other UP	\$97,697	16-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	19-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	\$200,610
TOTAL AMORTIZATION EXPENSE	\$304,510	10 1.000 2000	\$125,489	\$49,087	\$94,825	\$20,310	\$183	-\$13,551	\$28,167	\$304,610
OTHER OPERATING EXPENSES										
403,900 Amortization of Net Cost of Removal	\$0	19-Rate Base Basis	\$0	80	\$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 Property 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	\$1,402,240	busis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,402,200
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

INCOME TAXES  409.000 Current income Taxes	Acceloi Number Description	MO Adjusted Jurisdictional	Allocation Number	Sass	Masi Day	Max Hout	Meióra	Services	Billing and Collecting	Fire Service	Total
409.000 Current income Taxes \$5,409,594 18-Rate Base Basis \$2,229,294 \$872,027 \$1,684,648 \$360,820 \$3,246 \$240,727 \$500,387 \$5,409,50 \$1,000 \$	NET INCOME BEFORE TAXES	\$67,618,179		\$52,250,609	\$13,812,217	\$21,007,142	\$8,931,576	\$5,106,798	\$19,278,211	\$8,148,439	\$128,534,992
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 \$944,519 \$9,129,930 412.000 Amortization of Deferred ITC -\$125,017 18-Rate Base Basis -\$51,520 -\$20,153 -\$38,930 -\$75 \$5,563 -\$11,584 -\$125,017	409.000 Current Income Taxes		16-Rate Base Basis								\$5,409,595 \$5,409,595
	410.000 Deferred Income Taxes - Def. Inc. Tax. 412.000 Amortization of Deferred ITC 411.000 Deferred Income Taxes - Prior Years	-\$125,017 \$0		-\$51,520 \$0	-\$20,153 \$0	-\$38,930 \$0	-\$8,339 \$0	-\$75 \$0	\$5,563 \$0	-\$11,564 \$0	\$9,129,939 -\$125,018 -\$0 -\$9,004,921

	MO Adjusted					Other Public	Sales for	ire Protection		
Description	Jurisdictional	Allocation Number	Residential	Commercial	Industrial .	Auth :	Resale	- Private	- 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	\$679,284,529	from Net Plant	\$587,569,386	\$150,443,713	<b>\$3</b> 3,830,944	\$11,832,813	\$17,336,789	\$8,871,385	\$89,399,501	\$979,284,531
ADD TO NET PLANT IN SERVICE										
Base Payroli	\$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	\$D	\$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	\$81,835	\$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	\$1,384,781	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	\$284,069	\$62,326	\$23,131	\$30,842	\$21,632	\$130,435	\$2,141,795
Regulatory Deferrale	\$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	50	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	\$719,306	\$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	\$4,142,848	\$1,452,686	\$2,119,846	\$1,086,824	\$8,490,143	\$107,606,378
Accumulated Deferred ITC (3%)	\$0		\$0	\$0	<b>\$</b> D	\$0	\$0	\$0	\$0	\$0
Pensions/OPEBs Tracker Liability	\$900,787	15-A&G Basis	\$864,240	\$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 GODING OF THOMPSEL FEBRUARY	4000,000,141		4214,200,011	441,441,440	410,400,070	40,700,210	40,200,010	40,007,000	Q2.1,000,100	4000,000,140
TOTAL RATE BASE	\$588,874,490		\$384,549,371	\$105,134,895	S23,868,356	58,262,196	\$12,302,670	\$5,938,244	<b>348,818,874</b>	\$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	\$128,634,985
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

	grafikale kalendaria		desperation	right type.			energal (Fright)			1. 1
	MO Adjusted					Other Public	Sales for	Fire Protection	Fire Protection	
Description	Jurisdictional	Allocation Number	Residential	Commercial	industrial	Auth.	Resale	- Private	Public 📜	Total
TOTAL DEFERRED INCOME TAXES ADDITIONAL CURRENT TAX REQUIRED	\$9,004,922 \$1,329,361	from income Statement 18-Rate Base Basis	\$5,881,114 \$868,206	\$1,607,378 \$237,291	\$364,700 \$53,839	\$126,069 \$18,611	\$189,203 \$27,784	\$90,949 \$13,427	\$746,508 \$110,204	\$9,004,921 \$1,329,362
TOTAL EXPENSES	\$144,278,870		\$101,457,608	\$22,541,696	\$5,985,781	\$1,785,066	\$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. Reallocation of Rates G, H & Capital Comp. REVENUE CONTRIBUTION	\$2,336,219 \$3,164,317 -\$1,833,995		\$1,614,094 \$2,186,227 -\$1,321,416	\$378,000 \$511,987 -\$367,349	\$96,486 \$130,688 -\$78,473	\$29,670 \$40,187 -\$30,077	\$46,491 \$62,970 -\$36,680	\$20,792 \$28,162 \$0	\$150,686 \$204,098 \$0	\$2,336,219 \$3,164,317 -\$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	\$3,866,541
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	\$9,238,874	\$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	\$9,238,874	\$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%

	And the state of t						an Taran a Talan a And	المراجعة والمراجعة والمناجعة		
	MO Adjusted							Billing and		
Description	Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	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	\$80,588,795	\$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	20	\$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	30	\$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	\$D	\$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	\$169,774	\$117,370	\$493,684	\$150,354	\$2,141,796
Regulatory Deferrals	\$572,970	15-A&G Basis	\$157,968	\$65,605	\$100,558	\$45,150	\$31,399	\$132,070	\$40,222	\$572,970
TOTAL ADD TO NET PLANT IN SERVICE	\$15,240,108		\$4,201,899	\$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	\$D	02	\$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	\$18,337,827	\$25,041,822	\$11,243,849	\$7,819,327	\$32,889,687	\$10,016,729	\$142,688,445
Customer Deposits	\$0	10.1.this mucic	\$0	\$10,007,027	\$0	\$0	\$0	\$02,000,007	\$10,010,729	\$142,000,440
Deferred Income Taxes	\$107.806,378	17-UPIS Basis	\$41,697,471	\$16,442,255	\$30,861,509	\$7,414,079	\$1,119,108	\$548,793	\$9,523,164	\$107,606,377
Accumulated Deferred ITC (3%)	\$107,000,378	11-0FID Dasia	\$0	\$10,442,200	\$30,861,009					
Pénsions/OPEBs Tracker Liability	\$900,787	15-A&G Basis	\$248,347	\$103,140	\$158,088	\$0	\$0 \$49,363	\$0	\$0	\$0 \$900.786
Accrued Pension Liability	\$1,248,650	15-A&G Basis	\$248,347 \$343.701	\$142,741	\$108,086	\$70,982		\$207,631	\$63,235	
		15-A&G Basis		•		\$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	\$598,874,490		\$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

		And the second s	THE SALE SERVICE SERVICES							
Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Bour	Moters	Services	Billing and Collecting	Fire Service	Total
TOTAL DEFERRED INCOME TAXES	\$9,004,922	Allocation Number 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	\$40,198,493	\$13,043,679	\$5,144,763	\$16,538,971	\$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
Realiocation of Rates G, H & Capital Comp. REVENUE CONTRIBUTION	\$3,164,317 -\$1,833,995		\$1,294,839 -\$750,471	\$395,223 -\$229,066	\$669,569 -\$388,073	\$216,758 -\$125,629	\$85,120 -\$49,334	\$272,448 -\$157,907	\$230,362 -\$133,515	\$3,164,317 -\$1,833,995
REVENUE CONTRIBUTION	-\$1,833,880		-3/30,4/1	-9229,000	-9088,073	-\$120,029	-348,334	-\$107,907	-\$133,515	~\$1,833,985
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	\$6,532,108	\$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%									

Description B	Total C	Residential D	Commercial E	Industrial F	Public Authorities : \$ G	Pales for Resale	re Protection - Private	Public J
Varies with water used	Factor 1				148 6 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			
Factors are based on the pro formatest 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	0,0
2 Factor 1 - Adjustment Gallons (+/-)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
3 Factor 1 - Adjusted Gallons	47,178,700	30,449,700	9,559,787	4,572,109	727,675	1,869,430	0.00	<u>े</u> ( के लिए के <b>0.0</b> 0
4 Factor 1 - Average Dally Consumption 5 Factor 1 - Average Dally Comsumption - Allocation Factor	129,256,94 1.00	83,423.84 0.6455	26,191,20 0,2026	12,526.32 0.0969	1,993.63 0.0154	5,121.73 0.0396	0.05 0.0000	0.18
Assoc. with facilities serving base and max. day extra capacity	Factor 2	Sirentura zatalek	deberada dari sa sakta	tari Alsafalasi disti	Arfan, yazı ve İstini	Asiatel egile swall:	Color Carlott Magnet	t v lang fit. Militar fit. Aust
functions.								
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						항 보는데 아무슨	
7 Factor 2 - Average Dally Consumption, Weighted Factor	0.6250	0.4034	0.1266	0.0606	0.0096	0.0248	0.0000	0.000
8 Factor 2 - Maximum Day Extra Capacity, Allocation Factor	0.0000	位在2.4.4.4.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.	<b>数数数据的</b> 记忆					
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  Maximum Day Class Allocation and Max Day to Average Day,	Factor 2b							
12 Factor 2b - Average Dally Consumption	129,256.94	83,423.84	26,191.20	12,526.32	1,993.63	5,121.73	0.05	0.18
3 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	e ji a Bere i tayayee ah ista iya
Assoc, with facilities serving base, max day extra capacity and fire	Factor 3				ti usate destrici La sur Statista			
protection functions.  Factors are based on the weighting of the average daily consumption, the maximum day								
extra expacity demand, and the fire protection demand for each customer classification.								
	1.0000	0.6455	0.2026	0.0969	0.0154	0.0396	0.0000	0.0000
16 Factor 3 - Average Daily Consumption, Allocation Factor 17 Factor 3 - Average Daily Consumption, Weighted Factor %	0.5953	or the part was	0.2026	0.0555		- 0.0000 - 1.1 (1.1 (1.1 (1.1 (1.1 (1.1 (1.1 (1.1	9,0000	
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 %				Charles Late 183				
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 23 Factor 3 - Fire Protection, Weighted Factor %	0.0475	a segre a Arres				s visit is H	0.2176	0.7824
24 Factor 3 - Fire Protection, Weighted Factor							0.0103	0.0372
25 Factor 3 - Fire Protection, Factor			9.30.000				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	Factor 4A			经营化 法公司				经额债权 起音
functions. Comment	Barole En.				Application (Co.	4.83 10 3423		642 JUN 52
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)	<b>多0条运动的</b> 第二条	3.5000	2,5000	1.2000	2.5000	3,2000	0.0000	0.0000

Line. # Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection - Private	Fire Protection - Public
AB	C. C.	D	(**** <b>E</b>	F	3 G	A H	-4-2-2	Land of the state
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	0.000
30 Factor 4A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.7946	0.1782	0.0061	0.0136	0.0075	0.0000	0.000
Associated with facilities serving base and max, hr. extra capacity functions  Comment	Factor 4							
31 Factor 4 - Average Hourly Consumption, Thousand Gallons	5385,705B	3475,9931	1091,2999	521.9302	83,0680	213,4053	0.0020	0.00
32 Factor 4 - Adjusted Hourty Gallons (+/-)	-620.9000	0,0000	0.0000	-443,6000	0.0000			0.000
33 Factor 4 - Hourty Adjusted Gallons	4,764,8058	3,475,9931	1.091.2999	78.3302	83,0680	36,1053		0.007
34 Factor 4 - Average Hourly Consumption, Allocation Factor	1.0000	0.7296	0.2290	0.0164	0.0174	0,0076		0.000
35 Factor 4 - Average Hourly Consumption, Weighted Factor %	0.2910		n u Walion Switch (1977) Handa a Salah (1977)					
36 Factor 4 - Average Hourly Consumption, Weighted Factor	0.2910	0.2123	0.0666	0.0048	0.0051	0.0022	0.0000	0.000
37 Factor 4 - Maximum Hour Extra Capacity, Allocation Factor	1,0000	0.7946	0.1782	0.0061	0.0136	0.0075	0.0000	0.000
38 Factor 4 - Maximum Hour Extra Capacity, Weighted Factor %	0.6440			经对外的 医多氏线	F AT BURE			
39 Factor 4 - Maximum Hour Extra Capacity, Weighted Factor	0.6440	0.5117	0.1148	0.0039	0.0088	0.0048	0.0000	0.000
40 Factor 4 - Fire Protection, Allocation Factor	1.0000	0.0000	0,0000	0,0000	0.0000	0,0000	0.2176	0.782
41 Factor 4 - Fire Protection, Weighted Factor %	0.0650							나이 하다 가게 하네.
42 Factor 4 - Fire Protection, Weighted Factor	0.0650	0.0000	0.0000	0.0000	0.0000	0.0000	0.0141	0.050
43 Factor 4 - Allocation Factor	1.0000	0.7240	0.1814	0.0087	0.0139	0.0070	0.0141	0.050
Allocation of costs associated with storage facilities.  Comment 44 Factor 5A - Average Hourly Consumption, Thousand Gallons 45 Factor 5A - Factor (ratio of max, fir to average in minus 1.0) 46 Factor 5A - Max, Hr Extra Capacity 1,000 per Hour 47 Factor 5A - Max, Hr Extra Capacity Allocation Factor	Factor 5A 5385.7058 16411.1089 1.0000	3475,9931 3,5000 12165,9759 0,7413	1091.2999 2,5000 2728.2498 0,1662	521,9302 1,2000 626,3162 0,0382	83.0680 2.5000 207.6700 0.0127	213,4053 3.2000 682,8970 0,0416	0.0000 0.0000	0.007 0.000 0.000 0.000
Associated with storage facilities:  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.	Factor 5							
Description			tianskriverie 16wete ekt e		erteninda ili ili kiji li Orala Kalumalia a			
48 Factor 5 - Average Hourly Consumption, Thousand Gallons	5385.7058	3,475.9931	1,091.2999	521.9302	63.0680	213,4053		5.007
49 Factor 5 - Average Hourly Consumption, Allocation Factor	1.0000	0.6455	0.2026	0.0969	0.0154	0.0396	0.0000	0.000
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		0.000
52 Factor 5 - Maximum Hour Extra Capacity, Weighted Factor	1.0000	0.7413	0.1662	0.0382	0.0127	0.0416	00000	0.000
53 Factor 5 - Maximum Day Extra Capacity, Allocation Factor	0.6002	引擎原域如果最			ktoka kti tirili.			
54 Factor 5 - Maximum Day Extra Capacity, Weighted Factor	0.6002	0.4449	0.0998	0.0229	0.0076	0,0250		0.000
55 Factor 5 - Fire Protection, Allocation Factor	1,0000	与扩大的数据文	5.60% (1966年)				0.2176	0.782
56 Factor 5 - Fire Protection, Weighted Factor	0.1286			See Weeks	14486-2215		0.0280	0.100
57 Factor 5 - Allocation Factor	1.0000	0.6200	0.1547	0.0492	0.0118	0.0357	0.0280	0.100

Assoc, w/power and pumping facilities

Factor 6

Assoc. W/power and pumping facilities
Factors are based on the veighting 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

	en of Santarain	and the second		VENEZ AZ ME	Public	and the second of the second of the second	だったこと、他のこうとがとしたねっと かんだいけんぱ	Fire Protection
Description B	Total C	Residential D	Commercial E	industrial F	Authorities 5 G	Sales for Resale	Private	Public J
8 Factor 6 - Maximum Daily Consumption, Allocation Factor 2	SENCEMBER PRO	0.6743	0.1904	0.0810	0.0145	0.0398	0.0000	0.0
9 Factor 6 - Maximum Daily Consumption, Allocation Factor 2 %	0.7128			0.001	77	0.000	0.0000	,
0 Factor 6 - Maximum Daily Consumption, Weighted Factor 2	0.7128	0.4807	0.1357	0.0577	0.0103	0.0284	0.0000	0.0
1 Factor 6 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.6423	0.1814	0.0771	0.0138	0.0379	0.0103	0,1
2 Factor 6 - Maximum Dally Consumption, Allocation Factor 3 %	- 0.2816							네. 그런 외국
3 Factor 6 - Maximum Dally Consumption, Weighted Factor 3	0.2816	0.1808	0.0511	0.0217	0,0039	0.0107	0.0029	0,
4 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4	1.0000	0.7240	0.1814	0.0087	0.0139	0.0070	0.0141	0.
S Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 %	0.0056	严重的 化自动放射	<b>经内包与</b> 的证					
6 Factor 6 - Maximum Hourly Consumption, Weighted Factor 4	0.0056	0.0041	0.0010	0.0000	0.0001	0.0000	0.0001	0
7 Factor 6 - Allocation Factor	1.0000	0.6656	0,1878	0.0794	0.0143	0.0391	0.0030	0
그 선생님은 그렇게 하나 이 살아보다 같아 집에 들어 집에 나를 하는데 하는데 그렇게 되었다면 살아	Factor 7		San Dawidaya	nui Gusti emitos	secilinari i	museu tyri Jata	gregorik nagrični,	.West to the
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	ATT SEVEN OF THE							water Server
8 Factor 7 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.6423	0.1814	0.0771	0,0138	0.0379	0.0103	0
9 Factor 7 - Maximum Dally Consumption, Allocation Factor 3 %	0.2065							
0 Factor 7 - Maximum Dally Consumption, Weighted Factor 3	0.2065	0.1327	0.0375	0.0159	0.0028	0.0078	0.0021	0
1 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4	1.0000	0.7240	0.1814	0.0087	0.0139	0.0070	0.0141	0
2 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 %	0.7935							
3 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4	0.7935	0.5745	0.1439	0.0069	0.0110	0.0056	0.0112	0
4 Factor 7 - Allocation Factor	1.0000	0.7072	0.1814	0.0228	0,0138	0.0134	0.0133	eg filler i green fille ()
Associated with meters  Factors are based on the relative cost of meters by size and customer classification.	Factor 9							
Description								
5 Factor 9 - 5/8 Dollar Equivalents	467,449.30	374,949.80	76,982.10	6,841.70	8,561.90	113.90	0.00	
6 Factor 9 - Allocation Factor	1.0000	0.8022	0.1647	0.0146	0.0183	0.0002	0.0000	serejeki beli n <b>c</b>
Factors for allocating COS to customer class.	Factor 10	748888						
developed on the following page and summarized below.	n n aw July 1947 Part Partains							
Description								
7. 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	
8 Factor 10 - Allocation Factor	1.0000	0.8735	0.0651	0.0017	0.0052	0,000	0.0545	en e
T & D OP Basis:	actor 11	M.S. PARKET AR				W. 4. 5. 50		港區區的
Comment		4.1547年12.100%				\$4000 JV 4100		8.5% 选择
Description	sangweby rad					avide (v. 1816		
9 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	\$120,4
	1.0000	0.7374	0.1667	0.0198	0.0135	0.0104	0.0159	0

e Description B	Total C	Residential D	Commercial E	industrial	Public Authorities S G	ales for Resale	ire Protection - Private	Fire Protection - Public
Factors are based on transmission and distribution maintenance expanses other than the	10							
being allocated, as follows:	ZII ZAZALA							
Description								
11 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	\$356,972.0
2 Factor 12 - Allocation Factor	1.0000	0.6469	0.1414	0.0165	0.0117	0.0084	0.0143	0.160
Allocation of Billing and Collecting Costs.	Factor 13		alestical de la la		aksi ke 2873	eriji Vancesi ve elektriste	viti valtekalalar et	side Profesional Address
Factors are based on the total number of customers.								
Description								
3 Factor 13 - Total Customers	383,071,00	357,130.00	19,916.00	224.00	1,284.00	7.00	4.510.00	0.0
4 Factor 13 - Allocation Factor	1:0000	0.9322	0.0520	0.0006	0.0034	0.0000	0.0118	0.000
Meter reading costs.	Factor 14		rager rest rate			4. 44. 1.4. 1.4.		
Factors are based on the number of meterod customers.							a fire i del jedaji de	
Description								
5 Factor 14 - Total Metered Customers	378,561.00	357,130.00	19,916.00	224,00	1,284.00	7.00	0.00	0.0
6 Factor 14 - Allocation Factor	1.0000	0.9434	0,0526	0.0006	0,0034	0.0000	D.0000	0.000
A&G Basis	Factor 15					SubSQ Branch	a said the same of the	
Factors are based on the allocation of direct labor expense.								
Description		Erzie: Challering			religione i Manaria III. Guidentias resultados		an Salsan e Comar via	
7 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	\$1,681,458.0
8 Factor 15 - Allocation Factor	1.0000	0.7374	0.1373	0.0291	0.0108	0.0144	0.0101	0.060
Labor Basis	Factor 16		agilga ng pilogadi	Secretary residences	ustykyva, už vaego, av	) esta (West, e) se se-	وينزل والموروض فالمراجعة العواجة الموادية	Andrew State Control
Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal.								
x coloring purchased water, power, coerticals and wage disposal.								
From IS, >=600 and < 602		\$134,784.00	\$38,058,00	\$16,191,00	\$2,898.00	\$7,956,00	\$0.00	\$0.0
From IS, >=610 and < 612		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
From IS. >=613 and < 618		\$377,690.00	\$106,647.00	\$45,370.00	\$8,122.00	\$22,293.00	\$0,00	\$0.0
From IS,>=620 and < 821		\$6,751.00	\$1,905.00	\$805.00	\$145.00	\$397.00	\$30.00	\$110.0
From IS; >=622 and < 623	[数学体性音乐文]	\$286.00	\$81.00	\$34.00	\$6.00	\$17.00	\$1.00	\$5.0
From IS, >=624 and < 628 From IS, >=630 and < 634		\$713,857.00	\$201,416.00	\$85,157.00	\$15,337.00	\$41,935.00	\$3,218.00	\$11,583.0
From IS. >=640 and < 641	g the regularity of the second	\$308,841,00	\$87,139,00	\$36,842.00	\$6,634.00	\$16,142.00	\$1,392.00	\$5,011.0
From IS: >=842 and < 843		\$91,844.00 \$1,032,959.00	\$25,934.00 \$291,674.00	\$11,033.00 \$124,084.00	\$1,975.00 \$22,213.00	\$5,421.00 \$60,970.00	\$0.00 \$0.00	\$0.0 \$0.0
From IS₂>=650 and < 653	1790年4月14日	\$1,480,201.00	\$417,960,00	\$177,808,00	\$31,830.00	\$87,367.00	\$0.00 \$0.00	\$0.0 \$0.0
		\$3,909,553,00	\$884,009.00	\$105,141.00	\$71,473.00	\$55,020.00	\$84,448.00	\$192,557.0
From IS, >=860 and < 666	机造物 医甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基	\$5,921,360,00	\$1,294,263,00	\$151,142.00	\$107,137.00	\$76,821.00	\$130,813.00	\$1,471,889.0
From IS, >=600 and < 606 From IS, >=670 and < 679			The state of the s		化键性电阻性电阻性性 化二十二烷基苯	The state of the s		- (7-4 h) Royal Tapa (2-4) - 1 - 1 - 1
<b>对你的好</b> 不是我的,我们不知识的心理的人,这个结婚的,我们就将你说,我们们是一个好的。""我们就没有这一个的人,我们也没有一个的的话,我们就是不是一个人,我们就		\$4,085,950,00	\$227,888.00	\$2,620.00	\$14,846.00	\$0.00	\$35,205,00	> . SD.0
From: IS, >=670 and < 679			\$227,888.00 \$4,858.00	\$2,620.00 \$56.00	\$14,846.00 \$316.00	\$0.00 \$0.00	\$35,205.00 \$1,102.00	
From IS, >=570 and < 679 From IS, >=501 and < 904		\$4,085,950.00					A	\$0.00 \$0.00 \$300,021.00

Line. # Description - A B	Total	Residential D	Commercial E	Industrial F		Sales for Resale	Fire Protection - Private	Fire Protection – Public
89 Factor 16 - Labor Basis 90 Factor 16 - Allocation Factor	\$30,337,031.00 1.0000	\$22,023,336.00 0.7259	\$4,302,810.00 0.1418	\$909,091.00 0.0300	\$339,646.00 0.0112	\$451,955.00 0.0149	\$309,245.00 0.0102	\$2,000,948.00 0.0660
UPIS Basis Comment	Factor 17							
Description 91 Factor 17 - UPIS Basis 92 Factor 17 - Allocation Factor	\$878,588,042.00 1.0000		\$150,324,544.00 0.1711		\$11,823,411.00 0.0135	\$17,323,068.00 0.0197	\$8,864,350,00 0.0101	\$69,344,548.00 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: 94 Factor 18 - Allocation Factor	\$588,874,496.00 1.0000		\$105,134,895.00 0.1785		\$8,262,186.00 0.0140	\$12,302,570.00 0.0209	\$5,938,244.00 0.0101	\$48,818,874.00 0.0829
Total COS Basis The factors are based on the allocation of the total cost of service, excluding those items being allocated.	Factor 19							
(>=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	ing the second s	\$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
Taxes+IS->Total Deferred Income Taxes = 928 or (= 408 and (Description contains "Gross Rec" or "Assess"))	Tracks	\$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 96 Factor 19 - Allocation Factor	189,013,333.86 1.0000	130,573,220.61 0.6909	30,575,824.61 0.1618	7,812,128.59 0.0413	2,396,428,65 0.0127	3,769,456.04 0.0199	1,690,356.46 0.0089	12,195,918.88 0.0645
Total COS Basis W/o Fire The factors are based on COS basis without Fire.	Factor 20	Carrier (1957), chaire (1967) Ann ann an Anna (1967)					lan i kiring by Aring Tingga ayan ayan a	
Description 97 Factor 20 - Total COS Basis w/o Fire 98 Factor 20 - Allocation Factor ⇒	\$172,409,969.45 1,0000	\$131,421,694.61 0,7622	\$30,733,806.61 0.1783	\$7,845,612.59 0,0455	\$2,408,855,65 0.0140	\$0.00 0.0000	\$0.00 0.0000	\$0.00 0.0000

ne Description	Total	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service
	C.	D		F	G.	<u> </u>		J
T & D OP Basis	Factor 11						aostale sta	
Comment								
Description								
1 Factor 11 - T & D OP Basis 2 Factor 11 - Allocation Factor	\$3,317,040,00 1,0000	\$904,535.00 0.2727	\$184,781.00 0.0557	\$1,280,109.00 0.3859	\$434,757.00 0.1311	\$339,440.00 0.1023	\$0.00 0.0000	\$173,418.00 0.0523
							5,0000	- 0.0.20
Trans. & Dist. Maint. Expenses	Factor 12							n de militario de la composición de la La composición de la
Comment								
Description							rraud y Mittilly Ul- nada karnyir Al-Al-	
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	an Personal	Vijedika si na na silikiliki	transakiikus Langa A			agent Heritage	i di di yang ya
Comment	\$16,246.8							
Description								
Factor 13 - Allocation of Billing and Collecting Costs.     Factor 13 - Allocation Factor.	383,071.00 1.0000	0,00	0.00	0.00	0.00	0.00	378,561.00 0.9882	4,510.00 0.0118
A&G Basis	Factor 15	a kira dan karangan a karanga	s to story its arrest to earlier to	Property of Asia	20 1 1 1 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	are to be seen for a succession	and the second s	
	Haran Salah Salah Salah							
Continent		图: 12.12年					<b>以在</b> 的自己的	
Description 7 Factor 15 - A&G Basis	\$27,627,838.00	\$7,616,207.00	\$3,182,316.00	\$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		da de celación de deserv	35/373/50 46/4h				
가는 항상하는 것은 사람들이 살았다고 있다. 원리를 받으면 나는 사람들이 하는 사람들이 살아 있다. 그는 사람들이 나를 다 되었다.								Committee of the second of the second of
Comment								
Comment :								
From IS, >=600 and < 602:		\$124,929.00	\$74,958.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=500 and < 602: From IS, >=610 and < 612		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=600 and < 602:		and the second of the second o	All the second second second second	<ul> <li>District of each Transfer Transfer</li> </ul>	A STATE OF THE STA		The Control of the Co	
From IS, >=500 and < 602: From IS, >=510 and < 612 From IS, >=613 and < 618 From IS, >=620 and < 621 From IS, >=622 and < 623		\$0.00 \$350,076.00	\$0.00 \$210,046.00 \$3,475.00 \$147.00	\$0.00 \$0.00 \$37.00 \$2.00	\$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00 \$4.00 \$0.00
From IS, >=500 and < 602: From IS, >=610 and < 612: From IS, >=613 and < 618: From IS, >=620 and < 621: From IS, >=622 and < 623: From IS, >=622 and < 623:		\$0.00 \$350,076.00 \$6,628.00 \$281.00 \$700,834.00	\$0.00 \$210,046.00 \$3,475.00 \$147.00 \$367,408.00	\$0.00 \$0.00 \$37.00 \$2.00 \$3,868.00	\$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	\$0.00 \$0.00 \$4.00 \$0.00 \$390.00
From IS, >=500 and < 602: From IS, >=610 and < 612: From IS, >=613 and < 618: From IS, >=620 and < 624: From IS, >=622 and < 623: From IS, >=624 and < 626: From IS, >=624 and < 626: From IS, >=624 and < 626:		\$0.00 \$350,076.00 \$6,628.00 \$281.00 \$700,834.00 \$303,206.00	\$0.00 \$210,046.00 \$3,475.00 \$147.00 \$367,408.00 \$158,954.00	\$0.00 \$0.00 \$37.00 \$2.00 \$3,868.00 \$1,674.00	\$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 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$4.00 \$0.00 \$390.00 \$169.00
From IS, >=600 and < 602 From IS, >=610 and < 612 From IS, >=613 and < 618 From IS, >=620 and < 621 From IS, >=622 and < 623 From IS, >=622 and < 623 From IS, >=624 and < 626		\$0.00 \$350,076.00 \$6,628.00 \$281.00 \$700,834.00	\$0.00 \$210,046.00 \$3,475.00 \$147.00 \$367,408.00	\$0.00 \$0.00 \$37.00 \$2.00 \$3,868.00	\$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	\$0.00 \$0.00 \$4.00 \$0.00 \$390.00

line: # Description A B	Total C	Base D	Max Day E	Max Hour F	Meters G	Services H	Billing and Collecting	Fire Service
From IS, >=660 end < 666 From IS, >=670 and < 679		\$1,445,877.00	\$295,387.00		\$694,948,00	\$542,586.00	\$0.00	\$277,204.00
From IS, >=901 and < 904		\$1,913,087.00 \$0.00	\$390,233.00 \$0.00	\$2,794,605.00 \$0.00	\$1,482,377.00 \$0.00	\$970,533.00 \$0.00	\$0.00 \$4.331.384.00	\$1,602,588.00 \$35,125.00
From IS, >=905 and < 906		\$0.00	\$0.00	Administration of the Company of the	\$0.00	\$0.00	\$92,323.00	\$1,100.00
From IS, >=920 and < 921 From IS, >=932 and < 933		\$1,358,224.00 \$89,508.00	\$564,079.00 \$37,173.00	\$864,593.00 \$66,977.00	\$388,205.00 \$25,583.00	\$269,970.00 \$17,791.00	\$1,135,548.00 \$74,833.00	\$345,837.00 \$22,791.00
Description								
9 Factor 16 - Labor Basis 10 Factor 16 - Allocation Factor	\$30,337,030.00 1.0000		\$3,550,568.00 0.1170		\$2,591,113.00 0.0854	\$1,800,880.00 0.0594	\$5,634,088.00 0.1857	\$2,285,208.00 0.0753
UPIS Basis	Factor 17						20032.30	
Comment	ndraliste, alektrikaria Karamena filozofia							
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	\$77,727,087.00
12 Factor 17 - Allocation Factor	1.0000	And the State of the Part of the State of th	and the second of the second o	The second secon	0.0689	がんがい だていしょ コーラン	0,0051	
Rate Base Basis	Factor 18	enger of the production of the second						
Convert								
Description 13 Factor 18 - Rate Base Basis	- CEDO 074 402 00	\$242,682,430.00	<b>504 DAS 400 DA</b>	\$423 350 QGQ 00.	\$30 208 E48 00	\$365 998 AA	-\$26,188,875.00	<b>\$54,459,021.00</b>
14 Factor 18 - Allocation Factor		0.4121			0.0667	Grand Company of the	-0.0445	0.0925
Total COS Basis	Factor 19							
Comment		reflection to	进步的基本的					
<ul> <li>(&gt;=600 and &lt;679) or (&gt;=900 and &lt;933) or =403,000 or =403,900 or =408,000 + Summary&gt;Total Return on Rate Base + IS-&gt;Net Operating</li> </ul>		\$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
Income +IS->Total Deferred Income Taxes			Caracter of the Caracter of th	<b>海和</b> 图形形式		经数据多数		
= 928 or (= 408 and (Description contains "Gross Rec" or "Assess"))		\$317,228.00	\$131,747.00	\$201,936.00	\$90,670.00	\$63,054.00	\$265,220.00	\$80,774.00
Description		, 10.000 (10.000)				or grap cooling		
15 Factor 19 - Total COS Basis 16 Factor 19 - Allocation Factor	\$189,013,339,89 1.0000		0.1249	\$39,984,557.22 0.2116	0.0685	0.0269	\$16,271,750.89 0.0861	\$13,767,419.73 0.0728
Total COS Basis wo Fire	Factor 20	orania (en esta de la composición de l La composición de la						
Comment							Santary an assault	
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

		- Jan 49-15	Maximum		reservation de la company	Rate of Flow		
Number of Years			Day Ratio	Day Ratio	NOTE OF SECTION AND ASSESSMENT OF SECTION ASSESSMENT	(GDP)	Welght	
A		В	C	D	E	<b>F</b>	eros es Garagaria (no constitu	and the state of t
	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					

Maximum Rate of Flow	
Number of Years Year Day Ratio Day Ratio Weight (GDP) Weight  A B C D E F G	0.4
Factor 3A	

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	
edias colores com estados estados estados en		hijadh an da i ga an Sila an Sila an Sila An an	268,516,000	1.0000	

Bandana and the control of	ximum y Ratio Day Ratio C D		te of Flow (GDP) Weight F G	
Factor 4A				
Allocation of Costs associated with the				The weighting of the factors is based on the
facilities serving base and maximum				potential demand of general and fire protection
hour extra capacity functions.				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	<u></u>
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 = Extra Capacity less Average Hour = 3.213442382 2.213442382

	1M Gallon			
District A	Capacity B	Gallons Capacity C	Percent. D	15000 GPM E
St. Joe	15.5000	#3550 WAS \$455 PE   1 CO. T. PM   1 CO. T. PM   1 CO. T. P.	0.371251	
Joplin	9.0236	6,900,000	0.165267	· · · · · · · · · · · · · · · · · · ·
Parkville	4.0000	3,950,000	0.094609	1
Mexico	1.5000	1,500,000	0.035928	l '
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	· ·
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.

Company of the compan	Type	在1. 《高级·1000年间,1900年 - 1900年 -	Restrictive			
"只靠你一家都是我会吃的那么有这颗坏的的情况,我们就是这种的人就会会无效情况是不完成的,就是这种知识,	E Lines in Hydra Inches (Inche B C	s) Nozzel Sizes	Dlameters Squared E	Quanitity 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	
	Privat	te	20.25	3	61	
	Privat		26.50	39	1034	-
Total Private Fire Protection				4,510	195,264	0.2176

Description A	Hydrant Valve Size (Inches) N C	iozzie Sizes	Number	Restrictive Diameters Squared E	Quantity F	Relative Demand G	Allocation Factor H
ublic 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		ŕ	,	
	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			•	
otal Public Fire Protection		······································			36,314	702,263	0.78

Factor 5A			
Allocation of costs associated with	( ) เมื่องกระที่สุดเคียงค่องใหม่ ครูงนี้ ของ (b. ) การคราที่ และ		The weighting of the factors is based on the
storage facilities. The weighting of the			ratio of the capacity required for a 10 hour
factors is based on the ratio of the		El Amilia est. Sul am partir de la companya de describación.	demand of fire flow, as related to total storage
capacity required for a 10 hour demand			capacity.
of fire flow, as related to total storage			
capacity.			
			全然是"多"。1995年的高级中国的国际中国的国际中国的国际中国的国际中国的国际中国的国际中国的国际中国的国
Elva Drotoetton Molinht =	24 one CDM V co Min A	( 10 Hours=	0.1286
Fire Protection Weight =	24,800 GPM X 60 Min. )	· 一大学的一个一大学的一个一大学的一个一大学的一个一个一大学的一个一大学的一个一大学的一个一大学的一个一大学的一个一大学的一个一个一个一个一个一个一个一个一个	U.1200
20 的复数数据 10 的复数	115,672,00	00 Gallons	
General Service Weight =	1.0000	0.1286	0.8714

Extra Capacity Maximum Hour	2.21	68.88	0.6002	
Average Hour	1.00	31.12	0.2712	
Description A	Maximum Hour Ratio B	Percent C	Welght D	

#### 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.

ELINES OF ELINES AND ADDRESS OF THE SECOND STREET OF THE SECOND	医皮肤 化基本基础 医多种性 医多种性 医多种性 化二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十		是是自然的 1995年,1995年,1995年,1995年,1995年,
Description A	Horsepower of Pumps B	Welght 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:

A Transmission Mains	B 5,320,116	C 0.2065		
Description	Ft. of Mains	Weight	alientaki eta kalendaria balis 20 bertak	The case activities of the case

Distribution Mains	20,442,364	0.7935	į
Total	25,762,480	1:0000	militaks promini isto. Protesto proportativist
Factor 8A Factors for allocating Cost of Service to customer classifications.		Costs are assigned directly to Pub Protection.	dic Fire
Customer Classification		Allocation Factor	
Public Fire Protection		1.0000	
Total		1.0000	Salah Salah Salah

Line # Description	Total	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Protection - Private	Fire Protection - Public
<b>A</b>	C	e Deracari	Richard European St.	15 × F. (5. 5)	G G	- 10.000 <b>H</b>	SNOWN POWER	y de amin'n <b>'I</b> e and a suit	K
Allocation of cost which vary with water consumed factors are based on the pro formal test year average daily consumption for each custome classification.	Factor 6								
1 Factor 6 - Factor 2	1.0000	0.6250	0.3750	45 Data X5 30%				0.0000	0.000
2 Factor 6 - Factor 2 %	0.7128	<i>作。</i> 加热。经验的	3/2/07/07/57	Section by Marketine				Discolation (Company)	
3 Factor 6 - Factor 2 Weighted	1.0000	0.7327	0.2673					0.0000	0.000
4 Factor 6 - Factor 3	1:0000	0,5953	0.3572			机毛头的 海绵病		0.0103	0.037
5 Factor 6 - Factor 3 %	0.2816								
6 Factor 6 - Factor 3 Weighted	0.2816	0.2063	0.0753	0.0000				0.0000	0.000
7. Factor 6 - Factor 4	1.0000	0.2910	Attack of t	0.6440				0.0141	0.050
8 Factor 6 - Factor 4%	0.0056						(biblio katar	소설생활 왕고 있다	
9 Factor 6 - Factor 4 Weighted	0.0056	0.0016	0.0000	0.0036				0.0001	0.000
10 Factor 6 - Allocation Factor	1.0000	0.6535	0.3426	0.0036	ende vergoerfelder bereit	g in a right globely det an Option och	satisfication of the second	0.0001	0.000
Allocation of cost which vary with water consumed	Factor 7	565 V T&*			- 2565×3585×35	San Daren Pilarin	1000 de 100		
Factors are based on the pro forms test year average daily consumption for each customer classification:			。 (1) (2) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4						
11 Factor 7 - Factor 3	1.0000	0.5953	0.3572	in a kin saya (sa)				0.0103	0.037
12 Factor 7 - Factor 3 %	0.2065								
13 Factor 7 - Factor 3 Weighted	0.2065	0.1229	0.0738	0.0000				0.0021	0.007
14 Factor 7 - Factor 4	1.0000	0.2910		0.6440				0.0141	0.050
15 Factor 7 - Factor 4 %	0.7935			ola filozifi selbelatin serieti Toda serieti					
16 Factor 7 - Factor 4 Weighted	0.7935	0.2309	0.0000	0.5110		4 19 mm (19 11 11 11 11 11 11 11 11 11 11 11 11 1	New York and Adver	0.0112	0.040
	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.000	0.0000	0.000
<b>18</b>	0.0000	Adagedy Park	Realist Commun	an again an		医保护性炎 医水	ing kebuah		
19	0.0000	0.0000	0.0000	0.0000		A Commence of the Commence of	ningaraga da 1904. Matamatan matamatan da	0.0000	0.000
20 Factor 7 - Allocation Factor	1,0000	0.3538	0.0738	0.5110	· 1000年中央中央		W.845 - 5.27	0.0133	0,048

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

The Section of		Reside	with the same of the same of the	The County of the State of	transmitter open adags of his	Indust	rial	Other Publi	my manager on this	Sales for	from an entire to 2 22/22/5	Private Fire	Protection	Public Fire	rotection	To	tal
Meter	Dollar	Number of	The Control of the Control of the Control	Number of Meters		Number of Meters	والمساها والمراد	Number of Meters		Number of	CONTRACTOR STATE	Number of		Number of		Number of	42.54.77.3
Size	Equivalent (2)	Charles were been clear to the transport	Maria Communication of the Com						Weighting (10)=(2) x (9)	The state of the second section in the state of	Weighting   12)=(2) x (11	March Street Commence Con 15	Weighting (14)	Meters (15)	Weighting (16)	Meters (17)	Weighting (
	140	<u> </u>	(-) (-)(-)	101	(0) (2) (0)	122	-/ 1-/		(10/ (0/ 10)		~, (-, ~ )	()		(10)	(10)	A STATE OF THE STA	10)
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	25,838.90	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		4,805.20	52.00	1,523.60		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		7,018.00	34.00	1,645.60		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		18,628.50	12.00	1,354.80		1,241.90		0.00	0.00	0.00	0.00	0.00	207.00	23,370.30
10	145.0	2.00	290.00		6,815.00	8.00	1,160.00		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		215.00	1.00	215.00		215.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	860.00
Total	She transfer to be suffered	357,130.00	374,949.80	19,916.00	76,982.10	224.00	6,841.70	1,284.00	8,561.60	andange ( <b>7.00</b> s	113.90	V (No. 150 - 0:00 - 7	0.00	0.00	0.00	378,561,00	467,449.30

Service	3/4" Dollar	Resid Number of		Comm		Indu: Number of	strial	Number of	COLDING DATE OF THE SECTION OF THE SECTION OF	Sales fo Number of	r Resale	Private Fire Number of	Commence of the commence of	Public Fire Number of	数据 为194	To Number of	tal
Size (1)	Equivalent (2)	A STATE OF THE PARTY OF THE PAR	Weighting (4)=(2) x (3)	September 1997 Control of the Contro	Weighting (6)=(2) x (5)		Weighting (8)=(2) x (7)		. Weighting {10}=(2) x (9)		. Weighting [12]=(2) x (11	Services (13)	Weighting (14)	Services (15)	Weighting (16)	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	675.52	0.00	0.00	76.00	924.16
Total	essender og skrive	∈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	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

_	Cost of Service		rvice	Revenues Pres	ent Rates	F	Revenues Propo	sed Rates	Proposed Increase		
Customer Classification		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:

y enarger							 	
	Re	sidential	Co	mmercial	In	dustrial	Public uthority	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

	Proposed
Meter Size	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 Distict #2 Test Year Ending 12-31-2010 Net Plant in Service

	70.35.129.13.55.2		agent Processor State of the Con-	450.500	Marine Territ	50.5-2.85-2.00	Zautoles grandersky vydanie				
Account	MO Adjusted					Other Public	Sales for	Fire Protection F	Fire Protection Fire Protection		
Number	Jurisdictional	Alfocation Number	Residential	Commercial	Industrial	Auth	Resale	- Private	- Public	Total	
INTANGIBLE PLANT											
301,000 Organization	\$22,266	17-UPIS Basis	\$9,986	\$3,825	\$3,329	\$717	\$2,685		\$1,423	\$22,266	
302,000 Franchises and Consents	\$1,105	17-UPIS Basis	\$496	\$190	\$165	\$36	\$133		<b>\$71</b>	\$1,106	
303,000 Miscellaneous Intangible Plant TOTAL PLANT INTANGIBLE	\$379,547 \$402,918	15-A&G Basis	\$228,148	\$57,350	\$31,161	\$9,792	\$21,938		\$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	
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-Aasoc, 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	\$8,042,868	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 Boller 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		\$3,209	\$158,872	
324,000 Steam Pumping Equipment	\$0	8-Assoc. w/power and pumping facilities	\$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 \$13,712	\$73,200 \$14,810	\$13,165 \$2,628	\$61,321 \$12,239	\$2,156 \$430	\$7,641 \$1,525	\$378,292 \$75,505	
327.000 Hydraulic Pumping Equipment	\$75,505 \$121,861	6-Assoc, w/power and pumping facilities 8-Assoc, w/power and pumping facilities	\$30,361 \$49,000	\$13,712 \$22,130	\$23,580	\$4,241	\$19,754	\$695	\$2,462	\$121,862	
328.000 Other Pumping Equipment TOTAL PUMPING PLANT	\$11,079,709	6-Agade, wipower and pumping ractifies	\$4,455,151	\$2,012,076	\$2,143,924	\$385,575	\$1,796,021	\$63,155	\$223,810	\$11,079,712	
	411,010,100		44,400,101	42,012,010	42,170,024	4000,070	41,700,021	450,100	4220,010	411,510,112	
WATER TREATMENT PLANT	44.400	A	****	8004	****	450	2004	<b>An</b>	••	*4 ***	
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	\$17,369,088	
333,000 Miscellaneous Water Treat, Other	\$0		\$0	\$0	\$0	30	\$0	\$0_	50	\$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	\$878,281	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	\$2,098,170	7-Assoc, with trans, and distrib, mains	-\$977,025	-\$398,272	-\$190,332	-\$76,091	-\$90,555		-\$284,241	-\$2,096,170	
343.100 TD Mains 4 & Less	\$1,957,168	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 Distict #2 Test Year Ending 12-31-2010 Net Plant in Service

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Account MC Adlu	usted		arte (p. c. o.		0.548-27	Other Public	Sales for	Fire Protection F	ire Protection	20 20 E
Number Description Jurisdic		Allocation Number	Residential	Commercial	Industrial	Auth.	Resale	- Private	- 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 Gaive 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 Maine DI 4in (STL)	-\$9,656		-\$4,709	-\$1,876	-\$637	-\$358	-\$132	-\$426	-\$1,517	-\$9,655
343.200 TD Mains 6 to 8" \$15,6	,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	\$3,335
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343,200 TD Mains DI 6-8 (STL)	\$0	max. hr. extra capacity functions 4-Associated with facilities serving base and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200 TD Mains PL 6-8in (STL)	-\$78	max. hr. extra capacity functions 4-Associated with facilities serving base and	-\$38	-\$15	-\$5	-\$3	-\$1	-\$3	-\$12	-\$77
343,300 TD Mains 10 to 16" \$22,6	871,645		\$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 \$9,7	714,331		\$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 Cl 12 (STL)	\$0	extra capacity and fire protection functions.  3-Assoc, with facilities serving base, max day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343,300 TD Mains Ci 16 (STL)	\$0	extra capacity and fire protection functions.  3-Assoc, with facilities serving base, max day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343,300 TD Mains DI 12 (STL)	\$0	extra capacity and fire protection functions.  3-Assoc. with facilities serving base, max day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343,300 TD Mains DI 16 &>(STL)	\$0	extra capacity and fire protection functions.  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		\$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 Maine	\$76,985	8-Public Fire	\$0	\$0	30	\$0	\$0	\$0	\$76,985	\$76,985
		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 \$4,2	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 \$3,3	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 \$3,2	284,491	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$3,284,491	\$3,284,491
349,000 Other Transmission & Distribution Plant 5	\$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
	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			****	A	445-			`		
389,000 Land and Land Rights - GP	\$8,254	15-A&G Basis	\$4,961	\$1,247	\$678	\$213	\$477	\$120	\$558	\$8,254
	900,173	15-A&G Basis	\$1,142,194	\$287,116	\$156,004	\$49,024	\$109,830	\$27,653	\$128,452	\$1,900,173
	\$19,002 198,049	15-A&G Basis 15-A&G Basis	\$11,422 -\$119,047	\$2,871 -\$29,925	\$1,560 -\$16,260	\$490 -\$5,110	\$1,099 -\$11,447	\$276 -\$2,872	\$1,285 -\$13,388	\$19,002 -\$198,049

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

[1987] [1987] [1987] [1987] [1987] [1987] [1987] [1987] [1987] [1987] [1987] [1987] [1987] [1987] [1987] [1987]			katali iilia	3.构造图999	<b>为自然关系</b>	Other Public	ang di Sebes		4.4.005.9	
Account Number Description	MO Adjusted Jurisdictional	Allocation Number	_ Residential	Commercial	Industrial	Auth	Sales for Resale	Fire Protection - Private	-Public	Total
391.100 Computer & Peripheral Equipment	\$139,755	15-A&G Basis	\$84,007	\$21,117	\$11,474	\$3,606	\$8,078		\$9,447	\$139,755
391,200 Computer Hardware & Software	\$133,227	15-A&G Basis	\$80,063	\$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	\$25,685	\$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	-\$3,208	-\$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	\$828,751
395,000 Laboratory Equipment	\$317,085	2-Assoc, with facilities serving base and max.	\$130,639	\$59,010	\$63,163	\$11,288	\$52,985	\$0	\$0	\$317,085
		day extra capacity functions.								
396,000 Power Operated Equipment	\$69,124	15-A&G Basis	\$41,550	\$10,445	\$5,675	\$1,783	\$3,995		\$4,873	\$69,123
397.100 Communication Equipment-Non Telephone	\$221,370	15-A&G Basis	\$133,066	\$33,449	\$19,174	\$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

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

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Account	MO Adjusted							Billing and	是1000 Bank 1500	
Number Description	Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	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	\$9	\$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.	\$469,488	\$215,996	\$0	\$0	\$0	\$0	\$0	\$685,484
• • • • • • • • • • • • • • • • • • •	, ,	day extra capacity functions.	,,	,,			**	**	**	1000,101
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 Inflitration Galleries and Tunnels	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	02
318,000 Supply Mains	\$8,042,886	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$5,508,559	\$2,534,307	\$0	\$0	\$0	\$0	\$0	\$8,042,886
317,000 Other Water Source Plant	\$0	• • •	\$0	\$0	\$0	\$0	\$0	\$0	\$0	02
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	\$6,459	\$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 Boller 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	8-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	\$8,449,949	\$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	\$5,472,885	\$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 \$1,057,460	7-Assoc, with trans, and distrib, mains	-\$739,397 \$544,335	-\$127,659 \$0	-\$865,089	\$0 \$0	\$0 \$0	\$0 \$0	-\$384,025	-\$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	20	\$0	\$393,782	\$1,957,167

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

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Account	MO Adjusted			e in Colen				Billing and		
Number Description		Allocation Number	Base	Max Day	Max Hour	Meters	Services	Collecting	Fire Service	Total 1
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 Gaive 1 (STL)	\$0	4-Associated with facilities serving base and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343,100 TO Mains DI 4in (STL)	-\$9,656	max. hr. extra capacity functions 4-Associated with facilities serving base and	-\$2,685	\$0	-\$5,028	\$0	\$0	\$0	-\$1,943	-\$9,656
343,200 TD Mains 6 to 8"	\$15,606,717	max. hr, extra capacity functions  4-Associated with facilities serving base and	\$4,339,804	\$0	\$9,126,842	\$0	\$0	so	\$3,140,071	\$15.606.717
	. ,	max, hr. extra capacity functions	, ,	•			-	•		
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 Maine 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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343,200 TD Mains CI <10 1957-93 (STL)	\$0	max, hr. extra capacity functions  4-Associated with facilities serving base and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343,200 TD Mains DI 6-8 (STL)	\$0	max. hr. extra capacity functions  4-Associated with facilities serving base and	\$0	\$0	\$0	so	\$0	\$0	so	\$0
343,200 TD Mains PL 6-8in (STL)	<b>-\$78</b>	max. hr. extra capacity functions 4-Associated with facilities serving base and	-\$22	\$0	-\$41	\$0	\$0	so	-\$16	-579
• •	***	max. hr. extra capacity functions		*-	•	•	**	**	•	***
343,300 TD Mains 10 to 16"	\$22,871,845	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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300 TD Mains Ci 16 (STL)	\$0	extra capacity and fire protection functions.  3-Assoc, with facilities serving base, max day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343,300 TD Mains DI 12 (STL)	\$0	extra capacity and fire protection functions.  3-Assoc, with facilities serving base, max day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300 TD Maine DI 16 &>(STL)	\$0	extra capacity and fire protection functions.  3-Assoc, with facilities serving base, max day	so	02	\$0	so	50	\$0	\$0	\$0
	\$0	extra capacity and fire protection functions.	\$0	\$0	•		*-			
343.300 TD Mains LJ 20 (STL)	•	extra capacity and fire protection functions.	•		\$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		10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$5,940,020	\$0	\$357,043	\$6,297,063
348,000 Meters	\$4,296,131	9-Associated with meters	\$0	\$0	\$0	\$4,296,131	\$0	\$0	\$0	\$4,298,131
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	-A	an and Dark	***	***	404-	** ***	***	44	<b>4</b>	
389,000 Land and Land Rights - GP	\$8,254	15-A&G Basis	\$2,335	\$779	\$849	\$1,453	\$249	\$1,946	\$843	\$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	-\$58,028	-\$18,696	-\$20,359	-\$34,857	-\$5,981	-\$46,700	-\$15,428	-\$198,049

### Missouri American Water Company Case Number WR-2011-0337 Distict #2

#### Test Year Ending 12-31-2010 Net Plant in Service

TOTAL GENERAL PLANT	\$4,225,076		\$1,326,429	\$470,671	\$401,473	\$685,990	\$118,245	\$917,881	\$304,390	\$4,225,079
399,000 Other Tangible Equipment	\$15,863	17-UPIS Basis	\$8,173	\$3,342	\$1,359	\$978	\$703	\$117	\$1,193	\$15,863
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
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
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
398,000 Power Operated Equipment	\$69,124	day extra capacity functions. 15-A&G Basis	\$19,555	\$6,525	\$7,106	\$12,166	\$2,088	\$16,299	\$5,385	\$69.124
395,000 Laboratory Equipment	\$317,085	2-Assoc, with facilities serving base and max.	\$217,172	\$99,913	\$0	\$0	\$0	\$0	\$0	\$317,085
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
393,000 Stores Equipment	\$140,728	15-A&G Basis	\$39,812	\$13,285	\$14,467	\$24,769	\$4,250	\$33,184	\$10,963	\$140,729
392.400 Transportation Equipment-Other	-\$221,133	15-A&G Basis	-\$62,559	-\$20,875	-\$22,732	-\$38,919	-\$6,678	-\$52,143		-\$221,132
392.300 Transportation Equipment-Autos	-\$3,107	15-A&G Basis	-\$879	-\$293	-\$319	-\$547	-\$94	-\$733	-\$242	-\$3,107
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
392,100 Transportation Equipment-Light Trucks	\$190,575	16-A&G Basis	\$53,914	\$17,990	\$19,591	\$33,541	\$5,755	\$44,938	\$14,846	\$190,575
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
391.200 Computer Hardware & Software	\$133,227	15-A&G Basis	\$37,690	\$12,577	\$13,698	\$23,448	\$4,023	\$31,415	\$10,378	\$133,227
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
Account Number Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	"Meters	Services	Billing and Collecting	Fire Service	Total
			A company of the control of the cont	A. G. A. A. C. C. A. M. C.	And the second second second second second					

sun Gere (* 1945) Description († 1944)	MO Adjusted  Jurisdictional				A CANADA STATE OF THE STATE OF	Andreas Anna Orthon	Company of the Compan	and the second second second second	AND SOME STATE OF THE PARTY OF	
	Also an in-making the second		Residential	Commercial :	Section 1997 Section 1997	ther Public Auth	Sales for Fin Resale	Protection Fir - Private	e Protection - Public	Total
INTANGIBLE PLANT										
301.000 Organization	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
302.000 Franchises and Consents	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
303.000 Miscellaneous intangible Plant	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL PLANT INTANGIBLE	\$0	_	\$0	\$0	<b>\$</b> 0	\$0	\$0	\$0	\$0	
SOURCE OF SUPPLY PLANT										
10.000 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	
11.000 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	<b>\$</b> 0	\$4
12.000 Collecting & Impounding Reservoirs	\$0	1-Varies with water used	\$0	\$0	* \$0	\$0	\$0	\$0	80	
13.000 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	
14.000 Wells and Springs	\$9,306	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$3,834	\$1,732	\$1,854	\$331	\$1,556	\$0	\$0	
15.000 Inflitration Galleries and Tunnels	\$0	day exua capacity initions.	\$0	\$0	\$0	\$0	20	\$0	\$0	
16.000 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	\$17
17.000 Other Water Source Plant	\$0	any one appearing function of	\$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	\$23
PUMPING PLANT										
20.000 Land and Land Rights - PP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21.000 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	\$8
22.000 Boiler Plant Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
23.000 Other Power Production Equipment	\$3,338	8-Assoc. w/power and pumping facilities	\$1,342	\$606	\$646	\$116	\$541	\$19	\$67	
24.000 Steam Pumping Equipment	\$0	8-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25.000 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	\$19
26.000 Diesel Pumping Equipment	\$10,713	6-Assoc. w/power and pumping facilities	\$4,308	\$1,945	\$2,073	\$373	\$1,737	\$61	\$216	\$1
27.000 Hydraulic Pumping Equipment	\$2,137	6-Assoc. w/power and pumping facilities	\$859	\$388	\$414	\$74	\$346	\$12	\$43	
28.000 Other Pumping Equipment	\$3,330	6-Aesoc. w/power and pumping facilities	\$1,339	\$605	\$844	\$116	\$540	\$19	<b>\$67</b>	
TOTAL PUMPING PLANT	\$303,790		\$122,154	\$55,168	\$58,783	\$10,572	\$49,244	\$1,731	\$6,135	\$30
WATER TREATMENT PLANT										
30.000 Land and Land Rights - WTP	\$0	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	<b>\$</b> 0	\$0	
31.000 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	\$42
32.000 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	<b>\$</b> 0	\$72
33.000 Miscelianeous Water Treat, Other	\$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	\$1,15
TRANSMISSION & DIST. PLANT						1.		4-		
40.000 Land and Land Rights - TDP	\$0	7-Assoc. with trans, and distrib. mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11.000 Structures and Improvements - TDP	\$17,207	7-Assoc, with trans, and distrib, mains	\$8,020	\$3,269	\$1,562	\$825	\$743	\$654	\$2,333	\$1
42.000 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	\$12
43.000 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	\$5:
43.100 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	<b>\$4,264</b>	\$2

	Section Entertainment designation		20 mm (20 mm) (20 mm)		and and the second	a suprem a constraint	error programme	eromentenden gracht.	Andreas	
Account	MO Adjusted		( dilan			Other Public	Sales for	Fire Protection	Fire Protection	
Number Description 343,100 TD Mains AC 4 (STL)	Jurisdictional . \$0	Allocation Number  4-Associated with facilities serving base and	Residential \$0	Commercial \$0	industrial \$0	Auth \$0	Resale so	Private so	- Public 30	Total \$0
• •	·	max. hr. extra capacity functions	•	45	•-	**	4-5	,	••	40
343,100 TD Mains Gaive 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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200 TD Mains 6 to 8"	\$234,135	max. hr. extra capacity functions 4-Associated with facilities serving base and	\$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	max. hr. extra capacity functions 4-Associated with facilities serving base and	\$22	\$9	\$3	\$2	\$1	\$2	\$7	\$46
• •	•	max. hr. extra capacity functions		• •		•	•	•	•/	440
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200 TD Mains CI <10 1957-93 (STL)	\$0	max. hr. extra capacity functions 4-Associated with facilities serving base and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200 TD Mains Di 6-8 (STL)	\$0	max. hr. extra capacity functions 4-Associated with facilities serving base and	\$0	\$0	\$0	\$0	\$0			
343.200 ID Mains Di 6-9 (51L)	•0	max. hr. extra capacity functions	₩.	₩U	•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	\$131,786	\$59,556	\$63,746	\$11,403	\$53,477	\$5,152	\$18,341	\$343,461
343.300 TD Mains 18 & Grtr	\$145,321	extra capacity and fire protection functions.  3-Assoc. with facilities serving base, max day	\$55,760	\$25,199	\$26,972	\$4,825	\$22,626	\$2,180	\$7,760	\$145,322
343,300 TD Mains Ci 12 (STL)		extra capacity and fire protection functions.  3-Assoc. with facilities serving base, max day	\$0	\$0	\$0	\$0	\$0	80	\$0	\$0
, ,	•	extra capacity and fire protection functions.		•-	•	•-	-	•	•-	
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	<b>\$</b> 0	\$0	\$0
343.300 TD Mains Di 12 (STL)	\$0	3-Assoc, with facilities serving base, max day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	<b>\$</b> 0
343.300 TD Mains DI 16 &>(STL)	\$0	extra capacity and fire protection functions.  3-Assoc. with facilities serving base, max day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343,300 TD Mains LJ 20 (STL)	\$0	extra capacity and fire protection functions.  3-Assoc, with facilities serving base, max day	\$0	\$0	. \$0	\$0	\$0	\$0	\$0	\$0
• •	•-	extra capacity and fire protection functions.		•-			*			•
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	<b>\$</b> 0	\$0	\$0	\$0	\$0
343.300 TD Main DI 10In (STL)	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	<b>\$</b> 0
344.000 Fire Mains	\$1,613	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	\$138,508
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 349.000 Other Transmission & Distribution Plant	\$69,642 \$393	8-Public Fire 4-Associated with facilities serving base and	\$0 \$192	\$0 \$76	\$0 \$26	\$0 \$15	\$0 \$5	\$0 \$17	\$88,642 \$82	\$88,642 \$393
TOTAL TRANSMISSION & DIST. PLANT	\$1,509,270	max. hr. extra capacity functions	\$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	\$960	\$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

count	MO Adjusted			dia cayahaliya		學可多類態		Billing and		14107 6111791
amber Description	Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Motors	Services		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	\$217,99
391,300 Other Office Equipment	\$33,060	15-A&G Basis	\$9,353	\$3,121	\$3,399	\$5,819	\$998	\$7,798	\$2,575	\$33,06
392,100 Transportation Equipment-Light Trucks	\$18,142	15-A&G Basis	\$4,567	\$1,524	\$1,659	\$2,841	\$487	\$3,806	\$1,257	\$15,14
392,200 Transportation Equipment-Heavy Truck	\$0	15-A&G Basis	\$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	\$11,25
392,400 Transportation Equipment-Other	\$2,136	15-A&G Basis	\$604	\$202	\$220	\$376	\$65	\$504	\$166	\$2,13
393,000 Stores Equipment	\$7,688	15-A&G Basis	\$2,175	\$726	\$790	\$1,353	\$232	\$1,813	\$599	\$7,68
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	\$50,27
395,000 Laboratory Equipment	\$31,042	2-Assoc, with facilities serving base and max.	\$21,261	\$9,781	\$0	\$0	\$0	\$0	\$0	\$31,04
•		day extra capacity functions.								
395,000 Power Operated Equipment	\$12,848	15-A&G Basis	\$3,635	\$1,213	\$1,321	\$2,261	\$388	\$3,030	\$1,001	\$12.84
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	\$19,87
397,200 Communication Equipment-Telephone	\$3,517	16-A&G Basis	\$995	\$332	\$362	\$619	\$106	\$829	\$274	\$3,51
398,000 Miscellaneous Equipment	\$40,853	15-A&G Basis	\$11,557	\$3,857	\$4,200	\$7,190	\$1,234	\$9,633	\$3,182	\$40,85
399,000 Other Tangible Equipment	\$1,227	17-UPIS Basis	\$632	\$259	\$105	\$75	\$54	\$9	\$92	\$1,22
TOTAL GENERAL PLANT	\$552,016		\$168,929	\$59,106	\$53,535	\$91,550	\$15,750	\$122,568	\$40,579	\$552,01

Account Humber Description	MO Adjustéd Julisdictiones	Affectation Number	Base	Mex Day	Mass Hour I	Maturia S		ing and lecting P	ire Service	täa
INTANGIBLE PLANT										
301.000 Organization	\$0	17-UPIS Basis	\$0	\$0	\$0	<b>\$</b> 0	<b>\$</b> 0	\$0	\$0	\$0
302.000 Franchises and Consents	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	<b>\$</b> 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	<b>\$</b> 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	<b>\$</b> 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	80 -	\$0	\$0	\$0	\$0
313.000 Lake, River and Other Intakes	\$112	2-Assoc. with facilities serving base and max.	\$77	\$35	\$0	\$0	\$0	\$0	<b>\$</b> 0	\$112
0101000 ====01	<b>V</b>	day extra capacity functions.	•••	***	**		40	40	40	#11Z
314.000 Wells and Springs	\$9,306	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$6,374	\$2,932	<b>\$</b> 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	<b>\$</b> 0	\$0	\$0	\$172,735
317,000 Other Water Source Plant	\$0	and an	\$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	80
323.000 Other Power Production Equipment	\$3,338	6-Assoc. w/power and pumping facilities	\$2,416	\$906	811	\$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	80
325.000 Electric Pumping Equipment	\$199,329	8-Assoc. w/power and pumping facilities	\$144,291	\$54,117	\$684	\$0	\$0	80	\$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	8-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	<b>\$</b> 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	<b>\$</b> 0	\$0	\$0	\$0	\$724,954
333,000 Miscellaneous Water Treat, Other	\$0	day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	en
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	80	\$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	<b>\$</b> 0	. \$0	\$17,622	\$127,879
343.000 TD Mains Not Classified	\$52, <del>554</del>	7-Assoc. with trans, and distrib. mains	\$18,539	\$3,201	\$21,689	\$0	<b>\$</b> 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

		The second secon	gar risk dan regiment				T. F. S.			
Account Number 2 Description	MO Adjusted Jurisdictions	* Allocation Number	- Base	Max Day	Max Hour			Billing and	Fire Service	
343.100 TD Mains AC 4 (STL)	\$0	4-Associated with facilities serving base and	\$0	so	mex nour	**************************************	Services so	Collecting so	Fire Service	TOTAL \$0
		max. hr. extra capacity functions	·	•	•	*-	•	•	•	**
343.100 TD Mains Gaive 1 (STL)	\$0	4-Associated with facilities serving base and	\$0	\$0	\$0	\$0	<b>\$</b> 0	\$0	\$0	\$0
343.100 TD Mains DI 4In (STL)	\$0	max. hr. extra capacity functions 4-Associated with facilities serving base and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	•	max. hr. extra capacity functions	••	•	•	45	•	•	₩.	••
343.200 TD Mains 6 to 8"	\$234,135	4-Associated with facilities serving base and	\$65,107	\$0	\$121,920	\$0	\$0	\$0	\$47,108	\$234,135
343,200 TD Mains 6 to 10in (TN)	248	max. hr. extra capacity functions 4-Associated with facilities serving base and	\$13	\$0	\$24	\$0	\$0	\$0	\$9	\$46
	****	max. hr. extra capacity functions	<b>V.0</b>	••	42-4	••	••	40	40	4-0
343.200 TD Mains CI <10 1900-28 (STL)	\$0	4-Associated with facilities serving base and	\$0	<b>\$</b> 0	\$0	\$0	\$0	\$0	\$0	. \$0
343,200 TD Mains CI <10 1929-56 (STL)	\$0	max. hr. extra capacity functions 4-Associated with facilities serving base and	\$0	\$0	\$0	\$0	••	••		••
343.200 1D Mains CI < 10 1929-00 (STL)	₩.	max, hr. extra capacity functions	₽U	₽U	<b>∌</b> U	<b>₽</b> U	\$0	\$0	\$0	<b>\$</b> 0
343.200 TD Mains Ci <10 1957-93 (STL)	\$0	4-Associated with facilities serving base and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
040 000 TD Males DI 0 0 (071 )	••	max. hr. extra capacity functions	••	••			••			
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		max. hr. extra capacity functions			_				•	**
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	<b>\$</b> 0	\$0	\$0	\$0	\$23,493	\$343,461
343,300 TD Mains 18 & Grtr	\$145,321		\$92,729	\$42,652	\$0	\$0	\$0	\$0	\$9,940	\$145,321
	*****	extra capacity and fire protection functions.	. ,	******		•	•	**	45,515	<b>4140,021</b>
343.300 TD Mains CI 12 (STL)	\$0	3-Assoc. with facilities serving base, max day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300 TD Mains CI 16 (STL)	\$0	extra capacity and fire protection functions.  3-Assoc, with facilities serving base, max day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	**	extra capacity and fire protection functions.	<b>45</b>	40	40	40	•	••	40	••
343.300 TD Mains Di 12 (STL)	\$0	3-Assoc, with facilities serving base, max day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300 TD Mains DI 16 &>(STL)	\$0	extra capacity and fire protection functions.  3-Assoc. with facilities serving base, max day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300 TO Mails DI TO 02-(31C)	₩0	extra capacity and fire protection functions.	₩0	#0	₩.	*0	₩U	<b>₽</b> U	₩	<b>≱</b> U
343.300 TD Mains LJ 20 (STL)	\$0	3-Assoc. with facilities serving base, max day	\$0	\$0	\$0	<b>\$</b> 0	\$0	\$0	\$0	\$0
343.300 TO Mains PL 12in (STL)	\$0	extra capacity and fire protection functions.  3-Assoc. with facilities serving base, max day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
343.300 TO Mails PL 1211 (31L)	•0	extra capacity and fire protection functions.	40	₩.	#0	***	₽U	#0	₽U	\$0
343,300 TD Main DI 10in (STL)	\$0	3-Assoc, with facilities serving base, max day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
344.000 Fire Mains	04 540	extra capacity and fire protection functions.	\$0	**	••	••		••		
345.000 Services	\$1,513 \$222,047	8-Public Fire 10-Factors for allocating COS to customer class.	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$209,457	\$0 \$0	\$1,513 \$12,590	\$1,513 \$222,047
	<b>V</b> , · · ·		•	•	•	**	4200,401	**	V.2,000	4442,041
346.000 Meters	\$136,506	9-Associated with meters	\$0	\$0	\$0	\$136,506	\$0	\$0	\$0	\$136,506
347.000 Meter installations 348.000 Hydrants	\$112,425 \$88,642	9-Associated with meters 8-Public Fire	\$0 \$0	\$0 \$0	\$0 \$0	\$112,425 \$0	\$0 \$0	\$0 \$0	\$0 \$88,642	\$112,425 \$89,642
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	40	45 ASC Books	••	••	•	**	••	مغ	••	4-
389.000 Land and Land Rights - GP 390,000 Structures and Improvements - GP	\$0 \$63,637	15-A&G Basis 15-A&G Basis	\$0 \$18,003	\$0 \$6,007	\$0 \$6,542	\$0 \$11,200	\$0 \$1,922	\$0 \$15,006	\$0 \$4,957	\$0 \$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

Abouting	MO Adjusted Jurisdictional	Altecution Number		Mary Day	Max Hour	Méters	Services	Billing and Collecting	Fire Service	Teal
391,200 Computer Hardware & Software	\$217,998	15-A&G Basis	<b>\$</b> 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	16-A&G Basis	\$604	\$202	\$220	\$376	<b>\$6</b> 5	\$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	\$6,848	\$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	<b>\$</b> 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	\$63,536	\$91,550	\$15,750	\$122,568	\$40,579	\$652,015
TOTAL DEPRECIATION	\$3,761,437		\$1,796,000	\$726,133 ·	\$291,500	\$940,481	\$226,207	\$122,566	\$260,642	18.161.497

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

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Account: Yumbër!: Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth.	Sales for Resale	Fire Protection F - Private	Public	Total
OPERATING REVENUES										
461.000 Residential	\$14,011,811	To Residential	\$14,011,811	\$0	\$0	\$0	\$0	\$0	<b>\$</b> 0	\$14,011,811
481.000 Commercial	\$5,030,362	To Commercial	\$0	\$5,030,362	\$0	\$0	\$0	\$0	\$0	\$5,030,362
451.000 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	<b>\$</b> D	\$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	<b>\$</b> 0	\$0 \$0	\$0	\$0	\$0	\$0
470.000 Forfelted Discounts 472.000 Rents from Water Property	\$0 \$0	1-Varies with water used 19-Total COS Basis	\$0 \$0	\$0 <b>\$</b> 0	\$0 \$0	\$0 \$0	\$0	<b>\$</b> 0	\$0	\$0
	\$836,125	To Other Public Auth.	\$0 \$0	\$0	\$0 \$0	• • •	\$0	<b>\$</b> 0	\$0	\$0
464.000 Other Public Auth.	·,		\$0 \$0	\$0 \$0	\$0 \$0	\$836,125 \$0	\$0	\$0 \$0	\$0	\$836,126
466.000 Sales for Resale	\$2,232,536	To Sales for Resale 19-Total COS Basis	\$301,365		\$80.545		\$2,232,536	• •	<b>\$</b> 0	\$2,232,536
471.000 Other Water Revenue - Oper. Rev. TOTAL OPERATING REVENUES	\$603,334 \$26,620,138	19-10tal CO3 Basis		\$99,972 \$5,280,679	\$2,752,401	\$18,160 \$881,596	\$62,083 \$2,387,994	\$7,361 \$466,303	\$33,847	\$603,333
IO DE OPERATING REVENUES	920,020,100		\$14,766,580	90,200,578	92,102,901	4001,000	42,307,884	\$400,000	* \$84,783	920,020,100
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	\$49,461	\$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		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	<b>\$</b> 0	\$0	\$90
512.000 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	\$268	\$942	\$46,650
821.000 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	\$144,778	\$0	\$0	\$895,335
624.000 Pumping Labor and Expenses	\$480,394	6-Assoc. w/power and pumping facilities	\$193,166	<b>\$87,240</b>	\$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 Distict #2 Test Year Ending 12-31-2010 Income Statement

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MATER TREATMENT EXPENSES   1,000   1	The state of the	iffere Commercial	aus pusas de la como d	a 1-19, -57 to 27, 15, -45,	1,100						
### 41.00 Coperation - Supervision & EngineerWTE ### 52.00 Coperation   1.00 Coper	The state of the s	MO Adjusted Jurisdictional	Allocation Number	Bass	Max Day	Max Hour	Meters	Services		Fire Service	Total
## 41,000 Chemicris - WTE	WATER TREATMENT EXPENSES										
641.000 ChemicalsWTE	\$40,000 Operation, Supervision & Engineer, - WTE	\$66,389		\$45,470	\$20,919	\$0	\$0	\$0	\$0	\$0	\$66,389
## 2516.559 ## 24.100 Maleur Expenses - Water Deposal ## 2516.559 ## 24.200 Misc Expenses - Water Deposal ## 2516.559 ## 24.200 Misc Expenses - Water Deposal ## 2516.559 ## 2516.200 Misc Expenses - Water Deposal ## 2516.300 ## 2516.30	641.000 Chemicals - WTE	\$864,564		\$864,564	\$0	\$0	\$0	\$0	\$0	\$0	\$864,564
643.000 Misc Expenses -VTE	642.000 Operation Labor & Expenses - WTE	\$72,712		\$49,800	\$22,912	\$0	\$0	\$0	\$0	\$0	\$72,712
## 1-200 Mise Expenses-Warter Disposal ## 544,000 Rrise - Warter Disposal ## 644,000 Rrise - Warter Superished - Warter Superi	843.100 Miscellanous Expenses - WTE	\$216,659	2-Assoc, with facilities serving base and max.	\$148,390	\$68,269	\$0	\$0	\$0	\$0	\$0	\$216,659
Section   Sect	643.200 Misc Expenses - Waste Disposal	\$818,839		\$818,839	\$0	\$0	\$0	\$0	\$0	\$0	\$818,839
St.		\$0		\$0	\$0	\$0	\$0	50	\$0	\$0	
## S1,000 Maint of Structures & Improvements +VTE	650,000 Maint. Supervision & Engineering - WTE	\$12,142	2-Assoc. with facilities serving base and max.	\$8,316	\$3,826	\$0	\$0	\$0	\$0	\$0	\$12,142
Section   Sect	851,000 Maint, of Structures & Improvements - WTE	\$0	2-Assoc, with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRANSMISSION & DIST. EXPENSES 880,000 Operation & Engineering - TDE \$17,644 \$14.7 & DOP Basis \$3,939 \$680 \$4,607 \$4,600 \$2,212 \$0 \$2,07,645 \$17,645 \$61,000 Storage Facilities Expenses TDE \$17,644 \$11-7 & DOP Basis \$3,939 \$680 \$4,607 \$4,600 \$2,212 \$0 \$2,077 \$17,645 \$61,000 Storage Facilities Expenses TDE \$10 \$1.7 Associated with mater used \$0 \$0 \$0 \$0 \$0 \$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.	\$68,235	\$30,473	\$0	\$0	\$0	\$0	\$0	\$96,708
880,000 Operation Supervision & Engineering - TDE	TOTAL WATER TREATMENT EXPENSES	\$2,148,013	day oxida capacity functions.	\$2,001,614	\$146,399	\$0	\$0	\$0	\$0	\$0	\$2,148,013
880,000 Operation Supervision & Engineering - TDE	TRANSMISSION & DIST, EXPENSES										
882,000 Transmission & Distribution Lines Expenses		\$17,644	11-T & D OP Basis	\$3,939	2680	\$4,607	\$4,030	\$2,312	\$0	\$2,078	\$17,645
882,000 Transmission & Distribution Lines Expenses	661,000 Storage Facilities Expenses TDE	\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
884,000 Customer Installations Expenses - TDE \$88,726 10-Factors for allocating COS to customer class. \$0 \$0 \$0 \$0 \$50 \$50,773 \$0 \$3,953 \$69,726 \$65,000 Mitscellaneous Expenses - TDE \$210,417 \$11-T8 DOP Basis \$46,961 \$3,108 \$54,943 \$48,059 \$27,570 \$0 \$24,777 \$210,418 \$68,000 Reints - TDE \$1,742 \$11-T8 DOP Basis \$399 \$57 \$4455 \$399 \$22,800 \$30 \$200 \$17,720 \$11,730 \$12-Trans. & Dist. Maint. Expenses \$2,552 \$441 \$2,888 \$7,674 \$193 \$30 \$3,163 \$17,739 \$71,000 Maint. of Structures & Improvements - TDE \$30 \$12-Trans. & Dist. Maint. Expenses \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30		\$317,612	7-Assoc. with trans, and distrib, mains	\$112,034	\$19,343	\$131,078	\$0	\$0	\$0	\$55,157	\$317,612
685.000 Miscellaneous Expenses - TDE	683,000 Meter Expenses - TDE	\$114,654	9-Associated with meters	\$0	\$0	\$0	\$114,654	\$0	\$0	\$0	\$114,654
688,000 Ronts - TDE	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
68.000 Rents - TDE	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
671,000 Maint of Structures & Improvements - TDE \$0 12-Trans, & Dist. Maint. Expenses \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	666,000 Rents - TDE		11-T & D OP Basis	\$389	\$67	\$455	\$398	\$228	\$0	\$205	\$1,742
672,000 Maint. of Dist. Reservoirs & Standpipes - \$0	670,000 Maint. Supervision and Engineering - TDE	\$17,308	12-Trans. & Dist. Maint. Expenses	\$2,552		\$2,986				\$3,163	\$17,309
TDE 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 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	871,000 Maint. of Structures & Improvements - TDE	\$0	12-Trans, & Dist, Maint, Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
673,000 Maint. of Transmission & Distribution Mains \$133,626 7-Assoc. with trans. and distrib. mains \$47,100 \$8,132 \$55,106 \$0 \$0 \$0 \$23,188 \$133,526 \$74,000 Maint. of Fire Mains - TDE \$0 \$-Public Fire \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		\$0	5-Associated with storage facilities.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	` \$0
875.000 Maint. of Services - TDE \$3,779 10-Factors for allocating COS to customer class. \$0 \$0 \$0 \$0 \$3,665 \$0 \$214 \$3,779 \$678.000 Maint. of Meters - TDE \$147,188 \$9-Associated with meters \$0 \$0 \$0 \$147,188 \$0 \$0 \$0 \$3447,188 \$77.000 Maint. of Hydrants - TDE \$34,971 \$9-Public Fire \$0 \$0 \$0 \$0 \$147,188 \$0 \$0 \$0 \$34,971 \$34,971 \$34,971 \$78.000 Maint. of Miscellaneous Plant - TDE \$851,484 \$12-Trans. & Dist. Maint. Expenses \$96,051 \$16,584 \$112,378 \$300,161 \$7,270 \$0 \$119,040 \$851,484 \$107.000 Maint. of Miscellaneous Plant - TDE \$851,484 \$12-Trans. & Dist. Maint. Expenses \$96,051 \$16,584 \$112,378 \$300,161 \$7,270 \$0 \$119,040 \$851,484 \$107.000 Maint. of Miscellaneous Plant - TDE \$134,971 \$3		\$133,526	7-Assoc, with trans, and distrib, mains	\$47,100	\$8,132	\$55,106	\$0	\$0	\$0	\$23,188	\$133,526
675.000 Maint, of Services - TDE	874,000 Maint, of Fire Mains - TDE	\$0	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
677.000 Maint. of Hydrants - TDE					\$0						
678.000 Maint of Miscellaneous Plant - TDE \$851,484 TOTAL TRANSMISSION & DIST. EXPENSES \$1,720,051 \$12-Trans. & Dist Maint. Expenses \$96,051 \$16,584 \$112,378 \$300,161 \$7,270 \$0 \$119,040 \$851,484 \$107,720,054 \$309,025 \$53,355 \$381,553 \$622,464 \$106,911 \$0 \$266,746 \$1,720,054										***	
TOTAL TRANSMISSION & DIST. EXPENSES \$1,720,051 \$309,025 \$53,355 \$381,553 \$622,464 \$106,911 \$0 \$266,746 \$1,720,054 \$107,0054 \$1				**			• -				
901.000 Supervision - CAE \$27,358 13-Allocation of Billing and Collecting Costs. \$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 \$267,814 \$0 \$287,814 \$0 \$287,814 \$0 \$287,814 \$0 \$287,814 \$0 \$0 \$0 \$0 \$287,814 \$0 \$287,814 \$0 \$287,814 \$0 \$287,814 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			12-1 rans. & Dist Maint Expenses								
901.000 Supervision - CAE \$27,358 13-Allocation of Billing and Collecting Costs. \$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 \$0 \$287,814 \$0 \$287,814 \$0 \$0.000 Uncollecting Expenses - CAE \$287,017 \$13-Allocation of Billing and Collecting Costs. \$0 \$0 \$0 \$0 \$0 \$284,107 \$3,910 \$288,017 \$04.000 Uncollectible Amounts - CAE \$219,673 \$13-Allocation of Billing and Collecting Costs. \$0 \$0 \$0 \$0 \$216,468 \$3,205 \$219,673 \$05.000 Misc. Customer Accounts Expense - CAE \$38,957 \$13-Allocation of Billing and Collecting Costs. \$0 \$0 \$0 \$0 \$0 \$216,468 \$3,205 \$219,673 \$05.000 Misc. Customer Accounts Expense - CAE \$38,957 \$13-Allocation of Billing and Collecting Costs. \$0 \$0 \$0 \$0 \$216,468 \$3,205 \$219,673 \$05.000 Misc. Customer Accounts Expense - CAE \$38,957 \$13-Allocation of Billing and Collecting Costs. \$0 \$0 \$0 \$0 \$216,468 \$3,205 \$219,673 \$05.000 Misc. Customer Accounts Expense - CAE \$38,957 \$13-Allocation of Billing and Collecting Costs. \$0 \$0 \$0 \$0 \$216,468 \$3,205 \$219,673 \$05.000 Misc. Customer Accounts Expense - CAE \$38,957 \$13-Allocation of Billing and Collecting Costs.											
902.000 Meter Reading Expenses - CAE \$287,814 14-Meter reading costs. \$0 \$0 \$0 \$0 \$287,814 \$0 \$287,814 \$0 \$03.000 Customer Records & Collection Expenses \$258,017 13-Allocation of Billing and Collecting Costs. \$0 \$0 \$0 \$0 \$0 \$284,107 \$3,910 \$288,017 \$904.000 Uncollectible Amounts - CAE \$219,673 13-Allocation of Billing and Collecting Costs. \$0 \$0 \$0 \$0 \$0 \$284,107 \$3,910 \$288,017 \$905.000 Misc. Customer Accounts Expense - CAE \$38,957 13-Allocation of Billing and Collecting Costs. \$0 \$0 \$0 \$0 \$0 \$283,389 \$389 \$389 \$389 \$389 \$389 \$389 \$389 \$		****	43 Allocation of Billing and Callecting Code	**	<b>t</b> o	•••	en.	•0	eap ara	Pann	207.050
903.000 Customer Records & Collection Expenses \$268,017   13-Allocation of Billing and Collecting Costs. \$0 \$0 \$0 \$0 \$284,107 \$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 \$33,957				•					- ,		
904.000 Uncollectible Amounts - CAE \$219.673 13-Allocation of Billing and Collecting Costs. \$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 \$0 \$38,389 \$588 \$38,957											
905.000 Misc. Customer Accounts Expense - CAE \$38,957 13-Allocation of Billing and Collecting Costs. \$0 \$0 \$0 \$0 \$0 \$38,389 \$588 \$38,957											
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#### Missouri American Water Company Case Number WR-2011-0337 Distlot #2 Test Year Ending 12-31-2010 Income Statement

Actount Number Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	hdustriat	Other Public Auth:	Sales for Resale	Fire Protection F	and the second second section of the second	Tda s
CUSTOMER SERVICE EXPENSES 907.000 Customer Service & Information Expenses	\$0		\$0	\$0	\$0	\$0	\$0	\$0	<b>\$</b> 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	\$0
TOTAL SALES PROMOTION EXPENSES	\$0		\$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	\$29 , 508
922.000 Admin. Expenses Transferred - Credit	\$0	16-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
925.000 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	\$1,056	\$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	<b>\$8,175</b>	\$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	\$33,65 <u>6</u>
TOTAL ADMIN. & GENERAL EXPENSES	\$6,432,821		\$3,997,192	\$944,682	\$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	\$221,840	\$3,751,430
403.000 CIAC Depreciation Offset TOTAL DEPRECIATION EXPENSE	-\$187,883	Class % from Depreciation Schedule	-\$89,818	-\$31,500	-\$26,147	-\$5,814	-\$21,120	-\$2,387	-\$11,115	-\$187,883
	\$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	\$1,691	\$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 TOTAL AMORTIZATION EXPENSE	\$158,892 \$170,845	18-Rate Base Basis	\$69,245 \$74,454	\$27,584 \$29,659	\$24,644 \$26,498	\$5,212 \$5,604	\$19,989 \$21,492	\$2,129 \$2,289	\$10,090 \$10,849	\$158,893 \$170,845
OTHER OPERATING EXPENSES				<b>.</b> -				<b>.</b> -		
403,900 Amortization of Net Cost of Removal	\$0	18-Rate Base Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
408.000 Property Taxes	\$2,212,299	19-Total COS Baels	\$1,105,043	\$366,578	\$295,342	\$66,590	\$227,646	\$26,990	\$124,110	\$2,212,299
408.000 Payroli 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 \$#4.990	40 I abor Doole	\$0 *********	\$0 ************************************	\$0 \$4,473	\$0	\$0 *7.450	\$0 *750	\$0	\$0
408.000 Other Taxes & Licenses	\$51,889	16-Labor Basis	\$30,386 \$0	\$8,012 \$0	\$4,4/3 AA	\$1,391 \$0	\$3,150	\$752 \$0	\$3,726	\$51,890
403.001 Transportation Depr Clearing	\$0 \$0.489.562		\$1,246,386	\$403,845	\$0		\$0	\$30,489	\$0 \$444.440	\$0 \$0.450.664
TOTAL OTHER OPERATING EXPENSE	\$2,453,664				\$316,148	\$73,059	\$242,297		\$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 Distlot #2 Test Year Ending 12-31-2010 Income Statement

Absount Number Description	MO Adjusted Justedicitical	Allocation Number	Residential	Commercial	industrial	Other Public Auth	Sales for I Resale	ire Protection ( - Private	Tre Protection - Public	Total
NET INCOME BEFORE TAXES	\$7,357,168		\$4,420,358	\$2,178,766	\$429,438	\$330,958	\$666,707	\$244,942	-\$913,998	\$7,357,173
INCOME TAXES 409.000 Current Income Taxes TOTAL INCOME TAXES	\$11,612 \$11,612	18-Rate Base Basis	\$5,017 \$5,017	\$1,998 \$1,998	\$1,788 \$1,786	\$378 \$378	\$1,448 \$1,448	\$154 \$154	\$731 \$731	\$11,512 \$11,512
DEFERRED INCOME TAXES 410.000 Deferred income Taxes - Def. inc. Tax. 412.000 Amortization of Deferred ITC 411.000 Deferred income Taxes - Prior Years TOTAL DEFERRED INCOME TAXES	\$1,724,500 -\$2,859 \$0 \$1,721,641	18-Rate Base Basis 18-Rate Base Basis	\$751,537 -\$1,246 	\$299,373 -\$496 	\$267,470 -\$443 \$0 \$267,027	\$56,564 -\$94 \$0 \$56,470	\$216,942 -\$360 \$0 \$216,582	\$23,108 -\$38 \$0 \$23,070	\$109,506 -\$182 \$0 \$109,324	\$1,724,500 -\$2,859 \$0 \$1,721,841

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

Account	MO Adjusted				n mann			Billing and		
Numbër 2 2 Desemption //	Jurisdictional	Alfocation Number	Base	Max Day	Max Hour	Maters	Services	Collecting	Fire Service	Total
OPERATING REVENUES										
481.000 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 \$0 \$0
470,000 Forfeited Discounts	\$0		\$0	\$0	\$0	\$0	80	80	\$0	. \$0
472.000 Rents from Water Property	\$0		80	80	\$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	<b>\$</b> 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	
TOTAL OPERATING REVENUES	\$28,620,138	10-10tal COO Deals	\$290,747	\$89,595	\$47,482	\$55,627	\$21,841	\$58,403	\$39,639	\$603,334 \$603,334
	0.000 0.00 440 450 450 450 450 450 450 450 450 4		4200,141	400,000	***,***	400,027	421,041	400,400	400,000	4003,334
SOURCE OF SUPPLY EXPENSES										
	40.400	O Acces with facilities navilan base and man	80.444	\$985	••	••	••	••		
600.000 Operation Supervision & Engineering	\$3,126	2-Assoc, with facilities serving base and max.	<b>\$2,141</b>	\$960	\$0	\$0	\$0	\$0	\$0	\$3,126
cos cos Onesellos Labor & European	670 404	day extra capacity functions.	\$50,327	\$23,154	••	\$0	\$0	••		973 494
601.000 Operation Labor & Expenses	\$73,481	2-Assoc, with facilities serving base and max.	\$60,327	923, 104	<b>\$</b> 0	<b>₽</b> U	. 90	\$0	\$0	\$73,481
	****	day extra capacity functions.	****	••						****
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.	\$2,701	\$1,243	\$0	\$0	\$0	\$0	\$0	\$3,944
· ·		day extra capacity functions.	5							
604.000 Rents - SSE	\$100	2-Assoc, with facilities serving base and max.	\$68	\$32	\$0	\$0	\$0	\$0	\$0	\$100
		day extra capacity functions.								
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.	\$62	\$28	\$0	<b>\$</b> 0	\$0	\$0	\$0	\$90
		day extra capacity functions.								
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	<b>\$</b> 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.	\$26,167	\$12,039	\$0	\$0	\$0	\$0	\$0	\$38,206
		day extra capacity functions.								
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	90,202	\$0	\$0	\$0	80	\$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	\$46,187 \$0		\$0	\$12,542 \$0	\$0	\$0 \$0	\$0 \$0	<b>\$</b> 0	\$0	\$40,180 \$0
	\$0 \$0	6-Assoc. w/power and pumping facilities	#0 \$0	\$0 \$0	\$0 \$0	<b>\$</b> 0	\$0 \$0	\$0 \$0	\$0 \$0	
632.000 Maint. of Power Production Equipment	**	6-Assoc. w/power and pumping facilities	\$15,290	\$5,736	\$70	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$04.400
633.000 Maint. of Pumping Equipment TOTAL PUMPING EXPENSES	\$21,122	6-Assoc. w/power and pumping facilities	\$1,345,806	\$5,735 \$164,944	\$2,024	\$0	\$0	\$0	\$27 \$782	\$21,122
IUIAL FUMPING EXPENSES	\$1,513,657		<b>41,340,806</b>	<b>+:04,844</b>	<b>₹</b> 2,024	₽U	₽U	∌Ú	\$/82	\$1,613,556

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

Acquiri Number Description	NC Adjusted Jurisdictions	88. da 20. sistematika 1905 (n. 1905). 1947 - Partin Maria (n. 1905).	o essa	Maiow	New Hout	Milare	Services	Billing and Collecting	Fire Service	fold
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	\$964,564	1-Varies with water used	\$864,564	\$0	\$0	\$0	\$0	80	\$0	\$864,564
642,000 Operation Labor & Expenses - WTE	\$72,712		\$49,800	\$22,912	\$0	\$0	\$0	\$0	\$0	\$72,712
Offices obsidioti miner in expenses . If I'm	4, 2, , , 2	day extra capacity functions.	440,000	422,012	40	••	•••	40	••	412,112
643,100 Miscellanous Expenses - WTE	\$216,659	2-Assoc, with facilities serving base and max.	\$148,390	\$68,269	\$0	\$0	\$0	\$0	\$0	\$218,659
O-10. FOR IMPOSITATIONS Experience - 17 FE	42.10,000	day extra capacity functions.	4140,000	400,200	•	**	**	**	***	4210,000
643,200 Misc Expenses - Waste Disposal	\$919,839	1-Varies with water used	\$818,839	\$0	80	\$0	\$0	\$0	\$0	\$818,839
544,000 Rents - WTE	\$0	2-Assoc. with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	80	\$0	\$0
044.000 Nains - 11 12	***	day extra capacity functions.	•	***	•••	•••	***	40	40	***
650,000 Maint. Supervision & Engineering - WTE	812 142	2-Assoc. with facilities serving base and max.	\$8,316	\$3,826	\$0	\$0	\$0	\$0	\$0	\$12,142
000,000 maint deportation a triginouring - 11 L	412,172	day extra capacity functions.	40,010	40,020	••	••	••	40	•	¥12,174
651,000 Maint. of Structures & Improvements - WTE	80	2-Assoc, with facilities serving base and max.	\$0	\$0	\$0	80	\$0	\$0	\$0	\$0
501,000 maint of buddtales at hiprovenients - 4112	•	day extra capacity functions.	40	40	•••	•••	••	40	•••	•0
652,000 Maint, of Water Treatment Equipment	\$96,708	2-Assoc, with facilities serving base and max.	\$66,235	\$30,473	\$0	\$0	\$0	\$0	\$0	\$96,708
902.000 maint of water freatment Equipment	400,700	day extra capacity functions.	400,200	400,470	•••	•••	₩0	40	•0	480,708
TOTAL WATER TREATMENT EXPENSES	\$2,148,013	day extra capacity functions.	\$2,001,614	\$146,399	\$0	\$0	80	80	\$0	\$2,148,013
TOTAL WATER TREATMENT EXPENSES	42, 140,013		42,001,014	4140,000	•••	***	40	***	-	#Z, 140,010
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	817,645
900,000 Operation Supervision & Engineering - 102	#17,044	11-1 GLD OF Dates	40,000	4000	44,007	44,030	42,312	***	<b>42,076</b>	\$17 <sub>1</sub> 040
661,000 Storage Facilities Expenses TDE	\$0	1-Varies with water used	80	\$0	\$0	80	80	80	\$0	80
662.000 Transmission & Distribution Lines Expenses	\$317,812	7-Assoc. with trans, and distrib, mains	\$112,034	\$19,343	\$131,078	\$0	80	\$0	\$55,157	\$317.612
602.000 Transmission & Distribution Lines Expenses	\$317,012	/-Assoc. with trains, and distrib, mains	<b>\$112,034</b>	<b>\$18,343</b>	<b>\$131,078</b>	₩0	₩.	•••	400,107	<b>\$317,012</b>
600 000 Major European - TDE	\$114,654	9-Associated with meters	\$0	\$0	\$0	\$114,654	\$0	\$0	\$0	2114,654
663.000 Meter Expenses - TDE		10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$65,773	\$0	\$3,953	\$69.726
664.000 Customer Installations Expenses - TDE	<del>3</del> 08,726	10-Factors for anocating COS to customer class.	*0	₩.	•0	***	#00,773	•••	\$3,903	\$08,720
685,000 Miscellaneous Expenses - TDE	2010 447	11-T & D OP Basis	\$46,961	\$8,108	\$64,943	\$48,059	\$27,570	\$0	\$24,777	\$210,418
	\$210,417 \$1,742	11-T & D OP Basis	\$389	\$67	\$455	\$398	\$228	80	\$205	\$1.742
666,000 Rents - TDE			***-	\$67 \$441	•	*	\$193	\$0 \$0		
670,000 Maint. Supervision and Engineering - TDE	\$17,308	12-Trans. & Dist. Maint. Expenses	\$2,552	• · · · ·	\$2,986	\$7,974	•	**	\$3,163	\$17,309
671,000 Maint. of Structures & improvements - TDE	\$0	12-Trans. & Dist. Maint. Expenses	\$0	\$0	\$0	. \$0	\$0	\$0	\$0	₩U
and and at-less of mick the country of the state of		C A consiste double adoptive to Hillian	••	••	••	••	\$0	••	••	
672.000 Maint. of Dist, Reservoirs & Standpipes -	\$0	5-Associated with storage facilities.	<b>\$</b> 0	<b>\$</b> 0	\$0	<b>\$</b> 0	₩U	<b>\$</b> 0	\$0	*0
TDE	A400 500	- A with to and distrib makes	447.400	***	455 400	40		••	****	4400 500
673,000 Maint. of Transmission & Distribution Mains	\$133,526	7-Assoc, with trans, and distrib, mains	<b>\$47,100</b>	\$8,132	\$55,108	\$0	\$0	\$0	\$23,188	\$133,52 <del>6</del>
ATA AAA Maluk di Pira Malua TAP	••	8-Public Fire	**	••	**	••	••	••	**	•
674.000 Maint of Fire Mains - TDE	\$0		\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0
675,000 Maint of Services - TDE	\$3,778	10-Factors for allocating COS to customer class.	<b>\$</b> 0	<b>\$</b> 0	\$0	\$0	\$3,565	\$0	\$214	\$3,779
070 000 Malest of Material TOP	4447 400	A American with materia	••	**	••	*447.400	••	••	••	4447.400
676,000 Maint. of Meters - TDE	\$147,188	9-Associated with meters	\$0	\$0 \$0	\$0	\$147,188 \$0	<b>\$</b> 0	\$0 \$0	\$0	\$147,188
677,000 Maint. of Hydrants - TDE	<b>\$34,971</b>	8-Public Fire	\$0	\$16,584	\$0 \$112,378	\$300,161	\$0 \$7,270	\$0 \$0	\$34,971	\$34,971
678.000 Maint of Miscellaneous Plant - TDE TOTAL TRANSMISSION & DIST. EXPENSES	\$651,484 \$1,720,061	12-Trans. & Dist. Maint. Expenses	\$96,051 \$309,025	\$53,355	\$361,553	\$622,464	\$106,911	\$0	\$119,040 \$268,746	\$651,484 \$1,720,054
TOTAL TRANSMISSION & DIST. EXPENSES	\$1,720,001		<b>\$308,02</b> 5	\$03,300	<b>\$301,003</b>	<del>\$022,404</del>	\$100,911	\$0	\$200,740	\$1,720,004
CUSTOMER ACCOUNTS EXPENSE										
	\$27,358	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$26,959	\$399	\$27,358
901,000 Supervision - CAE	\$27,308 \$287,814	13-Allocation of Billing and Correcting Costs.	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$287,814	\$0 \$0	\$287.814
902.000 Meter Reading Expenses - CAE			\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$264,107	\$3,910	\$268.017
903.000 Customer Records & Collection Expenses	\$268,017	13-Allocation of Billing and Collecting Costs.	\$U \$0	<b>\$</b> 0	\$0 \$0	\$0 \$0	\$0 \$0	\$216.468		\$258,017 \$219,673
904.000 Uncollectible Amounts - CAE	\$219,673	13-Allocation of Billing and Collecting Costs.	\$0 \$0	\$U \$0	\$0 \$0	\$0 \$0	<b>₽</b> 0	\$216,468 \$38,389	\$3,205 \$568	
905.000 Misc. Customer Accounts Expense - CAE	\$38,967	13-Allocation of Billing and Collecting Costs.		- <del> </del>	\$0	\$0	90	\$833,737		\$38,957 \$841,819
TOTAL CUSTOMER ACCOUNTS EXPENSE	\$841,819		\$0	₩0	*0	₩Ü	₩0	as33,737	\$8,082	\$841,819

Account Number Description	MO Adjusted Jurischellonial	Aldealon Number		Max Day			Sarvicus	Billing and Collecting	Mire Service	7dai
CUSTOMER SERVICE EXPENSES 907.000 Customer Service & Information Expenses	\$0		\$0	\$0	\$0	. \$0	\$0	<b>\$</b> 0	\$0	\$0
TOTAL CUSTOMER SERVICE EXPENSES	\$0		\$0	\$0	\$0	\$6	\$0	\$0	\$0	\$0
SALES PROMOTION EXPENSES 910.000 Sales Promotion Expenses - SPE TOTAL SALES PROMOTION EXPENSES			<b>\$0</b>	\$0 \$0	\$0 \$0	\$0 \$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	\$12.606	\$98.418	\$32.514	\$417.381
921.000 Office Supplies & Expenses	\$291,507	15-A&G Basis	\$82,467	\$27,518	\$29,967	\$61,305	\$8,804	\$69,737	\$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	16-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	\$84,722	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	8440,391	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	16-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	. \$0
930.100 institutional or Goodwill Advertising Expenses	\$12,675	15-A&G Sasis	\$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	80	80	\$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	337,232	\$1,698,748	\$572,394	\$602,902	\$1,032,425	\$177,148	\$1,884,749	\$464,452	\$6,432,818
DEPRECIATION EXPENSE			44 700 000	4704.400	****	\$340,481	****			
403.000 Depreciation Expense, Dep. Exp.	\$3,751,437	Class % from Depreciation Schedule	\$1,786,008	\$726,133	\$291,500	\$340,481 -\$17.052	\$225,207	\$122,566	\$259,542	\$3,751,437
403.000 CIAC Depreciation Offset	-\$187,983	Class % from Depreciation Schedule	-\$89,449	-\$36,367	-\$14,599 \$278.901		-\$11,279	-\$6,138	-\$12,999	-\$187,883
TOTAL DEPRECIATION EXPENSE	\$3,563,554		\$1,696,559	\$689,766	\$276,961	\$323,429	\$213,928	\$116,428	\$248,543	\$3,563,554
AMORTIZATION EXPENSE										
405.000 Amort-Other UP	\$9,686	16-Rate Base Basis	\$5,178	\$2,135	\$817	\$504	\$441	-\$114	\$726	\$9,687
405.000 Amort-Intangible Fin	\$2,267	18-Rate Base Basis	\$1,212	\$500	\$191	\$118	\$103	-\$27	\$170	\$2,267
497.900 Amort-Property Losses TOTAL AMORTIZATION EXPENSE	\$158,892 \$170,845	18-Rate Base Basis	\$84,944 \$91,334	\$35,020 \$37,655	\$13,395 \$14,403	\$8,262 \$8,884	\$7,230 \$7,774	-\$1,875 -\$2,016	\$11,917 \$12,813	\$158,893 \$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	\$58,350	\$19,796	\$20,691	\$35,451	\$6,082	\$36,569	\$15,637	\$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			- 80	\$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 Distlict #2 Test Year Ending 12-31-2010 Income Statement

Account Number Description	MÖ Adjusted Jurisdictional	Allocation Number	Date	MeX Day	Max Hour	Meters	Sorvicës	Billing and Collecting	Fire Service	Telal .
NET INCOME BEFORE TAXES	\$7,357,168		\$8,662,140	\$2,054,463	\$1,458,248	\$2,236,335	\$593,594	\$3,093,633	\$1,164,558	\$19,262,971
INCOME TAXES 409.000 Current Income Taxes TOTAL INCOME TAXES	\$11,612 \$11,612	18-Rate Base Basis	\$6,154 \$8,154	\$2,537 \$2,537	\$970 \$970	\$599 \$599	\$524 \$524	-\$136 -\$136	\$963 \$963	\$11,511 \$11,511
DEFERRED INCOME TAXES 410.000 Deferred income Taxes - Def. Inc. Tax. 412.000 Amortization of Deferred ITC 411.000 Deferred income Taxes - Prior Years TOTAL DEFERRED INCOME TAXES	\$1,724,500 -\$2,859 	18-Rate Base Basis 18-Rate Base Basis	\$921,918 -\$1,528 \$0 \$820,390	\$380,080 -\$630 \$0 \$379,450	\$145,375 -\$241 \$0 \$145,134	\$89,674 -\$149 \$0 \$89,525	\$78,465 -\$130 \$0 \$78,335	-\$20,349 \$34 \$0 -\$20,315	\$129,338 -\$214 \$0 \$129,124	\$1,724,601 -\$2,858 \$0 \$1,721,643
STATE OF THE STATE	\$5,624,018		\$9,600,694	\$2,438,460	\$1,604,362	\$2,528,450	\$872,483	63,073,182	\$1,294,646	\$20,896,126

	e de la companya del companya de la companya del companya de la co				Trodanista in a					
and the second s		garan garang mengang berangan berangan			No. 10 Page 1	Other Public	Sales for			0.5
Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth.	Resale	Tre Protection	- Public	Jotal
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	\$314,037,673	from Reserve	\$209,162,706	\$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 Payroli	\$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		20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group Insurance	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
401(k)	\$0		\$0	\$0	50	02	\$0	\$0	50	\$0
Electric	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$0		\$0	02	\$0	\$0	\$0	\$0	\$0	\$0
	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Management Fees										
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	\$7,577,418	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
		15-A&G Basis	\$1,579,360	\$294,069	\$62,326	\$23,131	\$30.842	\$21,632	\$130,435	\$2,141,795
Pensiona/OPEBs Tracker Asset	\$2,141,796				\$18,673	\$8,188			\$34,894	\$572,970
Regulatory Deferrals TOTAL ADD TO NET PLANT IN SERVICE	\$572,970 \$15,240,108	15-A&G Basis	\$422,508 \$11,238,056	\$78,669 \$2,092,468	\$443,487	\$164,592	\$8,251 \$219,459	\$5,787 \$153,925	\$926,123	\$15,240,110
	410,210,110		V.1,200,000	V.,002,100	V.1.0,-0.	*********	V-1-,104	***************************************	V,v	414,414
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	\$718,308	\$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	en	to the made	\$0	\$0	\$0	\$0	\$0	\$0	\$0	en en
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
		IV-OFIO DASIS								
Accumulated Deferred ITC (3%)	\$0	45 400 5	\$0	\$0	\$0 *********	\$0 \$0.700	\$D	\$D	\$0 \$54.050	\$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	<b>\$23,868,356</b>	\$8,262,186	\$12,302,570	\$5,938,244	<b>\$4</b> 8,818,874	\$588,874,498
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	\$3,533,008	\$965,613	\$219,089	\$75,734	\$113,061	\$54,637	\$448,455	\$5,409,595

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

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	MO Adjusted				医化性肾髓 经产品的 医乳腺 化乙基化	Other Public		Fire Protection		5 6 7 5 7
Description TOTAL DEFERRED INCOME TAXES	Jurisdictional \$9,004,922	Allocation Number from income Statement	Residential \$5,881,114	Commercial \$1,607,378	Industrial \$364,700	Auth. \$128,089	Resale \$188,203	- Private	- Public	Total
ADDITIONAL CURRENT TAX REQUIRED	\$1,329,361	18-Rate Base Basis	\$868,206	\$237,291	\$53,839	\$18,611	\$27,784	\$90,949 \$13,427	\$746,508 \$110,204	\$9,004,921 \$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	\$8,482,025	\$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	\$96,488	\$29,670	\$46,491	\$20,792	\$150,686	\$2,336,219
Reallocation of Rates G, H & Capital Comp.	\$3,184,317		\$2,186,227	\$511,987	\$130,686	\$40,187	\$62,970	\$29,162	\$204,098	\$3,164,317
REVENUE CONTRIBUTION	-\$1,170,900		-\$843,576	-\$234,511	-\$50,096	-\$19,201	-\$23,416	\$0	\$0	-\$1,170,800
TOTAL OTHER WATER REVENUES - OPER. R	\$4,329,736		\$2,958,745	\$655,476	\$177,078	\$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	\$7,669,537	\$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	\$186,834,234		\$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%

	Manager Care Care Care Care Care Care Care Ca				\$4.000 Person	a diam'n	-740293 d	M.C. 2013 N.S. 2013		
property and the second	MO Adjusted	Section of the sectio						Billing and		8 8 8 8 W
Description	Jurisdictional	Alfocation Number	Base	Max Day	Max Hour	Meters	Services	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	\$80,588,795	\$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	20	\$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	\$159,555	\$243,026	\$109,119	\$75,895	\$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	101100	\$4,201,699	\$1,744,992	\$2,874,639	\$1,200,920	\$835,157	\$3,512,845	\$1,089,855	\$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	TY-OFIO Busio	\$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
	\$142,000,440	1074000 100010	\$05,555,204	\$10,007,027	\$20,041,022	\$11,243,049	\$0	\$02,665,667	\$10,010,729	9142,000,440
Customer Deposits 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
		17-0PIS Basis		\$10,442,255	\$30,861,309	. , ,	\$1,119,100	\$348,753		
Accumulated Deforred ITC (3%)	\$0 \$900,787	15-A&G Basis	\$0 \$248.347	\$103,140	\$158.088	\$0 \$70,982	\$49,363	\$207,631	\$0 \$63,235	\$0 \$900,786
Pensiona/OPEBs Tracker Liability										
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	\$589,874,490		\$242,682,430	\$94,908,408	\$183,350,966	\$39,296,548	\$365,998	-\$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 Distict #1 Test Year Ending 12-31-2010 Summary

		And the second s	r Cop Care See Street						The second secon	
	MO Adjusted					n garata)		Billing and		
Description TOTAL DEFERRED INCOME TAXES ADDITIONAL CURRENT TAX REQUIRED	Jurisdictional \$9,004,922 \$1,329,381	Allocation Rumber from Income Statement 18-Rate Base Basis	Base \$3,710,928 \$547,830	Max Day \$1,451,593 \$214,293	Max Hour \$2,804,133 \$413,963	Meters \$600,628 \$88,668	Services \$5,403 \$798	-\$400,719 -\$59,157	Fire Service \$832,955 \$122,966	Total \$9,004,921 \$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	\$9,804,747	\$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	\$16,538,971	\$13,848,194	\$190,163,969
OTHER WATER REVENUES - OPER. REV. Reallocation of Rates G, H & Capital Comp. REVENUE CONTRIBUTION	\$2,336,219 \$3,184,317 -\$1,170,800	~	\$955,981 \$1,294,839 -\$479,091	\$291,794 \$395,223 -\$146,233	\$494,344 \$669,569 -\$247,741	\$160,031 \$216,756 -\$80,200	\$62,844 \$85,120 -\$31,495	\$201,148 \$272,448 -\$100,806	\$170,077 \$230,362 -\$85,234	\$2,336,219 \$3,164,317 -\$1,170,800
TOTAL OTHER WATER REVENUES - OPER, R	\$4,328,736		\$1,771,729	\$540,784	\$916,172	\$296,587	\$116,469	\$372,790	\$315,205	\$4,329,738
TOTAL COST OF SERVICE RELATED TO SALES OF WATER	\$185,634,234		\$75,878,747	\$23,204,809	\$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	\$12,747,082	\$5,028,294	\$16,164,181	\$1,621,781	
REQUIRED MARGIN REVENUES	\$185,834,234		\$82,408,853	\$25,202,119	\$42,681,913	\$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%									

ine # Description A B	Total C	Residential D	Commercial -	industrial	Public Authorities S G	Fir ales for Resale H	e Protection - F Private	re Protection. Public
Varies with water used	Factor 1	: Stylendaria, Marca Ar	KNIN A SEKRIC WE S	ra serrici etimologia est. T	Je Star verstvál kvali slovy	a Maria da Carlo da Arrago	RANDAN ETANESI	A LL CONTRACTOR
Factors are based on the pro forms 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	0.0
2 Factor 1 - Adjustment Gallons (+/-)	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.0
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 Dally 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 Comsumption - 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	Factor 2			lay fraktatus	ekon fersilasi (a Pitel)	de a se sensing see	en Romania (1. j. j. j. j. j.	Hana kasaran sa
functions.								
Factors are based on the weighting of the factors for average dally consumption (Factor 1) and the factors derived from maximum day extra capacity demand for each customer				연구 성상 연기를				
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 9 Factor 2 - Maximum Day Extra Capacity, Weighted Factor %	0.0000 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	11 1 1 1 m	Maria Maria de la composición del composición de la composición de	. K Description of the Control of the	Same and the second		a managar tunanta da sasa	and a second and a
Maximum Day Class Allocation and Max Day to Average Day	Macon 20				galoriti da santa ya shiri			
12 Factor 2b - Average Dally 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	多点者心理的。	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 15 Factor 2b - Max. Day Extra Capacity, Allocation Factor.	11896.85 1,0000	5616,32 0.4721	2093.12 0.1759	1658.15 0.1394	400.67 0.0337	2128.59 0.1789	0.00	0,00
15 Factor 20 - wax. Day Extra Capacity, Allocation Factor	7,0000	<u> </u>	0,1759	0.1394	0.0337	14 O. 17 14 U. 17 153	······································	er grand Westberger
Assoc. with facilities serving base, max day extra capacity and fire	Factor 3	THE SHEWARDS	Santa de Cale		<b>或注意测试集</b> 社》			
protection functions:  Factors are based on the weighting of the average daily consumption, the maximum day.				1 31 10 AV 50 AV 5	i de (MAPA) el Persona (MAPA). Persona de Carlos de Albado (Mapa).		SE JACO STATE AND SECURITION OF THE SECURITIES OF THE SECURITION O	
extra capacity demand, and the fire protection demand for each customer classification.					大学传播的社会		经支配的价格	
16 Factor 3 - Average Daily Consumption, Allocation Factor 17 Factor 3 - Average Daily Consumption, Weighted Factor %	1.0000 0.6381	0.3841	0,1909	0.2268	0.0365	0.1617	0.0000	0.000.0
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	0,000
22 Factor 3 - Fire Protection, Allocation Factor	0.0684				STORES OF A			
23 Factor 3 - Fire Protection, Weighted Factor % 24 Factor 3 - Fire Protection, Weighted Factor							0.2192 0.0150	0,7808 0,0534
25 Factor 3 - Fire Protection, Factor			ina dia salifo, eseri				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.	Factor 4A		vania in raina a			,	A St. 18	The state of the state of
Associated with facilities serving base and max, in extra capacity.  functions	racioi 4M							
Comment			et Per (2001)					
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 f.0)		3.5000	2.5000	1.2000	2.5000	3.2000	0.0000	0.0000

Line  Bescription	Total =	Residential	Commercial	Industrial :		Sales for Resals		Fire Protection - Public
A THE STATE OF THE	aparatak Cara a	*** D	ings <b>E</b> rminis	Facility of the second	G	riosystem <b>H</b> s Astron	sale benevia la la conseguida	······································
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	0.000
30 Factor 4A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.6512	0.2312	0.0556	0.0442	0.0176	0.0000	0.000
Associated with facilities serving base and max. hr. extra capacity functions  Comment	Factor 4							
31 Factor 4 - Average Hourly Consumption, Thousand Gallons	609.2914	234,0132	116,2845	138,1788	22.2597	98,5458	0.0021	0.007
32 Factor 4 - Adjusted Hourly Gallons (+/-)	-171.4725	0.0000	0.0000	-79.9083	0.0000			0.000
33 Factor 4 - Hourly Adjusted Gallons	437,8189	234.0132	116,2845	58,2705	22.2597			0.00
34 Factor 4 - Average Hourly Consumption, Allocation Factor	1.0000	0.5346	0.2656	0.1331	0.0508		7 104	0.00
35 Factor 4 - Average Hourly Consumption, Weighted Factor %	0.2781			ada e Filipi	- 발전 44 프랑함	이번 보통 전투		
36 Factor 4 - Average Hourly Consumption, Weighted Factor	0.2781	0.1487	0.0739	0.0370	0.0141	0.0044	0.0000	0.000
37 Factor 4 - Maximum Hour Extra Capacity, Allocation Factor	1.0000	0.6512	0.2312	0.0556	0,0442	0.0178		0.000
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	0.000
40 Factor 4 - Fire Protection, Allocation Factor	1,0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2192	0.780
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	0.157
43 Factor 4 - Allocation Factor	1.0000	0.4877	0.1943	0.0660	0.0371	0.0137	0,0441	0.157
Allocation of costs associated with storage facilities.	Factor 5A	v eta Bilar taaleidika alue	rázna archivelátka	giyan, iyê perî diye ji de be y	sakilasi an en	ant Pagasas Laga	Potojejski potoska	n in Application (Children
Comment	さんしょうがた おきにきてい 付加的ないなく ひというか				第550年 2016年			
44 Factor 5A - Average Hourly Consumption, Thousand Gallons	609.2914	234.0132	116.2845	138.1788	22.2597	98.5458	0.0021	0,00
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	0.00
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	0.00
47 Factor 5A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.4974	0,1766	0.1007	0.0336	0.1915	0.0000	0.00
Associated with storage facilities.	Factor 5	toria la la la Cara Cara	religio de la mala este de	Grei Nakaine Se	esencial de la compa	naky whole et al	. Provinciale subject	nyeku bakon ni han lulur
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	0.00
49 Factor 5 - Average Hourly Consumption, Allocation Factor	1,0000	0.3841	0.1909	0.2268	0.0365	0.1617		0.00
50 Factor 5 - Average Hourly Consumption, Weighted Factor	0.3001	49年的 <b>小科</b>						
51 Factor 5 - Maximum Hour Extra Capacity, Allocation Factor	0.3001	0.1152	0.0573	0,0681	0.0110	0,0485	0,0000	0.00
52 Factor 5 - Maximum Hour Extra Capacity, Weighted Factor	1,0000	0.4974	0.1766	0.1007	0.0338	A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	er, and the part of the first of the con-	0.00
53 Factor 5 - Maximum Day Extra Capacity, Allocation Factor	0.5621		de la Companya de la		4 4 4 4 4 5 4 5 4 5 4 5 5 5 5 5 5 5 5 5			
54 Factor 5 - Maximum Day Extra Capacity, Weighted Factor	0.5621	0.2796	0.0992	0.0566	0.0190	0,1077	0.0000	0.00
55 Factor 5 - Fire Protection, Allocation Factor	1,0000						0.2192	0.780
56 Factor 5 - Fire Protection, Weighted Factor	0.1378						0.0302	0.107
57 Factor 5 - Allocation Factor	1.0000	0.3948	0.1565	0.1247	0.0300	0,1562	A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.107

Assoc: w/power and pumping facilities
Factors are based on the veighting 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:

ine. # Description A B	Total C	Residential D	Commercial E	industrial F	Public Authorities G	Sales for Resale H	Fire Protection - Private	Fire Protection - Public
58 Factor 6 - Maximum Dally 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				直接がたし		<b>自由中国19</b>	
60 Factor 6 - Maximum Daily Consumption, Weighted Factor 2	0.6335	0.2609	0.1179.	0.1262	0.0226	0.1059	0.0000	0,000
61 Factor 6 - Maximum Dally Consumption, Allocation Factor 3	1.0000	0.3837	0.1734	0.1856	0.0332	0.1557	0.0150	0.053
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	Contract to the second	0,0054	0.019
64 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4	1.0000	0.4877	0.1943	0.0660	0,0371	0.0137	0.0441	0.157
65 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 %	0,0064		[젊은] [10] 뭐 되고					
66 Factor 6 - Maximum Hourly Consumption, Weighted Factor 4	0.0064	0.0032	0.0012	0.0004	0.0002		0.0003	0.001
67. Factor 6 - Allocation Factor	1.0001	0.4022	0.1816	0,1935	0.0348	0,1621	0.0057	0.020
Assoc, with trans, and distrib, mains 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:	Factor 7							
Description	11 1 1 1 2 2000				4.000			
68 Factor 7 - Maximum Dally Consumption, Allocation Factor 3	1.0000	0,3837	0,1734	0.1856	0.0332	0,1557	0,0150	0.053
69 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 %	0.2075 0.2075	0.0796	0.0360	0.0385			3.5	
70 Factor 7 - Maximum Daily Consumption, Weighted Factor 3	第二次の表示では、これできる。	and the second of the second and			0.0069		0.0031	0.011
71 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4	1.0000	0.4877	0.1943	0.0660	0.0371	0.0137	0.0441	0.157
72 Factor 7 - Maximum Hourty 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	0.124
74 Factor 7 - Allocation Factor	1.0000	0.4661	0.1900	0.0908	0.0363	0.0432	0.0380	0.135
Associated with meters Factors are based on the relative cost of meters by size and customer classification.	Factor 9	yes a						
Description								
75 Factor 9 - 5/6 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		0.0000	0.0000
	1,000	0.7 ) 32.	0.100/	0.02.00	0.0270	0,0000	0.0000	0.000
Factors for allocating COS to customer class: Factors are based on the relative cost of services by size and customer classification, as developed on the following page and summarized below:	Factor 10							
Description								
77 Factor 10 - Factors for allocating COS to customer class.	41,525,04	34,063,90	4,283,27	298,59	461.96	64.84	2,352,58	0.00
78 Factor 10 - Allocation Factor		0.8203	0.1031	0.0072	0,0111	A Company of the	0.0567	0.0000
T & D OP Basis	Factor 11							
Commed 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	0.030B	0.0297	0.0319	0.0858

Description B	Total C	Residential D	Commercial E	industrial F	Public Authorities G	Sales for Resale	re Protection - Private	Fire Protection - Public
Factors are based on transmission and distribution maintenance expenses other than those being allocated, as follows:	A service of the serv							
Description								
11 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	\$53,077,0
12 Factor 12 - Allocation Factor	1.0000	0.5634	0,1538	0.0496	0.0280	0.0225	0.0166	0.166
Allocation of Billing and Collecting Costs. Factors are based on the total number of customers.	Factor 13		erandi. Allah kelalah dari dan dari Majarahan Lagarah dari balan dari		CATALITY C			
							<b>在部分下,其</b> 是	
Description		중인 생각 사람이						en de la Grafe d
3 Factor 13 - Total Customers	38,519.00	33,861.00	3,590.00	174.00	306.00	26.00	562.00	0.0
4 Factor 13 - Allocation Factor	1.0000	0.8791	0.0932	0.0045	0:0079	0.0007	0.0146	0.000
Meter reading costs.	Factor 14	A ARTE CLEVE				a di karaja kijekara		
Factors are based on the number of matered customers.					表的多数行列			
Description					深端的 实际无元			在20年中国民族
5 Factor 14 - Total Metered Customers	37,957.00	33,861,00	3,590,00	174.00	306.00	26.00	00.0	0.0
6 Factor 14 - Allocation Factor	1.0000	0,8920	0,0946	0.0046	0.0081	0,0007	0.0000	0.000
Factors are based on the allocation of direct labor expense.	y Karatan		经基础的证据					
Description 7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor	\$3,536,303.00 1,0000	\$2,125,451,00 0.6011	\$534,432.00 0.15 <u>11</u>	\$290,426,00 0.0821	\$91,108.00 0.0258	\$204,374.00 0.0578	\$51,293,00 0.0145	
Description 7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor	1.0000							\$239,219.0 0,067
Description 7 Factor 15 - A&G Basis								
Description 7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor  Labor Basis Factors are based on the allocation of all other operation and maintenance expenses	1.0000							0.067
Description 7. Factor 15 - A&G Basis 8. Factor 15 - Allocation Factor  Labor Basis Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and water disposal.	1.0000	0,6011	0.1511	0.0821	0.0258	0,0578	0.0145	0.067 \$0.0
Description 7 Factor 15 - A&G Basis 8 Factor 15 - Alice Easis 8 Factor 15 - Alice Easis 15 Factor 15 - Alice Easis 16 Factor 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. From IS, >=610 and < 612. From IS, >=613 and < 618.	1.0000	0,6011 \$31,562.00	9.1511 \$14,257.00	\$15,260.00	0.0258 \$2,727.00	0.0578 \$12,801.00	\$0.00	90.067 \$0.0 \$0.0 \$0.0
Description 7 Factor 15 - A&G Basis 8 Factor 15 - A&G Basis 9 Factor 15 - Allocation Factor  Labor Basis 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.  From Is, >=610 and < 612.  From Is, >=620 and < 618.  From Is, >=620 and < 618.	1.0000	9.6011 \$31,562.00 \$37,00 \$15,741,00 \$18,758.00	\$14,257.00 \$17,00 \$7,110.00 \$8,472.00	\$15,250.00 \$15,000.00 \$7,611.00 \$9,027.00	52,727.00 \$3,00 \$1,660.00 \$1,623.00	\$12,801.00 \$15.00 \$6,384.00 \$7,562.00	\$0.00 \$0.00 \$0.00 \$0.00 \$266.00	\$0.067 \$0.0 \$0.0 \$0.0 \$942.0
Description 7. Factor 15 - A&G Basis 8. Factor 15 - A&Iocation Factor Labor Basis 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 From IS, >=610 and < 612 From IS, >=620 and < 618 From IS, >=620 and < 621 From IS, >=622 and < 623	1.0000	931,562,00 \$37,06 \$15,741,00 \$16,758,00 \$501,00	\$14,257,00 \$17,00 \$17,00 \$7,110,00 \$8,472,00 \$228,00	\$15,250.00 \$18.00 \$7,611.00 \$9,027.00 \$241.00	\$2,727.00 \$3,00 \$1,360.00 \$1,623,00 \$43.00	0.0578 \$12,801.00 \$15.00 \$6,384.00 \$7,562.00 \$202.00	\$0.00 \$0.00 \$0.00 \$0.00 \$266.00 \$7.00	90.067 \$0.0 \$0.0 \$0.0 \$942.0 \$25.0
Description 7 Factor 15 - A&G Basis 8 Factor 15 - A&Ilocation Factor  Labor Basis Factor are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and vaste disposal  From IS, >=600 and < 602  From IS, >=610 and < 612  From IS, >=620 and < 612  From IS, >=620 and < 621  From IS, >=622 and < 623  From IS, >=622 and < 623  From IS, >=624 and < 626	1.0000	931,562,00 \$37,00 \$15,741,00 \$16,758,00 \$501,00 \$193,166,00	\$14,257,00 \$17,00 \$7,110.00 \$8,472.00 \$82,200 \$87,240,00	\$15,260.00 \$18.00 \$7,611.00 \$9,027.00 \$241.00 \$92,956.00	\$2,727.00 \$3,00 \$1,360.00 \$1,623.00 \$43.00 \$16,718.00	\$12,801.00 \$15.00 \$6,384.00 \$7,562.00 \$202.00 \$77,872.00	\$0.00 \$0.00 \$0.00 \$0.00 \$266.00 \$7.00 \$2,738.00	90.067 \$0.0 \$0.0 \$942.0 \$25.0 \$3,704.0
Description 7 Factor: 15 - A&G Basis 8 Factor: 15 - A&G Basis 8 Factor: 15 - Allocation Factor  Labor: Basis 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. From IS, >=610 and < 612. From IS, >=610 and < 612. From IS, >=622 and < 621. From IS, >=622 and < 621. From IS, >=624 and < 626. From IS, >=630 and < 636. From IS, >=630 and < 636. From IS, >=630 and < 636.	1.0000	\$31,562.00 \$37.00 \$15,741.00 \$18,758.00 \$501.00 \$193,166.00 \$27,089.00	0.1511 \$14,257,00 \$17,00 \$7,110.00 \$8,472.00 \$228.00 \$87,240.00 \$12,225.00	\$15,260.00 \$18.00 \$7,611.00 \$9,027.00 \$241.00 \$92,956.00 \$13,026.00	\$2,727.00 \$3,00 \$1,360.00 \$1,623.00 \$43.00 \$16,718.00 \$2,343.00	\$12,801.00 \$15.00 \$6,384.00 \$7,562.00 \$202.00 \$77,872.00 \$10,913.00	\$0.00 \$0.00 \$0.00 \$0.00 \$266.00 \$7.00 \$2,738.00 \$383.00	\$0.067 \$0.0 \$0.0 \$942.0 \$92704.0 \$1,360.0
Description 7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor  Labor Basis 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.  From IS, >=610 and < 612.  From IS, >=610 and < 616.  From IS, >=622 and < 623.  From IS, >=624 and < 623.  From IS, >=620 and < 624.  From IS, >=630 and < 634.  From IS, >=630 and < 634.  From IS, >=640 and < 644.	1.0000	\$31,562.00 \$37,00 \$15,741.00 \$18,758.00 \$501.00 \$193,166.00 \$27,069.00 \$27,352.00	\$14,257.00 \$17,00 \$7,110.00 \$8,472.00 \$226.00 \$87,240.00 \$12,225.00 \$12,355.00	\$15,250.00 \$18.00 \$7,611.00 \$9,027.00 \$241.00 \$92,956.00 \$13,026.00 \$13,225.00	\$2,727.00 \$3,00 \$1,360.00 \$1,623.00 \$43.00 \$16,718.00 \$2,343.00 \$2,363.00	\$12,801.00 \$15.00 \$6,384.00 \$7,562.00 \$77,872.00 \$10,913.00 \$11,094.00	\$0.00 \$0.00 \$0.00 \$0.00 \$266.00 \$7.00 \$2,738.00 \$383.00 \$0.00	\$0.067 \$0.0 \$0.0 \$942.0 \$25.0 \$1,360.0 \$0.0
Description 7 Factor: 15 - A&G Basis 8 Factor: 15 - A&G Basis 8 Factor: 15 - Allocation Factor  Labor: Basis 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. From IS, >=610 and < 612. From IS, >=610 and < 612. From IS, >=622 and < 621. From IS, >=622 and < 621. From IS, >=624 and < 626. From IS, >=630 and < 636. From IS, >=630 and < 636. From IS, >=630 and < 636.	1.0000	\$31,562,00 \$37,00 \$15,744,00 \$16,758,00 \$501,00 \$193,166,00 \$27,069,00 \$27,352,00 \$29,957,00	\$14,257.00 \$17.00 \$7,110.00 \$8,472.00 \$226.00 \$87,240.00 \$12,225.00 \$12,355.00 \$13,532.00	\$15,250.00 \$18.00 \$7,611.00 \$9,027.00 \$241.00 \$92,956.00 \$13,026.00 \$13,225.00 \$14,484.00	52,727.00 \$3,00 \$1,663.00 \$1,6718.00 \$2,343.00 \$2,363.00 \$2,363.00 \$2,589.00	\$12,801.00 \$15.00 \$6,384.00 \$7,562.00 \$202.00 \$77,872.00 \$10,913.00 \$11,094.00 \$12,150.00	\$0.00 \$0.00 \$0.00 \$0.00 \$266.00 \$7.00 \$2,738.00 \$383.00	\$0.067 \$0.0 \$0.0 \$942.0 \$25.0 \$9,704.0 \$1,360.0 \$0.0
Description 7. Factor 15 - A&G Basis 8. Factor 15 - A&G Basis 9. Factor 15 - Allocation Factor  Labor Basis 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 From IS, >=610 and < 612 From IS, >=620 and < 616 From IS, >=620 and < 621 From IS, >=620 and < 623 From IS, >=624 and < 626 From IS, >=630 and < 634 From IS, >=6440 and < 641 From IS, >=642 and < 641 From IS, >=642 and < 643	1.0000	\$31,562.00 \$37,00 \$15,741.00 \$18,758.00 \$501.00 \$193,166.00 \$27,069.00 \$27,352.00	\$14,257.00 \$17,00 \$7,110.00 \$8,472.00 \$226.00 \$87,240.00 \$12,225.00 \$12,355.00	\$15,250.00 \$18.00 \$7,611.00 \$9,027.00 \$241.00 \$92,956.00 \$13,026.00 \$13,225.00	\$2,727.00 \$3,00 \$1,360.00 \$1,623.00 \$43.00 \$16,718.00 \$2,343.00 \$2,363.00	\$12,801.00 \$15.00 \$6,384.00 \$7,562.00 \$77,872.00 \$10,913.00 \$11,094.00	\$0.00 \$0.00 \$0.00 \$0.00 \$266.00 \$7.00 \$2,738.00 \$383.00 \$0.00	\$0.067 \$0.0 \$0.0 \$942.0 \$25.0 \$3,704.0 \$1,360.0 \$0.0 \$0.0
Description 7 Factor 15 - A&G Basis 8 Factor 15 - Aliceation Factor  Labor Basis 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  From IS, >=610 and < 612  From IS, >=610 and < 616  From IS, >=622 and < 623  From IS, >=624 and < 624  From IS, >=630 and < 634  From IS, >=640 and < 644  From IS, >=640 and < 643  From IS, >=640 and < 643  From IS, >=650 and < 653  From IS, >=640 and < 655  From IS, >=640 and < 656  From IS, >=650 and < 666	1.0000	\$31,562.00 \$37.00 \$15,741.00 \$16,758.00 \$501.00 \$193,166.00 \$27,069.00 \$27,352.00 \$29,957.00 \$44,847.00	\$14,257,00 \$17,00 \$7,110,00 \$8,472,00 \$226,00 \$87,240,00 \$12,225,00 \$12,355,00 \$13,532,00 \$20,257,00 \$124,684,00 \$151,979,00	\$15,260.00 \$18.00 \$7,611.00 \$9,027.00 \$241.00 \$92,956.00 \$13,026.00 \$13,026.00 \$14,484.00 \$21,683.00 \$46,849.00 \$49,003.00	\$2,727.00 \$3,00 \$1,360.00 \$1,623.00 \$43.00 \$16,718.00 \$2,343.00 \$2,363.00 \$2,589.00 \$3,875.00 \$22,480.00 \$27,664.00	\$12,801.00 \$15.00 \$6,384.00 \$7,562.00 \$77,872.00 \$10,913.00 \$11,094.00 \$12,150.00 \$18,189.00 \$21,707.00	\$0.00 \$0.00 \$0.00 \$266.00 \$7.00 \$2,738.00 \$383.00 \$0.00 \$0.00 \$23,297.00 \$16,390.00	\$0.067 \$0.0 \$0.0 \$942.0 \$942.0 \$1,360.0 \$0.0 \$0.0 \$1,360.
Description 7 Factor 15 - A&G Basis 8 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor  Labor Basis 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 From IS, >=610 and < 612 From IS, >=610 and < 616 From IS, >=622 and < 623 From IS, >=622 and < 623 From IS, >=624 and < 626 From IS, >=680 and < 634 From IS, >=680 and < 634 From IS, >=680 and < 641 From IS, >=680 and < 643 From IS, >=680 and < 643 From IS, >=690 and < 695 From IS, >=690 and < 695 From IS, >=690 and < 699 From IS, >=690 and < 699 From IS, >=691 and < 609 From IS, >=690 and < 699 From IS, >=691 and < 699 From IS, >=691 and < 609	1.0000	\$31,562.00 \$37,00 \$15,741,00 \$18,758.00 \$501.00 \$193,166.00 \$27,069.00 \$27,352.00 \$29,957.00 \$44,847.00 \$44,847.00 \$456,929.00 \$556,922.00 \$516,394.00	\$14,257.00 \$17.00 \$7,110.00 \$8,472.00 \$226.00 \$12,225.00 \$12,355.00 \$13,532.00 \$20,257.00 \$124,684.00 \$151,979.00 \$54,756.00	\$15,260.00 \$18.00 \$7,611.00 \$9,027.00 \$241.00 \$13,026.00 \$13,026.00 \$14,484.00 \$21,683.00 \$49,003.00 \$2,653.00	\$2,727.00 \$3,00 \$1,653.00 \$1,623.00 \$43.00 \$2,343.00 \$2,363.00 \$2,589.00 \$3,875.00 \$27,664.00 \$4,664.00	\$12,801.00 \$15.00 \$6,384.00 \$7,562.00 \$77,872.00 \$10,913.00 \$11,094.00 \$12,150.00 \$18,189.00 \$21,707.00 \$22,234.00 \$408.00	\$0.00 \$0.00 \$0.00 \$0.00 \$266.00 \$7.00 \$383.00 \$0.00 \$0.00 \$0.00 \$23,297.00 \$16,390.00 \$4,312.00	\$0.067 \$0.0 \$0.0 \$942.0 \$25.0 \$1,360.0 \$0.0 \$0.0 \$164,163.0 \$0.0 \$164,163.0
Description 7. Factor 15 - A&G Basis 8. Factor 15 - A&G Basis 9. Factor 15 - Allocation Factor  Labor Basis Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and water disposal.  From IS, >=600 and < 602 From IS, >=610 and < 612 From IS, >=620 and < 616 From IS, >=622 and < 623 From IS, >=622 and < 623 From IS, >=623 and < 626 From IS, >=630 and < 634 From IS, >=630 and < 641 From IS, >=630 and < 643 From IS, >=650 and < 643 From IS, >=650 and < 665 From IS, >=650 and < 665 From IS, >=650 and < 696 From IS, >=650 and < 696 From IS, >=650 and < 696 From IS, >=600 and < 696	1.0000	\$31,562.00 \$37.00 \$15,741.00 \$16,758.00 \$501.00 \$27,069.00 \$27,352.00 \$27,352.00 \$29,957.00 \$44,847.00 \$428,399.00 \$556,922.00 \$316,394.00 \$34,247.00	\$14,257,00 \$17,00 \$7,110.00 \$8,472.00 \$82,200 \$12,225,00 \$12,355,00 \$13,552,00 \$12,4684,00 \$151,979,00 \$151,979,00 \$34,756,00 \$3,631,00	\$15,280.00 \$18.00 \$7,611.00 \$9,027.00 \$241.00 \$92,956.00 \$13,026.00 \$13,026.00 \$14,484.00 \$21,683.00 \$46,849.00 \$2,683.00 \$2,683.00 \$175.00	\$2,727.00 \$3.00 \$1,360.00 \$1,623.00 \$43.00 \$2,343.00 \$2,369.00 \$2,369.00 \$2,480.00 \$27,664.00 \$4,664.00 \$300.00	\$12,801.00 \$15.00 \$6,384.00 \$7,562.00 \$202.00 \$77,872.00 \$10,913.00 \$11,094.00 \$12,150.00 \$18,189.00 \$21,707.00 \$22,234.00 \$408.00 \$27.00	\$0.00 \$0.00 \$0.00 \$0.00 \$266.00 \$7.00 \$383.00 \$0.00 \$0.00 \$0.00 \$23,297.00 \$4,312.00 \$569.00	\$0.067 \$0.0 \$0.0 \$25.0 \$5,704.0 \$1,360.0 \$0.0 \$0.0 \$62,636.0 \$164,163.0 \$0.0
Description 7 Factor 15 - A&G Basis 8 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor  Labor Basis 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 From IS, >=610 and < 612 From IS, >=610 and < 616 From IS, >=622 and < 623 From IS, >=622 and < 623 From IS, >=624 and < 626 From IS, >=680 and < 634 From IS, >=680 and < 634 From IS, >=680 and < 641 From IS, >=680 and < 643 From IS, >=680 and < 643 From IS, >=690 and < 695 From IS, >=690 and < 695 From IS, >=690 and < 699 From IS, >=690 and < 699 From IS, >=691 and < 609 From IS, >=690 and < 699 From IS, >=691 and < 699 From IS, >=691 and < 609	1.0000	\$31,562.00 \$37,00 \$15,741,00 \$18,758.00 \$501.00 \$193,166.00 \$27,069.00 \$27,352.00 \$29,957.00 \$44,847.00 \$44,847.00 \$456,929.00 \$556,922.00 \$516,394.00	\$14,257.00 \$17.00 \$7,110.00 \$8,472.00 \$226.00 \$12,225.00 \$12,355.00 \$13,532.00 \$20,257.00 \$124,684.00 \$151,979.00 \$54,756.00	\$15,260.00 \$18.00 \$7,611.00 \$9,027.00 \$241.00 \$13,026.00 \$13,026.00 \$14,484.00 \$21,683.00 \$49,003.00 \$2,653.00	\$2,727.00 \$3,00 \$1,653.00 \$1,623.00 \$43.00 \$2,343.00 \$2,363.00 \$2,589.00 \$3,875.00 \$27,664.00 \$4,664.00	\$12,801.00 \$15.00 \$6,384.00 \$7,562.00 \$77,872.00 \$10,913.00 \$11,094.00 \$12,150.00 \$18,189.00 \$21,707.00 \$22,234.00 \$408.00	\$0.00 \$0.00 \$0.00 \$0.00 \$266.00 \$7.00 \$383.00 \$0.00 \$0.00 \$0.00 \$23,297.00 \$16,390.00 \$4,312.00	

Line # Description A B	Total C	Residential D	Commercial E	industrial F	Public Authorities G	Sales for Resale	Fire Protection - Private	Fire Protection - Public J
89 Factor 16 - Labor Basis 90 Factor 16 - Allocation Factor	\$3,749,951.00 1.0000	\$2,195,971.00 0.5856	\$578,893.00 0.1544	\$323,241.00 0.0862	\$100,396.00 0.0268		\$54,502.00 0.0145	\$269,320.00 0.0718
UPIS Basis. Comment	Factor 17	i de la companya de l			100			
Description 91 Factor 17 - UPIS Basis 92 Factor 17 - Allocation Factor	\$136,892,693.00 1:00 <u>0</u> 0	\$61,402,987.00 0.4485	\$23,521,364.00 0,1718	\$20,461,294.00 0.1495	\$4,410,752.00 0.0322		\$1,849,116.00 0.0135	\$8,742,488.00 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 94 Factor 18 - Allocation Factor	\$106,237,397.00 1.0000	\$46,296,838.00 0.4358	\$18,438,893.00 0.1736	\$16,477,794.00 0.1551	\$3,480,573.00 0.0328	\$13,366,215.00 0,1258	\$1,426,375.00 0.0134	\$6,750,709.00 0.0635
Total COS Basis The factors are based on the allocation of the total cost of service, excluding those littins being allocated.	Factor 19		eksettetti waleya Walani iliya waleya					
(≥=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		\$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
Taxes+IS>Total Deferred Income Taxes = 928 or (= 408 and (Description contains "Gross Rec" or "Assess"))		\$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 96 Factor 19 - Allocation Factor 3	30,204,341,35 1.0000	15,087,504.65 0.4995	5,004,659.73 0.1657	4,031,778,70 0,1335	910,332.57 0,0301	3,108,792.92 0.1029	368,015,18 0.0122	1,693,257,59 0.0561
Total COS Basis w/o Fire The factors are based on COS basis without Fire.	Factor 20	e yan etaka da je Galak da Xalay			ersk stand ger klade i Standard ger		auer en	
Description 97 Factor 20 - Total COS Basis Wio Fire 98 Factor 20 - Allocation Factor	\$25,173,038,65 1.0000	\$15,184,482.65 0.6032	\$5,029,037.73 0.1998	\$4,045,023.70 0.1607	\$914,494.57 0.0363	\$0.00 0.0000	\$0.00 0.0000	\$0.00 0.0000

2 Factor 11 - Allocation Factor  Trans: & Dist. Maint: Expenses Factor 12  Comment  Description  3 Factor 12 - Trans: & Dist. Maint: Expenses \$319  4 Factor 12 - Allocation Factor  Allocation of Billing and Collecting Costs: Factor 13  Comment  Description  5 Factor 13 - Allocation of Billing and Collecting Costs: 38  8 Factor 13 - Allocation Factor  A&G Basis Factor 15  Comment  Description  7 Factor 15 - A&G Basis \$3,536	,992,00 \$112,034.0 1.0000 0.223 ,484.00 \$47,100.0 1.0000 0.147	3 0.0385 5 \$8,132.00 1 0.0255	9.2611 \$55,106.00 0.1725	\$114,654.00 0.2284 \$147,188.00 0.4607	\$65,773.00 0.1310 \$3,565.00 0.0112	\$0.00 0.0000 \$0.00 0.0000 37,957.00 0.9854	\$59,110.00 0.1178 \$58,373.00 0.1827 552.00 0.0148
Description 1 Factor 11 - T & D OP Basis 2 Factor 11 - Allocation Factor  Trans: & Dist. Maint: Expenses  Comment Description 3 Factor 12 - Trans. & Dist. Maint: Expenses 4 Factor 12 - Allocation Factor  Allocation of Billing and Collecting Costs.  Factor 13  Comment Description 5 Factor 13 - Allocation of Billing and Collecting Costs. 8 Factor 13 - Allocation Factor  A&G Basis Factor 15 - A&G Basis Factor 15 - A&G Basis 7 Factor 15 - A&G Basis 5 \$3,538	1.0000 0.223 484.00 \$47,100.0 1.0000 0.147 519.00 0.000	3 0.0385 5 \$8,132.00 1 0.0255	9.2611 \$55,106.00 0.1725	\$147,188.00 0.4607	9.1810 \$3,585.00 0.0112	\$0.00 \$0.00 0.0000	\$58,373.00 0.1827
Trans: & Dist. Maint: Expenses Factor 12  Comment Description 3 Factor 12 - Trans. & Dist. Maint. Expenses \$319 4 Factor 12 - Allocation Factor  Allocation of Billing and Collecting Costs. Factor 13  Comment Description 5 Factor 13 - Allocation of Billing and Collecting Costs. 38 6 Factor 13 - Allocation Factor  A&G Basis Factor 16  Comment Description 7 Factor 15 - A&G Basis \$3,538	,484.00 \$47,100.0 1.0000 0.147 .519.00 0.000	) \$8,132.00   0.0255	\$56,106.00 0.1725	\$147,188.00 0.4607	\$3,565.00 0.0112	\$0.00 0.0000 37,957.00	\$58,373.00 0.1827
Comment Description 3 Factor 12 - Traris. & Dist. Maint. Expenses \$319 4 Factor .12 - Allocation Factor  Allocation of Billing and Collecting Costs. Factor .13  Comment Description 5 Factor .13 - Allocation of Billing and Collecting Costs. 38 6 Factor .13 - Allocation Factor  A&G Basis Factor .15  Comment Description 7 Factor .15 - A&G Basis \$3,538	,484.00 \$47,100.0 1.0000 0.147 .519.00 0.000	0.0255	0.1725	0.4807	0.0112	37,957.00	9.1827 552.00
Description 3 Factor 12 - Trans. & Dist. Maint. Expenses: \$319 4 Factor 12 - Allocation Factor  Allocation of Billing and Collecting Costs. Factor 13  Comment  Description 5 Factor 13 - Allocation of Billing and Collecting Costs. 38 8 Factor 13 - Allocation Factor  A&G Basis Factor 16  Comment  Description 7 Factor 15 - A&G Basis \$3,538	1.0000 0.147 ,519.00 0.000 1.0000 0.000	0.0255	0.1725	0.4807	0.0112	37,957.00	9.1827 562.00
A Factor 12 - Allocation Factor  Allocation of Billing and Collecting Costs. Factor 13  Comment Description 5 Factor 13 - Allocation of Billing and Collecting Costs. 38 6 Factor 13 - Allocation Factor  A&G Basis Factor 16  Comment Description 7 Factor 15 - A&G Basis \$3,538	1.0000 0.147 ,519.00 0.000 1.0000 0.000	0.0255	0.1725	0.4807	0.0112	37,957.00	9.1827 562.00
Allocation of Billing and Collecting Costs. Factor 13  Comment Description 5 Factor 13 - Allocation of Billing and Collecting Costs. 38 8 Factor 13 - Allocation Factor A&G Basis Factor 16  Comment Description 7 Factor 15 - A&G Basis \$3,538	,519.00 0.000 1.0000 0.000	0.00	0.00	0.00	0.00	37,957.00	562.00
Comment Description 5 Factor 13 - Allocation of Billing and Collecting Costs. 38 8 Factor 13 - Allocation Factor A&G Basis Factor 16 Comment Description 7 Factor 15 - A&G Basis \$3,538	.0.00 00.013, 1.0000 0.000	Carrier Commence of the Artist		rado de mario Sarta eses	PMS A TRANSPORT SALES		And the Artificial Law of
Description 5 Factor 13 - Allocation of Billing and Collecting Costs. 38 8 Factor 13 - Allocation Factor  A&G Basis Factor 16  Comment Description 7 Factor 15 - A&G Basis \$3,538	1.0000 0.000	Carrier Commence of the Artist		rado de mario Sarta eses	PMS A TRANSPORT SALES		Ash Too be delibered by to be
5 Factor 13 - Allocation of Balling and Collecting Costs. 38 8 Factor 13 - Allocation Factor  A&G Basis Factor 16  Comment Description 7 Factor 15 - A&G Basis \$3,538	1.0000 0.000	Carrier Commence of the Artist		rado de mario Sarta eses	PMS A TRANSPORT SALES		And the Artificial Law of
A&G Basis Factor 15  Comment Description 7 Factor 15 - A&G Basis \$3,538		0.0000	0.0000	0.0000	0.0000	0.9854	0.0146
Comment Description 7 Factor 15 - A&G Basis \$3,538	75 Sanagas da berasanya da Katamatan 17 da berasanya	electric land at Property					
Description 7 Factor 15 - A&G Basis. \$3,538	19 12 12 12 12 12 12 12 12 12 12 12 12 12						
7 Factor 15 - A&G Basis \$3,536					Ale (1995) (reference) Prije of Alexander (1995)		
	,308,00 \$1,000,099.0	\$333,910,00	\$363,577.00	\$622,464.00	\$106,911.00	\$833,737.00	\$275,610.00
	1.0000 0.282			0.1760	0.0302	0.2358	0.0779
Labor Basis Factor 16						- 15.8 Mar 19.4 Mar	Appleton Astron
Constant							
From IS, >=800 and < 602	\$52,468.0	\$24,139,00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS;>=610 and < 612	\$82.0	\$28.00	\$0.00	\$0.00	\$0.00	\$0.00 \$0.00	\$0.00
∷ From IS, >=613 and <.618 From IS, >=620 and <.621	\$26,167.0		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS; >=622 and < 623	\$33,770.00 \$902.0		\$155.00 \$4.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$60.00 \$2,00
. From IS, >=624 and < 626	\$347,749.0		\$1,601.00	\$0.00	\$0.00	\$0.00	\$619.00
From IS, >=630 and < 634	\$48,731.0		\$224.00	\$0.00	\$0.00	\$0.00	\$86.00
From IS, >=640 and < 641	\$45,470.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=642 and < 643 From IS, >=650 and < 653	\$49,800.0	\$22,912.00	\$0.00	\$0.00	\$0.00	50.00	S0.00l

Line # Description A B	Total C	Base D	Max Day E	Max Hour	Meters G	Services H	Billing and Coffecting	Fire Service
From IS, >=660 and < 668 From IS, >=670 and < 679 From IS, >=501 and < 904.		\$162,933.00 \$145,703.00 \$0.00	\$28,131.00 \$25,157.00 \$0.00	\$190,628.00 \$170,470.00 \$0.00	\$168,743.00 \$455,323.00 \$0.00	\$95,655.00 \$11,028.00 \$0.00	\$0.00 \$0.00 \$578,880.00	\$85,965.00 \$180,576.00 \$4,309.00
From IS, >=905 and < 905 From IS, >=920 and < 921 From IS, >=932 and < 933		\$0.00 \$118,077.00 \$9,522.00	\$0.00 \$39,401.00 \$3,177.00	\$0.00 \$0.00 \$42,907.00 \$3,460.00	\$0.00 \$0.00 \$73,459.00 \$5,924.00	\$0.00 \$0.00 \$12,605.00 \$1,016.00	\$38,389.00 \$38,418.00 \$7,936.00	\$4,309.00 \$568.00 \$32,514.00 \$2,622.00
Description 9 Factor 16 - Labor Basis	\$3,749,959.00 1.0000	\$1,115,905.00 0.2974	\$371,908.00 0.0992	\$409,449.00 0.1092	\$701,449.00	\$120,304.00	\$723,623.00	\$307,321.00
10 Factor 16 - Allocation Factor		V.23/4	0.0552	0.1092	0.1871	0.0321	0.1930	0.0820
UPIS Basis Comment	Factor 17							
Description 11 Factor 17 - UPIS Basis 12 Factor 17 - Allocation Factor.	\$136,892,688.00 1.0000	\$70,519,071.00 0,5152	\$28,841,513.00 0.2107	\$11,731,808.00 0.0857	\$8,423,087.00 0.0615	\$8,069,024.00 0.0443	\$1,007,261.00 0.0074	\$10,300,924.00 0.0752
Rate Base Basis	Factor 18							
Comment Description	arganis (2. 44-) (1. 52) Medicine serve have an							
13 Factor 18 - Rate Base Basis 14 Factor 18 - Allocation Factor	\$106,237,390.00 1.0000	\$58,791,573.00 0.5346	\$23,416,832.00 0.2204	\$8,952,561.00 0.0843	\$5,519,407.00 0.0520	\$4,836,401.00 0.0455	-\$1,251,015.00 -0.0118	\$7,971,631.00 0.0750
Total COS Basis	Factor 19			41 76				
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		\$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
Income +IS->Total Deferred Income Taxes = 928 or (= 408 and (Description contains "Gross Rec" or "Assess"))		\$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	\$4,488,435.12	\$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 Comment	Factor 20							
Description 17 Factor 20 - Total COS Basis w/o Fire 18 Factor 20 - Allocation Factor	\$21,493,038.41 1.0000	\$14,597,420.47 0.6792	\$4,501,685.12 0.2094	a company of the comp	\$0.00 0.0000	\$0,00 0,0000	\$0.00 0.0000	\$0.00 0.0000

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

ine Description	Total C	Base D	Max Day	Max Hour	Meters G		Collecting	e Protection - Private	Fire Protection ~ Public K
<b>A</b>		o programme	<b>E</b> 22	saver February (State and	Control of the state of the state of the	antos a 🖪 arteas, la trategas.	Section 1 construction and the section and the		The state of the s
Allocation of cost which vary with water consumed. Factors are based on the pro forma test year average daily consumption for each customs classification.	Factor 6								
1 Factor 6 - Factor 2	1.0000	0.6849	0.3151					0.0000	0.00
2 Factor 6 - Factor 2 %	0.6335				经运动的证据证据				
3 Factor 6 - Factor 2 Weighted	1,0000	0.8004	0.1996		lika sebelah dalam	机心性 医心管病		0.0000	0.00
4 Factor 5 - Factor 3	1.0000	0.6381	0.2935			<b>新教育 医动脉</b> 的		0.0150	0.08
5 Factor 6 - Factor 3 1/4	No. 1 0.3602			<b>建成的复数形式</b>					
6 Factor 6 - Factor 3 Weighted	0.3602	0.2883	0.0719	0.0000				0.0000	0.00
7 Factor 6 - Factor 4.	1.0000	0.2781		0.5207				0.0441	0.1
8 Factor 6 - Factor 4%	0.0064								
9 Factor 6 - Factor 4 Weighted	0,0064	0.0018	0.0000	0.0033	요즘 사람들은 경기를			0.0003	0.00
10 Factor 6 - Allocation Factor	1.0000	0.7239	0.2715	0.0033				.0.0003	0.00
Allocation of cost which vary with water consumed  Factors are based on the proforms test year average daily consumption for each	Factor 7								
customer disselfication:									
11 Factor 7 - Factor 3	1,0000	0.6381	0.2935					0.0150	0.00
12 Factor 7 - Factor 3 %	0.2075								
13 Factor 7 - Factor 3 Weighted		0.1324	0.0609	0.0000				0.0031	.0.0
14 Factor 7 - Factor 4	1.0000	0.2781	ZÁNIJOVÝ TEXPA	0.5207	可用数据数据的 60.	right the states		0.0441	0.15
15 Factor 7 Factor 4%	0.7925								1864的 医性性
16 Factor 7 = Factor 4 Weighted	0.7925	0.2204	0.0000	0.4127				0.0349	0.12
17 Factor 7 - Factor ?	0.0000	0.0000	0,0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.00
18 Factor 7 - 7 %	0.0000						<b>被约翰·西拉斯</b>	A Company of Children	<b>黎巴特斯里拉拉</b>
19 Factor 7 ~ ? Weighted	0.0000	0.0000	. ○ 0.0000	0.0000				0.0000	0.00
20 Factor 7 - Aflocation Factor	Sec. March 1,0001	0.3528	0.0609	0.4127		e Padamenta de Si	March with Million	0.0361	0.13

Number of Years	Ye		Maximum Day Ratio	Day Ratio	Weight	Rate of Flow (GDP)	Weight
A	AND CONTRACTOR OF STATE OF STA	S				, (35, 7) F	
	4	1990	1.37	erica isk 💆 to sistematication	Allegia para 🏎 😅 🗀 daga	An and a supplementation of the supplementati	
	2	1991	1.50				
	2	1992	1.38				
	4	1993	1.36				
	5	1994	1.56				•
	8	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				
otals		21-	30.56	1.46	servita is Brillia Laterdari	androis and and another	

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

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	
	and the second	Carrier Constitution Constitution	32,126,000	1.0000	

Number of Years Year D	aximum ay Ratio Day Ratio	Welght (	e of Flow (GDP) Weight	
A B Factor 4A	<b>C</b>	<u> </u>	F G	
Allocation of Costs associated with the				The weighting of the factors is based on the
facilities serving base and maximum				potential demand of general and fire protection
hour extra capacity functions.				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 =

Extra Capacity less Average Hour =

2.872586131 1.872586131

	1M Gallon				
District	Capacity	Gallons Capacity	Percent.		15000 GPM
A St. Joe	B 15.5000	C   15,500,000	D 0.371251		EFFO
Joplin	9.0236	6,900,000	0.165267		5,569 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	<b>,</b>	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	today care a comment of the comment of	2,695
Total	42.9066	41,750,698	1.900000		15,001

Fire Basis fo	r alloca	tina de	mand :	elated
costs of				
public fi	re prot	ection c	ustom	er 🦠

		/pe of	Restrictive			
Description in	ches (in	rdrant Iches) Nozzel Sizes C D	Diameters Squared E	Quanitity 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	
	, Pr	rivate	20.25	91	1843	
		rivate	26.50	0	0	
Total Private Fire Protection				562	22,233	0.2192

Description A	Hydrant Valve Size (Inches) No C	ozzie Sizes D	對價值的物學的學學的可以發展的學學學學學學學學學學學	Restrictive Diameters Squared E	Quanitity F	Relative Demand G	Allocation Factor H
ublic 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				
otal Public Fire Protection					3,795	79,209	0.70
otal Fire Protection			mes et almenes es colores	Siderial accessives	4,357	101,442	1.00

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 =	10,300 GPM X 60 Min. X	4	Hours = 0.137	8
General Service Weight =	17,940,000 1.0000 -	Gallons 0.1378	= 0.862	2
Description A	Maximum Hour Ratio B	Përcent C	Weight D	
Average Hour Extra Capacity Maximum Hour	1.00 1.87	34.81 65.19	0.300 0.562	
Total	2.87	100.00		Province po de provincia de provincia de la como establista de la provincia de la provincia de la provincia de
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	Horsepower of Pumps	Weight		
A 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		

#### 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	. Welght C	
Transmission Mains	792,997	0.2075	
Distribution Mains	3,028,260	0.7925	
Total	3,821,257	1:0000	

IFactor 8A	经共享的证券 化双氯化 计标识值 化二氯甲基	医动脉动物 医克克特氏 经基础股份 医二氏腺素的 人名英格兰	2.大量的各种等性的 1. 一类的类似的 4. 化基础 医原性的	化环基橡胶 化铁铁铁铁 化铁铁铁 电流 经证券 化二氯甲基甲基	「プログルインプラント」では多数点があります。 こうしょう はんしゅうしんしょ	·····································	けいあいしも オリン・リアン・コープリー オンカー はないしゃ 同じをしらいに 最近する
IFACIOF 64 LEGISLATE THE MOST CONT.	化压制 化氯化铁 电线 使精学的现在分词	カリイ ととうというか かしきぶい へうしんきん		化氯化铁 人名西格尔 医新电路管 电电流电流 医二氏		,我们就是这个人的数据的,这种实际的实际,不是不是数据的。	ひいちがら さむし じゅうりょしんれいしんかい かいった 緩出する
<ul> <li>To To To To To To To To No. 1 New York on the Mark to State of the Sta</li></ul>	Saw Saward at 18 hospitalises to be for	The first of the first of the second section of the first of the second section of the sectio	hai kan dan sahir sahir kan berasa dalah dan biran	医骨髓 网络克莱二氏 医多克氏氏病 医自动性溃疡 医二氏病病病 化二烷	in de la line antique de la line d	to an investment of the first between the property	ktur ulah 190 di Tirah Merentakan bilan meladih diseMini Pedrugayan 17 d
■日本的政治院委告,严助政治分别心思心的结合,并允许不同意见的事情,表现对此识别是为例的。	医乳腺病 化硫酸化铁铁 机氯化矿 经基金		그 시작되어야 하는 생물이 있어야 하여야 않았다.	医水杨醇 医乳腺 医二甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基		3. 化环环烷基 高速性发光性 (4)、15-30(15)化 (5)。	褐色 网络美国斯特 连大的 化二氢医抗心肠抗血病 机甲基氯二烷 化多烷基氯化镍镍铁铁铁
	立体を かりいわがた かんじん 不				だいかん 対象の対象の対象 とうしゅうじゅうしんしょ		no mandament discussive Policia Plat
Factors for allocating Cost of Service	🗎 II 🔾 🖟 A.		and the first of the second	Color Color and the Color of th	<ul> <li>To the deep of the advantage of the first of the control of the cont</li></ul>	The Court of the C	are assigned directly to Public Fire.
	医连直性经验 医甲状腺性经病 化化氯化铵	化物油混合物 医多种性 化二氯甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基	along the growth of the call that the call the same of the first and the call the same of the first the call th	TRANSPORTED STATES OF EAST OF A STATE OF THE STATE OF THE			
		化环烷基化物 医肾髓病 医牙髓性性连续原理 化甲烷基邻苯	性 经保险 医乳腺素 医乳腺 医乳腺性 医二			<b></b>	불발표 하는 이 교회를 하는 것으로 보이다. 그 차 원생이 하는 사람들이 되었다.
customer classifications.	2、1000年1月1日 - 1000年1月1日 - 1000年1月 - 1000年1日 - 1000年1月 - 1000年1月 - 1000年1月 - 1000年1月 - 1000年1月 - 1000年1月		and the second s	精神 机双氯基酚医氯化二氯医氯酚医二甲酚二甲基酚 化二氯化甲基酚		Protec	UDD1 - 1, 200 - 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	A.沙斯·比亚亚州 1、吉斯兰居的 使多有效	化共产品 化二乙基基基甲基甲基甲基甲基甲基基基甲基甲基		最高的 医克勒氏性动脉 医克勒氏试验检 化二十二烷基酚 化二二	医乳球性溶液性乳糖 医多种葡萄状 经股份额 化氯化物		
■見まりまりがとはおもれたものでは、これでは、「ちゃつかんりょうとはしてんと			20 1 5 6 6 6 6 6 6 1 10 1 1 4 5 6 7 10 10 2 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1		さいがたいけんしがし きゅうしゅじょう たいしょ・スカル		어느는 강도 한 문의 한 발문으로 이 모르겠다. 그의 한 제 그리의 이 이 분들차 전환이 회원한 작업한다.

Allocat Customer Classification Factor	on .
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

	5/8"	Resid	The Committee of the Committee	Comm	ercial	Indus	trial	Other Pubil	c Authority	A second than the second of	r Resale	Private Fire	Protection	Public Fire	Protection	To	al .
Meter Size	Dollar Equivalent	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Welahtina	Number of Meters	Welahtina	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting
(1) a		of the ship of the same and the	(4)*(2) x (3)			#5 <b>(7)</b>		action and a second and an extension	(10)=(2) x (9)	of the court of home where	12)=(2) × (11	The state of the s	(14)			Si (17)	
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	00,00	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	ii potanija ja j	33,661.00	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 May 10.00	0:00	0.00	0,00	37,957.00	

Service Size	3/4" Dollar Equivalent	Reside Number of Services	erson de la companya	Comm Number of Services	ercial Welghting	indus Number of Services	the second second of the second	Other Publi Number of Services	c Authority Weighting	Sales to Number of Services	r Resale Weighting	Private Fire Number of Services	Protection Weighting	Public Fire Number of Services	Protection Weighting	To Number of Services	tal Weighting
2 (1).	(2)	(3) at a	4)=(2) × (3)	(5)	(6)=(2) × (5)	(7)	(8)=(2) × (7)	(9)	(10)=(2) x (9)	(11)	(12)=(2)-x (11	(13)	(14)	(15)	(16)	(17)	(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	265.12	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	January Robertson	.: 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	2.0.00	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

<b>C</b>	Cost of Se	rvice	]	Revenues Pres	ent Rates	F	Revenues Propo	sed Rates	Proposed In	crease
Customer Classification	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	P	roposed
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:

							Public	Sale for
	Residential	Co	mmercial	In	dustrial	Α	uthority	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**

	Proposed
Meter Size	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 Distict #3 Test Year Ending 12-31-2010 Net Plant in Service

			g (2 1 2 2 2 3 3 )					(1884-10 / 1866-1		
Account	MC Adjusted				深刻的:以第	Other Public	Sales for	ire Protection Fi	ne Protection	
Number Description	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth		-Private	-Public	Total
INTANGIBLE PLANT										
301,000 Organization	\$42,856	17-UPIS Basis	\$19,667	\$9,111	\$6,394	\$2,211	\$2,158	\$956	\$2,361	\$42,856
302,000 Franchises and Consents	\$25,908	17-UPIS Basie	\$11,689	\$5,508	\$3,865	\$1,337	\$1,303	\$578	\$1,428	\$25,908
303,000 Miscellaneous Intangible Plant TOTAL, PLANT INTANGIBLE	\$92,402 \$161,168	15-A&G Basis	\$50,220 \$81,776	\$17,944 \$32,563	\$9,665 \$19,924	\$4,177 \$7,725	\$3,022 \$6,481	\$1,525 \$3,059	\$5,849 \$9,638	\$92,402 \$161,186
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.	\$68,979	\$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	\$8,654	\$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	\$28,656	\$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	\$998,118	\$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	\$3,350,398	\$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	\$2,926	\$2,947	\$698	\$1,060	\$28	\$60	\$12,580
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	\$1,388,081
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	\$2,609,826	\$1,492,084	\$1,555,746	\$369,711	\$559,697	\$14,589	\$31,831	\$6,631,484
328,000 Diesel Pumping Equipment	\$97,670	6-Assoc, w/power and pumping facilities	\$38,423	\$21,976	\$22,913	\$5,430	\$8,243	\$215 \$235	\$469 \$512	\$97,869
327.000 Hydraulic Pumping Equipment	\$108,756 \$127,854	6-Assoc, w/power and pumping facilities	\$41,998 \$50,298	\$24,020 \$28,767	\$25,045 \$29,995	\$5,936 \$7,109	\$9,010 \$10,791	\$235 \$281	\$614	\$106,756 \$127,855
328.000 Other Pumping Equipment TOTAL PUMPING PLANT	\$11,236,164	6-Assoc, w/power and pumping facilities	\$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	\$29,535	\$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	\$17,515,482
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	\$9,191	\$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	\$5,319,97 <u>1</u>	4-Associated with facilities serving base and max. hr. extra capacity functions	\$2,599,338	\$1,326,801	\$243,855	\$328,242	\$0	\$250,571	\$571,365	\$5,319,972

#### Missouri American Water Company File Number WR-2011-0337 Distict #3 Test Year Ending 12-31-2010 Net Plant in Service

1000E			2017 St 2016	property of		Pagak barjar s				and a state of
Account	MO Adjusted		acambas s	The North		Other Public	Sales for	Fire Protection	Fire Protection	<b>经销售的</b> 第
Number Description		Allocation Number	Residential	Commercial	Industrial		Resale	- Private	- Public	Total
343,100 TD Mains AC 4 (STL)	\$0	4-Associated with facilities serving base and	\$0	\$0	\$0	Auth. \$0	\$0	\$0	\$0	Total \$0
242 440 Th Males Color 4 (0H)		max. hr. extra capacity functions								
343.100 TD Mains Gaive 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	-\$4,622	-\$2,359	-\$433	-\$584	\$0	-\$446	** ***	** ***
040.100 10 manis 2: 411 (012)	-401400	max. hr. extra capacity functions	,022	~42,308	-3433	-3064	40	-2440	-\$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	\$12,498,088	\$8,378,478	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
448 000 TO 14-1-1 Of 140 1000 DD 10TI 1		max. hr. extra capacity functions								
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 Ct <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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343,200 TD Mains PL 6-8in (STL)	\$0	max, hr. extra capacity functions 4-Associated with facilities serving base and	\$0	\$0	20	\$0	\$0	\$0	\$0	\$0
• •		max, hr. extra capacity functions					-			*-
343,300 TD Mains 10 to 16"	\$19,718,638	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	\$853,280	\$18,718,836
343,300 TD Mains 18 & Grtr	\$843,803	3-Assoc, with facilities serving base, max day	\$314,823	\$180,489	\$192,134	\$44,637	\$69,361	\$12,910	\$29,448	\$843,803
	•	extra capacity and fire protection functions.	******	*****	*	*****	VV	*,	,,	*******
343,300 TD Mains CI 12 (STL)	\$0		. \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		extra capacity and fire protection functions.								
343,300 TD Mains CI 16 (STL)	\$0	3-Assoc, with facilities serving base, max day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343,300 TD Mains DI 12 (STL)	\$0	extra capacity and fire protection functions.  3-Assoc, with facilities serving base, max day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
**************************************	•	extra capacity and fire protection functions.	***	**	••	•••	••	40	40	**
343,300 TD Mains Di 16 &>(STL)	\$0	3-Assoc. with facilities serving base, max day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		extra capacity and fire protection functions.								
343.300 TD Mains LJ 20 (STL)	\$0	3-Assoc, with facilities serving base, max day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343,300 TD Mains PL 12in (STL)	02	extra capacity and fire protection functions.  3-Assoc. with facilities serving base, max day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
345,300 (D mains PL 12IA (51L)	\$0	extra capacity and fire protection functions.	\$0	40	40	40	\$0	20	<b>3</b> 0	3-0
343,300 TD Main Di 10in (STL)	\$0	3-Assoc. with facilities serving base, max day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		extra capacity and fire protection functions.					•			
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
345.000 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	-\$199	-\$102	-\$19	-\$25	\$0	-\$19	-\$44	-\$408
		max. hr. extra capacity functions								
TOTAL TRANSMISSION & DIST. PLANT	\$77,303,726		\$38,584,150	\$15,857,587	\$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

#### Miseouri American Water Company File Number WR-2011-0337 Distict #3 Test Year Ending 12-31-2010 Net Plant In Service

Section in the section of the sectio									Sale Sales (All	
Account	MO Adjusted .	Services and the services of t		and the second of the second		Other Public	Sales for	Fire Protection	Fire Protection	
Number Description	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth	Resale	- Private	- 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	\$136,898
391,208 Computer Hardware & Software	\$64,379	15-A&G Basis	\$34,990	\$12,502	\$6,734	\$2,910	\$2,105	\$1,062	\$4,075	\$84,378
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	\$3,580	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	-\$878	-\$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.	\$53,879	\$30,898	\$32,901	\$7,642	\$11,882	\$0	\$0	\$137,202
		day extra capacity functions.								•
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	-\$32,258	15-A&G Basis	-\$17,531	-\$6,264	-\$3,374	~\$1,458	-\$1,055	-\$532	-\$2,042	-\$32,258
398.000 Miscellaneous Equipment	\$93,757	16-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	\$108	\$47_	\$117	\$2,116
TOTAL GENERAL PLANT	\$4,225,564		\$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		S61.542.123	\$28,522,173	\$20,007,852	\$6,921,690	\$6,749,704	\$2.995.371	<b>37,381,195</b>	\$134,130,108

#### Missouri American Water Company File Number WR-2011-0337 Distict #3 Test Year Ending 12-31-2010 Net Plant in Service

Account Number Description	MO Adjusted Jurisdictional	Allocation Number		Mex Day	Mich Hour	Market 1		Silling and Collecting I	Tire Barvice	<b>Table</b>
INTANGIBLE PLANT 301,000 Organization	\$42,858	17-UPIS Basis	\$18,947	\$8,010	\$7,187	\$2,001	\$3,154	\$253	83,304	\$42,856
302.000 Franchises and Consents	\$25,908	17-UPIS Basis	\$11,454	84,842	\$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	817,603	\$7,348	\$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 inflitration Galleries and Tunnels	\$0		<b>\$</b> 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	<b>\$0</b>	\$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
DUBBINO DI ANT										
PUMPING PLANT 320.000 Land and Land Rights - PP	\$12,561	C Annual sufficiency and numerical facilities	\$8,136	\$4,226	\$156	\$0	\$0	<b>\$</b> 0	243	\$12,561
321.000 Structures and Improvements - PP	\$2,876,989	6-Assoc. w/power and pumping facilities 6-Assoc. w/power and pumping facilities	\$1,863,386	\$967,987	\$35,660	\$0	\$0	\$0	\$9,957	\$2,876,990
322.000 Structures and improvements - PP 322.000 Boller Plant Equipment	\$2,676,565 \$261	6-Assoc. W/power and pumping facilities	\$1,003,300 \$169	\$88	\$30,660 \$3	\$0	\$0	\$0	\$5,557 \$1	\$2,070,000
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
326.000 Steam Fumping Equipment	\$6,631,485	6-Assoc. w/power and pumping facilities	\$4,295,121	\$2,231,218	\$82,196	80	\$0	\$0	\$22,950	\$6,631,485
326.000 Diesei Pumping Equipment	\$97.870	6-Assoc. w/power and pumping facilities	\$63,260	\$32,862	\$1,211	\$0	\$0	\$0	\$338	\$97,671
327.000 Hydraulic Pumping Equipment	\$106,758	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	orasoc. Wipower and pumping racinos	\$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	\$113,762	\$4,191	\$0	\$0	\$0	\$1,170	\$338,088
331.900 Structures and Improvements - WTP	\$9,339,075	2-Assoc, with facilities serving base and max, day extra capacity functions.	\$6,104,019	\$3,235,066	\$0	<b>\$0</b>	<b>\$</b> 0	<b>\$0</b>	\$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	\$6,067,366	<b>\$</b> 0	<b>\$</b> 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	<b>\$</b> 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	<b>\$</b> 0	<b>\$</b> 0	\$0	\$1,175,075	\$5,427,599
343.000 TD Mains Not Classifled	-\$373,712	7-Assoc. with trans. and distrib. mains	-\$109,199	\$0	-\$206,775	\$0 \$0	\$0 \$0	\$0 \$0	-\$57,739 \$821,936	-\$373,713 \$5,319,971
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	₩U	₩U	₩	<del>40</del> 41,836	<b>#</b> 0,∂1 <b>8,8</b> /1

#### Missouri American Water Company File Number WR-2011-0337 Distit #3 Test Year Ending 12-31-2010 Net Plant in Service

	April 1			1-1		w w w		TOPEN YET WATER		
Account:	MO Adjusted	and the season of the season of			Part -	7 1 4 7 4		Billing and		
Number Description 343,100 TD Mains AC 4 (STL)	Juriedictional 80	Allocation Number	Been	Mex Day	Max Hour	Meters	Services	Collecting	Fire Service	Total ,
343.100 1D Mains AC 4 (31L)	₩.	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	20	\$0
343.100 TD Mains Gaive 1 (STL)	\$0	4-Associated with facilities serving base and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		max. hr. extra capacity functions								
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	<b>\$</b> 0	\$0	\$0	-\$1,461	-\$9,459
343,200 TD Mains 6 to 8"	\$25,575,292		\$7,472,100	\$0	\$14,151,809	\$0	\$0	\$0	\$3,951,383	\$25,575,292
		max. hr. extra capacity functions	V//V/ =4100	•	414,101,000	40	•••	40	40,001,000	420,010,202
343.200 TD Mains 6 to 10in (TN)	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343,200 TD Mains CI <10 1900-28 (STL)	\$0	max. hr. extra capacity functions	••	••	••	-	••			
343.200 10 Manis CI 10 1800-28 (STL)	***	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	<b>\$</b> 0	\$0	\$0
343.200 TD Mains CI <10 1929-56 (STL)	\$0	4-Associated with facilities serving base and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		max. hr. extra capacity functions								
343.200 TD Mains Ct <10 1957-93 (STL)	\$0	4-Associated with facilities serving base and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200 TD Mains DI 6-8 (STL)	\$0	max. hr. extra capacity functions 4-Associated with facilities serving base and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	•	max. hr. extra capacity functions	••	•	•	••	•••		••	••
343.200 TD Mains PL 6-8in (STL)	\$0	4-Associated with facilities serving base and	\$0	\$0	\$0	\$0	\$0 -	\$0	\$0	\$0
343,300 TD Mains 10 to 16"	A40 740 888	max. hr. extra capacity functions		*******					****	*** ***
343.300 (D mains 10 to 10	\$18,718,636	3-Assoc, with facilities serving base, max day extra capacity and fire protection functions.	\$11,620,629	\$6,158,431	\$0	\$0	\$0	\$0	\$939,676	\$18,718,636
343.300 TD Mains 18 & Grtr	\$843,803		\$523,833	\$277,611	\$0	\$0	\$0	\$0	\$42,359	\$843,803
		extra capacity and fire protection functions.	-	•			•	-	• •	•
343.300 TD Mains C! 12 (STL)	<b>\$</b> 0	,,	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343,300 TD Mains CI 16 (STL)	\$0	extra capacity and fire protection functions.  3-Assoc. with facilities serving base, max day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Oro. Do Halle Cr To (O. L)	•••	extra capacity and fire protection functions.	••	••	40	***	40	•••	•0	***
343.300 TD Mains DI 12 (STL)	\$0	3-Assoc, with facilities serving base, max day	\$0	<b>\$</b> 0	\$0	\$0	\$0	\$0	\$0	\$0
343.300 TD Mains Di 16 &>(STL)	\$0	extra capacity and fire protection functions.	••		•			••		•
343.300 1D Mains Di 16 62(31L)	<b>₽</b> U	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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		extra capacity and fire protection functions.								
343.300 TD Mains PL 12In (STL)	\$0	3-Assoc, with facilities serving base, max day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300 TD Main Di 10in (STL)	\$0	extra capacity and fire protection functions.  3-Assoc. with facilities serving base, max day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	•	extra capacity and fire protection functions.	40	4-	40	**	•	**		•
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, <b>441,29</b> 0
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	\$3,469,367	\$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	-\$119	\$0	-\$226	\$0	\$0	\$0	-\$63	-\$408
TOTAL TRANSMISSION & DIST. PLANT	\$77,303,726	max. hr. extra capacity functions	\$23,591,565	\$6,436,042	\$21,680,681	\$5,820,364	\$9,908,548	\$0	\$9,966,525	\$77,303,725
TO ITE ITEMEDIA OF OUR TEMP	417,000,720		420,081,000	40,700,042	721,000,001	40,020,004	40,000,040	40	40,000,010	411,000,120
GENERAL PLANT			<b>44</b>			***	A	<b>A</b>	Ar	<b></b>
389.000 Land and Land Rights - GP	\$371,528	15-A&G Basis	\$119,966	\$46,961	\$58,850 \$222,578	\$39,679 \$150,070	\$5,7 <del>59</del> \$21,790	\$70,776 \$267.682	\$29,536 \$111,710	\$371,527 \$1,405,153
390,000 Structures and Improvements - GP 390,900 Structures & Improve-Leasehold	\$1,405,154 \$18,613	15-A&G Basis 15-A&G Basis	\$453,724 \$6,010	\$177,611 \$2,353	\$222,076 \$2,948	\$1,988	\$21,780 \$289	\$207,662 \$3,546	\$1,480	\$1,400,103 \$18,614
391,000 Office Furniture and Equipment	\$69,093	16-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 Distlet \$3 Test Year Ending 12-31-2010 Net Plant in Service

			alganish and an analysis of the second		9.00 ครับมีระบบ (ค.ศ.) เกม	altrodus (1921)		Service Commission	17	4.543.463
Account	MO Adjusted	per Marian de California de Antonio de California de California de California de California de California de C California de California d	tanga kangan dalam dalam pertambah Kangan dalam d	(v 15) s (v s (v L)) V 17		至2770年的		Billing and		
Number Description	Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Moters	Services	Collecting	Fire Service	Total
391,100 Computer & Peripheral Equipment	\$138,896	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	\$1,630	\$23,018
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	-\$3,268	-\$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.	\$89,675	\$47,527	\$0	\$0	\$0	\$0	\$0	\$137,202
		day extra capacity functions.								
398,000 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	-\$32,258	15-A&G Basis	-\$10,415	-\$4,077	-\$5,109	-\$3,445	-\$500	-\$8,145	-\$2,564	-\$32,255
398.000 Miscellaneous Equipment	\$93,757	15-A&G Basis	\$30,274	\$11,851	\$14,851	\$10,013	\$1,453	\$17,961	\$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	\$436,814	\$63,508	\$778,632	\$325,100	\$4,226,562
TOTAL NET PLANT IN SERVICE	\$134,130,107		\$59,276,050	× \$25,086,396	\$22,499,085	\$6,270,058	\$9,878,549	\$796,641	\$10,344,328	\$134,130,107

Account Number Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Cómmercia)	O Industrial	ther Public Auth	Sales for Fir Rosale	e Protection Fir - Private	e Protection -Public	Total
INTANGIBLE PLANT										
301.000 Organization	\$0 \$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302,000 Franchises and Consents 303,000 Miscellaneous Intangible Plant	\$0 \$2	17-UPIS Basis 15-A&G Basis	\$0 \$0	\$0 \$0	\$D	\$0 \$0	\$0	\$0	\$0	\$0
TOTAL PLANT INTANGIBLE	\$0	15-Mag basis	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
SOURCE OF SUPPLY PLANT										
310,000 Land and Land Rights - SSP	50		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
311.000 Structures and Improvements - SSP	\$139,463	day extra capacity functions.  2-Assoc, with facilities serving base and max.	\$54,767	\$31,407	\$33,443	\$7,768	\$12,077	\$0	\$0	\$139,462
		day extra capacity functions.								
312.000 Collecting & Impounding Reservoirs 313.000 Lake, River and Other Intakes	\$1,406 \$10,540	1-Varies with water used 2-Assoc, with facilities serving base and max.	\$504 \$4,139	\$321 \$2,374	\$385 \$2,527	\$80 \$587	\$116 \$913	\$0 \$0	\$0 \$0	\$1,406 \$10,540
314.000 Wells and Springs	\$91,943	day extra capacity functions.  2-Assoc, with facilities serving base and max. day extra capacity functions.	\$36,106	\$20,708	\$22,048	\$5,121	\$7,962	\$0	\$0	\$91,943
315.000 Infiltration Galleries and Tunnels	\$0	cay extra capacity functions.	50	\$0	\$0	\$0	so	\$0	\$0	\$0
316.000 Supply Mains	\$77,846	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$30,870	\$17,531	\$18,667	\$4,336	\$6,741	\$0	\$0	\$77,845
317,000 Other Water Source Plant	50	any oxun capacity tunctions.	\$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	8-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	\$291	\$58,512
322,000 Bolter 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	8-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	\$697	\$163	\$247	\$6	\$14	\$2,927
328.000 Other Pumping Equipment TOTAL PUMPING PLANT	\$6,745 \$316,425	8-Assoc. w/power and pumping facilities	\$2,653 \$124,481	\$1,518 \$71,197	\$1,582 \$74,233	\$375 \$17,592	\$569 \$26,706	\$15 \$696	\$32 \$1,518	\$6,744 \$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, <del>6</del> 78	\$38,238	\$40,717	\$9,458	\$14,704	\$0	\$0	\$169,7 <del>9</del> 5
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	, 20	\$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 \$7,050	\$0	\$4,220	\$9,624	\$89,605
342,000 Distribution Reservoirs and Standpipes 343,000 TD Mains Not Classified	\$161,706 \$70,244	5-Associated with storage facilities, 7-Assoc, with trans, and distrib, mains	\$56,322 \$34,321	\$28,525 \$17,519	\$22,655 \$3,217	\$7,050 \$4,334	\$12,144 \$0	\$10,689 \$3,308	\$24,321 \$7,544	\$161,706 \$70,243
343.100 TD Mains 4 & Less	\$70,244 \$77,315	4-Associated with facilities serving base and	\$37,778	\$17,019 \$19,282	\$3,217 \$3,541	\$4,770	\$0 \$0	\$3,508 \$3,642	\$7,544 \$8,304	\$70,243 \$77,315
343.100 TD Mains AC 4 (STL)	\$77,515	max. hr. extra capacity functions  4-Associated with facilities serving base and	\$37,776 \$0	\$19,202 \$0	\$3,041	\$4,770	\$0	\$3, <del>04</del> 2 \$0	\$6,304 \$0	\$77,510
VIO. 100 1D Mails AC 4 (51L)	\$0	max. hr. extra capacity functions	∌u	₩	₽U	<b>3</b> 0	\$U	ψU	ΨV	<b>₩</b> 0

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			医动物溶析的					All British Land		
Account	MO Adjusted	ger gelieffen de klieste geste de	alog pset-1900		AC 30 15 A 10 P. C.	Other Public		Fire Protection F		
Number Description	Judedictional	Allocation Number		Commercial	Industrial	Auth	Resale	Private	- Public	Total
343.100 TD Mains Gaive 1 (STL)	\$0	4-Associated with facilities serving base and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
442 400 TD Maine (N 414 (CTL)	\$0	max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	••		
343.100 TD Mains DI 4in (STL)	40	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	ąu	30	<b>→</b> 0	\$0	\$0	\$0
343,200 TD Mains 6 to 8"	\$382,650	4-Associated with facilities serving base and	\$186,963	\$95,433	\$17,525	\$23,610	\$0	\$18,023	\$41,097	\$382,651
	444,000	max. hr. extra capacity functions	<b>4100,000</b>	450,400	417,020	420,010	4-2	4.0,010	441,007	9002,001
343,200 TD Mains 6 to 10in (TN)	\$0	4-Associated with facilities serving base and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		max. hr. extra capacity functions					•-	**	••	***
343.200 TD Mains Ct <10 1900-28 (STL)	\$0	4-Associated with facilities serving base and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		max, hr. extra capacity functions								
343,200 TD Mains CI <10 1929-58 (STL)	\$0	4-Associated with facilities serving base and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		max. hr. extra capacity functions								
343.200 TD Mains C! <10 1957-93 (STL)	\$0	4-Associated with facilities serving base and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$42.250 TD Moine DI C.S (CTL)	so	max. hr. extra capacity functions 4-Associated with facilities serving base and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343,200 TD Mains DI 6-8 (STL)	40	max. hr. extra capacity functions	40	40	40	40	40	***	40	40
343,200 TD Mains PL 6-8in (STL)	\$0	4-Associated with facilities serving base and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CHOLLOG ID Mania P.C. CHOM (C) LY	40	max. hr. extra capacity functions	••	**	•••	•	•	40	. 40	•
343,300 TD Mains 10 to 16"	\$279,466	3-Assoc, with facilities serving base, max day	\$104,269	\$59,778	\$63,634	\$14,784	\$22,972	\$4,276	\$9,753	\$279,486
	,,,	extra capacity and fire protection functions.	••••	****	*****			,		
343,300 TD Mains 18 & Grtr	\$13,103	3-Assoc, with facilities serving base, max day	\$4,889	\$2,803	\$2,984	\$693	\$1,077	\$200	\$457	\$13,103
		extra capacity and fire protection functions.								
343.300 TD Mains CI 12 (STL)	\$0	3-Assoc, with facilities serving base, max day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		extra capacity and fire protection functions.								44
343.300 TD Mains CI 16 (STL)	\$0	3-Assoc. with facilities serving base, max day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A 40 A00 WO LINE DI 40 ANTI I	\$0	extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343,300 TD Mains DI 12 (STL)	30	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	30	20	40	40	30	40	40	40
343,300 TD Mains Di 16 &>(STL)	\$0	3-Assoc, with facilities serving base, max day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GIGGO 15 mails 51 to 62(512)	••	extra capacity and fire protection functions.	***	•••	**	**	***	44	4-	
343,300 TD Mains LJ 20 (STL)	\$0	3-Assoc, with facilities serving base, max day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	•	extra capacity and fire protection functions.								
343,300 TD Mains PL 12in (STL)	\$0	3-Assoc. with facilities serving base, max day	\$0	\$0	\$0	\$0	\$0	\$0	- \$0	\$0
		extra capacity and fire protection functions.								
343,300 TD Main Di 10in (STL)	\$0	3-Assoc. with facilities serving base, max day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
•		extra capacity and fire protection functions.								
344.000 Fire Mains	\$1,933	8-Public Fire	02	\$0	\$0	\$0	\$0	\$0	\$1,933 \$0	\$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	∌u	\$408,041
346,000 Meters	\$56,253	9-Associated with meters	\$42,043	\$9,389	\$1,814	\$2,668	\$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	\$4	\$2	\$0	\$1	\$0	\$0	\$1	\$8
	**	max, hr. extra capacity functions				-				
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 \$7,774	\$0 \$4,187	\$0 \$1,809	\$0 \$1,309	\$0 \$660	\$0 \$2,534	\$0 \$40,029
390,000 Structures and Improvements - GP	\$40,029	15-A&G Basis 15-A&G Basis	\$21,756 \$0	\$7,774	\$4,167 \$0	\$1,809	\$1,50S \$0	\$000	\$2,634 \$0	\$40,029 \$0
390,900 Structures & Improve-Lessehold	\$0 EE 224	15-A&G Basis	\$2,838	\$1,014	\$546	\$236	\$171	\$86	\$330	\$5,221
391.000 Office Furniture and Equipment 391.100 Computer & Peripheral Equipment	\$5,221 \$27,379	15-A&G Basis	\$14,880	\$5,317	\$2,864	\$1,238	\$895	\$452	\$1,733	\$27,379
391,200 Computer & Peripheral Equipment 391,200 Computer Hardware & Software	\$27,378 \$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
on room office of a faithment	4000	14 / May = 4014								

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Account	MO Adjusted					Other Public	Sales for FI	re Protection Fi	re Protection	
Number Description	Jurisdictional	Allocation Number	Residential	Commercial	industrial	Auth.	Resale	- Private	-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	\$628	\$339	\$146	\$106	\$53	\$205	\$3,239
393.000 Stores Equipment	\$1,126	15-A&G Basis	<b>\$</b> 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.	\$4,405	\$2,526	\$2,690	\$625	\$971	\$0	\$0	\$11,217
		day extra capacity functions.								
398.000 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	\$8	\$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	The state of the s	\$1,736,172	\$732,841	\$512,330	\$174,815	\$175,519	14.46 <b>\$77,671</b>	\$177,608	\$3,588,955

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Account Number Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters Se		ng and lecting F	re 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 Inflitration Galleries and Tunnels	\$0	day oxua capacity functions.	\$0	\$0	\$9	\$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	day oxua expantly terrotions.	SO	\$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, Wipower and pumping facilities	\$37,898	\$19,687	\$725	\$0	\$0	\$0	\$203	\$58,513
322,000 Boller Plant Equipment	\$8	8-Assoc, w/power and pumping facilities	\$5	\$3	\$0	\$0	\$0	\$0	\$0	\$8
323,000 Other Power Production Equipment	\$29,190	8-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	<b>\$38</b> 3
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	\$995	\$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	\$318,425		\$204,944	\$106,463	\$3,922	\$0	\$0	\$0	\$1,095	\$316,424
WATER TREATMENT PLANT										
330,000 Land and Land Rights - WTP	\$0	8-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	6-Associated with storage facilities.	\$43,774	20	\$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	<b>\$</b> 0	\$0 60	\$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

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AND THE PROPERTY OF THE PROPER	ALCO CONTRACTOR							in Spidistry		
Account	MO Adjusted					2000 - 100		Billing and		
Number Description 343,100 TD Mains Gaive 1 (STL)	ienottolbahut. 02	Allocation Number  4-Associated with facilities serving base and	Base \$0	Max Day 50	Max Hour 50	Meters 50	Services 50	Collecting 50		Total :
343,100 1D mains Gaive 1 (51L)	\$0	max. hr. extra capacity functions	\$0	\$0	<b>\$</b> 0	\$U	<b>\$</b> 0	\$0	\$0	\$0
343,100 TD Mains DI 4In (STL)	\$0	4-Associated with facilities serving base and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
440,100 10 manto 214m (012)	**	max. hr. extra capacity functions	40	••	••	40	40	40	40	40
343,200 TD Mains 6 to 8"	\$382,650	4-Associated with facilities serving base and	\$111,795	\$0	\$211,735	\$0	\$0	\$0	\$59,119	\$382,649
		max, hr. extra capacity functions								
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	20	\$0	\$0	. \$0
343,200 TD Mains CI <10 1900-28 (STL)	\$0	4-Associated with facilities serving base and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
• • • • • • • • • • • • • • • • • • • •		max. hr. extra capacity functions							•	
343.200 TD Maine Ct <10 1929-56 (STL)	\$0	4-Associated with facilities serving base and	\$0	\$0	\$0	\$0	- \$0	\$0	\$0	\$0
		max, hr. extra capacity functions								
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)	50	4-Associated with facilities serving base and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.000 10 Hama 2.00 (0.12)	***	max, hr. extra capacity functions	•	<b>V-</b>	•	4-	45	**	•••	**
343,200 TD Mains PL 6-8in (STL)	\$0	4-Associated with facilities serving base and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
, ,		max. hr. extra capacity functions								
343,300 TD Mains 10 to 16"	\$279,466	3-Assoc. with facilities serving base, max day	\$173,492	\$91,944	\$0	\$0	\$0	\$0	\$14,029	\$279,485
040 000 WD \$445-40 B O-1-	<b>*</b> 45.400	extra capacity and fire protection functions.	40.404	***	••	\$0	-0	<b>e</b> n	****	****
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	20	\$0	\$0	\$658	\$13,103
343,300 TD Mains CI 12 (STL)	02	3-Assoc, with facilities serving base, max day	\$0	\$0	\$0	so	\$0	\$0	\$0	\$0
	•••	extra capacity and fire protection functions.	**	**	•		•-	**	**	**
343,300 TD Mains Ci 16 (STL)	\$0	3-Assoc, with facilities serving base, max day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		extra capacity and fire protection functions.								
343.300 TD Mains Di 12 (STL)	\$0	3-Assoc. With facilities serving base, max day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343,300 TD Mains DI 16 &>(STL)	\$0	extra capacity and fire protection functions.  3-Assoc. with facilities serving base, max day	\$0	\$0	\$0	\$0	\$0	so	\$0	\$0
343,300 1D Mains Di 16 & 7,51C)	40	extra capacity and fire protection functions.	40	40	40	40	40	40	40	40
343,300 TD Mains LJ 20 (STL)	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
• •		extra capacity and fire protection functions.								
343.300 TD Mains PL 12in (STL)	\$0	3-Assoc, with facilities serving base, max day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.44.444 ton 12.1- 51.441- 1071 t	••	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.	\$U	\$0	30	30	30	30	40	40
344,000 Fire Mains	\$1,933	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$1,933	\$1,933
345,000 Services		10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$383,314	\$0	\$24,727	\$409,041
	***									
346,000 Meters	\$56,253	9-Associated with meters	\$0	\$0	\$0	\$56,253	\$0	50	\$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 349,000 Other Transmission & Distribution Plant	\$42,790 \$8	8-Public Fire 4-Associated with facilities serving base and	\$0 \$3	\$0 \$0	\$0 \$5	\$0 \$0	\$0 \$0	\$0 \$0	\$42,790 \$1	\$42,790 \$9
349,000 Other Transmission & Distribution Plant	29	max, hr. extra capacity functions	40	***	40	30	<b>\$</b> 0	40	41	43
TOTAL TRANSMISSION & DIST, PLANT	\$1,695,886	mod in one a supering remained	\$406,494	\$96,255	\$425,888	\$169,024	\$383,314	\$0	\$214,908	\$1,695,883
-	. , ,									
GENERAL PLANT				ž.,	**	4-	<b>.</b>		**	*-
389,000 Land and Land Rights - GP	\$0	15-A&G Basis	\$0 \$12.925	\$0 \$5,060	\$0 \$6,341	\$0 \$4,275	\$0 \$620	\$0 \$7,626	\$0 \$3,182	\$0 \$40,029
390,000 Structures and Improvements - GP	\$40,029 \$0	15-A&G Basis 15-A&G Basis	\$12,925 \$0	\$5,060 \$0	\$6,341 \$0	\$4,275 \$0	\$020 \$0	\$7,626	\$3,182 \$0	\$40,029
390,900 Structures & Improve-Leasehold 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	\$84,048	\$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

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Account	MO Adjusted	and the appropriate for the second section of the second		net like place in			is for the path of the	Billing and		
Number Description	Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	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	\$968	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.	\$7,331	\$3,886	\$0	\$0	\$0	\$0	\$0	\$11,217
• • •		day extra capacity functions.								
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	\$5,657	\$2,319	\$29,170
397,200 Communication Equipment-Telephone	\$916	15-A&G Basis	\$296	\$118	\$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 Distlet #3 Test Year Ending 12-31-2010 Income Statement

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		e this community of the contraction	例2的例识(X)V	i karantari da kara Karantari da karantari da karant	318:31:01		n Asia (n. 1835). Ann an Asia			数数数据
Account	MO Adjusted			at (Evalue Ex	elektron (j. 15	Other Public	Sales for	Fire Protection F	ire Protection	transfer dist
Number Description	Jurisdictional	Allocation Number	Residential	Commercial	industrial	Auth.	Resale	- Private	-Public	Total
OPERATING REVENUES										
481,000 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	so	\$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
483,000 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
484,000 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 Basia	\$336,862	\$141,202	\$95,351	\$33,665	\$31,462	\$13,287	\$36,626	\$698,455
TOTAL OPERATING REVENUES	\$22,978,321		\$12,765,899	\$4,786,191	\$2,712,395	\$1,055,904	\$920,592	\$700,688	\$38,872	\$22,978,319
SOURCE OF SUPPLY EXPENSES										
	••	A A	\$0	\$0	\$0	\$0	**	**	••	
600,000 Operation Supervision & Engineering	\$0	2-Assoc, with facilities serving base and max.	\$0	∌⊓	<b>\$</b> 0	40	\$0	\$0	\$0	\$0
601.000 Operation Labor & Expenses	\$81,077	day extra capacity functions.  2-Assoc. with facilities serving base and max.	\$23,985	\$13,755	\$14,648	\$3,402	\$5,289	**	\$0	\$61,077
601.000 Operation Labor & Expenses	401,077	day extra capacity functions.	423,880	\$10,700	\$14,040	\$3,402	\$5,268	\$0	\$0	401,077
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.	\$214,334	\$122,913	\$130,882	\$30,401	\$47,266	\$0	\$0	\$545,798
oodooo inisconancooo Expenses	4040,151	day extra capacity functions.	42,17,000	4122,010	4100,002	450,401	447,200	40	•••	4040,180
604,000 Rents - SSE	\$0	2-Assoc, with facilities serving base and max.	\$0	. \$0	\$0	\$0	\$0	\$0	\$0	\$0
044444 140410 000	**	day extra capacity functions.	**		•••	**	+•	•••	•••	**
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.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
•		day extra capacity functions.					-			
\$12,000 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 Welfs & Springs	\$2,057	2-Assoc. with facilities serving base and max.	\$808	\$463	\$493	\$115	\$178	\$0	\$0	\$2,057
		day extra capacity functions.								
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.	\$8,830	\$5,064	\$5,392	\$1,252	\$1,947	\$0	\$0	\$22,485
		day extra capacity functions.								
TOTAL SOURCE OF SUPPLY EXPENSES	\$651,613		\$255,196	\$148,812	\$156,949	\$36,313	\$56,342	\$0	\$0	\$651,612
DIMENSIO PARTICIPO										
PUMPING EXPENSES	E	A finese substance and numerical facilities	**	**	•••	••	••	••	••	**
620,000 Operation Supervision & Engineering - P	E \$0	8-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	\$0,100
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	a transact in heart of one hamilton's resulting	\$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	8-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
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#### Missouri American Water Company File Number WR-2011-0337 Distict #3 Test Year Ending 12-31-2010 Income Statement

					1	Ar markets		y to Equipment		
Account. Number Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public	Sales for F	ire Protection: Fin - Private	e Protection	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 \$165,159	1-Varies with water used 2-Assoc, with facilities serving base and max.	\$192,097	\$122,526	\$146,913	\$30,337	\$44,112	\$0	\$0	\$535,985
642.000 Operation Labor & Expenses - WTE	\$160,108	day extra capacity functions.	\$64,858	\$37,194	\$39,605	\$9,199	\$14,303	\$0	\$0	\$185,159
843,100 Miscellanous Expenses - WTE	\$423,051	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$166,132	\$95,271	\$101,449	\$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
844,000 Rents - WTE	\$31	2-Assoc, with facilities serving base and max.	\$12	\$7	\$7	\$2	\$3	\$0	\$0	\$31
650.000 Maint Supervision & Engineering - WTE	\$44,701	day extra capacity functions.  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	\$295,641	\$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	\$11,560	\$26,337	\$245,223
863,000 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		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	\$85,685	\$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	<b>\$0</b>	\$0	20	\$0
672.000 Maint, of Dist. Reservoirs & Standpipes - TDE	\$0	5-Associated with storage facilities.	\$0	\$0	20	\$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	\$28,579	\$247,474
674,000 Maint, of Fire Mains - TDE	\$0	6-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
875.000 Maint, of Services - TDE	\$16,422	10-Factors for allocating COS to customer class.	\$13,146	\$1,930	\$103	\$232	\$16	\$995	\$0	\$18,422
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	\$1,578,254		\$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	\$1,738	\$53	\$2,391	\$0	\$177,094
904,000 Uncollectible Amounts - CAE	\$254,523	13-Allocation of Billing and Collecting Costs.	\$220,182	\$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 Distlet #3 Test Year Ending 12-31-2010 Income Statement

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Account Number Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth		re Protection FI	re Protection Public	表 2000年期
TOTAL CUSTOMER ACCOUNTS EXPENSE	\$690,224	Allocation Number (1997)	\$599,196	\$74,539	\$2,623	\$6,782	Resale \$206	Private \$6,875	\$0	Total \$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 \$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	\$35,887	\$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	TV Editor David	\$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	20	\$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	\$578,199	\$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	\$175,51B	\$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	<u>-\$21,758</u>	-\$9,628	-\$22,015	-\$444,618
TOTAL DEPRECIATION EXPENSE	\$3,142,345		\$1,520,967	\$642,003	\$448,825	\$153,146	\$163,782	\$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	\$1,525	\$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 Dept Clearing	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER OPERATING EXPENSE	\$1,567,458		\$778,391	\$319,603	\$207,015	\$76,064	\$67,608	\$30,273	\$88,605	\$1,587,457
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#### Missouri American Water Company File Number WR-2011-0337 Distict #3 Test Year Ending 12-31-2010 Income Statement

count imber Description	MO Adjusted	Allocation Number	Residential	Commercial	C Vindustrial	Other Public	Sales for F	re Protection FI	re Protection	Total
TOTAL OPERATING & MAINT, EXPENSE	\$15,791,968		\$8,248,157	\$3,117,069	\$1,961,836	\$728,470	\$629,092	\$261,093	\$846,446	\$15,791,96
NET INCOME BEFORE TAXES	\$7,186,353		\$4,517,742	\$1,569,123	\$750,759	\$327,434	\$291,500	\$439,573	-\$809,774	\$7,188,35
INCOME TAXES 409,000 Current Income Taxes	\$2,638,127	18-Rate Base Basis	\$1,140,728	\$576,167	\$430,279	\$141,404	\$147,207	\$63,843	\$138.502	\$2,638,12
TOTAL INCOME TAXES	\$2,638,127	TO-TOLO DADO DADIO	\$1,140,726	\$576,167	\$430,279	\$141,404	\$147,207	\$63,843	\$138,502	\$2,638,12
DEFERRED INCOME TAXES										
410,000 Deferred Income Taxes - Def. Inc. Tax.	-\$808,762	18-Rate Base Basis	-\$348,844	-\$176,197	<b>~\$131,583</b>	-\$43,242	-\$45,017	-\$19,524	-\$42,355	-\$806,76
412,000 Amortization of Deferred ITC	-\$2,801	18-Rate Base Basis	-\$1,125	-\$568	-\$424	-\$139	-\$145	-\$63	-\$137	-\$2,60
411.000 Deferred income Taxes - Prior Years	\$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	-\$809,36

#### Missouri American Water Company File Number WR-2011-0337 Distict #3 Test Year Ending 12-31-2010 Income Statement

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Account Number Description	MO Adjusted Jurisdictional	Allocation Number	Base	Mex Day	Max Hour	Meters		Illing and	Fire Service	Total
OPERATING REVENUES	2. 12	and the second	esperature de l'architecture de la constitue d	*::::-:	ani-111-110-110-110-110-110-110-110-110-11	4	Same and the same	an manine a sin	A CONTRACT THE RESIDENCE AND	man in despitation
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	20	\$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	ŝo	\$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.	\$698,456	19-Total COS Basis	\$288,876	\$109,533	\$103,613	\$43,510	\$38,967	\$54,250	\$49,707	\$688,456
	\$22,978,321	•	\$298,976	\$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	20
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 Inflitration 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	\$651,813
PUMPING EXPENSES										
620.000 Operation Supervision & Engineering - PE	\$0	6-Assoc, w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
821.000 Fuel for Power Production	\$3,139	1-Varies with water used	\$3,139	\$0	\$0	\$0	\$0	\$0	\$0	\$3,139
822,000 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	\$0	\$41	\$11,846 \$903
627.000 Rents - PE	\$801	6-Assoc. w/power and pumping facilities	<b>\$</b> 519	\$270 \$0	\$10 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$3 \$0	\$802 \$0
630.000 Maint, Supervision & Engineering - PE	\$0	6-Assoc, w/power and pumping facilities	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 20	\$0 \$0	\$0 \$0	\$0
631.000 Maint, of Structures & Improvements - PE	\$0 \$0	8-Assoc. w/power and pumping facilities 6-Assoc. w/power and pumping facilities	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0
632,000 Maint of Power Production Equipment 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

Account	MO Adjusted			1	0	And the second s				
Number Description	Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters		Billing and		
TOTAL PUMPING EXPENSES	\$749,809	Allocation number	\$605,184	\$137,925	\$5,081	\$0	Services \$0	Collecting \$0	Fire Service 31,418	Total \$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		\$107,948	\$57,211	\$0	\$0	\$0	\$0	\$0	\$165,159
643,100 Miscellanous Expenses - WTE	\$423,051		\$276,508	\$148,545	\$0	\$0	\$0	\$0	\$0	\$423,051
643,200 Misc Expenses - Waste Disposal	\$20,749		\$20,749	\$0	\$0	\$0	\$0	\$0	\$0	\$20,749
644,000 Rents - WTE	\$31	2-Assoc, with facilities serving base and max.	\$20	\$11	\$0	50	\$0	\$0	\$0	\$31
650,000 Maint, Supervision & Engineering - WTE	\$44,701	day extra capacity functions.  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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
652,000 Maint, of Water Treatment Equipment	\$69,626		\$45,508	\$24,118	\$0	\$0	\$0	\$0	\$0	\$69,628
TOTAL WATER TREATMENT EXPENSES	\$1,259,538	day onthe capacity renderens.	\$1,016,086	\$243,450	\$0	\$0	\$0	\$0	\$0	\$1,259,536
TRANSMISSION & DIST, EXPENSES										
860,000 Operation Supervision & Engineering - TDE	\$15,365	11-T & D OP Basis	\$2,238	\$0	\$4,238	\$7,398	\$269	\$0	\$1,202	\$15,365
661,000 Storage Facilities Expenses TDE	so	5-Associated with storage facilities.	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0
882,000 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		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
856.000 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
872.000 Maint, of Dist. Reservoire & 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	50	\$0	\$0	\$0	\$0	\$0
875,000 Maint of Services - TDE		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	\$65,503	\$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		\$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	\$1,048	\$77,659

#### Missouri American Water Company Fite Number WR-2011-0337 Distict #3 Test Year Ending 12-31-2010 Income Statement

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Account	MO Adjusted		Base	Max Day	Max Hour	Meters		Billing and		
Number Description TOTAL CUSTOMER ACCOUNTS EXPENSE	Jurisdictional \$690,224	Allocation Number	\$0	so	Max Hour \$0	\$0	Services \$0	Collecting \$683,367	Fire Service \$6,857	Total \$890,224
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 TOTAL SALES PROMOTION EXPENSES	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$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	\$4,768	\$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	\$232,165	\$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	\$83,949	\$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	\$1,438,392	16-Labor Basis	\$421,294	\$143,926	\$280,958	\$189,604	\$27,435	\$233,701	\$139,474	\$1,438,392
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	\$66,647	\$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	\$8,144,969	10 / 10 D D D D D D D D D D D D D D D D D D	\$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	***	40 Pate Base 90-1-		A4 Ac-	***	***	AW	***	***	
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	\$397	\$321	\$53	\$173	-\$98	\$144	\$1,882
407.000 Amort-Property Losses TOTAL AMORTIZATION EXPENSE	\$9,960	18-Rate Base Basis	\$0 \$4,773	\$0 \$2,049	\$0 \$1,700	\$0 \$278	\$0 \$915	\$0 -\$517	\$0 \$761	\$0 \$9,959
OTHER OPERATING EXPENSES			÷							
403.900 Amortization of Net Cost of Removal	\$0	18-Rate Base Basis	\$0	\$0	so	\$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

#### Miesouri American Water Company File Number WR-2011-0337 Distict #3 Test Year Ending 12-31-2010 Income Statement

	(TELP)									
Account Number Description	MO Adjusted 6 2	Allocation Number	Base	Max Day	Max Hour	Metera	Services	Billing and Collecting	Fire Service	Total 🌼
TOTAL OPERATING & MAINT, EXPENSE	\$15,791,968	District of Newson Control of the Co	\$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	\$1,284,190	\$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.	-\$906,762	18-Rate Base Basis	-\$386,600	-\$166,032	-\$137,714	-\$22,509	-\$74,141	\$41,871	-\$61,637	-\$906,762
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 Distict #3 Test Year Ending 12-31-2010 Summary

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	ones in the second	California (San Carlo) (A. Araba) (San Carlo) (A. Araba) (San Carlo) (A. Araba) (San Carlo) (San Carlo				natural des la les Con-	SE SULTIVIDADAS SE SE SECULIO			
	MO Adjusted					Other Public		Tre Protection F		
Description	Jurisdictional	Atlocation Number	Residential	Commercial	Industrial	Auth	Resale	- Private	- Public	Total
Plant in Service	\$161,257,804	from Plant	\$74,882,878	\$34,070,948	\$23,227,783	\$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	\$1,054,861	\$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	\$8,921,690	\$8,749,704	\$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	20		\$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	-\$2,681	-\$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	\$58,618	\$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	,\$O	\$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 Ald 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	\$6,086,306	\$2,349,591	\$1,973,663	\$930,837	\$2,928,083	\$48,992,433
TOTAL RATE BASE	\$86,053,327		\$37,198,661	∞ <b>\$18,797,159</b> ∩	× \$14,037,323	\$4,613,487	\$4,805,983	\$2,079,643	\$4,521,072	\$88,053,328
TOTAL RETURN ON RATE BASE	\$8,705,275	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 Distlict #3 Test Year Ending 12-31-2010 Summary

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	MO Adjusted	College Care Care Care Care Care Care Care Car	Marie Carlos Carlos		A CONTROL OF THE SECOND SECURITY OF THE SECOND SECO	Other Public		ire Protection F		
TOTAL DEFERRED INCOME TAXES	urladictional -\$809,363	Allocation Number from Income Statement	Residential -\$348,989	Commercial \$176,765	Industrial -\$132,007	Auth -\$43,381	Resale -\$45,162	- Private -\$19,587	- Public -\$42,492	Total
ADDITIONAL CURRENT TAX REQUIRED	\$476,096	18-Rate Base Basis	\$205,884	\$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 REVENUE CONTRIBUTION	\$848 \$0		\$0 \$0	\$848 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$848 \$0
			•	• •	*-		•			-
TOTAL OTHER WATER REVENUES - OPER. R	\$689,322		\$336,871	\$142,054	\$95,353	\$33,686	\$31,463	\$13,287	\$36,627	\$689,321
TOTAL COST OF SERVICE RELATED TO SALES OF WATER	\$24,112,781		\$11,808,427	\$4,943,070	\$3,335,994	\$1,177,829	\$1,100,722	\$465,630	\$1,283,106	\$24,112,778
REALLOCATION OF PUBLIC FIRE	\$1,283,108	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	\$3,637,313	\$1,248,913	\$1,100,722	\$465,630	\$0	\$24,112,777
CURRENT MARGIN REVENUES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	20
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%

		Alternatives of the second	entier zijn zijn oor gan ze Spiere		THE STATE OF THE S		Si Karlata	ANNA KA		
	MO Adjusted							Billing and		
Description	Jurisdictional	-Allocation Number	Base	Max Day	Max Hour	Moters	Services	Collecting	Fire Service	Total
Plant In Service	\$161,257,804	from Plant	\$69,160,840	\$28,653,156	\$28,204,145	\$7,755,721	\$13,236,297	\$1,267,289	\$12,979,358	\$161,257,806
Loss Accumulated Depreciation Reserve	\$27,127,697	from Reserve	\$9,884,791	\$3,586,757	\$5,706,060	\$1,486,663	\$3,357,760	\$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	\$796,841	\$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 02	\$0	0 <b>\$</b> 0 <b>\$</b>	\$0
Electric	\$0		\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Chemicals	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Management Fees Uncollectible Accounts	\$D	-	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0
PSC Assessment	\$0 \$0	15-A&G Basis	\$0 \$0	20	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0
Insurance Other	\$0	10-MOO D8319	\$0	\$0 \$0	20	\$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	SO	\$0	so	\$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	\$449,854
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	\$26,838	\$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	\$177,658
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	45 11545 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deferred income Taxes Tax & Interest Offset	\$14,072,705 \$369,913	17-UPIS Basis 17-UPIS Basis	\$8,221,543 \$163,539	\$2,630,189 \$69,137	\$2,359,993 \$82,034	\$657,195 \$17,275	\$1,035,751 \$27,226	\$83,029 \$2,182	\$1,085,006 \$28,520	\$14,072,706 \$369,913
Pensions/OPEBs Tracker Liability	\$6,856	17-OPIS Basis	\$2,214	\$68,137 \$887	\$1.086	\$732	\$27,225 \$108	\$2,162 \$1,306	\$26,520 \$545	\$6,858
Accrued Pension Liability	\$131,897	15-A&G Basis	\$42,590	\$16,672	\$20,892	\$14,087	\$2,044	\$25.126	\$10.488	\$131.897
Tank Painting Liability	\$101,087	1074dG Date	\$42,030	\$10,072	\$20,092	\$14,007	\$2,044	\$20,126	\$10,486	\$101,007
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	\$7,906,820	-\$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 Distlet #3 Test Year Ending 12-31-2010 Summary

	VO Adjusted			And the second s		an in the second se	Company of the compan	Billing and		
	urisdictional - -\$809,363 \$476,096	Allocation Number from Income Statement 18-Rate Base Basis		Max Day -\$166,567 \$97,981	Max Hour -\$138,158 \$81,270	Maters -\$22,582 \$13,283	Services -\$74,380 \$43,753		Fire Service	Total -\$809,363 \$476,097
TOTAL EXPENSES	\$18,096,828		\$7,181,204	\$2,560,424	\$2,588,547	\$1,386,016	\$783,081	\$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	\$1,573,388	\$1,399,145	\$1,971,176	\$1,790,699	\$24,802,098
OTHER WATER REVENUES - OPER. REV. Irrigation Revenues REVENUE CONTRIBUTION	\$688,474 \$848 \$0		\$288,876 \$379 \$0	\$109,533 \$132 \$0	\$103,613 \$128 \$0	\$43,510 \$56 \$0	\$38,967 \$48 \$0	\$54,250 \$52 \$0	\$49,707 \$53 \$0	\$689,456 \$848 \$0
TOTAL OTHER WATER REVENUES - CPER. R	\$689,322		\$289,255	\$109,665	\$103,741	\$43,586	\$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	\$1,918,874	\$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	-\$24,112,791		-\$10,843,169	-\$4,110,729	-\$3,894,257	-\$1,529,802	-\$1,360,130	-\$1,916,874	-\$457,833	-\$24,112,785
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%									

ine	Constitution (Constitution)			r da arrel e a santa	- Public	مجروا فلاحت والموازي ويستوه والهيدرية أشراه ومجروا إراقاه	Fire Protection -	Fire Protection -
# Description A B	Total C	Residential D	Commercial E	Industrial F	Authorities : G	ales for Resale	Private 1	Public J
Varies with water used	Factor 1	. Dan bir ikt etkil	gi engagan sajingane.	5 - 20 2 T. 22 19 10	Site in Nasa Meste, Grav	a garaga kawasa	eriet yn de Systemy-Wai	i ya miliyeta waxaye e
Pactors are based on the proforma tast 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	0.0
2 Factor 1 - Adjustment Gallons (+/-)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
3 Factor 1 - Adjusted Gallons	4,876,498	1,748,261	1,114,576	1,336,501	275,774	401,386	0.00	0.0
4 Factor 1 - Average Dally Consumption 5 Factor 1 - Average Dally Comsumption - Allocation Factor	13,360.49 1.00	4,789.76 .0.3584	3,053,63 0,2286	3,661.65 0.2741	755.55 0.0566	1,099.69 0.0823	0.07	0.1 0.000
Assoc, with facilities serving base and max, day extra capacity	Factor 2	ena e el la Mine el l	San ale ivizi e le	Question electronica production	. Dansara kecah	aesa Nasagowe (1944)	10 = 202 - 2010 12 (2)	
functions								
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	0.000
8 Factor 2 - Maximum Day Extra Capacity, Allocation Factor	0.0000							
9 Factor 2 - Maximum Day Extra Capacity., Weighted Factor % 10 Factor 2 - Maximum Day Extra Capacity., Weighted Factor	0.3464 0.3464	0.1585	0.0758	0.0606	0.0187	0.0328	0.0000	0.000
11 Factor 2 - Maximum Day Extra Capacity, Allocation Factor	1.0000	0.3927	0.2252	0.2398	0.0557	0.0866	0.0000	0.000
Max. Day Class Allocation and Max Day to Avg. Day	Factor 2b	d Ladon Makil Walid	Service 15 dece	المراز ومناوعة المراز والأعراث ويوار		.4.5.3.530 p.Ca. (d. 24.7)	er septeet en resident se	edelatak in edelak edelah se
Maximum Day Class Allocation and Max Day to Average Day		453448 (835)	A Syran A A					
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	0.10
13 Factor 2b - Max. Day Extra Capacity, Factor	E 7	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 15 Factor 2b - Max. Day Extra Capacity, Allocation Factor	10467.18 1.0000	4789.76 0.4576	2290.22 0.2188	1830.82 0.1749	566.66 0.0541	989,72 0.0946	0.00	0.0
			0.2100	3.71.45				
Assoc, with facilities serving base, max day extra capacity and fire protection functions.	Factor 3						1173 B 75 44	
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	0.3564	0.2286	0.2741	0.0566	0.0823	0.0000	0.000
17 Factor 3 - Average Daily Consumption, Weighted Factor %	0.6208		8.5.55					
18 Factor 3 - Average Dally Consumption, Weighted Factor	0.6208	0.2225	0.1419	0.1702	0.0351	0.0511	0.0000	0.000
19 Factor 3 - Maximum Day Extra Capacity., Allocation Factor	1.0000	0.4576	0.2188	0.1749	0.0541	0.0946	0.0000	0.000
20 Factor 3 - Maximum Day Extra Capacity., Weighted Factor % 21 Factor 3 - Maximum Day Extra Capacity., Weighted Factor	0.329 0.329	0.1506	0.0720	0.0575	0.0178	0.0311	0.0000	0.000
22 Factor 3 - Fire Protection, Allocation Factor	0.0502							
23 Factor 3 - Fire Protection, Weighted Factor %							0.3051	0.694
24 Factor 3 - Fire Protection, Weighted Factor							0.0153	0.034
25 Factor 3 - Fire Protection, Factor 26 Factor 3 - Allocation Factor	1,0000	0.3731	0.2139	0.2277	0.0529	0.0822	0.0153 0.0153	0.0349 0.0349
20 T dutot 0 - Airocation Taccol	1,0000	0.0701	G.Z.183	0.2211	0.0323	0.0022	0.0100	0.034
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	0.006
We seem and described the second property in a contract of the second contract of the secon	WE1011	3.5000	2,5000	91,7034	01.4011	3.2000	0.0029	0.000

Line	Total	Residential	Commercial	industrial	Public Authorities	Sales for Resale	Fire Protection -	Fire Protection - Public
A B	C	D	2.5 E 7.5	<b>F</b>				2
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	0,000
30 Factor 4A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.6145	0.2798	0.0364	0.0692			0.000
Associated with facilities serving base and max, hr. extra capacity	Factor 4	The Langue	Marayaya ya sediki M	peret en agega dispedis,	KAND BRIDE	eraja erendi alasia	l w sztucsta toga	a desta de la casa casa e
functions Comment								
31 Factor 4 - Average Hourly Consumption, Thousand Gallons	556.6872	199.5732	127,2346	152,5686	31,4811	45.8203	0.0029	0,006
32 Factor 4 - Adjusted Hourly Gallons (+/-)	-163.8995	0.0000	0.0000	-118.0792	0.0000	-45.8203	0.0000	0.000
33 Factor 4 - Hourly Adjusted Gallons	392.7877	199,5732	127.2346	34.4894	31.4811	0.0000	0.0029	0.006
34 Factor 4 - Average Hourly Consumption, Allocation Factor	1.0000	0,5082	0.3239	0.0878	0,0801	0.0000	0.0000	0.000
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	0.000
37 Factor 4 - Maximum Hour Extra Capacity, Allocation Factor	1.0000	0.6146	0.2798	0.0364	0.0692	0.0000	0.0000	0.000
38 Factor 4 - Maximum Hour Extra Capacity, Weighted Factor %	0.5533		NG YEAR BUILD					
39 Factor 4 - Maximum Hour Extra Capacity, Weighted Factor	0.5533	0.3401	0.1548	0.0201	0,0383	0.0000		0.000
40 Factor 4 - Fire Protection, Allocation Factor	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3051	0,694
41 Factor 4 - Fire Protection, Weighted Factor %	0.1545	문화되는 학교회				albert Williams	1960年 A 1500 A	
42 Factor 4 - Fire Protection, Weighted Factor	0.1545	0.0000	0.0000	0.0000	0.0000	0.0000	100	0.107
43 Factor 4 - Allocation Factor	1.0000	0.4886	0.2494	0,0458	0.0617	0.0000	0.0471	0.107
Allocation of costs associated with storage facilities.	Factor 5A	a ili a salatinana				lant of this grad of the land	go Carly Area LAT	nga taminah Kabupat
Comment		The Arthurs Adju	20 6 12 Cont.				tatika vari	
44 Factor 5A - Average Hourly Consumption, Thousand Gallons	556.6872	199,5732	127.2346	152,5686	31,4811	45.8203	13 (A) 1	0.006
45 Factor 5A - Factor (ratio of max, hr to average hr minus 1.0)		3.5000	2.5000	1,2000	2.5000	3.2000		0.000
46 Factor 5A - Max. Hr Extra Capacity 1,000 per Hour	1425,0028	698,5062	318.0865	183,0823	78.7028	146.6250	2. J. 1981 1. S. C.	0.000
47 Factor 5A - Max. Hr Extra Capacity Allocation Factor	1,0000	0.4902	0.2232	0.1285	0.0552	0.1029	0.0000	0.000
Associated with storage facilities	Factor 5	Anna Carrina tengan harap	- New York Control of the Control of	2 1751 (4,826) 2 4 5 7	Grouphine Date of a	As Gland pylic year of the	r i e grava i ngalawi u 19	Alberta Alberta Albert
Factors are based on the weighting of the average hourly consumption, the marknum hou 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	0.006
49 Factor 5 - Average Hourly Consumption, Allocation Factor	1.0000	0.3584	0.2286	0,2741	0.0566	0.0823	0.0000	0.000
50 Factor 5 - Average Hourly Consumption, Weighted Factor	0.2707	The second of th			ghadhulai A ji j			
51 Factor 5 - Maximum Hour Extra Capacity, Allocation Factor	0.2707	0.0970	0.0619	0.0742	0.0153	0,0223	0.0000	0.000
52 Factor 5 - Maximum Hour Extra Capacity, Weighted Factor	1,0000	0.4902	Committee of the commit	0.1285	0,0552	A STATE OF THE STA	are district the first term of the	0.000
53 Factor 5 - Maximum Day Extra Capacity, Allocation Factor	0.5128				<b>数多数数数数数数数数数数数数数数数数数数数数数数数数数数数数数数数数数数数</b>			<b>电影的图像图像图像图像图像图像图像图像图像图像图像图像图像图像图像图像图像图像图像</b>
54 Factor 5 - Maximum Day Extra Capacity, Weighted Factor	0.5128	0.2513	0.1145	0.0659	0.0283	0,0528	0.0000	0.000
55 Factor 5 - Fire Protection, Allocation Factor	1.0000						0.3051	0.694
56 Factor 5 - Fire Protection, Weighted Factor	0.2165						0.0661	0.150
57 Factor 5 - Allocation Factor	1.0000	0.3483	0.1764	0.1401	0,0436	0.0751	0.0661	0.150

Assoc. w/power and pumping facilities Factor 6 Assoc, whower and pumping facilities

Factors are based on the weighting of the maximum daily consumption, Factor 2, the

maximum daily consumption, Factor 3, and the maximum hour consumption, Factor. 4, for each customer classification, as follows:

Description

e Description B	Total C	Residential D	Commercial E	industrial F	Public Authorities G	Sales for Resale H	Fire Protection - Private	Fire Protection - Public J
8 Factor 6 - Maximum Daily Consumption, Allocation Factor 2		0.3927	0.2252	0,2398	0,0557	0.0866	0.0000	0.000
9 Factor 6 - Maximum Daily Consumption, Allocation Factor 2 %	0.9088	Antoka Berti Zilaka wali Anto Marka Ministrofa wali kata			skild Not			
50 Factor 6 - Maximum Daily Consumption, Weighted Factor 2	0.9088	0,3569	0.2047	0.2179	0.0506	0.0787	0.0000	0,000
61 Factor 6 - Maximum Dally Consumption, Allocation Factor 3	1.0000	0.3731	0.2139	0.2277	0.0529	0.0822	0.0153	0.034
2 Factor 6 - Maximum Daily Consumption, Allocation Factor 3 %	0.0688							
3 Factor 6 - Maximum Daily Consumption, Weighted Factor 3 4 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4	0.0688 1.0000	0.0256 0.4886	0.0147 0.2494	0.0157 0.0458	0.0036 0.0617	0.0057	0.0011 0.0471	0.002
5 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 %	0.0224	V.4605	0,2494	0.0438	0,0617	0.0000	0.0471	0.107
5 Factor 6 - Maximum Hourly Consumption, Weighted Factor 4	0.0224	0.0109	0.0056	0.0010	0.0014	0.0000	0.0011	0.002
7 Factor 6 - Allocation Factor	1.0000	0.3934	0,2250	0.2346	0,0556	0.0844	0.0022	0.004
Assoc. with trans, and distrib, mains Factors are based on the weighing of the maximum delly consumption with fire, Factor 3, and the maximum hour consumption, Factor 5, for each customer classification, as follows:	Factor7							
Description								
8 Factor 7 - Maximum Dally Consumption, Allocation Factor 3	1.0000	0,3731	0.2139	0.2277	0.0529	0.0822	0.0153	0.034
9 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 %	0.0000			ni di Santa di Militari Manazari Santa ili	Tan'i Mariana isang Kabupatèn			
O Factor 7 - Maximum Daily Consumption, Weighted Factor 3	0.0000	0.0000	0.0000	0.0000	0,0000	0.0000	0.0000	0.000
1 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4	1.0000	0.4886	0.2494	0.0458	0.0617	0.0000	0.0471	0.107
2 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 %	1.0000			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.0617	0.0000	0.0471	0.407
3 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 4 Factor 7 - Allocation Factor	1.0000	0.4886 0.4886	0.2494 0.2494	0.0458 0.0458	0.0617	0.0000	0.0471	0.107 0.107
Associated with meters Factors are based on the relative cost of meters by size and customer classification.	Factor 9				oran et alegan i			
Description								
5 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	0.0
6 Factor 9 - Allocation Factor	1.0000	0.7474	0.1669	0.0297	0.0474	0.0096	0.0000	0.000
Factors for allocating COS to customer class.  Factors are based on the relative cost of services by size and customer classification, as developed on the following page and summarized below.	Factor 10							
Description		artina de Santa Artina de Caracteria de Caracteria de Caracteria de Caracteria de Caracteria de Caracteria de C Caracteria de Caracteria d		Barrio divina Nobel Barrio Valorio Santa				
7 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	0.0
8 Factor 10 - Allocation Factor	1.0000	0.8005	0.1175	0.0063	9.0141	0.0010	0.0606	0.000
T & D OP Basis	Factor 11							
Comment						共和國 美国		
Description			<b>列黎艾莉文诗</b> 学					电复数电路 建分的
9 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	\$26,337.0
D Factor 11 - Allocation Factor	1.0000	0.6195	0.2070	0.0368	0,0539	0.0046	0.0247	0.053

Description	Total C	Residential D	Commercial E	Industrial E	Services and account to the property of	ales for Resale H	Private	Fire Protection - Public J
Factors are based on transmission and distribution maintenance expenses other than the being affocated, as follows:	oie .							
COLIC SHOCKED STATIONS								
Description						自然的的意义		
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	\$67,860.0
32 Factor 12 - Allocation Factor	1.0000	0.4631	0.2053	0.0368	0.0505	8000.0	0.0383	0.205
Allocation of Billing and Collecting Costs.  Factors are based on the total number of customers.	Factor 13							
Parties to e pased on the coat Halling of Coat Halling .	<b>安全的基础的</b>		uden Graki den					
Description								
3 Factor 13 - Total Customers	33,794.00	29,233,00	3,637.00	128.00	330,00	11.00	455.00	0.0
94 Factor 13 - Allocation Factor	1.0000	0.8650	0.1076	0.0038	0.0098	0.0003	0.0135	0.000
Meter reading costs.	Factor 14	enstantel et	germining og gritter	e grande de la companya de la compa La companya de la co		le redices i	interes de la compania	
Factors are based on the number of metered customers.	Wight State and a				a sala éras da		5.直接水金岭湖南南	
Description						<b>基础设施的</b> 设置	5. 4. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	
Description 35 Factor 14 - Total Metered Customers	33,339.00	29,233.00	3,637.00	128.00	330.00	11,00	0.00	0.0
86 Factor 14 - Aliocation Factor	1.0000	0.8769	0.1091	0.0038	0.0099	0.0003	0.0000	0.000
A&G Basis	Factor 15				Villager Harris	ergener Mangelone (in 28 julius) Program (in 28 julius)	erindakkelik lepa	
Factors are based on the allocation of direct labor expense.	are sendivision				Sometimes of the		<b>主题结构的</b> 对此语	
Description								
7 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	\$227,256.0
38 Factor 15 - Allocation Factor	1:0000	0.5435	0.1942	0.1046	0.0452	0.0327	0.0165	0.063
Labor Basis	Factor 16	s charachard	Trwing translation	veri na raži stivito. P	A ANN SECTION	55, Xa Ya, Xa Xa	i Brasilia da Gera	
Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal.		arrige the Starting						
From IS, >=800 and < 802		\$23,985,00	\$13,755.00	\$14,646.00	\$3,402.00	\$5,289,00	\$0.00	\$0.0
From IS:>=610 and < 612		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
From 15, >=613 and < 618		\$9,638.00	\$5,527.00	\$5,885.00	\$1,367.00	\$2,125.00	\$0.00	\$0.0
From IS, >=620 and < 621	金色化型 多数原则	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
From IS, >=622 and < 623		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
From IS. >=624 and < 628		\$132,253.00	\$75,640.00	\$78,868.00	\$18,692.00	\$28,374.00	\$740.00	\$1,614.0
From IS, >=630 and < 634		\$24,039.00	\$13,749.00	\$14,335.00	\$3,397.00	\$5,157.00	\$134.00	\$293.0
From IS, >=640 and < 641		\$92.00	\$53.00	\$56.00	\$13.00	\$20.00	\$0.00	\$0.0
From IS, >=642 and < 643 From IS, >=650 and < 653		\$64,858.00 \$44,896,00	\$37,194.00 \$25,747.00	\$39,605.00 \$27,415.00	\$9,199.00 \$6,368.00	\$14,303.00 \$9,901.00	\$0.00 \$0.00	\$0.0 \$0.0
大大声:"我是我们的我们的我们,我们就是这一个时候就不是我们的时候,我们就没有这个时间,我们就会不会的时候,我们就会会会不够。""我们就是一个人,我们就是这样的		\$400,905.00	\$133,988,00	\$27,415.00 \$23,804.00	\$34,965,00	\$2,999,00	\$15,982.00	\$34,645.0
From IS SmARR and a ARA		\$430,244.00	\$190,754.00	\$34,190.00	\$46,928,00	\$740.00	\$35,568.00	\$190,643.0
From IS, >=660 and < 666 From IS, >=870 and < 679				\$1,361.00	\$3,527.00	\$107.00	\$2,391,00	\$0.0
From IS, >=600 and < 669 From IS, >=670 and < 679 From IS, >=601 and < 604		\$311.859.00	\$39,796.00	31,361.00				
From IS. >=670 and < 679	The second second	\$311,859.00 \$67,175.00	\$38,796.00 \$8,356.00	\$295.00	\$761,00	\$23.00	\$1,048.00	
From IS, >=970 and < 978 From IS, >=901 and < 904		Charles Committee and Committe	なっぱり バースト・カー・カイン					\$0.0 \$41,314.0

Line # Gescription A B	Total C	Residential D	Commercial E	industrial F		Sales for Resale	Fire Protection — Private	Fire Protection - Public J
89 Factor 16 - Labor Basis 90 Factor 16 - Allocation Factor	\$3,459,097.00 1.0000	\$1,881,981.00 0.5441	\$676,493.00 0.1956	\$312,061.00 0.0902	\$159,459.00 0.0461	\$91,421.00 0.0264	\$67,157.00 0.0194	\$270,525.0 0.078
UPIS Basis, Comment	Factor 17							
Description 91 Factor 17 - UPIS Basis 92 Factor 17 - Allocation Factor	\$134,059,228.00 1.0000	\$61,509,596,00 0,4589	\$28,507,104.00 0.2126		\$6,918,033.00 0.0516		\$2,993,790,00 0.0223	\$7,387,289.0 0.055
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	el						
Description 93 Factor 18 - Rate Base Basis 94 Factor 18 - Allocation Factor	\$86,053,328.00 1.0000	\$37,198,661.00 0.4324	\$18,797,159.00 0.2184	\$14,037,323.00 0.1631	\$4,613,487.00 0.0536		\$2,079,643.00 0.0242	\$4,521,072.0 0.052
Total COS Basis The factors are based on the allocation of the total cost of service, excluding those items being allocated.	Factor 19							
(>=600 and <679) or (>=900 and <933) or =403,000 or =403,900 or =403,900 or =408,000 + Summary>Total Return on Rate Base + IS>Total Income		\$12,143,298,16	₹\$5,085,123.69	<b>\$</b> 3,431,346.83	\$1,211,495.04	\$1,132,184.90	\$478,917.40	\$1,319,732.8
Taxes+IS->Total Deferred Income Taxes = 928 or (= 408 and (Description contains "Gross Rec" or "Assess"))	er sam de er Geografie	\$76,410.00	\$27,303.00	\$14,705.00	\$6,355.00	\$4,597.00	\$2,320.00	\$8,900.0
Description 95 Factor 19 - Total COS Basis 96 Factor 19 - Allocation Factor	24,661,508.87 1,0000	12,066,888.16 0.4893	5,057,820.69 0.2051	3,416,641.83 0.1385	1,205,140.04 0,0489	1,127,587.90 0.0457	476,597.40 0.0193	1,310,832.8 0.053:
Total COS Basis w/o Fire The factors are based on COS basis without Fire.	Factor 20	mv4. s Kristi Fij						
Description 97 Factor 20 - Total COS Basis w/o Fire 98 Factor 20 - Allocation Factor	\$21,871,263.72 1,0000	\$12,143,298.16 0.5552	\$5,085,123.69 0.2325	\$3,431,346.83 0.1569	\$1,211,495.04 0.0554	\$0.00 0.0000	\$0.00 0.0000	\$0.00 0.000

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

ine # Description Á B	Total: C	Base D	Max Day E	Max Hour F	Meters G	Services H	Billing and Collecting	Fire Service J
T & D OP Basis	Factor 11			Aliche Sylvale Sc	e alikudahur			AZ GALLANA
Comment Description								
1 Factor 11 - T & D OP Basis 2 Factor 11 - Allocation Factor	\$491,895.00 1.0000	\$71,654.00 0.1457	\$0.00 0.0000	\$135,682.00 0.2758	\$236,831.00 0.4815	\$9,245.00 0.0188	\$0.00 0.0000	\$38,483.00 0.0782
Trans & Dist, Maint, Expenses	Factor 12	ar and an decrease of the con-	e vede dan in in in e	n de versió de tale.	and the state of t	- President Company	e dea intotale victor	earle e r Leise
Comment								
Description		070 040 00	A A A					
3 Factor 12 - Trans. & Dist. Maint. Expenses 4 Factor 12 - Allocation Factor	\$330,709.00 1.0000	\$72,312.00 0.2187	\$0.00 0.0000	\$136,927.00 0.4140	\$25,632.00 0.0772	\$15,427.00 0.0466	\$0.00 0.0000	
		A Section Control of Control						
Allocation of Billing and Collecting Costs.	Factor 13							
Comment								
Description	and the second							
5 Factor 13 - Altocation of Billing and Collecting Costs.	33,794,00	0.00	0.00	0.00	00.00	0.00	33,339.00	455.00
8 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	YET WELL A					344 Y 47 9 X	
Comment								
Description								
7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor	\$3,587,573.00 1.0000	\$1,158,467,00 0.3229	\$453,553.00 0.1264	\$568,269.00 0.1584	\$383,326.00 0.1068	\$55,503.00 0.0155	\$683,367.00 0.1905	\$285,088.00 0.0795
Labor Basis	Factor 16	Software Software						
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 From IS, >=622 and < 623		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 \$0.00
From IS, >=622 gras < 626 From IS, >=624 grad < 626	n 1911 han Geleger (Geleger) (1911) an de de la companya (Geleger) (1911) an de la companya (Geleger) (1911) a La companya (Geleger) (1911) an de la companya (Geleger) (1911) an de la companya (Geleger) (1911) an de la co	\$0.00 \$217,738.00	\$0.00 \$113,110.00	\$0.00 \$4,167.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$1,163.00
From IS, >=630 and < 634	STATESTALIST STATESTALIST AND A S	\$39,577.00	\$20,559.00	\$757.00	\$0.00 \$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 Distict #3 Test Year Ending 12-31-2010 Allocator Functions Calculations

Line # Description A B	Total C	Base D	Max Day E	Max Hour	Meters G	Services H	Billing and Collecting	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 From IS, >=905 and < 906		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$355,658.00	\$2,384.00
From IS.>=920 and < 921		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$76,613.00	\$1,046.00
From IS, >=932 and < 933		\$210,748.00 \$10,283.00	\$82,498.00 \$4,025.00	\$103,383.00 \$5,045.00	\$69,705.00 \$3,401.00	\$10,116.00 \$494.00	\$124,334.00 \$6,067.00	\$51,888.00 \$2,532.00
Description	Secretary and Commence of the							All San
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	0.1958	0.1320	0.0191	0.1627	0.0971
UPIS Basis	Factor 17		Sela Nevan Liv			004 er 2440		PLYSAF
Comment								
Description				The Control of the Control				
11 Factor 17 - UPIS Basis	\$134,059,227.00	\$59,244,714.00	\$25,053,149.00	\$22,486,198.00	\$6,286,748.00	\$9,873,332.00	\$796,223.00	\$10,338,883.00
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			Sign Sign				
Comment:					가입하다 사람들이 있다. 1985년 - 1985년 - 1985년			
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		0.0764
Total COS Basis	Factor 19	Land Street Broken Co						Produkteriotek
Comment		640 204 050 45	*********			#4 000 4 4F 0F	A. 074 470 50	
(>=500 and <679) or (>=900 and <933) or =403,000 or =403,900 or =408,000 + Summary>Total Return on Rate Base + IS->Net Operating		\$10,394,253.15	\$3,940,549.30	\$3,732,907.88	\$1,573,368.03	\$1,399,145.35	\$1,971,176.26	\$1,790,698.54
Income +IS->Total Deferred Income Taxes								
= 928 or (= 408 and (Description contains "Gross Rec" or "Assess"))		\$45,396.00	\$17,771.00	\$22,269.00	\$15,015.00	\$2,180.00	\$26,782.00	\$11,177.00
Description		randig by a range			reen kij beleenst		5.7.7.6.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1	AND THE PROPERTY.
.15 Factor 19 - Total COS Basis .16 Factor 19 - Allocation Factor	\$24,661,508.50 1.0000	\$10,348,857.15 0.4196	\$3,922,778.30 0.1591	\$3,710,638.86 0.1505	\$1,558,353.03 0.0632	\$1,396,965.35 0.0566	\$1,944,394.26 0.0788	\$1,779,521.54 0.0722
		0.7.00				0.0000	V.0700	3976 VSB <b>U</b>
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 Distict #3 Test Year Ending 12-31-2010 Allocator Functions Calculations

.ine # Description	Total	Base	Max Day 1	Max Hour Meters	Services	Billing and Fire Protection - Fire Collecting Private	Protection -
<u>A</u>	C as	- D	E	F G	H Section		K
Allocation of cost which yary with water consumed.  Factors are based on the proforma test year average daily consumption for each customer classification.	Factor 6						option design
1 Factor 6 - Factor 2	1.0000	0.6536	0.3464			0.0000	0.0
2 Factor 6 - Factor 2 %	0.9088					불편하다 내 때 생각하는데 보고는 화학자	
3 Factor 6 - Factor 2 Weighted	1.0000	0.6852	D.3148			0.0000	0.0
4 Factor 6 - Factor 3	1.0000	0.6208	0.3290			0.0153	0.0
5 Factor 6 - Factor 3 %	0.0688	KE AT ALMOOD					在的人是代数
6 Factor 6 - Factor 3 Weighted	0.0688	0.0471	0.0217	0.0000		0.0000	0.0
7 Factor 6 - Factor 4	1.0000	0.2922		0.5533		0.0471	0.
8 Factor 6 - Factor 4%	0.0224						
9 Factor 6 - Factor 4 Weighted	0.0224	0.0065	0,0000	0.0124		0.0011	0.0
10 Factor 6 - Allocation Factor	1.0000	0.6477	0.3365	0.0124	property of the state of the	0.0011	0.0
Allocation of cost which vary with water consumed	Factor 7	reservativas vastavas	es chundah ar sh	a seguido de acesta esta esta esta de la come	tava valit Landstola	i ang	a Charaith
Factors are based on the proforms test year average daily consumption for each customer dassification.							
11 Factor 7 - Factor 3	1,0000	0,6208	0.3290	5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5		0.0153	0.0
12 Factor 7 - Factor 3 %	0.0000	4-16-7	e will be made in the				Same Carl
13 Factor 7 - Factor 3 Weighted	0.0000	0.0000	0.0000	0.0000		0.0000	0.
14 Factor 7 - Factor 4	1.0000	0.2922		0.5533		0.0471	O.
15 Factor 7 - Factor 4 %	1.0000						
16 Factor 7 - Factor 4 Weighted	1.0000	0.2922	0.0000	0.5533		0.0471	0.
	0.0000	0.0000	0.0000	0.000 0.00	0.0000	0.0000	0.0
18	0.0000		From Same and	40年1月,北京新聞的		tutiko errikan bisku debiki kal	astava ya
19	0.0000	0.0000	0.0000	0.0000		0.0000	ે ૦.૦
20 Factor 7 - Allocation Factor	1.0000	0.2922	0.0000	0.5533		0.0471	0.

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

		roje dodi Projeco	Maximum	r am hansa ayanda		Rate of Flow	
Number of Years	yea	gk (Sagrik Gil), og	Day Ratio		Weight		· 在1966年,1976年(1976年),1986年(1987年),1986年(1987年),1987年(1987年),1987年(1987年)
A	В			D	E	F	G
	f	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				
tals		00V <b>21</b> 0	32:1	1.53	ng that ball strategy to the La	and an ison page through the first in the page in the second	

And the company of th	Maximum Day Ratio Day Ratio Weight C D E	Rate of Flow (GDP) Weight F G	. De la companya de
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 The weighting of the factors is based on the facilities serving base, maximum day potential demand of general and fire protection extra capacity and fire protection service. The bases for the potential demand of functions. 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 0.3290 Maximum Day Extra Capacity 8,660,200 0.53 0.3464 1.53 1.0000 25,000,200 0.9498 0.0502 Fire Protection 1,320,000 1.0000 26,320,200

to the make the control of the state of the	aximum Data Data		Rate of Flow	n de de la companya d
BINACO MARINE POLICO COLLEGIO AL COLLEGIO DE MESAVERNAS, ESCREPTORA EL CALCADO DE CALCADO DE CALCADO DE CALCAD	ay Ratio Day Ratio C D	Weight E	(GDP) Weight	
Factor 4A				
Allocation of Costs associated with the				The weighting of the factors is based on the
facilities serving base and maximum	•			potential demand of general and fire protection
hour extra capacity functions.				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	And the second s	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 =

Extra Capacity less Average Hour =

2.893885934 1.893885934

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

	1M Gallon	edere erebere			
District	Capacity		Gallons Capacity	Percent.	15000 GPM
A			C	Part Company	사이탈 불자 이 어떻게 하지 때문 또 다시 아픈 얼룩보는데.
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		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.

ciassincadons.	医乳毒素 经自己帐户的 美国民间加工的	建化对利 美国民族的最后或一些共和国民族的国际的		Mary April 1985 Sept Sept Sept Sept Sept Sept Sept Sept		的名词形,从1994年的1995年的1994年的1994年的1994年第四次的1995年的
	ire Lines in	Type of Hydrant	Restrictive Diameters		Relative	
Description A		(Inches) Nozzel Sizes C D	Squared E	Quanitity F	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

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

Description A	Hydrant Valve Size (Inches) No C		· 第四百分选的 2000年的主意解析中国的主要的	Restrictive Diameters Squared E	Quanitity 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				
otal Public Fire Protection					2,580	44,770	0.694
		Dispersión es com	en e			64,431	11.0 mg/seas 0 per 2000 mg/did

ctor 5A ocation of costs associated with						The weighting of the factors is based on the
rage facilities. The weighting of the			Na Paraller (Kr. 54)		4多特的原理。	ratio of the capacity required for a 10 hour
tors is based on the ratio of the			189.455 (1.27.152)	<b>生产的</b> 对象。1400年4月	見たりなりだい	demand of fire flow, as related to total storage
pacity required for a 10 hour demand				<b>建的总统对的外科</b>	verille kartikelije.	capacity.
ire flow, as related to total storage					企場的原理的	
acity.	ARBERTAR WEIGHT					
e Protection Welght =	8,000 GPI	VI X 60 Min. X		Hours =	0.2165	
	(2 <sup>4</sup> )2000年2月2日第1日	6.650.000 Gal	lons			

# 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	in the private and the performance provided that have been been about the compact.	ar his pelocity
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 bas ratio of the capacity required for a demand of fire flow, as related to to capacity.	10 hour
Description A	Horsepower of Pumps B	Weight C		
Associated with Maximum Day	5,880	0.9088		

0.0688

0.0224

1.0000

445

145

6470

#### Factor 7A

Total

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

Associated with Maximum Hour

Associated with Maximum Day and Fire

## 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		Costs are assigned directly to Public Fin	e.
customer classifications.		Protection.	
<b>6</b>		Allocation	
Customer Classification		Factor	
Public Fire Protection		1.0000	
Total		1.0000	da da gr

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

	5/8*	Reside	ential	Comm	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Indu	strial	Other Public	Control of the State of the Sta	Sales fo	r Resale	Private Fire	Protection	Public Fire	Protection	Tot	al .
Meter	Dollar Equivalent	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Welahtina	Number of Meters	Welahtina	Number of Meters	*****	Number of		Number of	
The state of the state of the state of				A Security Comment of Control	(6)=(2) x (5)		(8)=(2) x (7)		(10)=(2) x (9)		weighting (12)=(2) x (11		Weighting (14)	Meters (15)	Weighting (16)	Meters (17)	Weighting (18)
					1./		123				, ,,	, , , , , , , , , , , , , , , , , , ,	1.7	1007	(		
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 Seeding	A THE PROPERTY OF THE PARTY OF	29,233.00	31,032.30	3,637.00	6,928.30	128.00	1,190.50	330.00	1,966,90	0 6 6 × 11.00	397.50	0.00	0.00	0.00	0.00	33,339.00	41,515.50

Service Size	3/4" Dollar Equivalent	Residence Number of Services		Comm Number of Services	and the second second second second second	Number of	itrial Weighting	Other Publ Number of Services	C Authority Weighting	Sales fo Number of Services	n Resale Weighting	Number of	Protection Weighting	Public Fire Number of Services	Protection Weighting	To Number of Services	tal Weighting
(1)	医骶髓 机烟气蒸汽炉 二十二代 烟点点 化烷基		(4)=(2) × (3)	Supply and a superior of the supply of	(6)=(2) x (5)		(8)=(2) × (7)	The state of the same of the	(10)=(2) x (9)	of the highest a common content.	(12)=(2) x {11	14.00	(14)	(15)	(16)	(17)	(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	53.62	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	rži <b>ž</b> yky potew	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

		Proposed			Proposed			Proposed	
		Rate		Current Rate	Rate		Sale for	Sale for	
	Current Rate	Monthly	% increase	Quarterly	Quarterly	% increase	Resale	Resale	% increase
Meter Size	Monthly Rate A	Rate A	(decrease)	Rate A	Rate A	(decrease)	Rate D	Rate D	(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%

		Proposed		Current Rate	Proposed Rate		Current Rate	Proposed Rate	
	Current Rate	Rate	% increase	Monthly	Monthly	% increase	Quarterly	Quarterly	% increase
Meter Size	Rate J	Rate J	(decrease)	Rate K	Rate K	(decrease)	Rate K	Rate K	(decrease)
5/8"	\$8.79	\$6.89		\$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

RATEA

PATER-1

RATED

	KAIEA			KATE D-1			RAIED			
	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

	P	roposed	% increase	Current	P	roposed	% increase
Current Rate		Rate	(decrease)	Rate		Rate	(decrease)
\$1.4356	\$	1.7570	22.39%	\$3.4105	\$	3.6477	6.95%

Customer Charge

Warren County

		Proposed	% increase
Meter Size	Current Rate	Rate	(decrease)
5/8"	\$22.29	\$6.89	-69.09%
3/4"	\$22.29	\$7.57	-66.04%
Ι"	\$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

		Re	esidential			Co	mmercial	
		1	roposed	% increase	Current	P	roposed	% increase
ļ	Current Rate		Rate	(decrease)	Rate		Rate	(decrease)
Per 1,000 gallons	\$7.1955	\$	3.6477	-49.31%	\$7.1955	\$	3.6477	-49.31%

#### Jefferson City Customer Charge

		Proposed	% increase
Meter Size	Current Rate	Rate	(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	

# 

		Re	sidential			Co	mmercial	
	Current Rate	Proposed Current Rate Rate		% increase (decrease)	Current Rate	P	roposed 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

		Proposed	% increase
Meter Size	Current Rate	Rate	(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%	

	Publ	ic Authorit	y	Sale for Resale						
Current Rate	Proposed Current Rate Rate		% increase (decrease)	Current Rate	P	Proposed % incr Rate (decre				
\$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

		Proposed	% increase
Meter Size	Current Rate	Rate	(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	<del>-4</del> 2.79%

Commodity Charge Maplewood - Lake Carmel

		Residential		Commercial				
		Proposed	% increase	Current	Proposed	% increase		
	Current Rate	Rate	(decrease)	Rate	Rate	(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

		Proposed	% increase
Meter Size	Current Rate	Rate	(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%

		Residential				Commercial					Industrial				
	Current	Proposed	% increase			F	roposed	% increase	Ī		F	roposed	% increase		
	Rate	Rate	(decrease)	Cu	rrent Rate		Rate	(decrease)	Cu	rrent Rate		Rate	(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%		

	Pub	lic Author	ity		Sale for Resale							
Current Rate			% increase (decrease)	Cu	rrent Rate	P	roposed 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%				

		Proposed	% increase
Meter Size	Current Rate	Rate	(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%

		Residentia	1			Co	ommercial			_	In	dustrial	
	Current Rate	Proposed Rate	% increase (decrease)	Cur	rent Rate	ı	Proposed Rate	% increase (decrease)	Cui	rrent Rate	F	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%

	Pub	lic Authori	ity			Sale	for Resale	
Current Rate			% increase (decrease)	Cur	rent Rate	P	roposed 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%

	Ţ	Proposed	% increase
Meter Size	Current Rate	Rate	(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			Commercial				Industrial						
	Current	Proposed	% increase			]	Proposed	% increase			P	roposed	% increase
	Rate	Rate	(decrease)	Cur	rent Rate		Rate	(decrease)	Cu	rrent Rate		Rate	(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%

	Pub	lic Authori	ity	Sale for Resale					
Current Rate	P	roposed Rate	% increase (decrease)	Cui	Proposed Current Rate Rate		- 1	% 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

		Proposed	% increase
Meter Size	Current Rate	Rate	(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%

		Re	sidential			Co	mmercial			In	dustrial	
	Current Rate	P	roposed Rate	% increase (decrease)	Current Rate		*	% increase (decrease)	Current Rate		-	% increase (decrease)
lst 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%

P	ubli	c Authorit	У	Sale for Resale				
Current Rate		roposed Rate	% increase (decrease)	Current Rate	P	roposed Rate	% increase (decrease)	
\$4.1525	\$	6.0291	45.19%	\$5.2404	\$	7.1905	37.21%	
\$2.3261	\$	3,3718	44.95%	\$2.9356	S	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%	

# Customer Charge Warrensburg

		Proposed	% increase
Meter Size	Current Rate	Rate	(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%

		Residential					Commercial			Industrial			
		Pr	oposed	% increase		P	roposed	% increase		Proposed	% increase		
	Current Rate		Rate	(decrease)	Current Rate		Rate	(decrease)	Current Rate	Rate	(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%		

P	ubli	c Authorit	У	Sale for Resale				
Current Rate		roposed Rate	% increase (decrease)	Current Rate	P	roposed 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

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

Commodity Charge

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

Customer Charge Christian County - Spring Valley

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

current includes 2,000 gallons - proposed includes zero gallons

	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

		Proposed	% increase	
Meter Size	Current Rate	Rate	(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

		Proposed	% increase
Meter Size	Current Rate	Rate	(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

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

current includes 2,000 gallons - proposed includes zero gallons

	Residential		Commercial			
		Proposed	% increase	Current	Proposed	% increase
	Current Rate	Rate	(decrease)	Rate	Rate	(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

	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

		Proposed	% increase
Meter Size	Current Rate	Rate	(decrease)
5/8"	\$16.84	\$11.05	-34.38%
3/4"	\$21.54	\$11.97	-44.43%
_ I.a.	\$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%

		Res	idential			Co	mmercial			In	dustrial	
		Pı	roposed	% increase		P	roposed	% increase		P	roposed	% increase
	Current Rate	1	Rate	(decrease)	Current Rate		Rate	(decrease)	Current Rate		Rate	(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%

· P	c Authorit	у	Sale for Resale						
Current Rate		roposed Rate	% increase (decrease)	Current Rate	P	roposed 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

#### 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	ī	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	S	53.74	\$	268,915
Commercial	2		2	\$	53.74	\$	1,290
Total			779	•		\$	688,805

# Annualized Commodity Sales - Volumes and Revenues

sates shown in Mgallons Customer Type	Gallons*	Rate	Annual evenue
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

<sup>\*</sup>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 **Sub-Total Tariffed Rate Revenues** Other Operating Revenues

**Total Operating Revenues** 

750,714 750,714

61,909

# Sewer Development of Tariffed Rates-District 1

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

		Custo	omer l	Rates				
Out to the same and the same an	S	urrent ervice	S	oposed ervice	7	Current Usage	ŧ	pposed Jsage
Customer Type Cedar Hill	C	harge	Ü	harge		Rate		Rate
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		

## Sewer Revenue Annualizations at Proposed Rates-District 1

## **Annualized Customer Counts and Customer Charge Revenues**

Customer Type	Residential	Business	Total Meters	i	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

# Annualized Commodity Sales - Volumes and Revenues

sales shown in Mgallons Customer Type	Residential	Business	Total Sales	Rate	Annual evenue
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

Þ

**Total Other Revenues** 

monthly service charge

Total Operating Revenu	<b>es</b>	
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. Curr	ent 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

# Sewer Residential Customer Bill Comparison-District 1

	- Retail Custom	ier	
Current Base	Proposed Base	Current	Proposed
Customer Charge	Customer Charge	Usage Rate	Usage Rate
Cedar Hill	***		
\$45.64	\$60.00	\$5.3764	\$6.6103
Warren County	400.00		
<b>\$53.74</b>	\$60.00		

# MONTHLY BILL COMPARISON

Current Bates	Cedar Hill	Warren County
Current Rates	\$ 45.64	ф <b>507</b> 4
Customer Charge	•	\$ 53.74
Usage Charge	\$ -	\$ - \$ 53.74
Total Bill	\$ 45.64	\$ 53.74
Proposed Rates		
Customer Charge	\$ 60.00	\$ 60.00
Usage Charge	\$ -	\$
Total Bill	\$ 60.00	\$ 60.00
INCREASES		
Customer Charge		
\$ Increase	\$14.36	\$6.26
% Increase	31.46%	11.65%
Usage Charge		
\$ Increase	\$0.00	\$0.00
% Increase	N/A	N/A
Total Bill		
\$ Increase	\$14.36	\$6.26
% Increase	31.46%	11.65%
/0 IIIG! E036	31.4070	11.00%

N/A to existing residential customers

# DISTRICT 2

# JEFFERSON CITY MAPLEWOOD OZARK MEADOWS

# Sewer Rate Making Income Statement-District 2

	Operating Revenues a	it 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		

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

## Sewer Revenue Annualizations at Current Rates-District 2

## Annualized Customer Counts and Customer Charge Revenues

Dafail	Customers
REFIRM	LUSTOMETS

Customer Type	Non-Metered Customers	Metered Customers	Total Customers	ŀ	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 Mgallors 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 Reven	ues	
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

# **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%

		Custo	mer	Rates				
<u> </u>		Current		Proposed	Current		Proposed	
Customer Temp		Service Charas		Service		Usage Rate	Usage	
Customer Type Jefferson City	,	Charge		Charge		Rate		Rate
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	\$	898,566	\$	1,013,063				
Per Customer			\$	60.00				
Total Commodity Dollars					\$	118,973	\$	134,133
Total Commodity Gallons						33,362.8	\$	4.0204

## Sewer Revenue Annualizations at Proposed Rates-District 2

# Annualized Customer Counts and Customer Charge Revenues

	<del>,</del>	Re	tail Customers				
Customer Type Jefferson City	Residential	Business	Total Meters	ı	Rate *	ļ	Annual Revenue
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

sales shown in Mgallons Customer Type	Residential	Business	Total Sales	Rate	Annual levenue
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 Revenu	ies 🦠 🕬	-5, TV 7037C
Service Charges - Retail Customers	\$	1,172,107
Commodity Revenues - Retall 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. Curr	ent 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

# **Sewer Residential Customer Bill Comparison-District 2**

	Retail Custo	omer			
Current Base	Proposed Base	Current	Proposed		
Customer Charge	Customer Charge	Usage Rate	Usage Rate		
Jefferson City			-		
\$53.22	\$60.00				
Maplewood					
\$4.09	\$4.61	\$ 3.4900	\$ 4.0204		
Ozark Meadows					
\$45.64	<b>\$51.46</b>	\$ 3.6390	\$ 4.0204		
the same and the grade for the same and the same and the same	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			
Total Bill	\$ 53.22	\$ 13.96 \$ 18.05	\$ 14.56 \$ 60.20		
Proposed Rates					
Customer Charge	\$ 60.00	\$ 4.61	\$ 51.46		
Usage Charge	\$ 60.00 \$ - \$ 60.00	\$ 4.61 \$ 16.08 \$ 20.69	\$ 51.46 \$ 16.08 \$ 67.54		
Total Bill	\$ 60.00	\$ 20.69	\$ 67.54		
INCREASES					
Customer Charge					
\$ Increase	<b>\$</b> 6.78	\$0.52	\$5.82		
% Increase	12.74%	12.74%	12.74%		
Usage Charge					
\$ Increase	\$0.00	<b>\$2.12</b>	\$1.53		
% Increase	N/A	15.20%	10.48%		
Total Bill		A			
\$ Increase	\$6.78	\$2.64	\$7.34		
% Increase	12.74%	14.64%	12.20%		

# 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 Servic	14 6 7 7 1 22 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	525750,000,000,000,000,000,000,000,000,000
	Item College College		mount
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
40	Staff's Recommended Revenue Increase	PROFESSION FOR SOME LINES	Messaga at a salah Salah at A

# 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	ı	Rate *	-	Annual evenue
Single Family Residence	105	0	105	\$	65.22	\$ .	82,177
Total			105			\$	82,178
	Other Oper	ating Reven	ues	\$3V			

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

# **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

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

# Sewer Revenue Annualizations at Proposed Rates-District 3

	vnnualized Cu		nts and Custo	mer (	harge Rev	enue	S
Customer Type Single Family Residence	Residential 105	Business 0	Total Meters 105	\$	Rate * 65.22	•	Annual evenue 82,178
Total monthly service charge	105	0	105			\$	82,178
	Other Ope	rating Rever	ues	5.7			
Miscellaneous Revenues				\$	•		
Total Other Revenues				\$	•		
Tota	l Operating R	evenues		4			
Service Charges - Retail Cu- Sub-Total Tariffed Rate Re Other Operating Revenues Total Revenues at Propose	venues		\$ 82,178 \$ 82,178 \$	- =			
Revenue Cl Total Revenues at Proposed Rates Total Revenues at Current Rates Increase in Revenues at Proposed I Staff's Recommended Increase in C		s vs. Current Rates	\$ 82,178 \$ 82,178 \$ - \$ 0	- -			

# **Sewer Residential Customer Bill Comparison-District 3**

	Retail Custor	mer	
Current Base	Proposed Base	Current	Proposed
Customer Charge	Customer Charge	Usage Rate	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

<b>3</b>		
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	ė	0.00
	-	0.00%
% Increase	·	.00 /0
Usage Charge		
\$ Increase	\$	0.00

N/A

\$0.00

0.00%

N/A to existing residential customers

% Increase

Total Bill \$ Increase

% Increase

# **DISTRICT 4**

# ROARK

# Sewer Rate Making Income Statement-District 4

	Operating Reve	nues 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

ltem	 Amount
Operating Expense-Collection	\$ -
Operating Expense-Collection Maintenance	\$ -
Operating Expense-Pumping	\$ -
Operating Expense-Waste Water Treatment	\$ 393,949
Operating Expense-Treatment & Disp Oper	\$ -
Operating Expense-Treatment & Disp Maint	\$ -
Customer Accounts	\$ -
Administration & General - Expenses	\$ 75,736
Sub-Total Operating Expenses	\$ 469,685
o Deferred Income Taxes	\$ 90,288
Required Current Income Taxes	\$ -
2 Sub-Total Taxes	\$ 90,288
3 Depreciation Expense	\$ 137,130
4 Amortization Expense	\$ -
5 Other Operating Expense	\$ <u>-</u>
6 Sub-Total Depreciation/Amortization	\$ 137,130
7 Return on Rate Base	\$ 170,318
8 Total Cost of Service	\$ 867,421
Less Support	\$ 454,725

### Sewer Revenue Annualizations at Current Rates-District 4

### Annualized Customer Counts and Customer Charge Revenues

### Retail Customers

Customer Type Rate A	Residential	Commercial	Total Meters	Rate *	Annual Revenue
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 monthly service charge	213	41	254		\$ 217,372

# Annualized Commodity Sales - Volumes and Revenues

sales shown in Mgallons Customer Type	Residential	Commercial	Total Sales	Rate	Annual evenue
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

Total Operating Reven	ues '	
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

6,780

# 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%

		Custo	mer	Rates						
04	Current Service		Service		5	oposed Service	Current Usage Rate		t Proposed Usage Rate	
Customer Type	•	Charge	(	Charge						
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		

# Sewer Revenue Annualizations at Proposed Rates-District 4

### Annualized Customer Counts and Customer Charge Revenues

Retall	Cus	tom	ıers
		_	

Customer Type Rate A	Residential	Commercial	ommercial Total Meters Rate *		Annual Revenue		
5/8*	334	25	359	\$	37.73	\$	162,521
	334						•
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 monthly service charge	213	41	254			\$	306,215

### Annualized Commodity Sales - Volumes and Revenues

sales shown in Mgallons Customer Type	Residential	Commercial	Total Sales	Rate	 Annual evenue
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 F	Revenues
-----------------	----------

\$ 6,780

### **Total Other Revenues**

\$ 6,780

### Total Operating Revenues

Service Charges - Retail Customers Commodity Revenues - Retail Customers Sub-Total Tariffed Rate Revenues Other Operating Revenues	\$ \$ \$	306,215 99,701 <b>405,916</b> 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

# Sewer Residential Customer Bill Comparison-District 4

Current Base	Proposed Base	Current	Proposed
Customer Charge	Customer Charge	Usage Rate	Usage Rat
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	And the training of the Control of t		
Current Rates	Rate A	Rate B	
Customer Charge	\$ 26.78	\$ 23.98	
Usage Charge	\$ 15.81 \$ 42.59		
Total Bill	\$ 42.59	\$ 14.55 \$ 38.53	
Proposed Rates			
Customer Charge	\$ 37.73	\$ 33.78	
Usage Charge	\$ 37.73 \$ 22.27	\$ 33.78 \$ 20.50 \$ 54.28	
Total Bill	\$ 60.00	\$ 54.28	
INCREASES			
Customer Charge			
\$ Increase	\$10.95	<b>\$9.80</b>	
% Increase	40.87%	40.87%	
Usage Charge			
\$ Increase	<b>\$6.4</b> 6	<b>\$</b> 5.95	
% Increase	40.87%	40.87%	
Total Bill			
\$ Increase	\$17.41	<b>\$15.75</b>	
% Increase	40.87%	40.87%	

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

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**

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

<sup>\*</sup>includes 6,000 gallons

. Sewer System: Warren County

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

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

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

<sup>\*</sup>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%

		Proposed	% increase
	Current Rate	Rate	(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%

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

Sewer System: Parkville

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

Sewer System: Roark

Rate A-Customer Charge

Meter Size	Current 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%

	Current Rate	1 -	% 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%

	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			

		Proposed	% increase
Meter Size	Current Rate	Rate	(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%

	Residential				Commercial				Industrial			
		Pı	oposed	% increase		P	roposed	% increase		Pr	oposed	% increase
	Current Rate	l	Rate	(decrease)	Current Rate		Rate	(decrease)	Current Rate		Rate	(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	F	roposed Rate	<b>1</b>		P.	roposed 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%	