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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. 85  
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 CLASS COST OF SERVICE  
 AND  
 RATE DESIGN  
 MISSOURI-AMERICAN WATER COMPANY  
 CASE NO. WR-2011-0337

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1 I. EXECUTIVE SUMMARY

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

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

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

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

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

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

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

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

21 **A. Overview**

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

4 **D. Allocation Factors**

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

19           **F. Other Adjustment**

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

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



1 G. Results of Water Class Cost of Service Study

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

5 *Staff Expert: James M. Russo*

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

7 **A. Overview**

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

15 **B. Design of Block Rates**

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

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

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

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

9 *Staff Expert: James M. Russo*

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

11 **A. Overview**

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

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

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

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

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

4 *Staff Expert: James M. Russo*

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

6 **A. Overview**

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

16 **B. Design of Rates**

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

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

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



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

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

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

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

### 19 **C. Results of Rate Design**

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

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

3 *Staff Expert: James M. Russo*

4 **VI. SPECIAL CONTRACTS**

5 **A. St. Joseph**

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

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

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

20 **B. St. Louis Metro**

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

25 *Staff Expert: James M. Russo*

1 **VII. TARIFF CHANGES**

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

7 *Staff Expert: James M. Russo*



BEFORE THE PUBLIC SERVICE COMMISSION

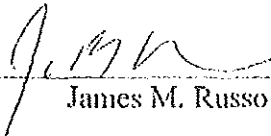
OF THE STATE OF MISSOURI

In the Matter of Missouri-American Water )  
Company's Request for Authority to ) Case No. WR-2011-0337  
Implement A General Rate Increase for Water )  
and Sewer Service Provided in Missouri )  
Service Areas )

AFFIDAVIT OF JAMES M. RUSSO

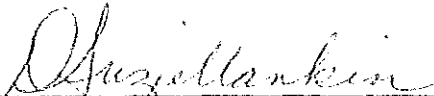
STATE OF MISSOURI )  
 ) ss.  
COUNTY OF COLE )

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

  
James M. Russo

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

D. SUZIE MANKIN  
Notary Public - Notary Seal  
State of Missouri  
Commissioned for Cole County  
My Commission Expires: December 08, 2012  
Commission Number: 00412071

  
Notary Public

### **Brief Work History**

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

### **Education**

Bachelors of Science – Accounting  
California State University-Fresno

RATE CASE PROCEEDING PARTICIPATION

**JAMES M. RUSSO**

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

Customer Classification	Cost of Service		Revenues Present Rates		Revenues Proposed Rates		Proposed Increase	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Rate A & K	\$ 172,892,282	91.16%	\$ 158,664,807	86.36%	\$ 172,893,635	91.16%	\$ 14,228,828	8.97%
Rate B	\$ 3,713,244	1.96%	\$ 3,389,563	1.84%	\$ 3,713,244	1.96%	\$ 323,681	9.55%
Rate F & E	\$ 1,653,023	0.87%	\$ 11,253,993	6.13%	\$ 1,653,016	0.87%	\$ (9,600,977)	-85.31%
Rate H & G-1	\$ 3,159,227	1.67%	\$ 3,159,227	1.72%	\$ 3,159,227	1.67%	\$ -	0.00%
Rate J	\$ 8,238,874	4.34%	\$ 7,244,273	3.94%	\$ 8,238,874	4.34%	\$ 994,601	13.73%
Capital Complex	\$ 5,090	0.00%	\$ 5,090	0.00%	\$ 5,090	0.00%	\$ -	0.00%
<b>Total Sales</b>	<b>\$ 189,661,740</b>	<b>100.00%</b>	<b>\$ 183,716,953</b>	<b>100.00%</b>	<b>\$ 189,663,086</b>	<b>100.00%</b>	<b>\$ 5,946,133</b>	<b>3.24%</b>
Other Revenues	\$ 2,336,219		\$ 2,336,219		\$ 2,336,219			
<b>Total</b>	<b>\$ 191,997,959</b>		<b>\$ 186,053,172</b>		<b>\$ 191,999,305</b>		<b>\$ 5,946,133</b>	<b>3.20%</b>

District 1

Customer Charge:

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

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

Commodity Charge:

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

Private Fire

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



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

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
<b>INTANGIBLE PLANT</b>											
301.000	Organization	\$195,268	17-UPIS Basis	\$130,478	\$35,410	\$7,518	\$2,638	\$3,847	\$1,972	\$15,407	\$195,268
302.000	Franchisees and Consents	\$16,684	17-UPIS Basis	\$11,148	\$2,855	\$642	\$225	\$329	\$169	\$1,316	\$16,684
303.000	Miscellaneous Intangible Plant	\$402,983	15-A&G Basis	\$297,167	\$55,331	\$11,727	\$4,352	\$5,803	\$4,070	\$24,542	\$402,982
	<b>TOTAL PLANT INTANGIBLE</b>	<b>\$614,945</b>		<b>\$438,793</b>	<b>\$91,596</b>	<b>\$19,887</b>	<b>\$7,213</b>	<b>\$9,979</b>	<b>\$6,211</b>	<b>\$41,265</b>	<b>\$614,944</b>
<b>SOURCE OF SUPPLY PLANT</b>											
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	\$3,078,878	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$2,074,739	\$585,838	\$249,227	\$44,615	\$122,460	\$0	\$0	\$3,076,879
312.000	Collecting & Impounding Reservoirs	\$34	1-Varies with water used	\$22	\$7	\$3	\$1	\$1	\$0	\$0	\$34
313.000	Lake, River and Other Intakes	\$321,979	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$217,110	\$81,305	\$26,080	\$4,869	\$12,815	\$0	\$0	\$321,979
314.000	Wells and Springs	\$1,516,088	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,022,298	\$288,863	\$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
	<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$8,251,698</b>		<b>\$5,564,119</b>	<b>\$1,671,124</b>	<b>\$668,387</b>	<b>\$119,651</b>	<b>\$328,417</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,251,698</b>
<b>PUMPING PLANT</b>											
320.000	Land and Land Rights - PP	\$345,534	6-Assoc. w/power and pumping facilities	\$229,987	\$64,891	\$27,435	\$4,941	\$13,510	\$1,037	\$3,732	\$345,533
321.000	Structures and Improvements - PP	\$7,268,061	6-Assoc. w/power and pumping facilities	\$4,837,621	\$1,364,942	\$577,084	\$103,933	\$284,181	\$21,804	\$78,495	\$7,268,060
322.000	Boiler Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Other Power Production Equipment	\$1,798,767	6-Assoc. w/power and pumping facilities	\$1,187,259	\$337,808	\$142,822	\$25,722	\$70,332	\$5,396	\$19,427	\$1,798,766
324.000	Steam Pumping Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
325.000	Electric Pumping Equipment	\$22,028,198	6-Assoc. w/power and pumping facilities	\$14,661,969	\$4,136,896	\$1,748,039	\$315,003	\$861,303	\$66,085	\$237,905	\$22,028,200
326.000	Diesel Pumping Equipment	\$491,625	6-Assoc. w/power and pumping facilities	\$327,226	\$92,327	\$38,035	\$7,030	\$19,223	\$1,475	\$5,310	\$491,626
327.000	Hydraulic Pumping Equipment	\$112,529	6-Assoc. w/power and pumping facilities	\$74,898	\$21,133	\$8,835	\$1,609	\$4,400	\$338	\$1,215	\$112,529
328.000	Other Pumping Equipment	\$724,697	6-Assoc. w/power and pumping facilities	\$482,358	\$136,099	\$57,541	\$10,363	\$28,336	\$2,174	\$7,827	\$724,697
	<b>TOTAL PUMPING PLANT</b>	<b>\$32,769,411</b>		<b>\$21,811,319</b>	<b>\$6,154,095</b>	<b>\$2,601,891</b>	<b>\$468,601</b>	<b>\$1,281,285</b>	<b>\$98,309</b>	<b>\$353,911</b>	<b>\$32,769,411</b>
<b>WATER TREATMENT PLANT</b>											
330.000	Land and Land Rights - WTP	\$1,956,300	6-Assoc. w/power and pumping facilities	\$1,302,113	\$367,383	\$155,330	\$27,975	\$76,491	\$5,869	\$21,128	\$1,956,299
331.000	Structures and Improvements - WTP	\$36,037,247	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$24,299,916	\$6,861,492	\$2,919,017	\$522,540	\$1,434,282	\$0	\$0	\$36,037,247
332.000	Water Treatment Equipment	\$40,315,808	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$27,184,949	\$7,676,130	\$3,265,580	\$584,579	\$1,604,569	\$0	\$0	\$40,315,807
333.000	Miscellaneous Water Treat. Other	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$78,309,355</b>		<b>\$52,786,978</b>	<b>\$14,905,015</b>	<b>\$6,339,927</b>	<b>\$1,135,084</b>	<b>\$3,115,342</b>	<b>\$5,869</b>	<b>\$21,128</b>	<b>\$78,309,353</b>
<b>TRANSMISSION &amp; DIST. PLANT</b>											
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	\$59,600	\$215,185	\$4,473,691
341.000	Structures and Improvements - TDP	\$2,802,089	7-Assoc. with trans. and distrib. mains	\$1,981,637	\$508,269	\$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	\$92,748	\$280,585	\$220,075	\$790,698	\$7,859,818
343.000	TD Mains Not Classified	\$16,479,868	7-Assoc. with trans. and distrib. mains	\$11,654,583	\$2,889,448	\$375,741	\$227,422	\$220,830	\$219,182	\$792,682	\$16,479,898
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	\$18,116	\$69,006	\$1,355,716

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
343.100	TD Mains AC 4 (STL)	\$1,815,251	4-Associated with facilities serving base and max. hr. extra capacity functions	\$1,314,242	\$329,287	\$16,793	\$25,232	\$12,707	\$25,585	\$92,396	\$1,815,252
343.100	TD Mains Galve 1 (STL)	-\$38,033	4-Associated with facilities serving base and max. hr. extra capacity functions	-\$27,536	-\$6,899	-\$331	-\$529	-\$266	-\$536	-\$1,936	-\$38,033
343.100	TD Mains DI 4In (STL)	\$1,727,045	4-Associated with facilities serving base and max. hr. extra capacity functions	\$1,250,381	\$313,286	\$15,025	\$24,006	\$12,089	\$24,351	\$97,907	\$1,727,045
343.200	TD Mains 6 to 8"	\$16,842,754	4-Associated with facilities serving base and max. hr. extra capacity functions	\$12,194,154	\$3,055,276	\$146,532	\$234,114	\$117,899	\$237,483	\$957,296	\$16,842,754
343.200	TD Mains 6 to 10In (TN)	-\$277,522	4-Associated with facilities serving base and max. hr. extra capacity functions	-\$200,826	-\$50,342	-\$2,414	-\$3,858	-\$1,943	-\$3,913	-\$14,126	-\$277,522
343.200	TD Mains CI <10 1900-28 (STL)	\$1,314,962	4-Associated with facilities serving base and max. hr. extra capacity functions	\$952,032	\$238,634	\$11,440	\$18,278	\$9,205	\$18,541	\$86,932	\$1,314,962
343.200	TD Mains CI <10 1929-58 (STL)	\$3,426,266	4-Associated with facilities serving base and max. hr. extra capacity functions	\$2,480,817	\$621,525	\$28,809	\$47,825	\$23,984	\$48,310	\$174,397	\$3,426,267
343.200	TD Mains CI <10 1957-63 (STL)	\$18,848,293	4-Associated with facilities serving base and max. hr. extra capacity functions	\$13,646,164	\$3,419,080	\$163,980	\$261,991	\$131,938	\$265,761	\$958,378	\$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	\$3,746,885	\$1,886,910	\$3,800,777	\$13,720,535	\$269,558,639
343.200	TD Mains PL 6-8In (STL)	\$45,040,651	4-Associated with facilities serving base and max. hr. extra capacity functions	\$32,609,431	\$8,170,374	\$391,854	\$626,065	\$315,285	\$635,073	\$2,292,569	\$45,040,651
343.300	TD Mains 10 to 16"	\$24,545,483	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$15,765,564	\$4,452,551	\$1,892,457	\$338,728	\$930,274	\$252,818	\$913,092	\$24,545,484
343.300	TD Mains 18 & Grtr	\$14,440,146	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$9,274,906	\$2,619,442	\$1,113,335	\$189,274	\$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	\$673,142	\$102,586	\$281,739	\$76,568	\$276,535	\$7,433,747
343.300	TD Mains CI 16 (STL)	\$9,213,841	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$5,918,050	\$1,671,391	\$710,397	\$127,151	\$349,205	\$84,903	\$342,755	\$9,213,842
343.300	TD Mains DI 12 (STL)	\$71,393,956	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$45,856,339	\$12,950,864	\$5,504,474	\$985,237	\$2,705,831	\$735,358	\$2,655,855	\$71,393,957
343.300	TD Mains DI 16 & (STL)	\$108,881,201	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$70,576,695	\$19,932,450	\$8,471,841	\$1,516,361	\$4,164,498	\$1,131,778	\$4,087,681	\$108,881,202
343.300	TD Mains LJ 20 (STL)	\$2,658,212	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$1,707,370	\$482,200	\$204,948	\$36,683	\$100,746	\$27,380	\$98,885	\$2,658,212
343.300	TD Mains PL 12In (STL)	\$2,251,518	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$1,446,150	\$408,425	\$173,592	\$31,071	\$95,333	\$23,191	\$83,756	\$2,251,518
343.300	TD Main DI 10In (STL)	\$76,188	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$48,936	\$13,821	\$5,874	\$1,051	\$2,888	\$785	\$2,834	\$76,188
344.000	Fire Mains	\$318,012	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$318,012	\$318,012
345.000	Services	\$8,528,110	10-Factors for allocating COS to customer class.	\$7,449,304	\$655,180	\$14,498	\$44,346	\$0	\$464,782	\$0	\$8,528,110
346.000	Meters	\$48,497,635	9-Associated with meters	\$38,904,803	\$7,987,560	\$708,065	\$887,507	\$9,700	\$0	\$0	\$48,497,635
347.000	Meter Installations	\$10,504,932	9-Associated with meters	\$8,427,056	\$1,730,162	\$153,372	\$192,240	\$2,101	\$0	\$0	\$10,504,931
348.000	Hydrants	\$38,226,028	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$38,226,028	\$38,226,028
349.000	Other Transmission & Distribution Plant	\$9,529	4-Associated with facilities serving base and max. hr. extra capacity functions	\$6,899	\$1,729	\$83	\$132	\$67	\$134	\$485	\$9,529
<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		<b>\$739,208,025</b>		<b>\$492,190,399</b>	<b>\$124,913,431</b>	<b>\$23,583,043</b>	<b>\$9,881,574</b>	<b>\$12,285,882</b>	<b>\$8,563,012</b>	<b>\$67,780,890</b>	<b>\$739,208,031</b>
<b>GENERAL PLANT</b>											
389.000	Land and Land Rights - GP	-\$112,811	15-A&G Basis	-\$83,197	-\$15,489	-\$3,283	-\$1,218	-\$1,624	-\$1,139	-\$6,870	-\$112,810
390.000	Structures and Improvements - GP	\$7,638,014	15-A&G Basis	\$5,632,272	\$1,048,699	\$222,288	\$92,491	\$109,987	\$77,144	\$485,165	\$7,638,014
390.900	Structures & Improve-Leasehold	\$15,144	15-A&G Basis	\$11,167	\$2,076	\$441	\$184	\$218	\$153	\$822	\$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

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
391.100	Computer & Peripheral Equipment	\$897,413	15-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	\$36,784	\$25,807	\$155,610	\$2,555,165
391.300	Other Office Equipment	\$106,286	15-A&G Basis	\$78,375	\$14,593	\$3,093	\$1,149	\$1,531	\$1,073	\$6,473	\$106,286
392.100	Transportation Equipment-Light Trucks	\$317,186	15-A&G Basis	\$233,893	\$43,550	\$9,230	\$3,426	\$4,567	\$3,204	\$19,317	\$317,187
392.200	Transportation Equipment-Heavy Truck	\$301,617	15-A&G Basis	\$222,412	\$41,412	\$8,777	\$3,257	\$4,343	\$3,046	\$18,368	\$301,615
392.300	Transportation Equipment-Autos	\$471,935	15-A&G Basis	\$348,005	\$64,797	\$13,733	\$5,097	\$6,796	\$4,767	\$28,741	\$471,936
392.400	Transportation Equipment-Other	\$615,317	15-A&G Basis	\$453,735	\$84,483	\$17,906	\$6,645	\$8,861	\$6,215	\$37,473	\$615,318
393.000	Stores Equipment	\$539,689	15-A&G Basis	\$397,952	\$74,097	\$15,704	\$5,828	\$7,771	\$5,451	\$32,866	\$539,689
394.000	Tools, Shop and Garage Equipment	\$2,441,199	15-A&G Basis	\$1,800,140	\$335,177	\$71,039	\$26,365	\$35,153	\$24,656	\$148,669	\$2,441,199
395.000	Laboratory Equipment	\$528,718	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$356,515	\$100,689	\$42,826	\$7,666	\$21,043	\$0	\$0	\$528,718
396.000	Power Operated Equipment	\$199,153	15-A&G Basis	\$146,855	\$27,344	\$5,795	\$2,151	\$2,968	\$2,011	\$12,128	\$199,152
397.100	Communication Equipment-Non Telephone	\$1,522,579	15-A&G Basis	\$1,122,750	\$209,050	\$44,307	\$16,444	\$21,925	\$15,378	\$92,725	\$1,522,579
397.200	Communication Equipment-Telephone	\$45,772	15-A&G Basis	\$33,752	\$6,284	\$1,332	\$494	\$659	\$462	\$2,788	\$45,771
398.000	Miscellaneous Equipment	\$895,095	15-A&G Basis	\$660,043	\$122,897	\$26,047	\$9,667	\$12,889	\$9,040	\$54,511	\$895,094
399.000	Other Tangible Equipment	\$484,537	17-UPIS Basis	\$323,768	\$82,904	\$18,656	\$6,541	\$9,545	\$4,894	\$38,230	\$484,537
<b>TOTAL GENERAL PLANT</b>		<b>\$20,131,095</b>		<b>\$14,777,778</b>	<b>\$2,609,452</b>	<b>\$617,809</b>	<b>\$220,680</b>	<b>\$305,884</b>	<b>\$197,984</b>	<b>\$1,202,507</b>	<b>\$20,131,084</b>
<b>TOTAL NET PLANT IN SERVICE</b>		<b>\$879,284,529</b>		<b>\$587,589,386</b>	<b>\$150,445,713</b>	<b>\$33,830,944</b>	<b>\$11,932,913</b>	<b>\$17,336,789</b>	<b>\$8,871,385</b>	<b>\$69,399,501</b>	<b>\$879,284,531</b>

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
<b>INTANGIBLE PLANT</b>											
301.000	Organization	\$195,268	17-UPIS Basis	\$75,668	\$29,837	\$58,003	\$13,454	\$2,031	\$896	\$17,281	\$195,268
302.000	Franchisees and Consents	\$16,684	17-UPIS Basis	\$6,465	\$2,549	\$4,785	\$1,150	\$174	\$85	\$1,477	\$16,684
303.000	Miscellaneous Intangible Plant	\$402,993	15-A&G Basis	\$111,105	\$46,143	\$70,725	\$31,756	\$22,084	\$92,890	\$28,290	\$402,993
	<b>TOTAL PLANT INTANGIBLE</b>	<b>\$814,945</b>		<b>\$193,236</b>	<b>\$78,529</b>	<b>\$151,513</b>	<b>\$46,360</b>	<b>\$24,289</b>	<b>\$93,971</b>	<b>\$47,048</b>	<b>\$814,945</b>
<b>SOURCE OF SUPPLY PLANT</b>											
310.000	Land and Land Rights - SSP	\$122,184	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$76,365	\$45,819	\$0	\$0	\$0	\$0	\$0	\$122,184
311.000	Structures and Improvements - SSP	\$3,076,878	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,923,048	\$1,153,829	\$0	\$0	\$0	\$0	\$0	\$3,076,878
312.000	Collecting & Impounding Reservoirs	\$34	1-Varies with water used	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$34
313.000	Lake, River and Other Intakes	\$321,979	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$201,237	\$120,742	\$0	\$0	\$0	\$0	\$0	\$321,979
314.000	Wells and Springs	\$1,516,088	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$947,655	\$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
	<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$8,261,698</b>		<b>\$6,167,324</b>	<b>\$3,094,374</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,261,698</b>
<b>PUMPING PLANT</b>											
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	\$2,846	\$7,268,062
322.000	Boiler Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Other Power Production Equipment	\$1,798,767	6-Assoc. w/power and pumping facilities	\$1,175,418	\$616,207	\$6,487	\$0	\$0	\$0	\$655	\$1,798,767
324.000	Steam Pumping Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
325.000	Electric Pumping Equipment	\$22,028,198	6-Assoc. w/power and pumping facilities	\$14,384,497	\$7,546,237	\$79,446	\$0	\$0	\$0	\$8,018	\$22,028,198
326.000	Diesel Pumping Equipment	\$491,625	6-Assoc. w/power and pumping facilities	\$321,256	\$168,417	\$1,773	\$0	\$0	\$0	\$179	\$491,625
327.000	Hydraulic Pumping Equipment	\$112,529	6-Assoc. w/power and pumping facilities	\$73,533	\$38,549	\$406	\$0	\$0	\$0	\$41	\$112,529
328.000	Other Pumping Equipment	\$724,697	6-Assoc. w/power and pumping facilities	\$473,559	\$248,281	\$2,614	\$0	\$0	\$0	\$284	\$724,698
	<b>TOTAL PUMPING PLANT</b>	<b>\$32,769,411</b>		<b>\$21,413,426</b>	<b>\$11,226,873</b>	<b>\$119,185</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,929</b>	<b>\$32,769,413</b>
<b>WATER TREATMENT PLANT</b>											
330.000	Land and Land Rights - WTP	\$1,956,300	6-Assoc. w/power and pumping facilities	\$1,278,359	\$670,173	\$7,058	\$0	\$0	\$0	\$712	\$1,956,300
331.000	Structures and Improvements - WTP	\$36,037,247	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$22,523,279	\$13,513,968	\$0	\$0	\$0	\$0	\$0	\$36,037,247
332.000	Water Treatment Equipment	\$40,315,808	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$25,197,380	\$15,118,428	\$0	\$0	\$0	\$0	\$0	\$40,315,808
333.000	Miscellaneous Water Treat. Other	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$78,309,355</b>		<b>\$48,999,018</b>	<b>\$29,302,569</b>	<b>\$7,058</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$712</b>	<b>\$78,309,355</b>
<b>TRANSMISSION &amp; DIST. PLANT</b>											
340.000	Land and Land Rights - TDP	\$4,473,691	7-Assoc. with trans. and distrib. mains	\$1,582,894	\$329,988	\$2,286,056	\$0	\$0	\$0	\$274,753	\$4,473,691
341.000	Structures and Improvements - TDP	\$2,802,089	7-Assoc. with trans. and distrib. mains	\$991,443	\$206,687	\$1,431,867	\$0	\$0	\$0	\$172,091	\$2,802,089
342.000	Distribution Reservoirs and Standpipes	\$7,859,817	5-Associated with storage facilities.	\$2,131,582	\$0	\$4,717,462	\$0	\$0	\$1,010,772	\$7,859,816	
343.000	TD Mains Not Classified	\$16,479,898	7-Assoc. with trans. and distrib. mains	\$5,830,955	\$1,215,585	\$8,421,213	\$0	\$0	\$0	\$1,012,116	\$16,479,899
343.100	TD Mains 4 & Less	\$1,355,716	4-Associated with facilities serving base and max. hr. extra capacity functions	\$384,470	\$0	\$873,124	\$0	\$0	\$0	\$88,122	\$1,355,716

Missouri American Water Company  
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Net Plant In Service

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
343.100	TD Mains AC 4 (STL)	\$1,815,251	4-Associated with facilities serving base and max. hr. extra capacity functions	\$528,180	\$0	\$1,169,080	\$0	\$0	\$0	\$117,991	\$1,815,251
343.100	TD Mains Galve 1 (STL)	-\$38,033	4-Associated with facilities serving base and max. hr. extra capacity functions	-\$11,066	\$0	-\$24,494	\$0	\$0	\$0	-\$2,472	-\$38,033
343.100	TD Mains DI 4in (STL)	\$1,727,045	4-Associated with facilities serving base and max. hr. extra capacity functions	\$502,515	\$0	\$1,112,272	\$0	\$0	\$0	\$112,258	\$1,727,045
343.200	TD Mains 6 to 8"	\$16,842,754	4-Associated with facilities serving base and max. hr. extra capacity functions	\$4,900,703	\$0	\$10,947,272	\$0	\$0	\$0	\$1,094,779	\$16,842,754
343.200	TD Mains 6 to 10in (TN)	-\$277,522	4-Associated with facilities serving base and max. hr. extra capacity functions	-\$80,750	\$0	-\$178,733	\$0	\$0	\$0	-\$18,039	-\$277,522
343.200	TD Mains CI <10 1900-28 (STL)	\$1,314,962	4-Associated with facilities serving base and max. hr. extra capacity functions	\$392,612	\$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	\$896,934	\$0	\$2,206,625	\$0	\$0	\$0	\$222,707	\$3,426,266
343.200	TD Mains CI <10 1957-63 (STL)	\$18,848,293	4-Associated with facilities serving base and max. hr. extra capacity functions	\$5,484,251	\$0	\$12,139,903	\$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	\$79,432,952	\$0	\$173,604,376	\$0	\$0	\$0	\$17,521,312	\$269,558,640
343.200	TD Mains PL 6-8in (STL)	\$45,040,651	4-Associated with facilities serving base and max. hr. extra capacity functions	\$13,105,390	\$0	\$29,007,618	\$0	\$0	\$0	\$2,927,642	\$45,040,650
343.300	TD Mains 10 to 16"	\$24,545,483	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$14,611,926	\$8,767,647	\$0	\$0	\$0	\$0	\$1,165,910	\$24,545,483
343.300	TD Mains 18 & Grtr	\$14,440,146	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$8,596,219	\$5,158,020	\$0	\$0	\$0	\$0	\$685,907	\$14,440,146
343.300	TD Mains CI 12 (STL)	\$7,433,746	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$4,425,309	\$2,655,334	\$0	\$0	\$0	\$0	\$353,103	\$7,433,746
343.300	TD Mains CI 16 (STL)	\$9,213,841	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$5,485,000	\$3,291,184	\$0	\$0	\$0	\$0	\$437,657	\$9,213,841
343.300	TD Mains DI 12 (STL)	\$71,393,956	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$42,500,822	\$25,501,921	\$0	\$0	\$0	\$0	\$3,391,213	\$71,393,956
343.300	TD Mains DI 16 &>(STL)	\$109,881,201	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$65,412,279	\$39,249,565	\$0	\$0	\$0	\$0	\$5,219,357	\$109,881,201
343.300	TD Mains LJ 20 (STL)	\$2,658,212	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$1,582,434	\$949,513	\$0	\$0	\$0	\$0	\$126,265	\$2,658,212
343.300	TD Mains PL 12in (STL)	\$2,251,618	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$1,340,329	\$804,242	\$0	\$0	\$0	\$0	\$106,947	\$2,251,618
343.300	TD Main DI 10in (STL)	\$76,188	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$45,355	\$27,214	\$0	\$0	\$0	\$0	\$3,619	\$76,188
344.000	Fire Mains	\$318,012	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$318,012	\$318,012
345.000	Services	\$8,528,110	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$8,063,328	\$0	\$464,782	\$8,528,110
346.000	Meters	\$48,497,635	9-Associated with meters	\$0	\$0	\$0	\$48,497,635	\$0	\$0	\$0	\$48,497,635
347.000	Meter Installations	\$10,504,932	9-Associated with meters	\$0	\$0	\$0	\$10,504,932	\$0	\$0	\$0	\$10,504,932
348.000	Hydrants	\$38,226,028	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$38,226,028	\$38,226,028
349.000	Other Transmission & Distribution Plant	\$9,529	4-Associated with facilities serving base and max. hr. extra capacity functions	\$2,773	\$0	\$6,137	\$0	\$0	\$0	\$619	\$9,529
<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		<b>\$739,208,025</b>		<b>\$259,175,511</b>	<b>\$89,156,900</b>	<b>\$248,465,656</b>	<b>\$59,002,567</b>	<b>\$9,063,328</b>	<b>\$0</b>	<b>\$76,344,063</b>	<b>\$739,208,025</b>
<b>GENERAL PLANT</b>											
389.000	Land and Land Rights - GP	-\$112,811	15-A&G Basis	-\$31,102	-\$12,917	-\$19,798	-\$8,890	-\$6,182	-\$28,003	-\$7,919	-\$112,811
390.000	Structures and Improvements - GP	\$7,638,014	15-A&G Basis	\$2,105,900	\$874,553	\$1,340,471	\$601,976	\$418,563	\$1,760,562	\$536,189	\$7,638,014
390.900	Structures & Improve-Leasehold	\$15,144	15-A&G Basis	\$4,175	\$1,734	\$2,858	\$1,193	\$830	\$3,491	\$1,063	\$15,144
391.000	Office Furniture and Equipment	\$689,107	15-A&G Basis	\$184,473	\$76,613	\$117,428	\$52,726	\$36,867	\$154,229	\$46,971	\$689,107

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Net Plant in Service

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
391.100	Computer & Peripheral Equipment	\$897,413	15-A&G Basis	\$247,417	\$102,754	\$157,496	\$70,716	\$49,178	\$206,854	\$62,998	\$897,413
391.200	Computer Hardware & Software	\$2,555,165	15-A&G Basis	\$704,459	\$292,568	\$448,431	\$201,347	\$140,023	\$588,968	\$179,373	\$2,555,165
391.300	Other Office Equipment	\$106,286	15-A&G Basis	\$29,303	\$12,170	\$18,653	\$8,375	\$5,824	\$24,489	\$7,461	\$106,286
392.100	Transportation Equipment-Light Trucks	\$317,186	15-A&G Basis	\$87,448	\$36,318	\$55,666	\$24,994	\$17,382	\$73,111	\$22,266	\$317,186
392.200	Transportation Equipment-Heavy Truck	\$301,817	15-A&G Basis	\$83,156	\$34,535	\$52,934	\$23,767	\$16,528	\$69,523	\$21,174	\$301,818
392.300	Transportation Equipment-Autos	\$471,935	15-A&G Basis	\$130,112	\$54,037	\$82,825	\$37,188	\$25,862	\$108,781	\$33,130	\$471,935
392.400	Transportation Equipment-Other	\$616,317	15-A&G Basis	\$169,843	\$70,454	\$107,988	\$48,487	\$33,719	\$141,831	\$43,195	\$616,317
393.000	Stores Equipment	\$539,669	15-A&G Basis	\$148,787	\$61,792	\$84,712	\$42,528	\$29,574	\$124,394	\$37,865	\$539,670
394.000	Tools, Shop and Garage Equipment	\$2,441,199	15-A&G Basis	\$673,039	\$279,517	\$428,430	\$192,368	\$133,778	\$562,698	\$171,372	\$2,441,198
395.000	Laboratory Equipment	\$528,718	2-Asoc. with facilities serving base and max. day extra capacity functions.	\$330,449	\$198,269	\$0	\$0	\$0	\$0	\$0	\$528,718
396.000	Power Operated Equipment	\$199,153	15-A&G Basis	\$54,906	\$22,803	\$34,951	\$15,693	\$10,914	\$45,805	\$13,981	\$199,153
397.100	Communication Equipment-Non Telephone	\$1,522,579	15-A&G Basis	\$419,775	\$174,335	\$267,213	\$119,979	\$83,437	\$350,954	\$106,885	\$1,522,578
397.200	Communication Equipment-Telephone	\$45,772	15-A&G Basis	\$12,619	\$5,241	\$8,033	\$3,607	\$2,508	\$10,550	\$3,213	\$45,771
398.000	Miscellaneous Equipment	\$895,095	15-A&G Basis	\$246,778	\$102,489	\$157,089	\$70,533	\$49,051	\$206,319	\$62,836	\$895,094
399.000	Other Tangible Equipment	\$484,537	17-UPIS Basis	\$187,758	\$74,037	\$138,965	\$33,385	\$5,039	\$2,471	\$42,882	\$484,537
<b>TOTAL GENERAL PLANT</b>		<b>\$20,131,095</b>		<b>\$5,788,995</b>	<b>\$2,461,299</b>	<b>\$3,494,145</b>	<b>\$1,539,868</b>	<b>\$1,052,696</b>	<b>\$4,408,133</b>	<b>\$1,384,955</b>	<b>\$20,131,091</b>
<b>TOTAL NET PLANT IN SERVICE</b>		<b>\$879,284,529</b>		<b>\$340,727,610</b>	<b>\$134,319,544</b>	<b>\$252,216,556</b>	<b>\$60,588,796</b>	<b>\$9,140,313</b>	<b>\$4,603,104</b>	<b>\$77,788,707</b>	<b>\$879,284,528</b>

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Depreciation Expense

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
<b>INTANGIBLE PLANT</b>											
301.000	Organization	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302.000	Franchises and Consents	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303.000	Miscellaneous Intangible Plant	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL PLANT INTANGIBLE</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SOURCE OF SUPPLY PLANT</b>											
310.000	Land and Land Rights - SSP	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
311.000	Structures and Improvements - SSP	\$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	\$151,808
312.000	Collecting & Impounding Reservoirs	\$2	1-Varies with water used	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
313.000	Lake, River and Other Intakes	\$7,065	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$4,764	\$1,345	\$572	\$102	\$281	\$0	\$0	\$7,064
314.000	Wells and Springs	\$35,721	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$24,087	\$8,801	\$2,883	\$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	\$4,985	\$0	\$0	\$122,749
317.000	Other Water Source Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$317,148</b>		<b>\$213,852</b>	<b>\$60,393</b>	<b>\$25,688</b>	<b>\$4,698</b>	<b>\$12,822</b>	<b>\$0</b>	<b>\$0</b>	<b>\$317,143</b>
<b>PUMPING PLANT</b>											
320.000	Land and Land Rights - PP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
321.000	Structures and Improvements - PP	\$207,449	6-Assoc. w/power and pumping facilities	\$138,078	\$39,959	\$16,471	\$2,967	\$8,111	\$822	\$2,240	\$207,448
322.000	Boiler Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Other Power Production Equipment	\$39,326	6-Assoc. w/power and pumping facilities	\$26,175	\$7,385	\$3,122	\$562	\$1,638	\$118	\$425	\$39,325
324.000	Steam Pumping Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
325.000	Electric Pumping Equipment	\$1,046,247	6-Assoc. w/power and pumping facilities	\$696,382	\$196,485	\$83,072	\$14,961	\$40,908	\$3,139	\$11,289	\$1,046,246
326.000	Diesel Pumping Equipment	\$49,980	6-Assoc. w/power and pumping facilities	\$33,267	\$9,388	\$3,868	\$715	\$1,954	\$150	\$540	\$49,980
327.000	Hydraulic Pumping Equipment	\$2,282	6-Assoc. w/power and pumping facilities	\$1,519	\$429	\$181	\$33	\$89	\$7	\$25	\$2,283
328.000	Other Pumping Equipment	\$20,892	6-Assoc. w/power and pumping facilities	\$13,806	\$3,824	\$1,659	\$299	\$817	\$63	\$228	\$20,894
	<b>TOTAL PUMPING PLANT</b>	<b>\$1,366,176</b>		<b>\$909,327</b>	<b>\$256,568</b>	<b>\$108,473</b>	<b>\$19,537</b>	<b>\$53,417</b>	<b>\$4,099</b>	<b>\$14,755</b>	<b>\$1,366,176</b>
<b>WATER TREATMENT PLANT</b>											
330.000	Land and Land Rights - WTP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331.000	Structures and Improvements - WTP	\$1,017,614	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$686,177	\$193,754	\$82,427	\$14,755	\$40,501	\$0	\$0	\$1,017,614
332.000	Water Treatment Equipment	\$1,982,635	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	\$1,982,635
333.000	Miscellaneous Water Treat, Other	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$3,000,149</b>		<b>\$2,023,000</b>	<b>\$571,229</b>	<b>\$243,012</b>	<b>\$43,502</b>	<b>\$119,406</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,000,149</b>
<b>TRANSMISSION &amp; DIST. PLANT</b>											
340.000	Land and Land Rights - TDP	\$0	7-Assoc. with trans. and distrib. mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
341.000	Structures and Improvements - TDP	\$154,092	7-Assoc. with trans. and distrib. mains	\$108,974	\$27,952	\$3,813	\$2,126	\$2,085	\$2,049	\$7,412	\$154,091
342.000	Distribution Reservoirs and Standpipes	\$352,779	5-Associated with storage facilities,	\$218,723	\$54,575	\$17,357	\$4,163	\$12,594	\$9,878	\$35,490	\$352,780
343.000	TD Mains Not Classified	\$359,222	7-Assoc. with trans. and distrib. mains	\$254,042	\$85,163	\$8,190	\$4,957	\$4,814	\$4,778	\$17,279	\$359,223
343.100	TD Mains 4 & Less	\$19,339	4-Associated with facilities serving base and max. hr. extra capacity functions	\$14,001	\$3,508	\$168	\$269	\$135	\$273	\$884	\$19,338
343.100	TD Mains AC 4 (STL)	\$36,139	4-Associated with facilities serving base and max. hr. extra capacity functions	\$26,164	\$6,555	\$314	\$502	\$253	\$510	\$1,839	\$36,137

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Depreciation Expense

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
343.100	TD Mains Galve 1 (STL)	\$652	4-Associated with facilities serving base and max. hr. extra capacity functions	\$472	\$118	\$6	\$9	\$5	\$9	\$33	\$652
343.100	TD Mains DI 4In (STL)	\$25,480	4-Associated with facilities serving base and max. hr. extra capacity functions	\$18,448	\$4,622	\$222	\$354	\$178	\$359	\$1,297	\$25,480
343.200	TD Mains 6 to 8"	\$252,826	4-Associated with facilities serving base and max. hr. extra capacity functions	\$183,046	\$45,863	\$2,200	\$3,514	\$1,770	\$3,585	\$12,869	\$252,827
343.200	TD Mains 6 to 10In (TN)	\$101	4-Associated with facilities serving base and max. hr. extra capacity functions	\$73	\$19	\$1	\$1	\$1	\$1	\$5	\$100
343.200	TD Mains CI <10 1900-28 (STL)	\$37,906	4-Associated with facilities serving base and max. hr. extra capacity functions	\$27,444	\$6,876	\$330	\$527	\$265	\$534	\$1,829	\$37,905
343.200	TD Mains CI <10 1929-66 (STL)	\$209,133	4-Associated with facilities serving base and max. hr. extra capacity functions	\$151,412	\$37,937	\$1,819	\$2,907	\$1,464	\$2,949	\$10,645	\$209,133
343.200	TD Mains CI <10 1957-93 (STL)	\$709,787	4-Associated with facilities serving base and max. hr. extra capacity functions	\$513,886	\$129,755	\$8,175	\$9,866	\$4,969	\$10,008	\$36,128	\$709,787
343.200	TD Mains DI 6-8 (STL)	\$4,406,296	4-Associated with facilities serving base and max. hr. extra capacity functions	\$3,190,158	\$799,302	\$38,335	\$61,248	\$30,844	\$62,129	\$224,280	\$4,406,296
343.200	TD Mains PL 6-8In (STL)	\$643,481	4-Associated with facilities serving base and max. hr. extra capacity functions	\$465,880	\$116,727	\$5,598	\$8,944	\$4,504	\$8,073	\$32,753	\$643,479
343.300	TD Mains 10 to 16"	\$366,709	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$235,537	\$88,521	\$28,273	\$5,061	\$13,898	\$3,777	\$13,642	\$366,709
343.300	TD Mains 18 & Grtr	\$211,678	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$135,961	\$38,389	\$16,320	\$2,921	\$8,023	\$2,180	\$7,874	\$211,678
343.300	TD Mains CI 12 (STL)	\$184,244	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$118,340	\$33,422	\$14,205	\$2,543	\$6,983	\$1,898	\$6,854	\$184,245
343.300	TD Mains CI 16 (STL)	\$269,086	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$172,834	\$48,812	\$20,747	\$3,713	\$10,188	\$2,772	\$10,010	\$269,083
343.300	TD Mains DI 12 (STL)	\$1,172,800	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$753,289	\$212,746	\$90,423	\$16,185	\$44,449	\$12,080	\$43,628	\$1,172,800
343.300	TD Mains DI 16 &>(STL)	\$1,819,354	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$1,188,571	\$330,031	\$140,272	\$25,107	\$68,954	\$18,739	\$67,680	\$1,819,354
343.300	TD Mains LJ 20 (STL)	\$61,702	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$39,631	\$11,193	\$4,757	\$851	\$2,339	\$636	\$2,295	\$61,702
343.300	TD Mains PL 12In (STL)	\$32,845	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$21,098	\$5,958	\$2,532	\$453	\$1,245	\$338	\$1,222	\$32,844
343.300	TD Main DI 10In (STL)	\$1,064	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$683	\$193	\$82	\$15	\$40	\$11	\$40	\$1,064
344.000	Fire Mains	\$5,835	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$5,835	\$5,835
345.000	Services	\$313,403	10-Factors for allocating COS to customer class.	\$273,758	\$20,403	\$633	\$1,630	\$0	\$17,080	\$0	\$313,404
346.000	Meters	\$1,396,739	9-Associated with meters	\$1,120,464	\$230,043	\$20,392	\$25,660	\$279	\$0	\$0	\$1,396,738
347.000	Meter Installations	\$429,927	9-Associated with meters	\$344,887	\$70,909	\$6,277	\$7,868	\$86	\$0	\$0	\$429,927
348.000	Hydrants	\$993,443	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$993,443	\$993,443
349.000	Other Transmission & Distribution Plant	\$235	4-Associated with facilities serving base and max. hr. extra capacity functions	\$170	\$43	\$2	\$3	\$2	\$3	\$12	\$235
<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		<b>\$14,466,297</b>		<b>\$9,557,844</b>	<b>\$2,366,544</b>	<b>\$428,043</b>	<b>\$191,297</b>	<b>\$220,357</b>	<b>\$165,629</b>	<b>\$1,535,478</b>	<b>\$14,466,292</b>
<b>GENERAL PLANT</b>											
389.000	Land and Land Rights - GP	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390.000	Structures and Improvements - GP	\$210,328	15-A&G Basis	\$155,096	\$28,878	\$6,121	\$2,272	\$3,029	\$2,124	\$12,909	\$210,328
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	\$24,843	\$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	\$32,819	\$22,879	\$137,953	\$2,265,235
391.300	Other Office Equipment	\$15,223	15-A&G Basis	\$11,225	\$2,080	\$443	\$164	\$219	\$154	\$927	\$15,222



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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
392.100	Transportation Equipment-Light Trucks	\$71,577	15-A&G Basis	\$52,781	\$9,828	\$2,083	\$773	\$1,031	\$723	\$4,359	\$71,578
392.200	Transportation Equipment-Heavy Truck	\$429,162	15-A&G Basis	\$316,457	\$88,923	\$12,488	\$4,635	\$8,180	\$4,334	\$26,135	\$429,162
392.300	Transportation Equipment-Autos	\$190,609	15-A&G Basis	\$140,656	\$26,171	\$5,547	\$2,059	\$2,745	\$1,925	\$11,608	\$190,610
392.400	Transportation Equipment-Other	\$36,261	15-A&G Basis	\$26,739	\$4,979	\$1,055	\$392	\$522	\$366	\$2,208	\$36,261
393.000	Stores Equipment	\$9,535	15-A&G Basis	\$7,031	\$1,309	\$277	\$103	\$137	\$96	\$581	\$9,534
394.000	Tools, Shop and Garage Equipment	\$292,856	15-A&G Basis	\$215,952	\$40,209	\$8,522	\$3,163	\$4,217	\$2,958	\$17,935	\$292,856
395.000	Laboratory Equipment	\$101,756	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$68,614	\$19,374	\$8,242	\$1,475	\$4,050	\$0	\$0	\$101,755
396.000	Power Operated Equipment	\$89,732	15-A&G Basis	\$68,168	\$12,320	\$2,611	\$969	\$1,292	\$906	\$5,465	\$89,731
397.100	Communication Equipment-Non Telephone	\$162,682	15-A&G Basis	\$119,947	\$22,333	\$4,733	\$1,767	\$2,342	\$1,643	\$8,906	\$162,681
397.200	Communication Equipment-Telephone	\$13,122	15-A&G Basis	\$9,676	\$1,802	\$382	\$142	\$189	\$133	\$799	\$13,123
398.000	Miscellaneous Equipment	\$82,116	15-A&G Basis	\$60,552	\$11,274	\$2,390	\$887	\$1,182	\$829	\$5,001	\$82,115
399.000	Other Tangible Equipment	\$43,984	17-UPIS Basis	\$29,390	\$7,526	\$1,693	\$594	\$866	\$444	\$3,470	\$43,983
	<b>TOTAL GENERAL PLANT</b>	<b>\$4,285,883</b>		<b>\$3,150,946</b>	<b>\$695,342</b>	<b>\$130,413</b>	<b>\$46,784</b>	<b>\$64,633</b>	<b>\$42,259</b>	<b>\$255,606</b>	<b>\$4,285,883</b>
	<b>TOTAL DEPRECIATION</b>	<b>\$23,435,651</b>		<b>\$15,855,069</b>	<b>\$3,850,065</b>	<b>\$936,629</b>	<b>\$305,718</b>	<b>\$470,336</b>	<b>\$211,987</b>	<b>\$1,805,839</b>	<b>\$23,435,643</b>

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
<b>INTANGIBLE PLANT</b>											
301.000	Organization	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302.000	Franchises and Consents	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303.000	Miscellaneous Intangible Plant	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL PLANT INTANGIBLE</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SOURCE OF SUPPLY PLANT</b>											
310.000	Land and Land Rights - SSP	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
311.000	Structures and Improvements - SSP	\$151,609	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$94,756	\$56,853	\$0	\$0	\$0	\$0	\$0	\$151,609
312.000	Collecting & Impounding Reservoirs	\$2	1-Varies with water used	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2
313.000	Lake, River and Other Intakes	\$7,065	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$4,416	\$2,649	\$0	\$0	\$0	\$0	\$0	\$7,065
314.000	Wells and Springs	\$35,721	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$22,326	\$13,395	\$0	\$0	\$0	\$0	\$0	\$35,721
315.000	Infiltration Galleries and Tunnels	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316.000	Supply Mains	\$122,749	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$76,718	\$46,031	\$0	\$0	\$0	\$0	\$0	\$122,749
317.000	Other Water Source Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$317,146</b>		<b>\$199,218</b>	<b>\$118,928</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$317,146</b>
<b>PUMPING PLANT</b>											
320.000	Land and Land Rights - PP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
321.000	Structures and Improvements - PP	\$207,449	6-Assoc. w/power and pumping facilities	\$135,559	\$71,066	\$748	\$0	\$0	\$0	\$76	\$207,449
322.000	Boiler Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Other Power Production Equipment	\$39,326	6-Assoc. w/power and pumping facilities	\$25,698	\$13,472	\$142	\$0	\$0	\$0	\$14	\$39,326
324.000	Steam Pumping Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
325.000	Electric Pumping Equipment	\$1,046,247	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	\$0	\$0	\$18	\$49,980
327.000	Hydraulic Pumping Equipment	\$2,282	6-Assoc. w/power and pumping facilities	\$1,491	\$782	\$8	\$0	\$0	\$0	\$1	\$2,282
328.000	Other Pumping Equipment	\$20,892	6-Assoc. w/power and pumping facilities	\$13,652	\$7,157	\$75	\$0	\$0	\$0	\$8	\$20,892
	<b>TOTAL PUMPING PLANT</b>	<b>\$1,366,176</b>		<b>\$892,738</b>	<b>\$469,014</b>	<b>\$4,928</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$498</b>	<b>\$1,366,176</b>
<b>WATER TREATMENT PLANT</b>											
330.000	Land and Land Rights - WTP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331.000	Structures and Improvements - WTP	\$1,017,614	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$636,009	\$381,605	\$0	\$0	\$0	\$0	\$0	\$1,017,614
332.000	Water Treatment Equipment	\$1,982,535	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,239,084	\$743,451	\$0	\$0	\$0	\$0	\$0	\$1,982,535
333.000	Miscellaneous Water Treat, Other	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$3,000,149</b>		<b>\$1,875,093</b>	<b>\$1,125,066</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,000,149</b>
<b>TRANSMISSION &amp; DIST. PLANT</b>											
340.000	Land and Land Rights - TDP	\$0	7-Assoc. with trans. and distrib. mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
341.000	Structures and Improvements - TDP	\$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	\$22,082	\$359,222
343.100	TD Mains 4 & Less	\$19,339	4-Associated with facilities serving base and max. hr. extra capacity functions	\$5,627	\$0	\$12,455	\$0	\$0	\$0	\$1,257	\$19,339
343.100	TD Mains AC 4 (STL)	\$36,138	4-Associated with facilities serving base and max. hr. extra capacity functions	\$10,515	\$0	\$23,274	\$0	\$0	\$0	\$2,349	\$36,138

Missouri American Water Company  
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Depreciation Expense

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
343.100	TD Mains Galve 1 (STL)	\$852	4-Associated with facilities serving base and max. hr. extra capacity functions	\$190	\$0	\$420	\$0	\$0	\$0	\$42	\$652
343.100	TD Mains DI 4In (STL)	\$25,480	4-Associated with facilities serving base and max. hr. extra capacity functions	\$7,414	\$0	\$16,410	\$0	\$0	\$0	\$1,656	\$25,480
343.200	TD Mains 6 to 8"	\$252,828	4-Associated with facilities serving base and max. hr. extra capacity functions	\$73,564	\$0	\$162,828	\$0	\$0	\$0	\$16,434	\$252,828
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)	\$37,908	4-Associated with facilities serving base and max. hr. extra capacity functions	\$11,029	\$0	\$24,413	\$0	\$0	\$0	\$2,464	\$37,908
343.200	TD Mains CI <10 1929-56 (STL)	\$209,133	4-Associated with facilities serving base and max. hr. extra capacity functions	\$80,851	\$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	\$2,837,785	\$0	\$0	\$0	\$286,409	\$4,406,295
343.200	TD Mains PL 6-8In (STL)	\$643,481	4-Associated with facilities serving base and max. hr. extra capacity functions	\$187,232	\$0	\$414,422	\$0	\$0	\$0	\$41,826	\$643,480
343.300	TD Mains 10 to 16"	\$368,709	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$218,302	\$130,988	\$0	\$0	\$0	\$0	\$17,419	\$368,709
343.300	TD Mains 18 & Grtr	\$211,679	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$126,013	\$75,612	\$0	\$0	\$0	\$0	\$10,055	\$211,680
343.300	TD Mains CI 12 (STL)	\$184,244	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$109,680	\$65,812	\$0	\$0	\$0	\$0	\$8,752	\$184,244
343.300	TD Mains CI 16 (STL)	\$268,086	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$160,187	\$96,118	\$0	\$0	\$0	\$0	\$12,782	\$268,087
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.	\$19,653	\$11,732	\$0	\$0	\$0	\$0	\$1,560	\$32,845
343.300	TD Main DI 10In (STL)	\$1,064	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$633	\$380	\$0	\$0	\$0	\$0	\$51	\$1,064
344.000	Fire Mains	\$5,835	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$5,835	\$5,835
345.000	Services	\$313,403	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$296,323	\$0	\$17,080	\$313,403
346.000	Meters	\$1,386,739	9-Associated with meters	\$0	\$0	\$0	\$1,386,739	\$0	\$0	\$0	\$1,386,739
347.000	Meter Installations	\$429,827	9-Associated with meters	\$0	\$0	\$0	\$429,927	\$0	\$0	\$0	\$429,927
348.000	Hydrants	\$993,443	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$993,443	\$993,443
349.000	Other Transmission & Distribution Plant	\$235	4-Associated with facilities serving base and max. hr. extra capacity functions	\$68	\$0	\$161	\$0	\$0	\$0	\$15	\$234
<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		<b>\$14,466,297</b>		<b>\$4,574,759</b>	<b>\$1,509,342</b>	<b>\$4,558,088</b>	<b>\$1,826,666</b>	<b>\$296,323</b>	<b>\$0</b>	<b>\$1,701,117</b>	<b>\$14,466,295</b>
<b>GENERAL PLANT</b>											
389.000	Land and Land Rights - GP	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390.000	Structures and Improvements - GP	\$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	\$3,891	\$1,216	\$17,317
391.000	Office Furniture and Equipment	\$74,937	15-A&G Basis	\$20,660	\$8,680	\$13,151	\$5,905	\$4,107	\$17,273	\$5,281	\$74,937
391.100	Computer & Peripheral Equipment	\$179,483	15-A&G Basis	\$49,483	\$20,551	\$31,499	\$14,143	\$9,836	\$41,371	\$12,600	\$179,483
391.200	Computer Hardware & Software	\$2,265,235	15-A&G Basis	\$624,625	\$258,369	\$397,549	\$178,501	\$124,135	\$522,137	\$159,019	\$2,265,235
391.300	Other Office Equipment	\$16,223	15-A&G Basis	\$4,187	\$1,743	\$2,672	\$1,200	\$834	\$3,509	\$1,069	\$16,224

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Depreciation Expense

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
392.100	Transportation Equipment-Light Trucks	\$71,577	15-A&G Basis	\$19,734	\$8,198	\$12,582	\$6,640	\$3,922	\$16,498	\$5,025	\$71,577
392.200	Transportation Equipment-Heavy Truck	\$429,152	15-A&G Basis	\$118,317	\$49,138	\$75,318	\$33,817	\$23,518	\$98,920	\$30,126	\$429,152
392.300	Transportation Equipment-Autos	\$190,809	15-A&G Basis	\$52,551	\$21,825	\$33,452	\$15,020	\$10,445	\$43,935	\$13,381	\$190,809
392.400	Transportation Equipment-Other	\$38,261	15-A&G Basis	\$9,997	\$4,152	\$6,364	\$2,857	\$1,987	\$8,358	\$2,546	\$38,261
393.000	Stores Equipment	\$9,535	15-A&G Basis	\$2,629	\$1,092	\$1,673	\$751	\$523	\$2,198	\$669	\$9,535
394.000	Tools, Shop and Garage Equipment	\$292,858	15-A&G Basis	\$80,740	\$33,532	\$51,396	\$23,077	\$16,049	\$67,503	\$20,568	\$292,858
395.000	Laboratory Equipment	\$101,756	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$63,598	\$38,159	\$0	\$0	\$0	\$0	\$0	\$101,756
398.000	Power Operated Equipment	\$89,732	15-A&G Basis	\$24,739	\$10,274	\$15,748	\$7,071	\$4,917	\$20,683	\$6,299	\$89,731
397.100	Communication Equipment-Non Telephone	\$162,682	15-A&G Basis	\$44,846	\$18,625	\$28,547	\$12,818	\$8,914	\$37,494	\$11,419	\$162,683
397.200	Communication Equipment-Telephone	\$13,122	15-A&G Basis	\$3,618	\$1,502	\$2,303	\$1,034	\$719	\$3,025	\$921	\$13,122
398.000	Miscellaneous Equipment	\$82,115	15-A&G Basis	\$22,639	\$9,402	\$14,411	\$6,471	\$4,500	\$18,928	\$5,764	\$82,115
399.000	Other Tangible Equipment	\$43,984	17-UPIS Basis	\$17,044	\$6,721	\$12,615	\$3,030	\$457	\$224	\$3,893	\$43,984
<b>TOTAL GENERAL PLANT</b>		<b>\$4,285,883</b>		<b>\$1,222,078</b>	<b>\$518,927</b>	<b>\$739,210</b>	<b>\$329,274</b>	<b>\$227,338</b>	<b>\$954,528</b>	<b>\$294,531</b>	<b>\$4,285,886</b>
<b>TOTAL DEPRECIATION</b>		<b>\$23,435,651</b>		<b>\$8,782,886</b>	<b>\$3,740,267</b>	<b>\$5,302,224</b>	<b>\$2,155,940</b>	<b>\$523,661</b>	<b>\$954,528</b>	<b>\$1,998,146</b>	<b>\$23,435,652</b>

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
<b>OPERATING REVENUES</b>											
461.000	Residential	\$121,985,445	To Residential	\$121,985,445	\$0	\$0	\$0	\$0	\$0	\$0	\$121,985,445
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	\$2,260,148	\$0	\$2,260,148
463.000	Public Fire Protection	\$8,993,847	To Public Fire Protection	\$0	\$0	\$0	\$0	\$0	\$0	\$8,993,847	\$8,993,847
461.000	Rate B, G & H	\$3,159,227	19-Total COS Basis	\$2,182,710	\$511,163	\$130,476	\$40,122	\$62,869	\$28,117	\$203,770	\$3,159,227
461.000	Capitol Complex	\$5,090	19-Total COS Basis	\$3,517	\$824	\$210	\$65	\$101	\$45	\$328	\$5,090
470.000	Forfeited Discounts	\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
472.000	Rents from Water Property	\$0	19-Total COS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
464.000	Other Public Auth.	\$2,780,812	To Other Public Auth.	\$0	\$0	\$0	\$2,780,812	\$0	\$0	\$0	\$2,780,812
466.000	Sales for Resale	\$3,389,563	To Sales for Resale	\$0	\$0	\$0	\$0	\$3,389,563	\$0	\$0	\$3,389,563
471.000	Other Water Revenue - Oper. Rev.	\$2,338,219	19-Total COS Basis	\$1,614,094	\$378,000	\$96,488	\$29,670	\$46,491	\$20,792	\$150,686	\$2,338,219
<b>TOTAL OPERATING REVENUES</b>		<b>\$186,053,172</b>		<b>\$125,785,786</b>	<b>\$34,908,737</b>	<b>\$7,471,445</b>	<b>\$2,850,469</b>	<b>\$3,499,024</b>	<b>\$2,309,100</b>	<b>\$9,348,631</b>	<b>\$186,053,172</b>
<b>SOURCE OF SUPPLY EXPENSES</b>											
600.000	Operation Supervision & Engineering	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
601.000	Operation Labor & Expenses	\$199,887	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$134,784	\$38,058	\$16,191	\$2,899	\$7,956	\$0	\$0	\$199,887
602.000	Purchased Water	\$310,255	1-Varies with water used	\$200,270	\$62,858	\$30,064	\$4,778	\$12,286	\$0	\$0	\$310,256
603.000	Miscellaneous Expenses	\$552,309	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$372,422	\$105,160	\$44,737	\$8,008	\$21,982	\$0	\$0	\$552,309
604.000	Rents - SSE	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
610.000	Maint. Supervision & Engineering	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611.000	Maint. of Structures & Improvements	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
612.000	Maint. of Collect. & Impound. Reservoirs	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
613.000	Maint. of Lake, River and Other Intakes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
614.000	Maint. of Wells & Springs	\$148	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$100	\$28	\$12	\$2	\$6	\$0	\$0	\$148
615.000	Maint. of Infiltration Galleries & Tunnels	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
616.000	Maint. of Supply Mains	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
617.000	Maint. Of Misc. Water Source Plant	\$559,973	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$377,590	\$106,619	\$45,358	\$8,120	\$22,287	\$0	\$0	\$559,974
<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>		<b>\$1,622,572</b>		<b>\$1,085,166</b>	<b>\$312,723</b>	<b>\$136,362</b>	<b>\$23,806</b>	<b>\$64,517</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,622,574</b>
<b>PUMPING EXPENSES</b>											
620.000	Operation Supervision & Engineering - PE	\$10,143	6-Assoc. w/power and pumping facilities	\$6,751	\$1,905	\$805	\$145	\$397	\$30	\$110	\$10,143
621.000	Fuel for Power Production	\$807	1-Varies with water used	\$521	\$163	\$78	\$12	\$32	\$0	\$0	\$808
622.000	Power Production Labor & Expenses	\$430	6-Assoc. w/power and pumping facilities	\$288	\$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	\$128,860	\$330,839	\$0	\$0	\$8,354,519
624.000	Pumping Labor and Expenses	\$1,072,501	6-Assoc. w/power and pumping facilities	\$713,857	\$201,416	\$85,157	\$15,337	\$41,835	\$3,218	\$11,583	\$1,072,503
625.000	Expenses Transferred - Cr.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
626.000	Miscellaneous Expense	\$8,474	6-Assoc. w/power and pumping facilities	\$5,640	\$1,591	\$673	\$121	\$331	\$25	\$92	\$8,473
627.000	Rents - PE	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
630.000	Maint. Supervision & Engineering - PE	\$14,150	6-Assoc. w/power and pumping facilities	\$9,418	\$2,657	\$1,124	\$202	\$553	\$42	\$153	\$14,149
631.000	Maint. of Structures & Improvements - PE	\$415,279	6-Assoc. w/power and pumping facilities	\$276,410	\$77,989	\$32,973	\$5,938	\$16,237	\$1,246	\$4,485	\$415,279
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	\$5,837	\$2,510	\$452	\$1,236	\$85	\$341	\$31,614

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
<b>TOTAL PUMPING EXPENSES</b>			<b>\$9,910,876</b>	<b>\$8,428,737</b>	<b>\$1,984,920</b>	<b>\$933,142</b>	<b>\$150,915</b>	<b>\$391,693</b>	<b>\$4,666</b>	<b>\$16,801</b>	<b>\$9,910,874</b>
<b>WATER TREATMENT EXPENSES</b>											
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.	\$1,032,958	\$291,874	\$124,084	\$22,213	\$60,970	\$0	\$0	\$1,531,900
643.100	Miscellaneous Expenses - WTE	\$37,119	1-Varies with water used	\$23,960	\$7,520	\$3,587	\$572	\$1,470	\$0	\$0	\$37,119
643.200	Misc Expenses - Waste Disposal	\$252,544	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$170,290	\$48,084	\$20,456	\$3,662	\$10,051	\$0	\$0	\$252,543
644.000	Rents - WTE	\$7,084	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$4,777	\$1,349	\$574	\$103	\$282	\$0	\$0	\$7,085
650.000	Maint. Supervision & Engineering - WTE	\$1,255,586	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$846,642	\$239,064	\$101,702	\$18,206	\$49,972	\$0	\$0	\$1,255,586
651.000	Maint. of Structures & Improvements - WTE	\$205	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$138	\$39	\$17	\$3	\$8	\$0	\$0	\$205
652.000	Maint. of Water Treatment Equipment	\$939,376	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$633,421	\$178,857	\$76,089	\$13,621	\$37,387	\$0	\$0	\$939,375
<b>TOTAL WATER TREATMENT EXPENSES</b>			<b>\$13,519,434</b>	<b>\$8,845,533</b>	<b>\$2,688,738</b>	<b>\$1,244,479</b>	<b>\$204,490</b>	<b>\$536,194</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,519,434</b>
<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
660.000	Operation Supervision & Engineering - TDE	\$848,112	11-T & D OP Basis	\$625,398	\$141,380	\$16,793	\$11,450	\$8,820	\$13,485	\$30,788	\$848,112
661.000	Storage Facilities Expenses TDE	\$18,171	1-Varies with water used	\$11,729	\$3,681	\$1,761	\$280	\$720	\$0	\$0	\$18,171
662.000	Transmission & Distribution Lines Expenses	\$2,505,105	7-Assoc. with trans. and distrib. mains	\$1,771,610	\$454,426	\$57,116	\$34,570	\$33,568	\$33,318	\$120,498	\$2,505,104
663.000	Meter Expenses - TDE	\$434,757	9-Associated with meters	\$348,762	\$71,804	\$6,347	\$7,958	\$87	\$0	\$0	\$434,758
664.000	Customer Installations Expenses - TDE	\$359,006	10-Factors for allocating COS to customer class.	\$313,592	\$23,371	\$610	\$1,967	\$0	\$18,568	\$0	\$359,006
665.000	Miscellaneous Expenses - TDE	\$1,137,052	11-T & D OP Basis	\$838,462	\$189,547	\$22,514	\$15,350	\$11,825	\$18,079	\$41,275	\$1,137,052
666.000	Rents - TDE	\$5,817	11-T & D OP Basis	\$4,289	\$970	\$115	\$79	\$60	\$92	\$211	\$5,818
670.000	Maint. Supervision and Engineering - TDE	\$68,480	12-Trans. & Dist. Maint. Expenses	\$44,287	\$9,680	\$1,130	\$801	\$575	\$978	\$11,008	\$68,480
671.000	Maint. of Structures & Improvements - TDE	\$20,132	12-Trans. & Dist. Maint. Expenses	\$13,023	\$2,847	\$332	\$236	\$169	\$288	\$3,237	\$20,132
672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$36,846	5-Associated with storage facilities.	\$22,845	\$5,700	\$1,813	\$435	\$1,315	\$1,032	\$3,707	\$36,847
673.000	Maint. of Transmission & Distribution Mains	\$1,283,020	7-Assoc. with trans. and distrib. mains	\$907,352	\$232,740	\$29,253	\$17,706	\$17,192	\$17,064	\$61,713	\$1,283,020
674.000	Maint. of Fire Mains - TDE	\$57	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$57	\$57
675.000	Maint. of Services - TDE	\$248,937	10-Factors for allocating COS to customer class.	\$217,446	\$16,208	\$423	\$1,294	\$0	\$13,567	\$0	\$248,936
676.000	Maint. of Meters - TDE	\$359,501	9-Associated with meters	\$288,392	\$59,210	\$5,249	\$6,579	\$72	\$0	\$0	\$359,502
677.000	Maint. of Hydrants - TDE	\$291,495	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$291,495	\$291,495
678.000	Maint. of Miscellaneous Plant - TDE	\$6,844,976	12-Trans. & Dist. Maint. Expenses	\$4,428,015	\$967,880	\$112,942	\$80,086	\$57,488	\$97,893	\$1,100,672	\$6,844,976
<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>			<b>\$14,461,444</b>	<b>\$9,835,202</b>	<b>\$2,179,242</b>	<b>\$256,398</b>	<b>\$178,689</b>	<b>\$131,901</b>	<b>\$215,353</b>	<b>\$1,664,657</b>	<b>\$14,461,442</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>											
901.000	Supervision - CAE	\$30,109	13-Allocation of Billing and Collecting Costs.	\$28,068	\$1,566	\$18	\$102	\$0	\$355	\$0	\$30,109
902.000	Meter Reading Expenses - CAE	\$1,382,974	14-Meter reading costs.	\$1,304,698	\$72,744	\$830	\$4,702	\$0	\$0	\$0	\$1,382,974
903.000	Customer Records & Collection Expenses	\$2,953,426	13-Allocation of Billing and Collecting Costs.	\$2,753,184	\$153,578	\$1,772	\$10,042	\$0	\$34,850	\$0	\$2,953,426
904.000	Uncollectible Amounts - CAE	\$1,968,036	13-Allocation of Billing and Collecting Costs.	\$1,934,603	\$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

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
	<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>\$6,427,968</b>		<b>\$6,007,642</b>	<b>\$335,084</b>	<b>\$3,857</b>	<b>\$21,955</b>	<b>\$0</b>	<b>\$59,530</b>	<b>\$0</b>	<b>\$6,427,968</b>
	<b>CUSTOMER SERVICE EXPENSES</b>										
907.000	Customer Service & Information Expenses	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL CUSTOMER SERVICE EXPENSES</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>SALES PROMOTION EXPENSES</b>										
910.000	Sales Promotion Expenses - SPE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL SALES PROMOTION EXPENSES</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>ADMIN. &amp; GENERAL EXPENSES</b>										
920.000	Admin. & General Salaries	\$4,926,457	15-A&G Basis	\$3,632,769	\$676,403	\$143,380	\$63,206	\$70,941	\$49,767	\$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	\$130,590	\$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 - Bolleville Lab	\$134,202	15-A&G Basis	\$98,961	\$18,426	\$3,905	\$1,449	\$1,933	\$1,355	\$8,173	\$134,202
923.300	Outside Services - Call Center	\$5,132,327	15-A&G Basis	\$3,784,578	\$704,668	\$149,351	\$55,429	\$73,906	\$51,837	\$312,559	\$5,132,328
924.000	Property Insurance	\$3,312,918	15-A&G Basis	\$2,442,946	\$454,864	\$96,406	\$35,780	\$47,706	\$33,460	\$201,757	\$3,312,919
925.000	Injuries & Damages	\$14,943	16-Labor Basis	\$10,847	\$2,119	\$448	\$167	\$223	\$152	\$986	\$14,942
926.000	Employee Pensions & Benefits	\$10,559,196	16-Labor Basis	\$7,664,920	\$1,497,294	\$316,776	\$118,263	\$157,332	\$107,704	\$696,907	\$10,559,196
927.000	Franchise Requirements	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
928.100	PSC Assessment	\$999,606	15-A&G Basis	\$737,109	\$137,246	\$29,089	\$10,798	\$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	\$8,197	\$151,024
929.000	Duplicate Charges - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930.100	Institutional or Goodwill Advertising Expenses	\$29,196	15-A&G Basis	\$21,629	\$4,009	\$850	\$315	\$420	\$295	\$1,778	\$29,196
930.200	Misc. General Expenses	\$1,403,652	15-A&G Basis	\$1,035,053	\$192,721	\$40,846	\$15,159	\$20,213	\$14,177	\$85,482	\$1,403,651
930.300	Research & Development Expenses - AGE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
931.000	Rents - AGE	\$212,370	15-A&G Basis	\$156,602	\$29,158	\$6,180	\$2,294	\$3,058	\$2,145	\$12,933	\$212,370
932.000	Maint. of General Plant - AGE	\$324,657	15-A&G Basis	\$239,402	\$44,575	\$9,448	\$3,506	\$4,675	\$3,279	\$19,772	\$324,657
	<b>TOTAL ADMIN. &amp; GENERAL EXPENSES</b>	<b>\$49,087,477</b>		<b>\$36,075,503</b>	<b>\$6,787,294</b>	<b>\$1,437,964</b>	<b>\$634,373</b>	<b>\$712,148</b>	<b>\$496,640</b>	<b>\$3,043,355</b>	<b>\$49,087,477</b>
	<b>DEPRECIATION EXPENSE</b>										
403.000	Depreciation Expense, Dep. Exp.	\$23,435,651	Class % from Depreciation Schedule	\$15,955,069	\$3,850,066	\$936,629	\$305,718	\$470,335	\$211,997	\$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
	<b>TOTAL DEPRECIATION EXPENSE</b>	<b>\$20,927,383</b>		<b>\$14,158,135</b>	<b>\$3,438,002</b>	<b>\$836,384</b>	<b>\$272,998</b>	<b>\$419,996</b>	<b>\$189,298</b>	<b>\$1,612,564</b>	<b>\$20,927,376</b>
	<b>AMORTIZATION EXPENSE</b>										
405.000	Amort-Other UP	\$97,697	18-Rate Base Basis	\$63,806	\$17,439	\$3,957	\$1,368	\$2,042	\$987	\$8,099	\$97,698
406.000	Amort-Intangible Fin	\$206,813	18-Rate Base Basis	\$135,070	\$36,816	\$8,376	\$2,695	\$4,322	\$2,069	\$17,145	\$206,813
407.000	Amort-Property Losses	\$0	18-Rate Base Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL AMORTIZATION EXPENSE</b>	<b>\$304,510</b>		<b>\$198,876</b>	<b>\$54,355</b>	<b>\$12,333</b>	<b>\$4,263</b>	<b>\$6,364</b>	<b>\$3,078</b>	<b>\$25,244</b>	<b>\$304,511</b>
	<b>OTHER OPERATING EXPENSES</b>										
403.900	Amortization of Net Cost of Removal	\$0	18-Rate Base Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
408.000	Property Taxes	\$10,534,920	19-Total COS Basis	\$7,278,576	\$1,704,550	\$435,062	\$133,793	\$209,645	\$93,761	\$679,502	\$10,534,919
409.000	Payroll Taxes	\$1,402,249	16-Labor Basis	\$1,017,893	\$198,839	\$42,067	\$15,705	\$20,894	\$14,303	\$92,548	\$1,402,249
408.000	Gross Receipts Tax	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
408.000	Other Taxes & Licenses	\$336,160	16-Labor Basis	\$244,019	\$47,667	\$10,085	\$3,765	\$5,009	\$3,429	\$22,187	\$336,161
403.001	Transportation Depr Clearing	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL OTHER OPERATING EXPENSE</b>	<b>\$12,273,329</b>		<b>\$8,540,488</b>	<b>\$1,951,056</b>	<b>\$487,244</b>	<b>\$153,263</b>	<b>\$235,548</b>	<b>\$111,493</b>	<b>\$794,237</b>	<b>\$12,273,329</b>
	<b>TOTAL OPERATING &amp; MAINT. EXPENSE</b>	<b>\$128,634,993</b>		<b>\$91,175,292</b>	<b>\$19,731,414</b>	<b>\$5,348,163</b>	<b>\$1,544,652</b>	<b>\$2,498,361</b>	<b>\$1,080,266</b>	<b>\$7,156,858</b>	<b>\$128,634,985</b>

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
	<b>NET INCOME BEFORE TAXES</b>	<b>\$57,518,179</b>		<b>\$34,590,484</b>	<b>\$18,077,323</b>	<b>\$2,123,282</b>	<b>\$1,305,817</b>	<b>\$1,000,663</b>	<b>\$1,228,844</b>	<b>\$2,191,773</b>	<b>\$57,518,187</b>
	<b>INCOME TAXES</b>										
409.000	Current Income Taxes	\$5,409,594	18-Rate Base Basis	\$3,533,008	\$965,613	\$219,089	\$75,734	\$113,061	\$54,637	\$448,455	\$5,409,595
	<b>TOTAL INCOME TAXES</b>	<b>\$5,409,594</b>		<b>\$3,533,008</b>	<b>\$965,613</b>	<b>\$219,089</b>	<b>\$75,734</b>	<b>\$113,061</b>	<b>\$54,637</b>	<b>\$448,455</b>	<b>\$5,409,595</b>
	<b>DEFERRED INCOME TAXES</b>										
410.000	Deferred Income Taxes - Def. Inc. Tax.	\$9,129,839	18-Rate Base Basis	\$5,962,763	\$1,629,694	\$369,763	\$127,819	\$190,816	\$92,212	\$756,872	\$9,129,839
412.000	Amortization of Deferred ITC	-\$125,017	18-Rate Base Basis	-\$81,649	-\$22,316	-\$5,063	-\$1,750	-\$2,813	-\$1,263	-\$10,364	-\$125,018
411.000	Deferred Income Taxes - Prior Years	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL DEFERRED INCOME TAXES</b>	<b>\$9,004,822</b>		<b>\$5,881,114</b>	<b>\$1,607,378</b>	<b>\$364,700</b>	<b>\$126,069</b>	<b>\$188,203</b>	<b>\$90,949</b>	<b>\$746,508</b>	<b>\$9,004,821</b>
	<b>NET OPERATING INCOME</b>	<b>\$43,103,663</b>		<b>\$26,176,364</b>	<b>\$12,504,332</b>	<b>\$1,539,493</b>	<b>\$1,104,014</b>	<b>\$699,399</b>	<b>\$1,093,258</b>	<b>\$996,810</b>	<b>\$43,103,671</b>



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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
<b>OPERATING REVENUES</b>											
481.000 Residential		\$121,965,445		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
481.000 Commercial		\$33,918,760		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
481.000 Industrial		\$7,244,273		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
482.000 Private Fire Protection		\$2,260,146		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
483.000 Public Fire Protection		\$8,993,947		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
481.000 Rate B, G & H		\$3,169,227		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
481.000 Capitol Complex		\$6,090		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
470.000 Forfeited Discounts		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
472.000 Rents from Water Property		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
484.000 Other Public Auth.		\$2,760,812		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
486.000 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	\$866,981	\$291,794	\$494,344	\$160,031	\$62,844	\$201,148	\$170,077	\$2,336,219
<b>TOTAL OPERATING REVENUES</b>		<b>\$188,063,172</b>		<b>\$866,981</b>	<b>\$291,794</b>	<b>\$494,344</b>	<b>\$160,031</b>	<b>\$62,844</b>	<b>\$201,148</b>	<b>\$170,077</b>	<b>\$2,336,219</b>
<b>SOURCE OF SUPPLY EXPENSES</b>											
600.000 Operation Supervision & Engineering		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
601.000 Operation Labor & Expenses		\$199,887	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$124,929	\$74,958	\$0	\$0	\$0	\$0	\$0	\$199,887
602.000 Purchased Water		\$310,265	1-Varies with water used	\$310,265	\$0	\$0	\$0	\$0	\$0	\$0	\$310,265
603.000 Miscellaneous Expenses		\$652,309	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$346,193	\$207,116	\$0	\$0	\$0	\$0	\$0	\$652,309
604.000 Rents - SSE		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
610.000 Maint. Supervision & Engineering		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611.000 Maint. of Structures & Improvements		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
612.000 Maint. of Collect. & Impound. Reservoirs		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
613.000 Maint. of Lake, River and Other Intakes		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
614.000 Maint. of Wells & Springs		\$149	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$93	\$56	\$0	\$0	\$0	\$0	\$0	\$149
615.000 Maint. of Infiltration Galleries & Tunnels		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
616.000 Maint. of Supply Mains		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
617.000 Maint. Of Misc. Water Source Plant		\$559,973	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$349,993	\$209,980	\$0	\$0	\$0	\$0	\$0	\$559,973
<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>		<b>\$1,622,572</b>		<b>\$1,130,463</b>	<b>\$492,120</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,622,573</b>
<b>PUMPING EXPENSES</b>											
620.000 Operation Supervision & Engineering - PE		\$10,143	6-Assoc. w/power and pumping facilities	\$6,628	\$3,475	\$37	\$0	\$0	\$0	\$4	\$10,144
621.000 Fuel for Power Production		\$807	1-Varies with water used	\$807	\$0	\$0	\$0	\$0	\$0	\$0	\$807
622.000 Power Production Labor & Expenses		\$430	6-Assoc. w/power and pumping facilities	\$281	\$147	\$2	\$0	\$0	\$0	\$0	\$430
623.000 Fuel or Power Purchased for Pumping		\$8,354,518	1-Varies with water used	\$8,354,518	\$0	\$0	\$0	\$0	\$0	\$0	\$8,354,518
624.000 Pumping Labor and Expenses		\$1,072,501	6-Assoc. w/power and pumping facilities	\$700,834	\$367,408	\$3,668	\$0	\$0	\$0	\$390	\$1,072,500
625.000 Expenses Transferred - Cr.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
626.000 Miscellaneous Expenses		\$8,474	6-Assoc. w/power and pumping facilities	\$5,537	\$2,903	\$31	\$0	\$0	\$0	\$3	\$8,474
627.000 Rents - PE		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
630.000 Maint. Supervision & Engineering - PE		\$14,160	6-Assoc. w/power and pumping facilities	\$9,246	\$4,947	\$51	\$0	\$0	\$0	\$5	\$14,149
631.000 Maint. of Structures & Improvements - PE		\$416,279	6-Assoc. w/power and pumping facilities	\$271,367	\$142,263	\$1,498	\$0	\$0	\$0	\$151	\$416,279
632.000 Maint. of Power Production Equipment		\$2,959	6-Assoc. w/power and pumping facilities	\$1,834	\$1,014	\$11	\$0	\$0	\$0	\$1	\$2,960
633.000 Maint. of Pumping Equipment		\$31,615	6-Assoc. w/power and pumping facilities	\$20,659	\$10,830	\$114	\$0	\$0	\$0	\$12	\$31,615

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Account Number	Description	MO Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
<b>TOTAL PUMPING EXPENSES</b>		<b>\$9,910,876</b>		<b>\$9,371,811</b>	<b>\$532,887</b>	<b>\$5,612</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$686</b>	<b>\$9,910,876</b>
<b>WATER TREATMENT EXPENSES</b>											
640.000	Operation, Supervision & Engineer. - WTE	\$136,207	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$85,129	\$51,078	\$0	\$0	\$0	\$0	\$0	\$136,207
641.000	Chemicals - WTE	\$9,359,414	1-Varies with water used	\$9,359,414	\$0	\$0	\$0	\$0	\$0	\$0	\$9,359,414
642.000	Operation Labor & Expenses - WTE	\$1,531,899	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$957,437	\$574,462	\$0	\$0	\$0	\$0	\$0	\$1,531,899
643.100	Miscellaneous Expenses - WTE	\$37,119	1-Varies with water used	\$37,119	\$0	\$0	\$0	\$0	\$0	\$0	\$37,119
643.200	Misc Expenses - Waste Disposal	\$252,544	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$157,840	\$94,704	\$0	\$0	\$0	\$0	\$0	\$252,544
644.000	Rents - WTE	\$7,084	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$4,428	\$2,657	\$0	\$0	\$0	\$0	\$0	\$7,085
650.000	Maint. Supervision & Engineering - WTE	\$1,255,586	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$784,741	\$470,845	\$0	\$0	\$0	\$0	\$0	\$1,255,586
651.000	Maint. of Structures & Improvements - WTE	\$205	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$128	\$77	\$0	\$0	\$0	\$0	\$0	\$205
652.000	Maint. of Water Treatment Equipment	\$939,376	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$587,110	\$352,266	\$0	\$0	\$0	\$0	\$0	\$939,376
<b>TOTAL WATER TREATMENT EXPENSES</b>		<b>\$13,519,434</b>		<b>\$11,973,346</b>	<b>\$1,546,089</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,519,435</b>
<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
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
861.000	Storage Facilities Expenses TDE	\$18,171	1-Varies with water used	\$18,171	\$0	\$0	\$0	\$0	\$0	\$0	\$18,171
862.000	Transmission & Distribution Lines Expenses	\$2,505,105	7-Assoc. with trans. and distrib. mains	\$886,364	\$184,781	\$1,280,109	\$0	\$0	\$0	\$163,852	\$2,505,106
863.000	Meter Expenses - TDE	\$434,757	9-Associated with meters	\$0	\$0	\$0	\$434,757	\$0	\$0	\$0	\$434,757
864.000	Customer Installations Expenses - TDE	\$359,006	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$339,440	\$0	\$19,566	\$359,006
865.000	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
866.000	Rents - TDE	\$5,817	11-T & D OP Basis	\$1,586	\$324	\$2,245	\$762	\$695	\$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
871.000	Maint. of Structures & Improvements - TDE	\$20,132	12-Trans. & Dist. Maint. Expenses	\$4,206	\$858	\$6,146	\$3,260	\$2,135	\$0	\$3,625	\$20,132
872.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$36,846	5-Associated with storage facilities.	\$9,893	\$0	\$22,115	\$0	\$0	\$0	\$4,738	\$36,846
873.000	Maint. of Transmission & Distribution Mains	\$1,283,020	7-Assoc. with trans. and distrib. mains	\$453,962	\$94,638	\$655,623	\$0	\$0	\$0	\$78,797	\$1,283,020
874.000	Maint. of Fire Mains - TDE	\$57	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$57	\$57
875.000	Maint. of Services - TDE	\$248,937	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$235,370	\$0	\$13,567	\$248,937
876.000	Maint. of Meters - TDE	\$359,501	9-Associated with meters	\$0	\$0	\$0	\$359,501	\$0	\$0	\$0	\$359,501
877.000	Maint. of Hydrants - TDE	\$291,495	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$291,495	\$291,495
878.000	Maint. of Miscellaneous Plant - TDE	\$6,844,976	12-Trans. & Dist. Maint. Expenses	\$1,430,616	\$281,818	\$2,088,820	\$1,108,628	\$725,769	\$0	\$1,198,423	\$6,844,975
<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>		<b>\$14,461,444</b>		<b>\$3,360,650</b>	<b>\$685,924</b>	<b>\$4,843,072</b>	<b>\$2,178,087</b>	<b>\$1,613,714</b>	<b>\$0</b>	<b>\$1,880,096</b>	<b>\$14,461,443</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>											
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	\$2,953,428	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$2,918,655	\$34,771	\$2,953,426
904.000	Uncollectible Amounts - CAE	\$1,968,036	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$1,944,886	\$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

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
	<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>\$6,427,968</b>		\$0	\$0	\$0	\$0	\$0	\$6,368,573	\$59,395	\$6,427,968
	<b>CUSTOMER SERVICE EXPENSES</b>										
907.000	Customer Service & Information Expenses	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL CUSTOMER SERVICE EXPENSES</b>	<b>\$0</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>SALES PROMOTION EXPENSES</b>										
910.000	Sales Promotion Expenses - SPE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL SALES PROMOTION EXPENSES</b>	<b>\$0</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>ADMIN. &amp; GENERAL EXPENSES</b>										
920.000	Admin. & General Salaries	\$4,926,487	15-A&G Basis	\$1,358,224	\$564,079	\$964,593	\$388,205	\$269,970	\$1,135,548	\$345,837	\$4,926,486
921.000	Office Supplies & Expenses	\$2,137,629	15-A&G Basis	\$589,344	\$244,759	\$375,164	\$188,445	\$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	\$3,486,002	\$1,556,245	\$1,082,282	\$4,552,214	\$1,386,401	\$19,749,301
923.200	Outside Services - Belleville Lab	\$134,202	15-A&G Basis	\$36,999	\$15,368	\$23,552	\$10,575	\$7,354	\$30,934	\$9,421	\$134,201
923.300	Outside Services - Call Center	\$5,132,327	15-A&G Basis	\$1,414,983	\$587,651	\$900,723	\$404,427	\$281,252	\$1,183,001	\$360,289	\$5,132,326
924.000	Property Insurance	\$3,312,918	15-A&G Basis	\$913,371	\$379,329	\$581,417	\$261,058	\$181,548	\$763,628	\$232,667	\$3,312,918
925.000	Injuries & Damages	\$14,943	16-Labor Basis	\$4,290	\$1,748	\$2,841	\$1,276	\$888	\$2,775	\$1,125	\$14,943
926.000	Employee Pensions & Benefits	\$10,559,196	16-Labor Basis	\$3,031,545	\$1,235,426	\$2,007,303	\$901,755	\$627,216	\$1,960,843	\$795,107	\$10,559,195
927.000	Franchise Requirements	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
928.100	PSC Assessment	\$999,806	15-A&G Basis	\$275,591	\$114,455	\$175,431	\$78,789	\$54,778	\$230,409	\$70,172	\$999,805
928.200	Rate Case Expense	\$151,024	15-A&G Basis	\$41,637	\$17,282	\$26,505	\$11,901	\$8,278	\$34,811	\$10,602	\$151,024
929.000	Duplicate Charges - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930.100	Institutional or Goodwill Advertising Expenses	\$29,196	15-A&G Basis	\$8,049	\$3,343	\$5,124	\$2,301	\$1,600	\$6,730	\$2,050	\$29,197
930.200	Misc. General Expenses	\$1,403,652	15-A&G Basis	\$386,987	\$160,718	\$246,341	\$110,608	\$76,920	\$323,542	\$98,636	\$1,403,652
930.300	Research & Development Expenses - AGE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
931.000	Rents - AGE	\$212,370	15-A&G Basis	\$59,550	\$24,316	\$37,271	\$18,735	\$11,639	\$49,951	\$14,908	\$212,369
932.000	Maint. of General Plant - AGE	\$324,857	15-A&G Basis	\$89,508	\$37,173	\$56,977	\$26,583	\$17,791	\$74,833	\$22,791	\$324,856
	<b>TOTAL ADMIN. &amp; GENERAL EXPENSES</b>	<b>\$49,087,477</b>		<b>\$13,653,960</b>	<b>\$5,646,950</b>	<b>\$8,789,234</b>	<b>\$3,937,683</b>	<b>\$2,738,635</b>	<b>\$10,940,942</b>	<b>\$3,488,868</b>	<b>\$49,087,472</b>
	<b>DEPRECIATION EXPENSE</b>										
403.000	Depreciation Expense, Dep. Exp.	\$23,435,851	Class % from Depreciation Schedule	\$8,762,896	\$3,740,267	\$5,302,224	\$2,155,940	\$623,661	\$954,528	\$1,996,146	\$23,435,852
403.000	CIAC Depreciation Offset	-\$2,508,268	Class % from Depreciation Schedule	-\$937,873	-\$400,313	-\$667,486	-\$230,746	-\$56,046	-\$102,161	-\$213,643	-\$2,508,268
	<b>TOTAL DEPRECIATION EXPENSE</b>	<b>\$20,927,583</b>		<b>\$7,825,013</b>	<b>\$3,339,954</b>	<b>\$4,734,738</b>	<b>\$1,925,194</b>	<b>\$467,615</b>	<b>\$852,367</b>	<b>\$1,782,503</b>	<b>\$20,927,584</b>
	<b>AMORTIZATION EXPENSE</b>										
405.000	Amort-Other UP	\$97,697	18-Rate Base Basis	\$40,261	\$16,749	\$30,423	\$8,516	\$59	-\$4,348	\$9,037	\$97,697
406.000	Amort-Intangible Fin	\$206,813	18-Rate Base Basis	\$85,228	\$33,338	\$64,402	\$13,794	\$124	-\$9,203	\$19,130	\$206,813
407.000	Amort-Property Losses	\$0	18-Rate Base Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL AMORTIZATION EXPENSE</b>	<b>\$304,510</b>		<b>\$125,489</b>	<b>\$49,087</b>	<b>\$94,825</b>	<b>\$20,310</b>	<b>\$183</b>	<b>-\$13,551</b>	<b>\$28,167</b>	<b>\$304,510</b>
	<b>OTHER OPERATING EXPENSES</b>										
403.900	Amortization of Net Cost of Removal	\$0	18-Rate Base Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
408.000	Property Taxes	\$10,534,920	18-Total COS Basis	\$4,310,889	\$1,315,812	\$2,228,189	\$721,642	\$283,389	\$907,057	\$766,942	\$10,534,920
408.000	Payroll Taxes	\$1,402,249	16-Labor Basis	\$402,586	\$164,063	\$266,568	\$119,782	\$83,294	\$260,398	\$105,589	\$1,402,250
408.000	Gross Receipts Tax	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
408.000	Other Taxes & Licenses	\$336,160	16-Labor Basis	\$96,512	\$39,331	\$63,904	\$28,708	\$19,998	\$62,425	\$25,313	\$336,161
403.001	Transportation Depr Clearing	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL OTHER OPERATING EXPENSE</b>	<b>\$12,273,329</b>		<b>\$4,809,997</b>	<b>\$1,619,206</b>	<b>\$2,659,661</b>	<b>\$870,102</b>	<b>\$386,651</b>	<b>\$1,229,880</b>	<b>\$897,844</b>	<b>\$12,273,331</b>
	<b>TOTAL OPERATING &amp; MAINT. EXPENSE</b>	<b>\$128,534,993</b>		<b>\$52,250,809</b>	<b>\$13,612,217</b>	<b>\$21,007,142</b>	<b>\$8,931,576</b>	<b>\$5,106,798</b>	<b>\$19,278,211</b>	<b>\$8,148,439</b>	<b>\$128,534,992</b>

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

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
	<b>NET INCOME BEFORE TAXES</b>	<u>\$67,618,179</u>		<u>\$62,260,609</u>	<u>\$13,612,217</u>	<u>\$21,007,142</u>	<u>\$8,931,676</u>	<u>\$5,106,798</u>	<u>\$19,276,211</u>	<u>\$8,148,439</u>	<u>\$128,634,992</u>
	<b>INCOME TAXES</b>										
409.000	Current Income Taxes	<u>\$5,409,594</u>	16-Rate Base Basis	<u>\$2,229,294</u>	<u>\$872,027</u>	<u>\$1,684,548</u>	<u>\$360,820</u>	<u>\$3,246</u>	<u>-\$240,727</u>	<u>\$500,387</u>	<u>\$5,409,595</u>
	<b>TOTAL INCOME TAXES</b>	<u>\$5,409,594</u>		<u>\$2,229,294</u>	<u>\$872,027</u>	<u>\$1,684,548</u>	<u>\$360,820</u>	<u>\$3,246</u>	<u>-\$240,727</u>	<u>\$500,387</u>	<u>\$5,409,595</u>
	<b>DEFERRED INCOME TAXES</b>										
410.000	Deferred Income Taxes - Def. Inc. Tax.	<u>\$9,129,939</u>	18-Rate Base Basis	<u>\$3,762,448</u>	<u>\$1,471,746</u>	<u>\$2,843,063</u>	<u>\$608,967</u>	<u>\$5,478</u>	<u>-\$406,282</u>	<u>\$844,519</u>	<u>\$9,129,939</u>
412.000	Amortization of Deferred ITC	<u>-\$125,017</u>	18-Rate Base Basis	<u>-\$51,620</u>	<u>-\$20,153</u>	<u>-\$38,830</u>	<u>-\$8,339</u>	<u>-\$75</u>	<u>\$5,563</u>	<u>-\$11,584</u>	<u>-\$125,018</u>
411.000	Deferred Income Taxes - Prior Years	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	<b>TOTAL DEFERRED INCOME TAXES</b>	<u>\$9,004,922</u>		<u>\$3,710,928</u>	<u>\$1,451,693</u>	<u>\$2,804,133</u>	<u>\$600,628</u>	<u>\$5,403</u>	<u>-\$400,719</u>	<u>\$832,955</u>	<u>\$9,004,921</u>
	<b>NET OPERATING INCOME</b>	<u>\$43,103,663</u>		<u>\$56,160,631</u>	<u>\$16,136,837</u>	<u>\$25,496,623</u>	<u>\$9,693,024</u>	<u>\$5,116,447</u>	<u>\$18,636,768</u>	<u>\$9,481,781</u>	<u>\$142,649,508</u>

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

Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
Plant In Service	\$1,193,322,102	from Plant	\$795,732,097	\$203,560,243	\$47,293,374	\$15,992,132	\$24,217,841	\$11,605,413	\$94,920,989	\$1,193,322,089
Less Accumulated Depreciation Reserve	\$314,037,573	from Reserve	\$208,162,708	\$53,116,538	\$13,462,430	\$4,159,314	\$6,991,059	\$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
<b>ADD TO NET PLANT IN SERVICE</b>										
Base Payroll	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tax Withholding	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pensions and Employee Benefits	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group Insurance	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
401(k)	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Electric	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Management Fees	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uncollectible Accounts	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PSC Assessment	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance Other	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cash Vouchers	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FICA - Employer Portion	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unemployment	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Tax	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Corporate Franchise	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CWC	\$7,577,416	15-A&G Basis	\$5,597,587	\$1,040,379	\$220,503	\$91,936	\$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	\$3,563,168
Prepayments	\$1,384,781	15-A&G Basis	\$1,021,123	\$190,128	\$40,297	\$14,955	\$19,941	\$13,986	\$84,332	\$1,384,782
Pensions/OPEBs Tracker Asset	\$2,141,796	15-A&G Basis	\$1,579,380	\$284,069	\$62,326	\$23,131	\$30,842	\$21,632	\$130,435	\$2,141,795
Regulatory Deferrals	\$572,970	15-A&G Basis	\$422,508	\$78,889	\$16,673	\$6,188	\$8,251	\$5,787	\$34,894	\$572,970
<b>TOTAL ADD TO NET PLANT IN SERVICE</b>	<b>\$15,240,108</b>		<b>\$11,238,056</b>	<b>\$2,092,468</b>	<b>\$443,487</b>	<b>\$164,592</b>	<b>\$219,459</b>	<b>\$153,925</b>	<b>\$928,123</b>	<b>\$15,240,110</b>
<b>SUBTRACT FROM NET PLANT</b>										
Federal Tax Offset	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Tax Offset	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Tax Offset	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense Offset	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer Advances	\$53,207,987	17-UPIS Basis	\$35,553,510	\$9,103,989	\$2,048,504	\$718,308	\$1,048,195	\$537,400	\$4,198,102	\$53,207,988
Contributions In Aid of Construction	\$142,688,445	15-A&G Basis	\$106,218,458	\$19,591,123	\$4,152,234	\$1,541,035	\$2,054,714	\$1,441,153	\$8,688,726	\$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	\$0	\$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	\$900,788
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
<b>TOTAL SUBTRACT FROM NET PLANT</b>	<b>\$305,650,147</b>		<b>\$214,258,071</b>	<b>\$47,401,286</b>	<b>\$10,406,075</b>	<b>\$3,735,219</b>	<b>\$5,253,678</b>	<b>\$3,087,066</b>	<b>\$21,508,750</b>	<b>\$305,650,145</b>
<b>TOTAL RATE BASE</b>	<b>\$588,874,490</b>		<b>\$384,549,371</b>	<b>\$105,134,895</b>	<b>\$23,868,356</b>	<b>\$8,262,186</b>	<b>\$12,302,670</b>	<b>\$5,938,244</b>	<b>\$48,818,874</b>	<b>\$588,874,496</b>
<b>TOTAL RETURN ON RATE BASE</b>	<b>\$45,885,100</b>	Rate of Return used is 0.07792	<b>\$29,964,087</b>	<b>\$8,192,111</b>	<b>\$1,859,822</b>	<b>\$643,790</b>	<b>\$958,618</b>	<b>\$462,708</b>	<b>\$3,803,967</b>	<b>\$45,885,101</b>
<b>TOTAL OPERATING &amp; MAINT. EXPENSE</b>	<b>\$128,534,993</b>	from Income Statement	<b>\$91,175,282</b>	<b>\$19,731,414</b>	<b>\$5,348,163</b>	<b>\$1,544,652</b>	<b>\$2,498,361</b>	<b>\$1,080,256</b>	<b>\$7,156,858</b>	<b>\$128,534,985</b>
<b>TOTAL INCOME TAXES</b>	<b>\$5,409,584</b>	from Income Statement	<b>\$3,533,006</b>	<b>\$985,613</b>	<b>\$219,089</b>	<b>\$75,734</b>	<b>\$113,061</b>	<b>\$54,637</b>	<b>\$448,455</b>	<b>\$5,409,585</b>

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

Description	MO Adjusted Jurisdictional	Allocation Number from Income Statement 18-Rate Base Basis	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
TOTAL DEFERRED INCOME TAXES	\$9,004,922		\$5,881,114	\$1,807,378	\$364,700	\$126,069	\$188,203	\$90,949	\$746,508	\$9,004,921
ADDITIONAL CURRENT TAX REQUIRED	\$1,329,361		\$868,206	\$237,291	\$53,839	\$18,611	\$27,784	\$13,427	\$110,204	\$1,329,362
TOTAL EXPENSES	\$144,278,870		\$101,457,608	\$22,541,686	\$5,985,791	\$1,765,066	\$2,827,409	\$1,239,269	\$8,462,025	\$144,278,863
CLASS COST OF SERVICE	\$180,163,970		\$131,421,695	\$30,733,807	\$7,845,613	\$2,408,856	\$3,786,026	\$1,701,977	\$12,265,992	\$180,163,964
OTHER WATER REVENUES - OPER. REV.	\$2,336,219		\$1,614,094	\$378,000	\$96,486	\$29,670	\$48,491	\$20,792	\$150,686	\$2,336,219
Reallocation of Rates G, H & Capital Comp.	\$3,164,317		\$2,186,227	\$511,987	\$130,688	\$40,187	\$62,970	\$28,162	\$204,098	\$3,164,317
REVENUE CONTRIBUTION	-\$1,833,995		-\$1,321,416	-\$367,349	-\$78,473	-\$30,077	-\$36,680	\$0	\$0	-\$1,833,995
TOTAL OTHER WATER REVENUES - OPER. R	\$3,666,541		\$2,478,905	\$522,638	\$148,699	\$39,780	\$72,781	\$48,954	\$354,784	\$3,666,541
TOTAL COST OF SERVICE RELATED TO SALES OF WATER	\$186,497,429		\$128,942,790	\$30,211,169	\$7,696,914	\$2,369,076	\$3,713,244	\$1,653,023	\$11,911,208	\$186,497,423
REALLOCATION OF PUBLIC FIRE	\$11,911,208	20-Total COS Basis w/o Fire	\$9,078,723	\$2,123,788	\$541,960	\$166,757	\$0	\$0	-\$11,911,208	\$0
TOTAL AFTER REALLOCATION OF PUBLIC F	\$186,497,429		\$138,021,513	\$32,334,937	\$8,238,874	\$2,535,833	\$3,713,244	\$1,653,023	\$0	\$186,497,423
REQUIRED MARGIN REVENUES	\$186,497,429		\$138,021,513	\$32,334,937	\$8,238,874	\$2,535,833	\$3,713,244	\$1,653,023	\$0	\$186,497,423
CURRENT MARGIN REVENUES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ZERO REVENUE INCREASE PLUG	-\$186,497,429		-\$138,021,513	-\$32,334,937	-\$8,238,874	-\$2,535,833	-\$3,713,244	-\$1,653,023	\$0	-\$186,497,423
COS MARGIN REVENUES @ 0%	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUE ABOVE (BELOW) COS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% CHANGE NEEDED TO BRING CLASS REVE	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

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

Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
Plant In Service	\$1,193,322,102	from Plant	\$467,690,867	\$188,347,964	\$329,836,125	\$79,472,333	\$12,445,533	\$9,622,489	\$105,706,806	\$1,193,322,107
Less Accumulated Depreciation Reserve	\$314,037,573	from Reserve	\$127,163,358	\$54,028,411	\$77,619,567	\$18,883,536	\$3,305,220	\$5,119,384	\$27,918,100	\$314,037,576
Net Plant In Service	\$879,284,529	from Net Plant	\$340,727,510	\$134,319,544	\$252,216,555	\$60,588,795	\$9,140,313	\$4,503,104	\$77,788,707	\$879,284,528
<b>ADD TO NET PLANT IN SERVICE</b>										
Base Payroll	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tax Withholding	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pensions and Employee Benefits	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group Insurance	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
401(k)	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$1,328,837	\$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	\$245,238	\$375,985	\$168,774	\$117,370	\$493,684	\$150,354	\$2,141,796
Regulatory Deferrals	\$572,970	15-A&G Basis	\$157,968	\$65,805	\$100,556	\$45,150	\$31,398	\$132,070	\$40,222	\$572,970
<b>TOTAL ADD TO NET PLANT IN SERVICE</b>	<b>\$15,240,108</b>		<b>\$4,201,689</b>	<b>\$1,744,992</b>	<b>\$2,674,639</b>	<b>\$1,200,920</b>	<b>\$935,157</b>	<b>\$3,512,845</b>	<b>\$1,069,955</b>	<b>\$15,240,107</b>
<b>SUBTRACT FROM NET PLANT</b>										
Federal Tax Offset	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Tax Offset	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Tax Offset	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense Offset	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer Advances	\$53,207,887	17-UPIS Basis	\$20,618,056	\$9,130,165	\$15,260,022	\$3,666,023	\$553,362	\$271,360	\$4,708,898	\$53,207,886
Contributions In Aid of Construction	\$142,688,445	15-A&G Basis	\$39,339,204	\$16,337,827	\$25,041,822	\$11,243,849	\$7,819,327	\$32,889,687	\$10,016,729	\$142,688,445
Customer Deposits	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deferred Income Taxes	\$107,606,378	17-UPIS Basis	\$41,697,471	\$16,442,255	\$30,861,509	\$7,414,079	\$1,119,106	\$548,793	\$9,523,164	\$107,606,377
Accumulated Deferred ITC (3%)	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pensions/OPEBs Tracker Liability	\$900,787	15-A&G Basis	\$248,347	\$103,140	\$158,098	\$70,982	\$49,363	\$207,631	\$63,235	\$900,786
Accrued Pension Liability	\$1,248,650	15-A&G Basis	\$343,701	\$142,741	\$218,787	\$98,236	\$68,316	\$287,353	\$87,515	\$1,248,649
Tank Painting Liability	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL SUBTRACT FROM NET PLANT</b>	<b>\$305,650,147</b>		<b>\$102,246,779</b>	<b>\$41,166,128</b>	<b>\$71,540,228</b>	<b>\$22,493,169</b>	<b>\$9,609,474</b>	<b>\$34,204,824</b>	<b>\$24,399,541</b>	<b>\$305,650,143</b>
<b>TOTAL RATE BASE</b>	<b>\$588,874,490</b>		<b>\$242,682,430</b>	<b>\$94,908,408</b>	<b>\$183,350,966</b>	<b>\$39,296,546</b>	<b>\$365,996</b>	<b>-\$26,189,875</b>	<b>\$54,459,021</b>	<b>\$588,874,492</b>
<b>TOTAL RETURN ON RATE BASE</b>	<b>\$45,885,100</b>	Rate of Return used is 0.07792	<b>\$18,909,815</b>	<b>\$7,395,263</b>	<b>\$14,286,707</b>	<b>\$3,061,987</b>	<b>\$28,518</b>	<b>-\$2,040,637</b>	<b>\$4,243,447</b>	<b>\$45,885,100</b>
<b>TOTAL OPERATING &amp; MAINT. EXPENSE</b>	<b>\$128,534,993</b>	from Income Statement	<b>\$52,250,809</b>	<b>\$13,812,217</b>	<b>\$21,007,142</b>	<b>\$8,931,576</b>	<b>\$5,106,798</b>	<b>\$19,278,211</b>	<b>\$8,148,439</b>	<b>\$128,534,992</b>
<b>TOTAL INCOME TAXES</b>	<b>\$5,409,594</b>	from Income Statement	<b>\$2,229,294</b>	<b>\$872,027</b>	<b>\$1,684,548</b>	<b>\$360,820</b>	<b>\$3,246</b>	<b>-\$240,727</b>	<b>\$500,387</b>	<b>\$5,409,595</b>

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

Description	MO Adjusted Jurisdictional	Allocation Number from Income Statement 18-Rate Base Basis	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
TOTAL DEFERRED INCOME TAXES	\$9,004,922		\$3,710,928	\$1,451,593	\$2,804,133	\$600,828	\$5,403	-\$400,719	\$832,955	\$9,004,921
ADDITIONAL CURRENT TAX REQUIRED	\$1,329,361		\$547,850	\$214,293	\$413,963	\$88,668	\$798	-\$59,157	\$122,966	\$1,329,361
TOTAL EXPENSES	\$144,278,870		\$58,738,861	\$16,350,130	\$25,909,786	\$9,981,692	\$5,116,245	\$18,577,808	\$8,604,747	\$144,278,869
CLASS COST OF SERVICE	\$190,163,970		\$77,648,476	\$23,745,393	\$40,196,493	\$13,043,679	\$5,144,763	\$16,538,971	\$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
Reallocation of Rates G, H & Capital Comp.	\$3,164,317		\$1,294,839	\$395,223	\$669,569	\$216,756	\$85,120	\$272,448	\$230,362	\$3,164,317
REVENUE CONTRIBUTION	-\$1,833,995		-\$750,471	-\$229,066	-\$388,073	-\$125,629	-\$49,334	-\$157,907	-\$133,515	-\$1,833,995
TOTAL OTHER WATER REVENUES - OPER. R	\$3,666,541		\$1,500,349	\$457,951	\$775,840	\$251,158	\$98,630	\$315,689	\$266,924	\$3,666,541
TOTAL COST OF SERVICE RELATED TO SALES OF WATER	\$186,497,429		\$76,148,127	\$23,287,442	\$39,420,653	\$12,792,521	\$5,046,133	\$16,221,282	\$13,581,270	\$186,497,428
REALLOCATION OF PUBLIC FIRE	\$11,911,208	20-Total COS Basis w/o Fire	\$6,532,106	\$1,997,510	\$3,381,692	\$0	\$0	\$0	-\$11,911,208	\$0
TOTAL AFTER REALLOCATION OF PUBLIC F	\$186,497,429		\$82,680,233	\$25,284,952	\$42,802,245	\$12,792,521	\$5,046,133	\$16,221,282	\$1,670,062	
REQUIRED MARGIN REVENUES	\$186,497,429		\$82,680,233	\$25,284,952	\$42,802,245	\$12,792,521	\$5,046,133	\$16,221,282	\$1,670,062	\$186,497,428
CURRENT MARGIN REVENUES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ZERO REVENUE INCREASE PLUG	-\$186,497,429		-\$82,680,233	-\$25,284,952	-\$42,802,245	-\$12,792,521	-\$5,046,133	-\$16,221,282	-\$1,670,062	-\$186,497,428
COS MARGIN REVENUES @ 0%	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0000%
REVENUE ABOVE (BELOW) COS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% CHANGE NEEDED TO BRING CLASS REVE	0.0000%									



Case Number WR-2011-0337  
 District #1  
 Test Year Ending 12-31-2010  
 Allocator Class Factors Calculations

Line #	Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection - Private	Fire Protection - Public
A	B	C	D	E	F	G	H	I	J
Varies with water used Factors are based on the pro forma test year average daily consumption for each customer classification.		Factor 1							
1	Factor 1 - Total Gallons	47,178,700.39	30,449,699.80	9,559,786.71	4,572,108.51	727,675.37	1,869,430.00	0.00	0.00
2	Factor 1 - Adjustment Gallons (+/-)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Factor 1 - Adjusted Gallons	47,178,700	30,449,700	9,559,787	4,572,109	727,675	1,869,430	0.00	0.00
4	Factor 1 - Average Daily Consumption	129,256.94	83,423.84	26,191.20	12,526.32	1,993.63	5,121.73	0.05	0.18
5	Factor 1 - Average Daily Consumption - Allocation Factor	1.00	0.6455	0.2026	0.0969	0.0154	0.0396	0.0000	0.0000
Assoc. with facilities serving base and max. day extra capacity functions. 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:		Factor 2							
6	Factor 2 - Weighted Factor %	0.6250							
7	Factor 2 - Average Daily Consumption, Weighted Factor	0.6250	0.4034	0.1266	0.0606	0.0096	0.0248	0.0000	0.0000
8	Factor 2 - Maximum Day Extra Capacity, Allocation Factor	0.0000							
9	Factor 2 - Maximum Day Extra Capacity, Weighted Factor %	0.3750							
10	Factor 2 - Maximum Day Extra Capacity, Weighted Factor	0.3750	0.2709	0.0638	0.0204	0.0049	0.0150	0.0000	0.0000
11	Factor 2 - Maximum Day Extra Capacity, Allocation Factor	1.0000	0.6743	0.1904	0.0810	0.0145	0.0398	0.0000	0.0000
Max. Day Class Allocation and Max Day to Avg. Day Maximum Day Class Allocation and Max Day to Average Day		Factor 2b							
12	Factor 2b - Average Daily Consumption	129,256.94	83,423.84	26,191.20	12,526.32	1,993.63	5,121.73	0.05	0.18
13	Factor 2b - Max. Day Extra Capacity, Factor		1.00	0.75	0.50	0.75	0.90	0.00	0.00
14	Factor 2b - Max. Day Extra Capacity, Daily Rate of Flow	115435.17	83423.84	19643.40	6263.16	1495.22	4609.55	0.00	0.00
15	Factor 2b - Max. Day Extra Capacity, Allocation Factor	1.0000	0.7226	0.1702	0.0543	0.013	0.0399	0	0
Assoc. with facilities serving base, max day extra capacity and fire protection functions. 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.		Factor 3							
16	Factor 3 - Average Daily Consumption, Allocation Factor	1.0000	0.6455	0.2026	0.0969	0.0154	0.0396	0.0000	0.0000
17	Factor 3 - Average Daily Consumption, Weighted Factor %	0.5953							
18	Factor 3 - Average Daily Consumption, Weighted Factor	0.5953	0.3842	0.1206	0.0577	0.0092	0.0236	0.0000	0.0000
19	Factor 3 - Maximum Day Extra Capacity, Allocation Factor	1.0000	0.7226	0.1702	0.0543	0.0130	0.0399	0.0000	0.0000
20	Factor 3 - Maximum Day Extra Capacity, Weighted Factor %	0.3572							
21	Factor 3 - Maximum Day Extra Capacity, Weighted Factor	0.3572	0.2581	0.0608	0.0194	0.0046	0.0143	0.0000	0.0000
22	Factor 3 - Fire Protection, Allocation Factor	0.0475							
23	Factor 3 - Fire Protection, Weighted Factor %							0.2176	0.7824
24	Factor 3 - Fire Protection, Weighted Factor							0.0103	0.0372
25	Factor 3 - Fire Protection, Factor							0.0103	0.0372
26	Factor 3 - Allocation Factor	1.0000	0.6423	0.1814	0.0771	0.0138	0.0379	0.0103	0.0372
Associated with facilities serving base and max. hr. extra capacity functions. Comment		Factor 4A							
27	Factor 4A - Average Hourly Consumption, Thousand Gallons	4764.8058	3475.9931	1091.2999	78.3302	83.0680	36.1053	0.0020	0.0073
28	Factor 4A - Factor (ratio of max. hr to average hr minus 1.0)		3.5000	2.5000	1.2000	2.5000	3.2000	0.0000	0.0000

Case Number WR-2011-0337  
 District #1  
 Test Year Ending 12-31-2010  
 Allocator Class Factors Calculations

Line #	Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection - Private	Fire Protection - Public
A	B	C	D	E	F	G	H	I	J
29	Factor 4A - Max. Hr Extra Capacity 1,000 per Hour	15311.4289	12165.9759	2728.2498	93.9962	207.6700	115.5370	0.0000	0.0000
30	Factor 4A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.7946	0.1782	0.0061	0.0136	0.0075	0.0000	0.0000

Associated with facilities serving base and max. hr. extra capacity functions  
 Comment  
 Factor 4

31	Factor 4 - Average Hourly Consumption, Thousand Gallons	5385.7058	3475.9931	1091.2999	521.9302	83.0680	213.4053	0.0020	0.0073
32	Factor 4 - Adjusted Hourly Gallons (+/-)	-620.9000	0.0000	0.0000	-443.6000	0.0000	-177.3000	0.0000	0.0000
33	Factor 4 - Hourly Adjusted Gallons	4,764.8058	3,475.9931	1,091.2999	78.3302	83.0680	36.1053	0.0020	0.0073
34	Factor 4 - Average Hourly Consumption, Allocation Factor	1.0000	0.7296	0.2290	0.0164	0.0174	0.0076	0.0000	0.0000
35	Factor 4 - Average Hourly Consumption, Weighted Factor %	0.2910							
36	Factor 4 - Average Hourly Consumption, Weighted Factor	0.2910	0.2123	0.0666	0.0048	0.0051	0.0022	0.0000	0.0000
37	Factor 4 - Maximum Hour Extra Capacity, Allocation Factor	1.0000	0.7946	0.1782	0.0061	0.0136	0.0075	0.0000	0.0000
38	Factor 4 - Maximum Hour Extra Capacity, Weighted Factor %	0.6440							
39	Factor 4 - Maximum Hour Extra Capacity, Weighted Factor	0.6440	0.5117	0.1148	0.0039	0.0088	0.0048	0.0000	0.0000
40	Factor 4 - Fire Protection, Allocation Factor	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2176	0.7824
41	Factor 4 - Fire Protection, Weighted Factor %	0.0650							
42	Factor 4 - Fire Protection, Weighted Factor	0.0650	0.0000	0.0000	0.0000	0.0000	0.0000	0.0141	0.0509
43	Factor 4 - Allocation Factor	1.0000	0.7240	0.1814	0.0087	0.0139	0.0070	0.0141	0.0509

Allocation of costs associated with storage facilities.  
 Comment  
 Factor 5A

44	Factor 5A - Average Hourly Consumption, Thousand Gallons	5385.7058	3475.9931	1091.2999	521.9302	83.0680	213.4053	0.0020	0.0073
45	Factor 5A - Factor (ratio of max. hr to average hr minus 1.0)		3.5000	2.5000	1.2000	2.5000	3.2000	0.0000	0.0000
46	Factor 5A - Max. Hr Extra Capacity 1,000 per Hour	16411.1089	12165.9759	2728.2498	626.3162	207.6700	682.8970	0.0000	0.0000
47	Factor 5A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.7413	0.1662	0.0382	0.0127	0.0416	0.0000	0.0000

Associated with storage facilities.  
 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.  
 Comment  
 Factor 5

Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection - Private	Fire Protection - Public	
48	Factor 5 - Average Hourly Consumption, Thousand Gallons	5385.7058	3,475.9931	1,091.2999	521.9302	83.0680	213.4053	0.0020	0.0073
49	Factor 5 - Average Hourly Consumption, Allocation Factor	1.0000	0.6455	0.2026	0.0969	0.0154	0.0396	0.0000	0.0000
50	Factor 5 - Average Hourly Consumption, Weighted Factor	0.2712							
51	Factor 5 - Maximum Hour Extra Capacity, Allocation Factor	0.2712	0.1751	0.0549	0.0263	0.0042	0.0107	0.0000	0.0000
52	Factor 5 - Maximum Hour Extra Capacity, Weighted Factor	1.0000	0.7413	0.1662	0.0382	0.0127	0.0416	0.0000	0.0000
53	Factor 5 - Maximum Day Extra Capacity, Allocation Factor	0.6002							
54	Factor 5 - Maximum Day Extra Capacity, Weighted Factor	0.6002	0.4449	0.0998	0.0229	0.0076	0.0250	0.0000	0.0000
55	Factor 5 - Fire Protection, Allocation Factor	1.0000						0.2176	0.7824
56	Factor 5 - Fire Protection, Weighted Factor	0.1286						0.0280	0.1006
57	Factor 5 - Allocation Factor	1.0000	0.6200	0.1547	0.0492	0.0118	0.0357	0.0280	0.1006

Assoc. w/power and pumping facilities  
 Factors are based on the weighting of the maximum daily consumption, Factor 2, the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 4, for each customer classification, as follows:  
 Comment  
 Factor 6

Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection - Private	Fire Protection - Public
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Case Number WR-2011-0337  
 District #1  
 Test Year Ending 12-31-2010  
 Allocator Class Factors Calculations

Line #	Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection - Private	Fire Protection - Public
A	B	C	D	E	F	G	H	I	J
58	Factor 6 - Maximum Daily Consumption, Allocation Factor 2		0.6743	0.1904	0.0810	0.0145	0.0398	0.0000	0.0000
59	Factor 6 - Maximum Daily Consumption, Allocation Factor 2 %	0.7128							
60	Factor 6 - Maximum Daily Consumption, Weighted Factor 2	0.7128	0.4807	0.1357	0.0577	0.0103	0.0284	0.0000	0.0000
61	Factor 6 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.6423	0.1814	0.0771	0.0138	0.0379	0.0103	0.0372
62	Factor 6 - Maximum Daily Consumption, Allocation Factor 3 %	0.2816							
63	Factor 6 - Maximum Daily Consumption, Weighted Factor 3	0.2816	0.1808	0.0511	0.0217	0.0039	0.0107	0.0029	0.0105
64	Factor 6 - Maximum Hourly Consumption, Allocation Factor 4	1.0000	0.7240	0.1814	0.0087	0.0139	0.0070	0.0141	0.0509
65	Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 %	0.0056							
66	Factor 6 - Maximum Hourly Consumption, Weighted Factor 4	0.0056	0.0041	0.0010	0.0000	0.0001	0.0000	0.0001	0.0003
67	Factor 6 - Allocation Factor	1.0000	0.6656	0.1878	0.0794	0.0143	0.0391	0.0030	0.0108

**Assoc. with trans. and distrib. mains** Factor 7  
 Factors are based on the weighting of the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 5, for each customer classification, as follows:

Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection - Private	Fire Protection - Public
68 Factor 7 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.6423	0.1814	0.0771	0.0138	0.0379	0.0103	0.0372
69 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 %	0.2065							
70 Factor 7 - Maximum Daily Consumption, Weighted Factor 3	0.2065	0.1327	0.0375	0.0159	0.0028	0.0078	0.0021	0.0077
71 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4	1.0000	0.7240	0.1814	0.0087	0.0139	0.0070	0.0141	0.0509
72 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 %	0.7935							
73 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4	0.7935	0.5745	0.1439	0.0069	0.0110	0.0056	0.0112	0.0404
74 Factor 7 - Allocation Factor	1.0000	0.7072	0.1814	0.0228	0.0138	0.0134	0.0133	0.0481

**Associated with meters** Factor 9  
 Factors are based on the relative cost of meters by size and customer classification.

Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection - Private	Fire Protection - Public
75 Factor 9 - 5/8 Dollar Equivalents	467,449.30	374,949.80	76,982.10	6,841.70	8,561.80	113.90	0.00	0.00
76 Factor 9 - Allocation Factor	1.0000	0.8022	0.1647	0.0146	0.0183	0.0002	0.0000	0.0000

**Factors for allocating COS to customer class.** Factor 10  
 Factors are based on the relative cost of services by size and customer classification, as developed on the following page and summarized below.

Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection - Private	Fire Protection - Public
77 Factor 10 - Factors for allocating COS to customer class.	411,509.66	359,488.34	26,770.79	698.96	2,125.25	18.01	22,407.71	0.00
78 Factor 10 - Allocation Factor	1.0000	0.8735	0.0651	0.0017	0.0052	0.0000	0.0545	0.0000

**T & D OP Basis** Factor 11  
 Comment

Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection - Private	Fire Protection - Public
79 Factor 11 - T & D OP Basis	\$3,317,037.00	\$2,445,693.00	\$553,082.00	\$65,834.00	\$44,673.00	\$34,375.00	\$52,884.00	\$120,496.00
80 Factor 11 - Allocation Factor	1.0000	0.7374	0.1667	0.0198	0.0135	0.0104	0.0159	0.0363

**Trans. & Dist. Maint. Expenses** Factor 12

Case Number WR-2011-0337  
 District #1  
 Test Year Ending 12-31-2010  
 Allocator Class Factors Calculations

Line #	Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection - Private	Fire Protection - Public
A	B	C	D	E	F	G	H	I	J
Factors are based on transmission and distribution maintenance expenses other than those being allocated, as follows:									
Description									
81	Factor 12 - Trans. & Dist. Maint. Expenses	\$2,219,857.00	\$1,436,035.00	\$313,856.00	\$36,738.00	\$26,014.00	\$18,579.00	\$31,663.00	\$356,972.00
82	Factor 12 - Allocation Factor	1.0000	0.6469	0.1414	0.0165	0.0117	0.0084	0.0143	0.1608
Allocation of Billing and Collecting Costs. Factor 13									
Factors are based on the total number of customers.									
Description									
83	Factor 13 - Total Customers	383,071.00	357,130.00	19,916.00	224.00	1,284.00	7.00	4,510.00	0.00
84	Factor 13 - Allocation Factor	1.0000	0.9322	0.0520	0.0006	0.0034	0.0000	0.0118	0.0000
Meter reading costs. Factor 14									
Factors are based on the number of metered customers.									
Description									
85	Factor 14 - Total Metered Customers	378,561.00	357,130.00	19,916.00	224.00	1,284.00	7.00	0.00	0.00
86	Factor 14 - Allocation Factor	1.0000	0.9434	0.0526	0.0006	0.0034	0.0000	0.0000	0.0000
A&G Basis Factor 15									
Factors are based on the allocation of direct labor expense.									
Description									
87	Factor 15 - A&G Basis	\$27,627,636.00	\$20,372,896.00	\$3,793,240.00	\$803,563.00	\$297,936.00	\$398,994.00	\$279,549.00	\$1,681,458.00
88	Factor 15 - Allocation Factor	1.0000	0.7374	0.1373	0.0291	0.0108	0.0144	0.0101	0.0609
Labor Basis Factor 16									
Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal.									
Description									
	From IS, >= 600 and < 602		\$134,784.00	\$38,058.00	\$16,191.00	\$2,898.00	\$7,956.00	\$0.00	\$0.00
	From IS, >= 610 and < 612		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >= 613 and < 618		\$377,690.00	\$106,647.00	\$45,370.00	\$9,122.00	\$22,293.00	\$0.00	\$0.00
	From IS, >= 620 and < 621		\$6,751.00	\$1,905.00	\$805.00	\$145.00	\$397.00	\$30.00	\$110.00
	From IS, >= 622 and < 623		\$286.00	\$81.00	\$34.00	\$6.00	\$17.00	\$1.00	\$5.00
	From IS, >= 624 and < 628		\$713,857.00	\$201,416.00	\$85,157.00	\$15,337.00	\$41,935.00	\$3,218.00	\$11,583.00
	From IS, >= 630 and < 634		\$308,841.00	\$87,139.00	\$36,842.00	\$6,634.00	\$18,142.00	\$1,392.00	\$5,011.00
	From IS, >= 640 and < 641		\$91,844.00	\$25,934.00	\$11,033.00	\$1,975.00	\$5,421.00	\$0.00	\$0.00
	From IS, >= 642 and < 643		\$1,032,959.00	\$291,674.00	\$124,084.00	\$22,213.00	\$60,970.00	\$0.00	\$0.00
	From IS, >= 650 and < 653		\$1,480,201.00	\$417,960.00	\$177,808.00	\$31,830.00	\$87,367.00	\$0.00	\$0.00
	From IS, >= 660 and < 668		\$3,909,553.00	\$884,009.00	\$105,141.00	\$71,473.00	\$55,020.00	\$84,448.00	\$192,557.00
	From IS, >= 670 and < 679		\$5,921,360.00	\$1,294,263.00	\$151,142.00	\$107,137.00	\$76,821.00	\$130,813.00	\$1,471,889.00
	From IS, >= 6901 and < 694		\$4,085,950.00	\$227,888.00	\$2,620.00	\$14,846.00	\$0.00	\$35,205.00	\$0.00
	From IS, >= 905 and < 908		\$87,089.00	\$4,858.00	\$56.00	\$318.00	\$0.00	\$1,102.00	\$0.00
	From IS, >= 920 and < 921		\$3,632,769.00	\$676,403.00	\$143,360.00	\$53,206.00	\$70,941.00	\$49,757.00	\$300,021.00
	From IS, >= 932 and < 933		\$239,402.00	\$44,575.00	\$9,448.00	\$3,506.00	\$4,675.00	\$3,279.00	\$19,772.00

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Line #	Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection - Private	Fire Protection - Public
A	B	C	D	E	F	G	H	I	J
89	Factor 16 - Labor Basis	\$30,337,031.00	\$22,023,336.00	\$4,302,810.00	\$909,091.00	\$339,646.00	\$451,955.00	\$309,245.00	\$2,000,948.00
90	Factor 16 - Allocation Factor	1.0000	0.7259	0.1418	0.0300	0.0112	0.0149	0.0102	0.0660
UPIS Basis Comment		Factor 17							
Description									
91	Factor 17 - UPIS Basis	\$878,588,042.00	\$587,103,992.00	\$150,324,544.00	\$33,804,129.00	\$11,823,411.00	\$17,323,068.00	\$8,864,350.00	\$69,344,548.00
92	Factor 17 - Allocation Factor	1.0000	0.6682	0.1711	0.0385	0.0135	0.0197	0.0101	0.0789
Rate Base Basis Factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below.		Factor 18							
Description									
93	Factor 18 - Rate Base Basis	\$588,874,496.00	\$384,549,371.00	\$105,134,895.00	\$23,868,356.00	\$8,262,186.00	\$12,302,570.00	\$5,938,244.00	\$48,818,874.00
94	Factor 18 - Allocation Factor	1.0000	0.6531	0.1785	0.0405	0.0140	0.0209	0.0101	0.0829
Total COS Basis The factors are based on the allocation of the total cost of service, excluding those items being allocated. (>=600 and <679) or (>=900 and <933) or =403.000 or =403.900 or =405.000 + Summary->Total Return on Rate Base + IS->Total Income Taxes+IS->Total Deferred Income Taxes = 928 or (= 408 and (Description contains "Gross Rec" or "Assess"))		Factor 19							
			\$131,421,694.61	\$30,733,806.61	\$7,845,612.59	\$2,408,855.65	\$3,786,025.04	\$1,701,977.48	\$12,265,991.88
			\$848,474.00	\$157,982.00	\$33,484.00	\$12,427.00	\$16,569.00	\$11,621.00	\$70,073.00
Description									
95	Factor 19 - Total COS Basis	189,013,333.86	130,573,220.61	30,575,824.61	7,812,128.59	2,396,428.65	3,769,456.04	1,690,356.48	12,195,918.88
96	Factor 19 - Allocation Factor	1.0000	0.6909	0.1618	0.0413	0.0127	0.0199	0.0089	0.0645
Total COS Basis w/o Fire The factors are based on COS basis without Fire.		Factor 20							
Description									
97	Factor 20 - Total COS Basis w/o Fire	\$172,409,969.45	\$131,421,694.61	\$30,733,806.61	\$7,845,612.59	\$2,408,855.65	\$0.00	\$0.00	\$0.00
98	Factor 20 - Allocation Factor	1.0000	0.7622	0.1783	0.0455	0.0140	0.0000	0.0000	0.0000

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Line #	Description	Total	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service
A	B	C	D	E	F	G	H	I	J
<b>T &amp; D OP Basis</b>		<b>Factor 11</b>							
Comment									
Description									
1	Factor 11 - T & D OP Basis	\$3,317,040.00	\$904,535.00	\$184,781.00	\$1,280,109.00	\$434,757.00	\$339,440.00	\$0.00	\$173,418.00
2	Factor 11 - Allocation Factor	1.0000	0.2727	0.0557	0.3859	0.1311	0.1023	0.0000	0.0523
<b>Trans. &amp; Dist. Maint. Expenses</b>		<b>Factor 12</b>							
Comment									
Description									
3	Factor 12 - Trans. & Dist. Maint. Expenses	\$2,219,856.00	\$463,955.00	\$94,638.00	\$677,738.00	\$359,501.00	\$235,370.00	\$0.00	\$388,654.00
4	Factor 12 - Allocation Factor	1.0000	0.2090	0.0426	0.3053	0.1819	0.1060	0.0000	0.1751
<b>Allocation of Billing and Collecting Costs.</b>		<b>Factor 13</b>							
Comment									
Description									
5	Factor 13 - Allocation of Billing and Collecting Costs.	383,071.00	0.00	0.00	0.00	0.00	0.00	378,581.00	4,510.00
6	Factor 13 - Allocation Factor	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9882	0.0118
<b>A&amp;G Basis</b>		<b>Factor 15</b>							
Comment									
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	\$1,613,714.00	\$8,368,573.00	\$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
<b>Labor Basis</b>		<b>Factor 16</b>							
Comment									
From IS, >=600 and < 602									
			\$124,929.00	\$74,958.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=610 and < 612									
			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=613 and < 618									
			\$350,076.00	\$210,046.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=620 and < 621									
			\$8,828.00	\$3,475.00	\$37.00	\$0.00	\$0.00	\$0.00	\$4.00
From IS, >=622 and < 623									
			\$281.00	\$147.00	\$2.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=624 and < 626									
			\$700,834.00	\$367,408.00	\$3,868.00	\$0.00	\$0.00	\$0.00	\$390.00
From IS, >=630 and < 634									
			\$303,206.00	\$158,954.00	\$1,674.00	\$0.00	\$0.00	\$0.00	\$169.00
From IS, >=640 and < 641									
			\$85,129.00	\$51,078.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=642 and < 643									
			\$957,437.00	\$574,462.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=650 and < 653									
			\$1,371,979.00	\$823,188.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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Line #	Description	Total	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service
A	B	C	D	E	F	G	H	I	J
	From IS, >=660 and < 666		\$1,445,877.00	\$295,387.00	\$2,048,222.00	\$694,948.00	\$542,586.00	\$0.00	\$277,204.00
	From IS, >=670 and < 679		\$1,913,087.00	\$390,233.00	\$2,794,805.00	\$1,482,377.00	\$970,533.00	\$0.00	\$1,802,588.00
	From IS, >=901 and < 904		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,331,384.00	\$35,125.00
	From IS, >=906 and < 906		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$92,323.00	\$1,100.00
	From IS, >=920 and < 921		\$1,358,224.00	\$564,079.00	\$864,593.00	\$388,205.00	\$269,970.00	\$1,135,548.00	\$345,837.00
	From IS, >=932 and < 933		\$89,508.00	\$37,173.00	\$56,977.00	\$25,583.00	\$17,791.00	\$74,833.00	\$22,791.00
	<b>Description</b>								
9	Factor 16 - Labor Basis	\$30,337,030.00	\$8,707,195.00	\$3,550,568.00	\$5,767,978.00	\$2,591,113.00	\$1,800,880.00	\$5,634,088.00	\$2,285,208.00
10	Factor 16 - Allocation Factor	1.0000	0.2871	0.1170	0.1901	0.0654	0.0594	0.1857	0.0753
<b>UPIS Basis</b>		<b>Factor 17</b>							
	<b>Description</b>								
11	Factor 17 - UPIS Basis	\$878,588,038.00	\$340,457,621.00	\$134,213,121.00	\$252,016,802.00	\$60,540,806.00	\$9,133,069.00	\$4,499,552.00	\$77,727,067.00
12	Factor 17 - Allocation Factor	1.0000	0.3875	0.1528	0.2868	0.0689	0.0104	0.0051	0.0885
<b>Rate Base Basis</b>		<b>Factor 18</b>							
	<b>Description</b>								
13	Factor 18 - Rate Base Basis	\$588,874,492.00	\$242,682,430.00	\$94,908,408.00	\$183,350,968.00	\$39,296,546.00	\$365,996.00	\$26,188,875.00	\$54,459,021.00
14	Factor 18 - Allocation Factor	1.0000	0.4121	0.1612	0.3114	0.0667	0.0006	-0.0445	0.0925
<b>Total COS Basis</b>		<b>Factor 19</b>							
	<b>Description</b>								
	(>=600 and <679) or (>=900 and <933) or =403.000 or =403.900 or =408.000 + Summary->Total Return on Rate Base + IS->Net Operating Income +IS->Total Deferred Income Taxes = 928 or (= 408 and (Description contains "Gross Rec" or "Assess"))		\$77,648,475.90	\$23,745,393.16	\$40,196,493.22	\$13,043,679.32	\$5,144,762.67	\$16,536,970.89	\$13,848,193.73
			\$317,228.00	\$131,747.00	\$201,936.00	\$90,670.00	\$63,054.00	\$265,220.00	\$80,774.00
	<b>Description</b>								
15	Factor 19 - Total COS Basis	\$189,013,339.89	\$77,331,247.90	\$23,613,646.16	\$39,994,557.22	\$12,953,009.32	\$5,081,708.67	\$16,271,750.89	\$13,767,419.73
16	Factor 19 - Allocation Factor	1.0000	0.4092	0.1249	0.2116	0.0685	0.0269	0.0861	0.0728
<b>Total COS Basis w/o Fire</b>		<b>Factor 20</b>							
	<b>Description</b>								
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

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Number of Years	Year	Maximum Day Ratio	Day Ratio	Weight	Rate of Flow (GDP)	Weight
A	B	C	D	E	F	G
1	1990	1.64				
2	1991	1.36				
3	1992	1.56				
4	1993	1.28				
5	1994	1.29				
6	1995	1.28				
7	1996	1.39				
8	1997	1.30				
9	1998	1.28				
10	1999	1.91				
11	2000	1.64				
12	2001	1.69				
13	2002	1.87				
14	2003	1.91				
15	2004	1.56				
16	2005	1.78				
17	2006	1.76				
18	2007	1.86				
19	2008	1.74				
20	2009	1.80				
21	2010	1.69				
22	2011	0.00				
<b>Totals</b>	<b>21</b>	<b>33.59</b>	<b>1.60</b>			

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



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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
Fire Protection	1.60	1.0000	255,760,000	0.9525
			12,756,000	0.0475
			268,516,000	1.0000

Number of Years A	Year B	Maximum Day Ratio C	Day Ratio D	Weight E	Rate of Flow (GDP) F	Weight G
<b>Factor 4A</b>						
Allocation of Costs associated with the facilities serving base and maximum hour extra capacity functions.					The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 2.70. The system demand for fire protection is 1600 gallons per minute.	
Average Day			1.00	111,007		0.2910
Maximum Hour Extra Capacity			2.21	245,707.48		0.6440
Fire Protection			3.21	356,714.42		0.9350
Total				24,800		0.0650
				381,514.42		1.0000

<b>Factor 4 - District Table</b>	
Allocation of Costs associated with the facilities serving base and maximum hour extra capacity functions.	
Extra Cap Max Hour divided by Average Hour Base Capacity =	3.213442382
Extra Capacity less Average Hour =	2.213442382

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

**Fire**  
Basis for allocating demand related costs of fire service to private and public fire protection customer classifications.

Description A	Fire Lines In Inches B	Type of Hydrant (Inches) C	Nozzel Sizes D	Restrictive Diameters Squared E	Quantity F	Relative Demand G	Allocation Factor H
Private Fire Protection	2			4.00	165	660	
	3			9.00	1	9	
	4			16.00	562	8992	
	6			36.00	2,250	81000	
	8			64.00	1,360	87040	
	10			100.00	57	5700	
	12			144.00	72	10368	
	20			400.00	1	400	
		Private		20.25	3	61	
		Private		26.50	39	1034	
<b>Total Private Fire Protection</b>					<b>4,510</b>	<b>195,264</b>	<b>0.2176</b>

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Description A	Hydrant Valve Size (Inches) C	Nozzle Sizes D	Number E	Restrictive Diameters Squared E	Quantity F	Relative Demand G	Allocation Factor H
<b>Public Fire Protection</b>							
	4 1/2	2 1/2	2	20.25	31,051	628,783	
		4 1/2	1				
	5 1/4	2 1/2	2	26.50	1,104	29,256	
		4 1/2	1				
	4 1/4	2 1/2	1	6.25	0	0	
		0	0				
	4 1/4	2 1/2	1	18.06	1,101	19,887	
		4 1/2	1				
	4 1/2	2 1/2	1	6.25	11	69	
		0	0				
	5 1/4	2 1/2	1	6.25	0	0	
		0	0				
	6	2 1/2	2	6.25	2,789	17,431	
		0	0				
	6	2 1/2	2	26.50	258	6,837	
		4 1/2	1				
<b>Total Public Fire Protection</b>					<b>36,314</b>	<b>702,263</b>	<b>0.7824</b>
<b>Total Fire Protection</b>					<b>40,824</b>	<b>897,527</b>	<b>1.0000</b>

**Factor 5A**

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

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

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

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

**Factor 6A**

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

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

Description A	Horsepower of Pumps B	Weight C
Associated with Maximum Day	47,187	0.7128
Associated with Maximum Day and Fire	18,640	0.2816
Associated with Maximum Hour	368	0.0056
<b>Total</b>	<b>66195</b>	<b>1.0000</b>

**Factor 7A**

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

Description A	Ft. of Mains B	Weight C
Transmission Mains	5,320,116	0.2065

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<b>Distribution Mains</b>	<b>20,442,364</b>	<b>0.7935</b>
<b>Total</b>	<b>25,762,480</b>	<b>1.0000</b>

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

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Line #	Description	Total	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Protection - Private	Fire Protection - Public
A	B	C	D	E	F	G	H	I	J	K
<b>Allocation of cost which vary with water consumed</b>		<b>Factor 6</b>								
Factors are based on the pro forma test year average daily consumption for each customer classification.										
1	Factor 6 - Factor 2	1.0000	0.6250	0.3750					0.0000	0.0000
2	Factor 6 - Factor 2 %	0.7129								
3	Factor 6 - Factor 2 Weighted	1.0000	0.7327	0.2673					0.0000	0.0000
4	Factor 6 - Factor 3	1.0000	0.5953	0.3572					0.0103	0.0372
5	Factor 6 - Factor 3 %	0.2816								
6	Factor 6 - Factor 3 Weighted	0.2816	0.2063	0.0753	0.0000				0.0000	0.0000
7	Factor 6 - Factor 4	1.0000	0.2910		0.6440				0.0141	0.0509
8	Factor 6 - Factor 4 %	0.0056								
9	Factor 6 - Factor 4 Weighted	0.0056	0.0016	0.0000	0.0036				0.0001	0.0003
10	Factor 6 - Allocation Factor	1.0000	0.6535	0.3426	0.0036				0.0001	0.0003
<b>Allocation of cost which vary with water consumed</b>		<b>Factor 7</b>								
Factors are based on the pro forma test year average daily consumption for each customer classification.										
11	Factor 7 - Factor 3	1.0000	0.5953	0.3572					0.0103	0.0372
12	Factor 7 - Factor 3 %	0.2065								
13	Factor 7 - Factor 3 Weighted	0.2065	0.1229	0.0738	0.0000				0.0021	0.0077
14	Factor 7 - Factor 4	1.0000	0.2910		0.6440				0.0141	0.0509
15	Factor 7 - Factor 4 %	0.7935								
16	Factor 7 - Factor 4 Weighted	0.7935	0.2309	0.0000	0.5110				0.0112	0.0404
17		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
18		0.0000								
19		0.0000	0.0000	0.0000	0.0000				0.0000	0.0000
20	Factor 7 - Allocation Factor	1.0000	0.3538	0.0738	0.5110				0.0133	0.0481

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

Meter Size (1)	5/8" Dollar Equivalent (2)	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Public Fire Protection		Total	
		Number of Meters (3)	Weighting (4)=(2)x(3)	Number of Meters (5)	Weighting (6)=(2)x(5)	Number of Meters (7)	Weighting (8)=(2)x(7)	Number of Meters (9)	Weighting (10)=(2)x(9)	Number of Meters (11)	Weighting (12)=(2)x(11)	Number of Meters (13)	Weighting (14)	Number of Meters (15)	Weighting (16)	Number of Meters (17)	Weighting (18)
5/8	1.0	329,793.00	329,793.00	9,255.00	9,255.00	18.00	18.00	288.00	288.00	0.00	0.00	0.00	0.00	0.00	0.00	339,354.00	339,354.00
3/4	1.3	19,876.00	25,838.80	3,031.00	3,940.30	1.00	1.30	174.00	226.20	0.00	0.00	0.00	0.00	0.00	0.00	23,082.00	30,006.60
1	1.7	6,194.00	10,529.80	2,720.00	4,624.00	8.00	13.60	231.00	392.70	0.00	0.00	0.00	0.00	0.00	0.00	9,153.00	15,560.10
1-1/2	3.5	392.00	1,372.00	1,133.00	3,965.50	8.00	28.00	103.00	360.50	0.00	0.00	0.00	0.00	0.00	0.00	1,636.00	5,726.00
2	4.3	814.00	3,500.20	3,002.00	12,908.60	46.00	197.80	330.00	1,419.00	4.00	17.20	0.00	0.00	0.00	0.00	4,196.00	18,042.80
3	19.0	14.00	266.00	253.00	4,807.00	36.00	684.00	70.00	1,330.00	1.00	19.00	0.00	0.00	0.00	0.00	374.00	7,106.00
4	29.3	11.00	322.30	164.00	4,805.20	52.00	1,523.60	41.00	1,201.30	1.00	29.30	0.00	0.00	0.00	0.00	269.00	7,881.70
6	48.4	14.00	677.60	145.00	7,018.00	34.00	1,645.60	33.00	1,597.20	1.00	48.40	0.00	0.00	0.00	0.00	227.00	10,986.80
8	112.9	19.00	2,145.10	165.00	18,628.50	12.00	1,354.80	11.00	1,241.90	0.00	0.00	0.00	0.00	0.00	0.00	207.00	23,370.30
10	145.0	2.00	290.00	47.00	6,815.00	8.00	1,160.00	2.00	290.00	0.00	0.00	0.00	0.00	0.00	0.00	59.00	8,555.00
12	215.0	1.00	215.00	1.00	215.00	1.00	215.00	1.00	215.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	860.00
<b>Total</b>		<b>357,130.00</b>	<b>374,949.80</b>	<b>19,916.00</b>	<b>76,982.10</b>	<b>224.00</b>	<b>6,841.70</b>	<b>1,284.00</b>	<b>8,561.80</b>	<b>7.00</b>	<b>113.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>378,561.00</b>	<b>467,449.30</b>

Service Size (1)	3/4" Dollar Equivalent (2)	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Public Fire Protection		Total	
		Number of Services (3)	Weighting (4)=(2)x(3)	Number of Services (5)	Weighting (6)=(2)x(5)	Number of Services (7)	Weighting (8)=(2)x(7)	Number of Services (9)	Weighting (10)=(2)x(9)	Number of Services (11)	Weighting (12)=(2)x(11)	Number of Services (13)	Weighting (14)	Number of Services (15)	Weighting (16)	Number of Services (17)	Weighting (18)
3/4	1.00	349,669.00	349,669.00	12,286.00	12,286.00	19.00	19.00	462.00	462.00	0.00	0.00	0.00	0.00	0.00	0.00	362,436.00	362,436.00
1	1.17	6,194.00	7,246.98	2,720.00	3,182.40	8.00	9.36	231.00	270.27	0.00	0.00	0.00	0.00	0.00	0.00	9,153.00	10,709.01
1-1/2	1.58	392.00	619.36	1,133.00	1,790.14	8.00	12.64	103.00	162.74	0.00	0.00	0.00	0.00	0.00	0.00	1,636.00	2,584.88
2	2.04	814.00	1,660.56	3,002.00	6,124.08	46.00	93.84	330.00	673.20	4.00	8.16	165.00	336.60	0.00	0.00	4,361.00	8,896.44
3	2.73	14.00	38.22	253.00	690.69	36.00	98.28	70.00	191.10	1.00	2.73	1.00	2.73	0.00	0.00	375.00	1,023.75
4	2.88	11.00	31.68	164.00	472.32	52.00	149.76	41.00	118.08	1.00	2.88	562.00	1,618.56	0.00	0.00	831.00	2,393.28
6	4.24	14.00	59.36	145.00	614.80	34.00	144.16	33.00	139.92	1.00	4.24	2,250.00	9,540.00	0.00	0.00	2,477.00	10,502.48
8	6.98	19.00	132.62	165.00	1,151.70	12.00	83.76	11.00	76.78	0.00	0.00	1,360.00	9,492.80	0.00	0.00	1,567.00	10,937.66
10	9.50	2.00	19.00	47.00	446.50	8.00	76.00	2.00	19.00	0.00	0.00	57.00	541.50	0.00	0.00	116.00	1,102.00
12	12.16	1.00	12.16	1.00	12.16	1.00	12.16	1.00	12.16	0.00	0.00	72.00	875.52	0.00	0.00	76.00	924.16
<b>Total</b>		<b>357,130.00</b>	<b>359,488.94</b>	<b>19,916.00</b>	<b>26,770.79</b>	<b>224.00</b>	<b>698.96</b>	<b>1,284.00</b>	<b>2,125.25</b>	<b>7.00</b>	<b>18.01</b>	<b>4,467.00</b>	<b>22,407.71</b>	<b>0.00</b>	<b>0.00</b>	<b>383,028.00</b>	<b>411,509.66</b>

**DISTRICT 2**

**BRUNSWICK**

**PARKVILLE**

**SAINT JOSEPH**



Missouri-American Water Company

District 2

PSC Staff Study

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES  
FOR THE TEST YEAR ENDED DECEMBER 31, 2010

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

**District 2**

**Customer Charge:**

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

**Commodity Charge:**

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

**Private Fire**

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

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

Account Number	Description	NO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
<b>INTANGIBLE PLANT</b>											
301.000	Organization	\$22,286	17-UPIS Basis	\$9,986	\$3,825	\$3,329	\$717	\$2,685	\$301	\$1,423	\$22,286
302.000	Franchises and Consents	\$1,105	17-UPIS Basis	\$496	\$190	\$165	\$36	\$133	\$15	\$71	\$1,106
303.000	Miscellaneous Intangible Plant	\$379,547	15-A&G Basis	\$228,148	\$57,350	\$31,181	\$9,792	\$21,938	\$5,503	\$25,657	\$379,547
	<b>TOTAL PLANT INTANGIBLE</b>	<b>\$402,918</b>		<b>\$238,628</b>	<b>\$61,365</b>	<b>\$34,655</b>	<b>\$10,545</b>	<b>\$24,756</b>	<b>\$5,819</b>	<b>\$27,151</b>	<b>\$402,919</b>
<b>SOURCE OF SUPPLY PLANT</b>											
310.000	Land and Land Rights - SSP	\$1,428,140	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$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	\$63,811	\$298,578	\$0	\$0	\$1,786,821
312.000	Collecting & impounding Reservoirs	\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313.000	Lake, River and Other Intakes	\$685,484	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$282,419	\$127,569	\$136,548	\$24,403	\$114,544	\$0	\$0	\$685,483
314.000	Wells and Springs	\$374,284	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$154,205	\$69,654	\$74,557	\$13,325	\$62,543	\$0	\$0	\$374,284
315.000	Infiltration Galleries and Tunnels	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316.000	Supply Mains	\$8,042,866	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$3,313,661	\$1,496,777	\$1,602,139	\$286,328	\$1,343,963	\$0	\$0	\$8,042,866
317.000	Other Water Source Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$12,317,694</b>		<b>\$6,074,849</b>	<b>\$2,282,304</b>	<b>\$2,453,684</b>	<b>\$438,507</b>	<b>\$2,058,270</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,317,694</b>
<b>PUMPING PLANT</b>											
320.000	Land and Land Rights - PP	\$8,921	6-Assoc. w/power and pumping facilities	\$3,587	\$1,620	\$1,726	\$310	\$1,446	\$51	\$180	\$8,920
321.000	Structures and Improvements - PP	\$4,191,320	6-Assoc. w/power and pumping facilities	\$1,685,330	\$761,144	\$811,020	\$145,858	\$679,413	\$23,891	\$84,665	\$4,191,321
322.000	Boiler Plant Equipment	-\$1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Other Power Production Equipment	\$158,872	6-Assoc. w/power and pumping facilities	\$63,882	\$28,851	\$30,742	\$5,529	\$25,753	\$906	\$3,209	\$158,872
324.000	Steam Pumping Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
325.000	Electric Pumping Equipment	\$6,144,939	6-Assoc. w/power and pumping facilities	\$2,470,890	\$1,115,821	\$1,189,046	\$213,844	\$996,095	\$35,026	\$124,128	\$6,144,940
326.000	Diesel Pumping Equipment	\$378,292	6-Assoc. w/power and pumping facilities	\$152,111	\$68,698	\$73,200	\$13,165	\$61,321	\$2,156	\$7,641	\$378,292
327.000	Hydraulic Pumping Equipment	\$75,505	6-Assoc. w/power and pumping facilities	\$30,381	\$13,712	\$14,810	\$2,628	\$12,239	\$430	\$1,525	\$75,505
328.000	Other Pumping Equipment	\$121,861	6-Assoc. w/power and pumping facilities	\$49,000	\$22,130	\$23,580	\$4,241	\$19,754	\$695	\$2,462	\$121,862
	<b>TOTAL PUMPING PLANT</b>	<b>\$11,079,709</b>		<b>\$4,455,151</b>	<b>\$2,012,076</b>	<b>\$2,143,924</b>	<b>\$385,575</b>	<b>\$1,796,021</b>	<b>\$63,155</b>	<b>\$223,810</b>	<b>\$11,079,712</b>
<b>WATER TREATMENT PLANT</b>											
330.000	Land and Land Rights - WTP	\$1,400	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$577	\$281	\$278	\$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	\$3,808,380	\$4,077,531	\$728,715	\$3,420,459	\$0	\$0	\$20,469,532
332.000	Water Treatment Equipment	\$17,368,088	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$7,155,652	\$3,232,201	\$3,459,723	\$618,304	\$2,902,208	\$0	\$0	\$17,368,088
333.000	Miscellaneous Water Treat, Other	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$37,839,019</b>		<b>\$15,589,676</b>	<b>\$7,041,842</b>	<b>\$7,537,533</b>	<b>\$1,347,069</b>	<b>\$6,322,901</b>	<b>\$0</b>	<b>\$0</b>	<b>\$37,839,021</b>
<b>TRANSMISSION &amp; DIST. PLANT</b>											
340.000	Land and Land Rights - TDP	\$876,281	7-Assoc. with trans. and distrib. mains	\$408,435	\$166,493	\$79,586	\$31,909	\$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	\$4,202,850	6-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	-\$79,654	-\$284,241	-\$2,098,170
343.100	TD Mains 4 & Less	\$1,957,166	4-Associated with facilities serving base and max. hr. extra capacity functions	\$954,610	\$380,277	\$129,173	\$72,811	\$26,813	\$86,311	\$307,471	\$1,957,166

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

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
343.100	TD Mains AC 4 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.100	TD Mains Galve 1 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.100	TD Mains DI 4In (STL)	-\$9,656	4-Associated with facilities serving base and max. hr. extra capacity functions	-\$4,708	-\$1,876	-\$637	-\$358	-\$132	-\$426	-\$1,517	-\$9,656
343.200	TD Mains 6 to 8"	\$15,606,717	4-Associated with facilities serving base and max. hr. extra capacity functions	\$7,611,396	\$3,032,385	\$1,030,043	\$579,009	\$213,812	\$888,256	\$2,451,815	\$15,606,716
343.200	TD Mains 6 to 10In (TN)	\$3,337	4-Associated with facilities serving base and max. hr. extra capacity functions	\$1,627	\$648	\$220	\$124	\$46	\$147	\$524	\$3,336
343.200	TD Mains CI <10 1800-28 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains CI <10 1929-56 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains CI <10 1957-93 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains DI 6-8 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains PL 6-8In (STL)	-\$78	4-Associated with facilities serving base and max. hr. extra capacity functions	-\$38	-\$15	-\$5	-\$3	-\$1	-\$3	-\$12	-\$77
343.300	TD Mains 10 to 16"	\$22,871,645	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$8,775,850	\$3,965,943	\$4,244,877	\$759,339	\$3,561,115	\$343,075	\$1,221,346	\$22,871,645
343.300	TD Mains 18 & Grtr	\$9,714,331	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$3,727,369	\$1,684,465	\$1,802,980	\$322,516	\$1,512,521	\$145,715	\$518,745	\$9,714,331
343.300	TD Mains CI 12 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains CI 16 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains DI 12 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains DI 16 &>(STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains LJ 20 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains PL 12In (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Main DI 10In (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
344.000	Fire Mains	\$76,985	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$76,985	\$76,985
345.000	Services	\$6,297,063	10-Factors for allocating COS to customer class.	\$5,165,481	\$649,227	\$45,339	\$69,897	\$10,075	\$357,043	\$0	\$6,297,062
346.000	Meters	\$4,296,131	9-Associated with meters	\$3,347,545	\$681,796	\$107,403	\$118,144	\$41,243	\$0	\$0	\$4,296,131
347.000	Meter Installations	\$3,375,142	9-Associated with meters	\$2,629,911	\$535,635	\$84,379	\$92,816	\$32,401	\$0	\$0	\$3,375,142
348.000	Hydrants	\$3,284,491	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$3,284,491	\$3,284,491
349.000	Other Transmission & Distribution Plant	\$16,575	4-Associated with facilities serving base and max. hr. extra capacity functions	\$8,084	\$3,221	\$1,094	\$615	\$227	\$731	\$2,604	\$16,576
<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		<b>\$71,067,603</b>		<b>\$33,584,967</b>	<b>\$11,470,681</b>	<b>\$7,912,306</b>	<b>\$2,118,104</b>	<b>\$6,027,612</b>	<b>\$1,724,021</b>	<b>\$8,229,912</b>	<b>\$71,067,603</b>
<b>GENERAL PLANT</b>											
389.000	Land and Land Rights - GP	\$8,254	15-A&G Basis	\$4,961	\$1,247	\$678	\$213	\$477	\$120	\$558	\$8,254
390.000	Structures and Improvements - GP	\$1,900,173	15-A&G Basis	\$1,142,194	\$287,116	\$156,004	\$49,024	\$109,830	\$27,553	\$128,452	\$1,900,173
390.800	Structures & Improve-Leasehold	\$19,002	15-A&G Basis	\$11,422	\$2,871	\$1,560	\$490	\$1,098	\$276	\$1,285	\$19,002
391.000	Office Furniture and Equipment	-\$198,049	15-A&G Basis	-\$119,047	-\$29,925	-\$16,260	-\$5,110	-\$11,447	-\$2,972	-\$13,388	-\$198,049

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Net Plant In Service

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
391.100	Computer & Peripheral Equipment	\$139,755	15-A&G Basis	\$84,007	\$21,117	\$11,474	\$3,806	\$8,078	\$2,026	\$9,447	\$139,755
391.200	Computer Hardware & Software	\$133,227	15-A&G Basis	\$80,083	\$20,131	\$10,838	\$3,437	\$7,701	\$1,932	\$9,006	\$133,228
391.300	Other Office Equipment	\$384,754	15-A&G Basis	\$237,287	\$58,647	\$32,409	\$10,185	\$22,817	\$5,724	\$26,685	\$394,754
392.100	Transportation Equipment-Light Trucks	\$190,675	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	-\$1,869	-\$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	\$84,582	\$21,284	\$11,554	\$3,631	\$8,134	\$2,041	\$9,513	\$140,729
394.000	Tools, Shop and Garage Equipment	\$628,750	15-A&G Basis	\$377,942	\$95,004	\$51,620	\$16,222	\$36,342	\$9,117	\$42,504	\$628,751
395.000	Laboratory Equipment	\$317,085	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$130,639	\$59,010	\$63,163	\$11,288	\$52,985	\$0	\$0	\$317,085
396.000	Power Operated Equipment	\$69,124	15-A&G Basis	\$41,550	\$10,445	\$5,675	\$1,783	\$3,995	\$1,002	\$4,673	\$69,123
397.100	Communication Equipment-Non Telephone	\$221,370	15-A&G Basis	\$133,066	\$33,449	\$18,174	\$5,711	\$12,795	\$3,210	\$14,865	\$221,370
397.200	Communication Equipment-Telephone	\$12,823	15-A&G Basis	\$7,708	\$1,938	\$1,053	\$331	\$741	\$186	\$887	\$12,824
398.000	Miscellaneous Equipment	\$412,544	15-A&G Basis	\$247,980	\$62,335	\$33,870	\$10,644	\$23,845	\$5,982	\$27,898	\$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
<b>TOTAL GENERAL PLANT</b>		<b>\$4,225,076</b>		<b>\$2,477,313</b>	<b>\$649,836</b>	<b>\$385,078</b>	<b>\$112,216</b>	<b>\$278,663</b>	<b>\$56,651</b>	<b>\$284,123</b>	<b>\$4,225,080</b>
<b>TOTAL NET PLANT IN SERVICE</b>		<b>\$136,931,919</b>		<b>\$61,420,584</b>	<b>\$23,528,104</b>	<b>\$20,467,160</b>	<b>\$4,412,016</b>	<b>\$16,509,423</b>	<b>\$1,849,646</b>	<b>\$8,744,998</b>	<b>\$136,931,928</b>

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Net Plant In Service

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
<b>INTANGIBLE PLANT</b>											
301.000	Organization	\$22,286	17-UPIS Basis	\$11,471	\$4,691	\$1,908	\$1,369	\$986	\$165	\$1,674	\$22,284
302.000	Franchisees and Consents	\$1,105	17-UPIS Basis	\$669	\$233	\$96	\$68	\$49	\$9	\$83	\$1,105
303.000	Miscellaneous Intangible Plant	\$378,547	15-A&G Basis	\$107,374	\$35,829	\$39,017	\$66,800	\$11,462	\$89,497	\$29,567	\$378,546
	<b>TOTAL PLANT INTANGIBLE</b>	<b>\$402,918</b>		<b>\$119,414</b>	<b>\$40,753</b>	<b>\$41,020</b>	<b>\$68,237</b>	<b>\$12,497</b>	<b>\$89,670</b>	<b>\$31,324</b>	<b>\$402,915</b>
<b>SOURCE OF SUPPLY PLANT</b>											
310.000	Land and Land Rights - SSP	\$1,428,140	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$978,133	\$450,007	\$0	\$0	\$0	\$0	\$0	\$1,428,140
311.000	Structures and Improvements - SSP	\$1,786,820	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,223,783	\$563,027	\$0	\$0	\$0	\$0	\$0	\$1,786,820
312.000	Collecting & Impounding Reservoirs	\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313.000	Lake, River and Other Intakes	\$685,484	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$469,498	\$215,986	\$0	\$0	\$0	\$0	\$0	\$685,484
314.000	Wells and Springs	\$374,284	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$256,347	\$117,937	\$0	\$0	\$0	\$0	\$0	\$374,284
315.000	Infiltration Galleries and Tunnels	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316.000	Supply Mains	\$8,042,866	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$5,508,558	\$2,534,307	\$0	\$0	\$0	\$0	\$0	\$8,042,866
317.000	Other Water Source Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$12,317,594</b>		<b>\$8,436,320</b>	<b>\$3,881,274</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,317,594</b>
<b>PUMPING PLANT</b>											
320.000	Land and Land Rights - PP	\$9,921	6-Assoc. w/power and pumping facilities	\$6,458	\$2,422	\$30	\$0	\$0	\$0	\$11	\$9,921
321.000	Structures and Improvements - PP	\$4,191,320	6-Assoc. w/power and pumping facilities	\$3,034,028	\$1,137,926	\$13,968	\$0	\$0	\$0	\$5,397	\$4,191,319
322.000	Boiler Plant Equipment	-\$1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Other Power Production Equipment	\$158,872	6-Assoc. w/power and pumping facilities	\$115,005	\$43,133	\$529	\$0	\$0	\$0	\$205	\$158,872
324.000	Steam Pumping Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
325.000	Electric Pumping Equipment	\$6,144,939	6-Assoc. w/power and pumping facilities	\$4,448,221	\$1,668,326	\$20,479	\$0	\$0	\$0	\$7,913	\$6,144,939
326.000	Diesel Pumping Equipment	\$378,292	6-Assoc. w/power and pumping facilities	\$273,839	\$102,705	\$1,261	\$0	\$0	\$0	\$487	\$378,292
327.000	Hydraulic Pumping Equipment	\$75,505	6-Assoc. w/power and pumping facilities	\$54,657	\$20,499	\$252	\$0	\$0	\$0	\$97	\$75,505
328.000	Other Pumping Equipment	\$121,861	6-Assoc. w/power and pumping facilities	\$89,213	\$33,085	\$406	\$0	\$0	\$0	\$157	\$121,861
	<b>TOTAL PUMPING PLANT</b>	<b>\$11,079,709</b>		<b>\$8,020,421</b>	<b>\$3,008,096</b>	<b>\$36,925</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,267</b>	<b>\$11,079,709</b>
<b>WATER TREATMENT PLANT</b>											
330.000	Land and Land Rights - WTP	\$1,400	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$859	\$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.	\$14,019,562	\$6,449,949	\$0	\$0	\$0	\$0	\$0	\$20,469,531
332.000	Water Treatment Equipment	\$17,368,088	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$11,895,403	\$5,472,885	\$0	\$0	\$0	\$0	\$0	\$17,368,088
333.000	Miscellaneous Water Treat, Other	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$37,839,019</b>		<b>\$25,915,944</b>	<b>\$11,923,075</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$37,839,019</b>
<b>TRANSMISSION &amp; DIST. PLANT</b>											
340.000	Land and Land Rights - TDP	\$876,281	7-Assoc. with trans. and distrib. mains	\$309,097	\$53,367	\$361,641	\$0	\$0	\$0	\$152,176	\$876,281
341.000	Structures and Improvements - TDP	\$594,693	7-Assoc. with trans. and distrib. mains	\$209,770	\$36,218	\$245,430	\$0	\$0	\$0	\$103,275	\$594,693
342.000	Distribution Reservoirs and Standpipes	\$4,202,950	5-Associated with storage facilities.	\$1,261,305	\$0	\$2,362,478	\$0	\$0	\$0	\$579,167	\$4,202,950
343.000	TD Mains Not Classified	-\$2,096,170	7-Assoc. with trans. and distrib. mains	-\$739,397	-\$127,659	-\$865,089	\$0	\$0	\$0	-\$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	\$0	\$0	\$393,782	\$1,957,167

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Net Plant In Service

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
343.100	TD Mains AC 4 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.100	TD Mains Galve 1 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.100	TD Mains DI 4In (STL)	-\$9,656	4-Associated with facilities serving base and max. hr. extra capacity functions	-\$2,685	\$0	-\$5,028	\$0	\$0	\$0	-\$1,943	-\$9,656
343.200	TD Mains 6 to 8"	\$16,606,717	4-Associated with facilities serving base and max. hr. extra capacity functions	\$4,339,804	\$0	\$9,126,842	\$0	\$0	\$0	\$3,140,071	\$15,606,717
343.200	TD Mains 6 to 10In (TN)	\$3,337	4-Associated with facilities serving base and max. hr. extra capacity functions	\$928	\$0	\$1,736	\$0	\$0	\$0	\$671	\$3,337
343.200	TD Mains CI <10 1900-28 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains CI <10 1929-66 (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 1957-83 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains DI 6-8 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains PL 6-8In (STL)	-\$78	4-Associated with facilities serving base and max. hr. extra capacity functions	-\$22	\$0	-\$41	\$0	\$0	\$0	-\$16	-\$78
343.300	TD Mains 10 to 16"	\$22,871,645	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$14,594,397	\$6,712,828	\$0	\$0	\$0	\$0	\$1,564,421	\$22,871,646
343.300	TD Mains 18 & Grtr	\$9,714,331	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$6,198,715	\$2,851,156	\$0	\$0	\$0	\$0	\$664,460	\$9,714,331
343.300	TD Mains CI 12 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains CI 16 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains DI 12 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains DI 16 & (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains LJ 20 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains PL 12In (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Main DI 10In (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
344.000	Fire Mains	\$76,985	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$76,985	\$76,985
345.000	Services	\$6,297,063	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$5,940,020	\$0	\$357,043	\$6,297,063
348.000	Meters	\$4,298,131	9-Associated with meters	\$0	\$0	\$0	\$4,298,131	\$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
<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		<b>\$71,067,603</b>		<b>\$26,720,756</b>	<b>\$9,525,910</b>	<b>\$11,255,752</b>	<b>\$7,671,273</b>	<b>\$5,940,020</b>	<b>\$0</b>	<b>\$9,953,693</b>	<b>\$71,067,604</b>
<b>GENERAL PLANT</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	-\$56,028	-\$18,696	-\$20,358	-\$34,957	-\$3,981	-\$46,700	-\$15,428	-\$198,049

Missouri American Water Company

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District #2

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Net Plant in Service

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
391.100	Computer & Peripheral Equipment	\$139,755	15-A&G Basis	\$39,537	\$13,193	\$14,367	\$24,597	\$4,221	\$32,954	\$10,987	\$139,756
391.200	Computer Hardware & Software	\$133,227	15-A&G Basis	\$37,690	\$12,577	\$13,696	\$23,448	\$4,023	\$31,415	\$10,378	\$133,227
391.300	Other Office Equipment	\$394,754	15-A&G Basis	\$111,676	\$37,265	\$40,581	\$69,477	\$11,822	\$93,063	\$30,751	\$394,755
392.100	Transportation Equipment-Light Trucks	\$190,575	15-A&G Basis	\$53,914	\$17,990	\$19,591	\$33,541	\$5,755	\$44,938	\$14,846	\$190,575
392.200	Transportation Equipment-Heavy Truck	\$43,338	15-A&G Basis	\$12,260	\$4,091	\$4,455	\$7,627	\$1,309	\$10,219	\$3,376	\$43,337
392.300	Transportation Equipment-Autos	-\$3,107	15-A&G Basis	-\$879	-\$293	-\$319	-\$547	-\$94	-\$733	-\$242	-\$3,107
392.400	Transportation Equipment-Other	-\$221,133	15-A&G Basis	-\$62,559	-\$20,875	-\$22,732	-\$38,919	-\$6,678	-\$52,143	-\$17,226	-\$221,132
393.000	Stores Equipment	\$140,728	15-A&G Basis	\$39,812	\$13,285	\$14,467	\$24,768	\$4,250	\$33,184	\$10,963	\$140,729
394.000	Tools, Shop and Garage Equipment	\$628,750	15-A&G Basis	\$177,873	\$59,354	\$64,636	\$110,660	\$18,988	\$148,259	\$48,980	\$628,750
395.000	Laboratory Equipment	\$317,085	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$217,172	\$99,913	\$0	\$0	\$0	\$0	\$0	\$317,085
396.000	Power Operated Equipment	\$69,124	15-A&G Basis	\$19,555	\$6,525	\$7,106	\$12,166	\$2,088	\$16,299	\$5,385	\$69,124
397.100	Communication Equipment-Non Telephone	\$221,370	15-A&G Basis	\$62,626	\$20,897	\$22,757	\$38,961	\$6,685	\$52,199	\$17,245	\$221,370
397.200	Communication Equipment-Telephone	\$12,823	15-A&G Basis	\$3,628	\$1,210	\$1,318	\$2,257	\$387	\$3,024	\$999	\$12,823
398.000	Miscellaneous Equipment	\$412,544	15-A&G Basis	\$116,709	\$39,944	\$42,410	\$72,608	\$12,459	\$97,278	\$32,137	\$412,545
399.000	Other Tangible Equipment	\$15,863	17-UPIS Basis	\$9,173	\$3,342	\$1,359	\$976	\$703	\$117	\$1,193	\$15,863
	TOTAL GENERAL PLANT	\$4,225,076		\$1,326,429	\$470,671	\$401,473	\$685,990	\$118,245	\$817,881	\$304,390	\$4,225,079
<b>TOTAL NET PLANT IN SERVICE</b>		<b>\$136,931,919</b>		<b>\$70,539,284</b>	<b>\$28,949,779</b>	<b>\$11,735,170</b>	<b>\$8,425,500</b>	<b>\$6,070,762</b>	<b>\$1,007,551</b>	<b>\$10,303,874</b>	<b>\$136,931,920</b>



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Depreciation Expense

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
<b>INTANGIBLE PLANT</b>											
301.000	Organization	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302.000	Franchises and Consents	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303.000	Miscellaneous Intangible Plant	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL PLANT INTANGIBLE</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SOURCE OF SUPPLY PLANT</b>											
310.000	Land and Land Rights - SSP	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
311.000	Structures and Improvements - SSP	\$49,898	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$20,548	\$9,280	\$9,934	\$1,775	\$8,333	\$0	\$0	\$49,898
312.000	Collecting & Impounding Reservoirs	\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313.000	Lake, River and Other Intakes	\$112	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$46	\$21	\$22	\$4	\$19	\$0	\$0	\$112
314.000	Wells and Springs	\$9,306	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$3,934	\$1,732	\$1,864	\$331	\$1,565	\$0	\$0	\$9,306
315.000	Infiltration Galleries and Tunnels	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316.000	Supply Mains	\$172,735	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$71,167	\$32,146	\$34,409	\$6,149	\$28,864	\$0	\$0	\$172,735
317.000	Other Water Source Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$232,021</b>		<b>\$95,593</b>	<b>\$43,179</b>	<b>\$46,219</b>	<b>\$8,259</b>	<b>\$38,771</b>	<b>\$0</b>	<b>\$0</b>	<b>\$232,021</b>
<b>PUMPING PLANT</b>											
320.000	Land and Land Rights - PP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
321.000	Structures and Improvements - PP	\$84,943	6-Assoc. w/power and pumping facilities	\$34,166	\$15,426	\$16,436	\$2,956	\$13,769	\$484	\$1,716	\$84,943
322.000	Boiler Plant Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Other Power Production Equipment	\$3,338	6-Assoc. w/power and pumping facilities	\$1,342	\$606	\$848	\$116	\$541	\$19	\$67	\$3,337
324.000	Steam Pumping Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
325.000	Electric Pumping Equipment	\$199,329	6-Assoc. w/power and pumping facilities	\$80,150	\$38,198	\$38,670	\$6,937	\$32,311	\$1,136	\$4,026	\$199,328
326.000	Diesel Pumping Equipment	\$10,713	6-Assoc. w/power and pumping facilities	\$4,308	\$1,945	\$2,073	\$373	\$1,737	\$81	\$216	\$10,713
327.000	Hydraulic Pumping Equipment	\$2,137	6-Assoc. w/power and pumping facilities	\$859	\$388	\$414	\$74	\$348	\$12	\$43	\$2,136
328.000	Other Pumping Equipment	\$3,330	6-Assoc. w/power and pumping facilities	\$1,339	\$605	\$644	\$116	\$540	\$19	\$67	\$3,330
	<b>TOTAL PUMPING PLANT</b>	<b>\$303,790</b>		<b>\$122,164</b>	<b>\$56,168</b>	<b>\$58,783</b>	<b>\$10,672</b>	<b>\$49,244</b>	<b>\$1,731</b>	<b>\$6,136</b>	<b>\$303,787</b>
<b>WATER TREATMENT PLANT</b>											
330.000	Land and Land Rights - WTP	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331.000	Structures and Improvements - WTP	\$429,386	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$176,907	\$79,909	\$85,634	\$15,286	\$71,750	\$0	\$0	\$429,386
332.000	Water Treatment Equipment	\$724,964	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$298,681	\$134,914	\$144,411	\$25,908	\$121,140	\$0	\$0	\$724,964
333.000	Miscellaneous Water Treat. Other	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$1,164,340</b>		<b>\$475,588</b>	<b>\$214,823</b>	<b>\$229,945</b>	<b>\$41,084</b>	<b>\$192,890</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,164,340</b>
<b>TRANSMISSION &amp; DIST. PLANT</b>											
340.000	Land and Land Rights - TDP	\$0	7-Assoc. with trans. and distrib. mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
341.000	Structures and Improvements - TDP	\$17,207	7-Assoc. with trans. and distrib. mains	\$8,020	\$3,269	\$1,562	\$825	\$743	\$654	\$2,333	\$17,206
342.000	Distribution Reservoirs and Standpipes	\$127,879	5-Associated with storage facilities.	\$50,487	\$20,013	\$16,947	\$3,838	\$19,975	\$3,862	\$13,760	\$127,880
343.000	TD Mains Not Classified	\$62,564	7-Assoc. with trans. and distrib. mains	\$24,495	\$9,985	\$4,772	\$1,908	\$2,270	\$1,997	\$7,126	\$62,563
343.100	TD Mains 4 & Less	\$27,141	4-Associated with facilities serving base and max. hr. extra capacity functions	\$13,237	\$5,273	\$1,791	\$1,007	\$372	\$1,197	\$4,264	\$27,141

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Depreciation Expense

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
343.100	TD Mains AC 4 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.100	TD Mains Galve 1 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.100	TD Mains DI 4in (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains 6 to 8"	\$234,135	4-Associated with facilities serving base and max. hr. extra capacity functions	\$114,188	\$45,492	\$15,453	\$8,688	\$3,208	\$10,325	\$36,783	\$234,135
343.200	TD Mains 6 to 10in (TN)	\$46	4-Associated with facilities serving base and max. hr. extra capacity functions	\$22	\$9	\$3	\$2	\$1	\$2	\$7	\$46
343.200	TD Mains CI <10 1900-28 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains CI <10 1929-56 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains CI <10 1957-63 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains DI 6-8 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains PL 6-8in (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains 10 to 16"	\$343,461	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$131,796	\$59,556	\$63,746	\$11,403	\$53,477	\$5,152	\$18,341	\$343,461
343.300	TD Mains 18 & Grtr	\$145,321	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$55,760	\$25,199	\$26,972	\$4,625	\$22,628	\$2,180	\$7,760	\$145,322
343.300	TD Mains CI 12 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains CI 16 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains DI 12 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains DI 16 &>(STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains LJ 20 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains PL 12in (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Main DI 10in (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
344.000	Fire Mains	\$1,513	9-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$1,513	\$1,513
346.000	Services	\$222,047	10-Factors for allocating COS to customer class.	\$182,145	\$22,893	\$1,599	\$2,465	\$355	\$12,680	\$0	\$222,047
348.000	Meters	\$136,506	9-Associated with meters	\$106,365	\$21,664	\$3,413	\$3,764	\$1,310	\$0	\$0	\$136,506
347.000	Meter Installations	\$112,425	9-Associated with meters	\$87,602	\$17,842	\$2,911	\$3,092	\$1,079	\$0	\$0	\$112,428
348.000	Hydrants	\$88,642	9-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$88,642	\$88,642
348.000	Other Transmission & Distribution Plant	\$393	4-Associated with facilities serving base and max. hr. extra capacity functions	\$192	\$76	\$26	\$15	\$5	\$17	\$62	\$393
<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		<b>\$1,509,270</b>		<b>\$774,299</b>	<b>\$231,271</b>	<b>\$138,096</b>	<b>\$41,618</b>	<b>\$105,421</b>	<b>\$37,976</b>	<b>\$180,591</b>	<b>\$1,509,271</b>
<b>GENERAL PLANT</b>											
389.000	Land and Land Rights - GP	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390.000	Structures and Improvements - GP	\$63,637	15-A&G Basis	\$39,262	\$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	\$1,899	\$27,950

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Depreciation Expense

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
391.200	Computer Hardware & Software	\$217,998	15-A&G Basis	\$61,672	\$20,579	\$22,410	\$38,368	\$6,584	\$51,404	\$16,982	\$217,999
391.300	Other Office Equipment	\$33,080	15-A&G Basis	\$9,353	\$3,121	\$3,399	\$5,819	\$998	\$7,798	\$2,576	\$33,061
392.100	Transportation Equipment-Light Trucks	\$18,142	15-A&G Basis	\$4,567	\$1,524	\$1,859	\$2,841	\$487	\$3,806	\$1,257	\$18,141
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	\$1,083	\$1,157	\$1,981	\$340	\$2,654	\$877	\$11,256
392.400	Transportation Equipment-Other	\$2,136	15-A&G Basis	\$604	\$202	\$220	\$378	\$65	\$504	\$166	\$2,137
393.000	Stores Equipment	\$7,888	15-A&G Basis	\$2,175	\$726	\$790	\$1,353	\$232	\$1,813	\$589	\$7,888
394.000	Tools, Shop and Garage Equipment	\$50,272	15-A&G Basis	\$14,222	\$4,746	\$5,168	\$8,848	\$1,518	\$11,854	\$3,916	\$50,272
395.000	Laboratory Equipment	\$31,042	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$21,261	\$8,781	\$0	\$0	\$0	\$0	\$0	\$31,042
396.000	Power Operated Equipment	\$12,848	15-A&G Basis	\$3,635	\$1,213	\$1,321	\$2,261	\$388	\$3,030	\$1,001	\$12,849
397.100	Communication Equipment-Non Telephone	\$19,673	15-A&G Basis	\$5,565	\$1,857	\$2,022	\$3,462	\$594	\$4,639	\$1,533	\$19,672
397.200	Communication Equipment-Telephone	\$3,517	15-A&G Basis	\$895	\$332	\$362	\$619	\$106	\$828	\$274	\$3,517
398.000	Miscellaneous Equipment	\$40,853	15-A&G Basis	\$11,557	\$3,857	\$4,200	\$7,190	\$1,234	\$8,633	\$3,182	\$40,853
399.000	Other Tangible Equipment	\$1,227	17-UPIS Basis	\$632	\$259	\$105	\$75	\$54	\$9	\$92	\$1,226
	<b>TOTAL GENERAL PLANT</b>	<b>\$552,016</b>		<b>\$168,929</b>	<b>\$59,106</b>	<b>\$63,535</b>	<b>\$91,550</b>	<b>\$15,750</b>	<b>\$122,568</b>	<b>\$40,579</b>	<b>\$552,015</b>
	<b>TOTAL DEPRECIATION</b>	<b>\$3,751,437</b>		<b>\$1,786,008</b>	<b>\$728,133</b>	<b>\$291,500</b>	<b>\$340,481</b>	<b>\$225,207</b>	<b>\$122,566</b>	<b>\$259,542</b>	<b>\$3,751,437</b>

Missouri American Water Company  
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Depreciation Expense

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
<b>INTANGIBLE PLANT</b>											
301.000	Organization	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302.000	Franchise and Consents	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303.000	Miscellaneous Intangible Plant	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL PLANT INTANGIBLE</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SOURCE OF SUPPLY PLANT</b>											
310.000	Land and Land Rights - SSP	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
311.000	Structures and Improvements - SSP	\$49,899	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$34,155	\$15,713	\$0	\$0	\$0	\$0	\$0	\$49,899
312.000	Collecting & Impounding Reservoirs	\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313.000	Lake, River and Other Intakes	\$112	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$77	\$35	\$0	\$0	\$0	\$0	\$0	\$112
314.000	Wells and Springs	\$9,306	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$6,374	\$2,932	\$0	\$0	\$0	\$0	\$0	\$9,306
316.000	Infiltration Galleries and Tunnels	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316.000	Supply Mains	\$172,735	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$118,306	\$54,429	\$0	\$0	\$0	\$0	\$0	\$172,735
317.000	Other Water Source Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$232,021</b>		<b>\$168,912</b>	<b>\$73,109</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$232,021</b>
<b>PUMPING PLANT</b>											
320.000	Land and Land Rights - PP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
321.000	Structures and Improvements - PP	\$84,943	6-Assoc. w/power and pumping facilities	\$61,489	\$23,062	\$283	\$0	\$0	\$0	\$109	\$84,943
322.000	Boiler Plant Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Other Power Production Equipment	\$3,338	6-Assoc. w/power and pumping facilities	\$2,416	\$906	\$11	\$0	\$0	\$0	\$4	\$3,337
324.000	Steam Pumping Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
325.000	Electric Pumping Equipment	\$189,329	6-Assoc. w/power and pumping facilities	\$144,291	\$54,117	\$684	\$0	\$0	\$0	\$257	\$189,329
326.000	Diesel Pumping Equipment	\$10,713	6-Assoc. w/power and pumping facilities	\$7,765	\$2,909	\$36	\$0	\$0	\$0	\$14	\$10,714
327.000	Hydraulic Pumping Equipment	\$2,137	6-Assoc. w/power and pumping facilities	\$1,547	\$580	\$7	\$0	\$0	\$0	\$3	\$2,137
328.000	Other Pumping Equipment	\$3,330	6-Assoc. w/power and pumping facilities	\$2,411	\$904	\$11	\$0	\$0	\$0	\$4	\$3,330
	<b>TOTAL PUMPING PLANT</b>	<b>\$303,790</b>		<b>\$218,909</b>	<b>\$82,478</b>	<b>\$1,012</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$381</b>	<b>\$303,790</b>
<b>WATER TREATMENT PLANT</b>											
330.000	Land and Land Rights - WTP	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331.000	Structures and Improvements - WTP	\$429,386	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$294,086	\$135,300	\$0	\$0	\$0	\$0	\$0	\$429,386
332.000	Water Treatment Equipment	\$724,954	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$496,521	\$228,433	\$0	\$0	\$0	\$0	\$0	\$724,954
333.000	Miscellaneous Water Treat, Other	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$1,154,340</b>		<b>\$790,607</b>	<b>\$363,733</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,154,340</b>
<b>TRANSMISSION &amp; DIST. PLANT</b>											
340.000	Land and Land Rights - TDP	\$0	7-Assoc. with trans. and distrib. mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
341.000	Structures and Improvements - TDP	\$17,207	7-Assoc. with trans. and distrib. mains	\$6,070	\$1,048	\$7,101	\$0	\$0	\$0	\$2,988	\$17,207
342.000	Distribution Reservoirs and Standpipes	\$127,879	5-Associated with storage facilities.	\$38,376	\$0	\$71,881	\$0	\$0	\$0	\$17,622	\$127,879
343.000	TD Mains Not Classified	\$52,554	7-Assoc. with trans. and distrib. mains	\$18,538	\$3,201	\$21,689	\$0	\$0	\$0	\$9,127	\$52,555
343.100	TD Mains 4 & Less	\$27,141	4-Associated with facilities serving base and max. hr. extra capacity functions	\$7,547	\$0	\$14,133	\$0	\$0	\$0	\$5,461	\$27,141

Missouri American Water Company  
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Depreciation Expense

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
343.100	TD Mains AC 4 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.100	TD Mains Galve 1 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.100	TD Mains DI 4In (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains 6 to 8"	\$234,136	4-Associated with facilities serving base and max. hr. extra capacity functions	\$85,107	\$0	\$121,920	\$0	\$0	\$0	\$47,108	\$234,136
343.200	TD Mains 6 to 10In (TN)	\$46	4-Associated with facilities serving base and max. hr. extra capacity functions	\$13	\$0	\$24	\$0	\$0	\$0	\$9	\$46
343.200	TD Mains CI <10 1900-28 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains CI <10 1929-56 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains CI <10 1957-83 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains DI 6-8 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains PL 6-8In (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains 10 to 16"	\$343,461	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$219,162	\$100,806	\$0	\$0	\$0	\$0	\$23,493	\$343,461
343.300	TD Mains 18 & Grtr	\$145,321	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$82,729	\$42,652	\$0	\$0	\$0	\$0	\$8,940	\$145,321
343.300	TD Mains CI 12 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains CI 16 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains DI 12 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains DI 16 &>(STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains LJ 20 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains PL 12In (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Main DI 10In (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
344.000	Fire Mains	\$1,513	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$1,513	\$1,513
345.000	Services	\$222,047	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$209,457	\$0	\$12,590	\$222,047
346.000	Meters	\$136,506	9-Associated with meters	\$0	\$0	\$0	\$136,506	\$0	\$0	\$0	\$136,506
347.000	Meter installations	\$112,425	9-Associated with meters	\$0	\$0	\$0	\$112,425	\$0	\$0	\$0	\$112,425
348.000	Hydrants	\$88,642	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$88,642	\$88,642
349.000	Other Transmission & Distribution Plant	\$393	4-Associated with facilities serving base and max. hr. extra capacity functions	\$109	\$0	\$205	\$0	\$0	\$0	\$79	\$393
<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		<b>\$1,509,270</b>		<b>\$447,661</b>	<b>\$147,707</b>	<b>\$236,953</b>	<b>\$248,931</b>	<b>\$209,457</b>	<b>\$0</b>	<b>\$218,572</b>	<b>\$1,509,271</b>
<b>GENERAL PLANT</b>											
389.000	Land and Land Rights - GP	\$0	15-A&G Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390.000	Structures and Improvements - GP	\$63,637	15-A&G Base	\$18,003	\$6,007	\$6,542	\$11,200	\$1,922	\$15,006	\$4,957	\$63,637
390.800	Structures & Improve-Leasehold	\$0	15-A&G Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
391.000	Office Furniture and Equipment	\$12,716	15-A&G Base	\$3,597	\$1,200	\$1,307	\$2,238	\$384	\$2,998	\$991	\$12,716
391.100	Computer & Peripheral Equipment	\$27,951	15-A&G Base	\$7,907	\$2,639	\$2,873	\$4,919	\$844	\$8,591	\$2,177	\$27,950

Missouri American Water Company  
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District #2  
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Depreciation Expense

Account Number	Description	NO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
391.200	Computer Hardware & Software	\$217,998	15-A&G Basis	\$61,672	\$20,579	\$22,410	\$38,368	\$6,584	\$51,404	\$16,982	\$217,999
391.300	Other Office Equipment	\$33,060	15-A&G Basis	\$9,363	\$3,121	\$3,399	\$5,819	\$998	\$7,796	\$2,575	\$33,061
392.100	Transportation Equipment-Light Trucks	\$16,142	15-A&G Basis	\$4,567	\$1,524	\$1,659	\$2,841	\$487	\$3,806	\$1,257	\$16,141
392.200	Transportation Equipment-Heavy Truck	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392.300	Transportation Equipment-Autos	\$11,256	15-A&G Basis	\$3,184	\$1,063	\$1,157	\$1,981	\$340	\$2,654	\$877	\$11,256
392.400	Transportation Equipment-Other	\$2,136	15-A&G Basis	\$604	\$202	\$220	\$376	\$65	\$504	\$166	\$2,137
393.000	Stores Equipment	\$7,688	15-A&G Basis	\$2,175	\$726	\$790	\$1,353	\$232	\$1,813	\$589	\$7,688
394.000	Tools, Shop and Garage Equipment	\$50,272	15-A&G Basis	\$14,222	\$4,746	\$5,168	\$8,848	\$1,518	\$11,854	\$3,816	\$50,272
395.000	Laboratory Equipment	\$31,042	2-Asoc. with facilities serving base and max. day extra capacity functions.	\$21,261	\$9,781	\$0	\$0	\$0	\$0	\$0	\$31,042
396.000	Power Operated Equipment	\$12,848	15-A&G Basis	\$3,636	\$1,213	\$1,321	\$2,261	\$398	\$3,030	\$1,001	\$12,849
397.100	Communication Equipment-Non Telephone	\$19,873	15-A&G Basis	\$5,565	\$1,857	\$2,022	\$3,462	\$594	\$4,539	\$1,533	\$19,872
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
<b>TOTAL GENERAL PLANT</b>		<b>\$552,016</b>		<b>\$168,929</b>	<b>\$58,106</b>	<b>\$53,535</b>	<b>\$91,550</b>	<b>\$16,750</b>	<b>\$122,568</b>	<b>\$40,579</b>	<b>\$552,015</b>
<b>TOTAL DEPRECIATION</b>		<b>\$3,751,437</b>		<b>\$1,796,008</b>	<b>\$726,133</b>	<b>\$291,500</b>	<b>\$540,481</b>	<b>\$226,207</b>	<b>\$122,568</b>	<b>\$268,842</b>	<b>\$3,751,437</b>

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

Account Number	Description	MO Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
<b>OPERATING REVENUES</b>											
461.000	Residential	\$14,011,811	To Residential	\$14,011,811	\$0	\$0	\$0	\$0	\$0	\$0	\$14,011,811
461.000	Commercial	\$5,030,362	To Commercial	\$0	\$5,030,362	\$0	\$0	\$0	\$0	\$0	\$5,030,362
461.000	Industrial	\$2,550,727	To Industrial	\$0	\$0	\$2,550,727	\$0	\$0	\$0	\$0	\$2,550,727
462.000	Private Fire Protection	\$447,873	To Private Fire Protection	\$0	\$0	\$0	\$0	\$0	\$447,873	\$0	\$447,873
463.000	Public Fire Protection	\$36	To Public Fire Protection	\$0	\$0	\$0	\$0	\$0	\$0	\$36	\$36
461.000	Contracted Industrial	\$907,336	19-Total COS Basis	\$453,214	\$150,345	\$121,129	\$27,311	\$83,365	\$11,069	\$60,901	\$907,334
461.000	Capitol Complex	\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
470.000	Forfeited Discounts	\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
472.000	Rents from Water Property	\$0	19-Total COS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
464.000	Other Public Auth.	\$836,126	To Other Public Auth.	\$0	\$0	\$0	\$836,126	\$0	\$0	\$0	\$836,126
466.000	Sales for Resale	\$2,232,536	To Sales for Resale	\$0	\$0	\$0	\$0	\$2,232,536	\$0	\$0	\$2,232,536
471.000	Other Water Revenue - Oper. Rev.	\$603,334	19-Total COS Basis	\$301,365	\$99,872	\$80,545	\$18,160	\$62,063	\$7,361	\$33,847	\$603,333
<b>TOTAL OPERATING REVENUES</b>		<b>\$26,620,136</b>		<b>\$14,786,990</b>	<b>\$5,280,678</b>	<b>\$2,752,401</b>	<b>\$881,696</b>	<b>\$2,387,984</b>	<b>\$466,503</b>	<b>\$84,753</b>	<b>\$26,620,136</b>
<b>SOURCE OF SUPPLY EXPENSES</b>											
600.000	Operation Supervision & Engineering	\$3,126	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,288	\$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	\$67,872	\$10,939	\$48,461	\$0	\$0	\$299,699
603.000	Miscellaneous Expenses	\$3,944	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,625	\$734	\$786	\$140	\$659	\$0	\$0	\$3,944
604.000	Rents - SSE	\$100	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$41	\$19	\$20	\$4	\$17	\$0	\$0	\$101
610.000	Maint. Supervision & Engineering	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611.000	Maint. of Structures & Improvements	\$90	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$37	\$17	\$18	\$3	\$15	\$0	\$0	\$90
612.000	Maint. of Collect. & Impound. Reservoirs	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
613.000	Maint. of Lake, River and Other Intakes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
614.000	Maint. of Wells & Springs	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
615.000	Maint. of Infiltration Galleries & Tunnels	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
616.000	Maint. of Supply Mains	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
617.000	Maint. Of Misc. Water Source Plant	\$38,206	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$15,741	\$7,110	\$7,611	\$1,360	\$8,384	\$0	\$0	\$38,206
<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>		<b>\$418,646</b>		<b>\$164,120</b>	<b>\$79,350</b>	<b>\$81,667</b>	<b>\$16,173</b>	<b>\$68,337</b>	<b>\$0</b>	<b>\$0</b>	<b>\$418,647</b>
<b>PUMPING EXPENSES</b>											
620.000	Operation Supervision & Engineering - PE	\$46,651	6-Assoc. w/power and pumping facilities	\$18,759	\$8,472	\$9,027	\$1,623	\$7,562	\$268	\$942	\$46,650
621.000	Fuel for Power Production	\$10,685	1-Varies with water used	\$4,104	\$2,040	\$2,423	\$390	\$1,728	\$0	\$0	\$10,685
622.000	Power Production Labor & Expenses	\$1,246	6-Assoc. w/power and pumping facilities	\$501	\$226	\$241	\$43	\$202	\$7	\$25	\$1,246
623.000	Fuel or Power Purchased for Pumping	\$895,334	1-Varies with water used	\$343,898	\$170,919	\$203,062	\$32,680	\$144,776	\$0	\$0	\$895,335
624.000	Pumping Labor and Expenses	\$480,394	6-Assoc. w/power and pumping facilities	\$193,166	\$87,240	\$92,956	\$16,718	\$77,872	\$2,738	\$9,704	\$480,394
625.000	Expenses Transferred - Cr.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
626.000	Miscellaneous Expense	\$11,905	6-Assoc. w/power and pumping facilities	\$4,787	\$2,162	\$2,304	\$414	\$1,930	\$68	\$240	\$11,905
627.000	Rents - PE	\$23	6-Assoc. w/power and pumping facilities	\$9	\$4	\$4	\$1	\$4	\$0	\$0	\$22
630.000	Maint. Supervision & Engineering - PE	\$46,197	6-Assoc. w/power and pumping facilities	\$18,676	\$8,389	\$8,939	\$1,808	\$7,489	\$263	\$833	\$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
<b>TOTAL PUMPING EXPENSES</b>		<b>\$1,613,657</b>		<b>\$592,292</b>	<b>\$283,288</b>	<b>\$323,043</b>	<b>\$54,212</b>	<b>\$244,987</b>	<b>\$3,462</b>	<b>\$12,271</b>	<b>\$1,613,656</b>

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

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
<b>WATER TREATMENT EXPENSES</b>											
640.000	Operation, Supervision & Engineer. - WTE	\$66,389	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$45,470	\$20,919	\$0	\$0	\$0	\$0	\$0	\$66,389
641.000	Chemicals - WTE	\$864,564	1-Varies with water used	\$864,564	\$0	\$0	\$0	\$0	\$0	\$0	\$864,564
642.000	Operation Labor & Expenses - WTE	\$72,712	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$49,800	\$22,912	\$0	\$0	\$0	\$0	\$0	\$72,712
643.100	Miscellaneous Expenses - WTE	\$216,659	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$148,390	\$68,269	\$0	\$0	\$0	\$0	\$0	\$216,659
643.200	Misc Expenses - Waste Disposal	\$818,839	1-Varies with water used	\$818,839	\$0	\$0	\$0	\$0	\$0	\$0	\$818,839
644.000	Rents - WTE	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
650.000	Maint. Supervision & Engineering - WTE	\$12,142	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$8,316	\$3,826	\$0	\$0	\$0	\$0	\$0	\$12,142
651.000	Maint. of Structures & Improvements - WTE	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
652.000	Maint. of Water Treatment Equipment	\$96,708	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$68,235	\$30,473	\$0	\$0	\$0	\$0	\$0	\$96,708
<b>TOTAL WATER TREATMENT EXPENSES</b>		<b>\$2,148,013</b>		<b>\$2,001,614</b>	<b>\$146,389</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,148,013</b>
<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
660.000	Operation Supervision & Engineering - TDE	\$17,644	11-T & D OP Basis	\$3,938	\$680	\$4,607	\$4,030	\$2,312	\$0	\$2,078	\$17,645
661.000	Storage Facilities Expenses TDE	\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
662.000	Transmission & Distribution Lines Expenses	\$317,612	7-Assoc. with trans. and distrib. mains	\$112,034	\$19,343	\$131,078	\$0	\$0	\$0	\$55,167	\$317,612
663.000	Meter Expenses - TDE	\$114,654	9-Associated with meters	\$0	\$0	\$0	\$114,654	\$0	\$0	\$0	\$114,654
664.000	Customer Installations Expenses - TDE	\$69,726	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$65,773	\$0	\$3,953	\$69,726
665.000	Miscellaneous Expenses - TDE	\$210,417	11-T & D OP Basis	\$46,961	\$8,108	\$54,943	\$48,059	\$27,570	\$0	\$24,777	\$210,418
666.000	Rents - TDE	\$1,742	11-T & D OP Basis	\$389	\$67	\$455	\$398	\$228	\$0	\$205	\$1,742
670.000	Maint. Supervision and Engineering - TDE	\$17,308	12-Trans. & Dist. Maint. Expenses	\$2,552	\$441	\$2,888	\$7,974	\$193	\$0	\$3,163	\$17,309
671.000	Maint. of Structures & Improvements - TDE	\$0	12-Trans. & Dist. Maint. Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$0	5-Associated with storage facilities.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
673.000	Maint. of Transmission & Distribution Mains	\$133,626	7-Assoc. with trans. and distrib. mains	\$47,100	\$8,132	\$55,106	\$0	\$0	\$0	\$23,188	\$133,626
674.000	Maint. of Fire Mains - TDE	\$0	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
675.000	Maint. of Services - TDE	\$3,779	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$3,565	\$0	\$214	\$3,779
676.000	Maint. of Meters - TDE	\$147,188	9-Associated with meters	\$0	\$0	\$0	\$147,188	\$0	\$0	\$0	\$147,188
677.000	Maint. of Hydrants - TDE	\$34,971	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$34,971	\$34,971
678.000	Maint. of Miscellaneous Plant - TDE	\$651,484	12-Trans. & Dist. Maint. Expenses	\$98,051	\$16,584	\$112,378	\$300,161	\$7,270	\$0	\$119,040	\$651,484
<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>		<b>\$1,720,051</b>		<b>\$309,025</b>	<b>\$53,355</b>	<b>\$361,553</b>	<b>\$622,464</b>	<b>\$106,911</b>	<b>\$0</b>	<b>\$266,746</b>	<b>\$1,720,054</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>											
901.000	Supervision - CAE	\$27,358	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$26,959	\$399	\$27,358
902.000	Meter Reading Expenses - CAE	\$287,814	14-Meter reading costs.	\$0	\$0	\$0	\$0	\$0	\$287,814	\$0	\$287,814
903.000	Customer Records & Collection Expenses	\$268,017	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$264,107	\$3,910	\$268,017
904.000	Uncollectible Amounts - CAE	\$219,673	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$216,468	\$3,205	\$219,673
905.000	Misc. Customer Accounts Expense - CAE	\$38,957	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$38,389	\$568	\$38,957
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>		<b>\$841,819</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$83,737</b>	<b>\$8,082</b>	<b>\$841,819</b>



Missouri American Water Company  
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District #2  
Test Year Ending 12-31-2010  
Income Statement

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
<b>CUSTOMER SERVICE EXPENSES</b>											
907.000	Customer Service & Information Expenses	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL CUSTOMER SERVICE EXPENSES</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SALES PROMOTION EXPENSES</b>											
910.000	Sales Promotion Expenses - SPE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL SALES PROMOTION EXPENSES</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>ADMIN. &amp; GENERAL EXPENSES</b>											
920.000	Admin. & General Salaries	\$417,381	15-A&G Basis	\$250,988	\$63,066	\$34,287	\$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	\$18,706	\$291,507
922.000	Admin. Expenses Transferred - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
923.100	Outside Services Employed	\$2,501,493	15-A&G Basis	\$1,503,647	\$377,975	\$205,373	\$84,539	\$144,588	\$35,272	\$169,101	\$2,501,494
923.200	Outside Services - Belleville Lab	\$84,722	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$26,665	\$12,045	\$12,693	\$2,304	\$10,916	\$0	\$0	\$84,722
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	\$284,719	\$66,543	\$36,166	\$11,362	\$25,455	\$8,388	\$29,770	\$440,391
925.000	Injuries & Damages	\$215	16-Labor Basis	\$126	\$33	\$19	\$6	\$13	\$3	\$15	\$215
926.000	Employee Pensions & Benefits	\$1,521,487	16-Labor Basis	\$890,993	\$234,919	\$131,192	\$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	\$8,287	\$2,074	\$9,688	\$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
928.000	Duplicate Charges - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930.100	Institutional or Goodwill Advertising Expenses	\$12,676	15-A&G Basis	\$7,919	\$1,915	\$1,041	\$327	\$733	\$184	\$867	\$12,676
930.200	Misc. General Expenses	\$335,836	15-A&G Basis	\$201,871	\$50,745	\$27,572	\$8,685	\$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	\$9,175	\$4,442	\$1,396	\$3,127	\$784	\$3,657	\$54,102
932.000	Maint. of General Plant - AGE	\$33,957	15-A&G Basis	\$20,231	\$5,096	\$2,763	\$898	\$1,945	\$489	\$2,275	\$33,956
	<b>TOTAL ADMIN. &amp; GENERAL EXPENSES</b>	<b>\$6,432,921</b>		<b>\$3,997,192</b>	<b>\$944,662</b>	<b>\$495,547</b>	<b>\$157,418</b>	<b>\$349,157</b>	<b>\$92,399</b>	<b>\$396,448</b>	<b>\$6,432,923</b>
<b>DEPRECIATION EXPENSE</b>											
403.000	Depreciation Expense, Dep. Exp.	\$3,751,437	Class % from Depreciation Schedule	\$1,793,392	\$628,962	\$522,090	\$116,096	\$421,702	\$47,258	\$221,940	\$3,751,430
403.000	CIAC Depreciation Offset	-\$187,883	Class % from Depreciation Schedule	-\$89,819	-\$31,500	-\$26,147	-\$5,814	-\$21,120	-\$2,387	-\$11,115	-\$187,883
	<b>TOTAL DEPRECIATION EXPENSE</b>	<b>\$3,563,554</b>		<b>\$1,703,574</b>	<b>\$597,462</b>	<b>\$495,933</b>	<b>\$110,282</b>	<b>\$400,582</b>	<b>\$44,871</b>	<b>\$210,825</b>	<b>\$3,563,547</b>
<b>AMORTIZATION EXPENSE</b>											
406.000	Amort-Other UP	\$9,686	18-Rate Base Basis	\$4,221	\$1,681	\$1,502	\$318	\$1,218	\$130	\$615	\$9,685
406.000	Amort-Intangible Fin	\$2,267	18-Rate Base Basis	\$988	\$394	\$352	\$74	\$285	\$30	\$144	\$2,267
407.000	Amort-Property Losses	\$158,992	18-Rate Base Basis	\$89,245	\$27,584	\$24,644	\$5,212	\$19,989	\$2,129	\$10,090	\$158,993
	<b>TOTAL AMORTIZATION EXPENSE</b>	<b>\$170,945</b>		<b>\$74,454</b>	<b>\$29,659</b>	<b>\$26,498</b>	<b>\$5,604</b>	<b>\$21,492</b>	<b>\$2,289</b>	<b>\$10,849</b>	<b>\$170,945</b>
<b>OTHER OPERATING EXPENSES</b>											
403.900	Amortization of Net Cost of Removal	\$0	18-Rate Base Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
408.000	Property Taxes	\$2,212,299	19-Total COS Basis	\$1,105,043	\$366,578	\$295,342	\$66,590	\$227,646	\$26,990	\$124,110	\$2,212,299
408.000	Payroll Taxes	\$189,478	16-Labor Basis	\$110,957	\$29,255	\$16,333	\$5,078	\$11,501	\$2,747	\$13,604	\$189,475
408.000	Gross Receipts Tax	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
408.000	Other Taxes & Licenses	\$51,899	16-Labor Basis	\$30,366	\$8,012	\$4,473	\$1,391	\$3,150	\$752	\$3,726	\$51,890
403.001	Transportation Depr Clearing	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL OTHER OPERATING EXPENSE</b>	<b>\$2,453,664</b>		<b>\$1,246,386</b>	<b>\$403,845</b>	<b>\$316,148</b>	<b>\$73,059</b>	<b>\$242,297</b>	<b>\$30,499</b>	<b>\$141,440</b>	<b>\$2,453,664</b>
	<b>TOTAL OPERATING &amp; MAINT. EXPENSE</b>	<b>\$19,262,970</b>		<b>\$10,346,032</b>	<b>\$3,101,913</b>	<b>\$2,322,963</b>	<b>\$550,636</b>	<b>\$1,721,277</b>	<b>\$221,361</b>	<b>\$998,781</b>	<b>\$19,262,963</b>

Missouri American Water Company  
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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
	<b>NET INCOME BEFORE TAXES</b>	<u>\$7,367,168</u>		<u>\$4,420,358</u>	<u>\$2,178,788</u>	<u>\$429,438</u>	<u>\$330,958</u>	<u>\$688,707</u>	<u>\$244,942</u>	<u>-\$913,998</u>	<u>\$7,367,173</u>
	<b>INCOME TAXES</b>										
409.000	Current Income Taxes	\$11,512	18-Rate Base Basis	\$5,017	\$1,998	\$1,788	\$378	\$1,448	\$154	\$731	\$11,512
	<b>TOTAL INCOME TAXES</b>	<u>\$11,512</u>		<u>\$5,017</u>	<u>\$1,998</u>	<u>\$1,788</u>	<u>\$378</u>	<u>\$1,448</u>	<u>\$154</u>	<u>\$731</u>	<u>\$11,512</u>
	<b>DEFERRED INCOME TAXES</b>										
410.000	Deferred Income Taxes - Def. Inc. Tax.	\$1,724,500	18-Rate Base Basis	\$751,537	\$299,373	\$267,470	\$56,564	\$216,942	\$23,108	\$109,508	\$1,724,500
412.000	Amortization of Deferred ITC	-\$2,859	18-Rate Base Basis	-\$1,248	-\$496	-\$443	-\$94	-\$360	-\$38	-\$182	-\$2,859
411.000	Deferred Income Taxes - Prior Years	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL DEFERRED INCOME TAXES</b>	<u>\$1,721,641</u>		<u>\$750,289</u>	<u>\$298,877</u>	<u>\$267,027</u>	<u>\$56,470</u>	<u>\$216,582</u>	<u>\$23,070</u>	<u>\$109,324</u>	<u>\$1,721,641</u>
	<b>NET OPERATING INCOME</b>	<u>\$8,624,018</u>		<u>\$3,665,080</u>	<u>\$1,877,661</u>	<u>\$180,826</u>	<u>\$274,110</u>	<u>\$448,677</u>	<u>\$221,718</u>	<u>-\$1,024,063</u>	<u>\$8,624,020</u>

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
<b>OPERATING REVENUES</b>											
461.000 Residential		\$14,011,811		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461.000 Commercial		\$5,030,362		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461.000 Industrial		\$2,550,727		\$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		\$36		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461.000 Contracted Industrial		\$907,335		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461.000 Capitol Complex		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
470.000 Forfeited Discounts		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
472.000 Rents from Water Property		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
464.000 Other Public Auth.		\$936,125		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
466.000 Sales for Resale		\$2,232,536		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
471.000 Other Water Revenue - Oper. Rev.		\$803,334	19-Total COS Basis	\$290,747	\$89,595	\$47,482	\$55,627	\$21,841	\$58,403	\$39,639	\$603,334
<b>TOTAL OPERATING REVENUES</b>		<b>\$26,620,138</b>		<b>\$290,747</b>	<b>\$89,595</b>	<b>\$47,482</b>	<b>\$55,627</b>	<b>\$21,841</b>	<b>\$58,403</b>	<b>\$39,639</b>	<b>\$603,334</b>
<b>SOURCE OF SUPPLY EXPENSES</b>											
600.000 Operation Supervision & Engineering		\$3,126	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$2,141	\$985	\$0	\$0	\$0	\$0	\$0	\$3,126
601.000 Operation Labor & Expenses		\$73,481	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$50,327	\$23,154	\$0	\$0	\$0	\$0	\$0	\$73,481
602.000 Purchased Water		\$299,899	1-Varies with water used	\$299,899	\$0	\$0	\$0	\$0	\$0	\$0	\$299,899
603.000 Miscellaneous Expenses		\$3,944	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$2,701	\$1,243	\$0	\$0	\$0	\$0	\$0	\$3,944
604.000 Rents - SSE		\$100	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$68	\$32	\$0	\$0	\$0	\$0	\$0	\$100
610.000 Maint. Supervision & Engineering		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611.000 Maint. of Structures & Improvements		\$90	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$62	\$28	\$0	\$0	\$0	\$0	\$0	\$90
612.000 Maint. of Collect. & Impound. Reservoirs		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
613.000 Maint. of Lake, River and Other Intakes		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
614.000 Maint. of Wells & Springs		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
615.000 Maint. of Infiltration Galleries & Tunnels		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
616.000 Maint. of Supply Mains		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
617.000 Maint. Of Misc. Water Source Plant		\$38,206	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$26,167	\$12,039	\$0	\$0	\$0	\$0	\$0	\$38,206
<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>		<b>\$418,648</b>		<b>\$381,165</b>	<b>\$37,481</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$418,648</b>
<b>PUMPING EXPENSES</b>											
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		\$10,885	1-Varies with water used	\$10,885	\$0	\$0	\$0	\$0	\$0	\$0	\$10,885
622.000 Power Production Labor & Expenses		\$1,246	6-Assoc. w/power and pumping facilities	\$902	\$338	\$4	\$0	\$0	\$0	\$2	\$1,246
623.000 Fuel or Power Purchased for Pumping		\$895,334	1-Varies with water used	\$895,334	\$0	\$0	\$0	\$0	\$0	\$0	\$895,334
624.000 Pumping Labor and Expenses		\$480,394	6-Assoc. w/power and pumping facilities	\$347,749	\$130,425	\$1,601	\$0	\$0	\$0	\$619	\$480,394
625.000 Expenses Transferred - Cr.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
626.000 Miscellaneous Expense		\$11,905	6-Assoc. w/power and pumping facilities	\$8,618	\$3,232	\$40	\$0	\$0	\$0	\$15	\$11,905
627.000 Rents - PE		\$23	6-Assoc. w/power and pumping facilities	\$17	\$6	\$0	\$0	\$0	\$0	\$0	\$23
630.000 Maint. Supervision & Engineering - PE		\$46,197	6-Assoc. w/power and pumping facilities	\$33,441	\$12,542	\$154	\$0	\$0	\$0	\$58	\$46,196
631.000 Maint. of Structures & Improvements - PE		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
632.000 Maint. of Power Production Equipment		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
633.000 Maint. of Pumping Equipment		\$21,122	6-Assoc. w/power and pumping facilities	\$15,290	\$5,735	\$70	\$0	\$0	\$0	\$27	\$21,122
<b>TOTAL PUMPING EXPENSES</b>		<b>\$1,613,657</b>		<b>\$1,345,806</b>	<b>\$164,944</b>	<b>\$2,024</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$782</b>	<b>\$1,613,656</b>

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Income Statement

Account Number	Description	NO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
<b>WATER TREATMENT EXPENSES</b>											
640.000	Operation, Supervision & Engineer. - WTE	\$66,389	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$45,470	\$20,919	\$0	\$0	\$0	\$0	\$0	\$66,389
641.000	Chemicals - WTE	\$964,664	1-Varies with water used	\$964,664	\$0	\$0	\$0	\$0	\$0	\$0	\$964,664
642.000	Operation Labor & Expenses - WTE	\$72,712	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$49,800	\$22,912	\$0	\$0	\$0	\$0	\$0	\$72,712
643.100	Miscellaneous Expenses - WTE	\$216,659	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$148,390	\$68,269	\$0	\$0	\$0	\$0	\$0	\$216,659
643.200	Misc Expenses - Waste Disposal	\$818,839	1-Varies with water used	\$818,839	\$0	\$0	\$0	\$0	\$0	\$0	\$818,839
644.000	Rents - WTE	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
650.000	Maint. Supervision & Engineering - WTE	\$12,142	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$8,316	\$3,826	\$0	\$0	\$0	\$0	\$0	\$12,142
651.000	Maint. of Structures & Improvements - WTE	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
652.000	Maint. of Water Treatment Equipment	\$96,708	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$66,235	\$30,473	\$0	\$0	\$0	\$0	\$0	\$96,708
<b>TOTAL WATER TREATMENT EXPENSES</b>		<b>\$2,148,013</b>		<b>\$2,001,614</b>	<b>\$148,399</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,148,013</b>
<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
660.000	Operation Supervision & Engineering - TDE	\$17,644	11-T & D OP Basis	\$3,938	\$880	\$4,907	\$4,030	\$2,312	\$0	\$2,078	\$17,644
661.000	Storage Facilities Expenses TDE	\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
662.000	Transmission & Distribution Lines Expenses	\$317,612	7-Assoc. with trans. and distrib. mains	\$112,034	\$19,343	\$131,078	\$0	\$0	\$0	\$55,167	\$317,612
663.000	Meter Expenses - TDE	\$114,654	9-Associated with meters	\$0	\$0	\$0	\$114,654	\$0	\$0	\$0	\$114,654
664.000	Customer Installations Expenses - TDE	\$69,726	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$65,773	\$0	\$3,953	\$69,726
665.000	Miscellaneous Expenses - TDE	\$210,417	11-T & D OP Basis	\$48,961	\$8,108	\$54,943	\$48,059	\$27,570	\$0	\$24,777	\$210,418
666.000	Rents - TDE	\$1,742	11-T & D OP Basis	\$389	\$67	\$455	\$398	\$228	\$0	\$205	\$1,742
670.000	Maint. Supervision and Engineering - TDE	\$17,308	12-Trans. & Dist. Maint. Expenses	\$2,552	\$441	\$2,988	\$7,974	\$193	\$0	\$3,163	\$17,308
671.000	Maint. of Structures & Improvements - TDE	\$0	12-Trans. & Dist. Maint. Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$0	5-Associated with storage facilities.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
673.000	Maint. of Transmission & Distribution Mains	\$133,526	7-Assoc. with trans. and distrib. mains	\$47,100	\$8,132	\$55,106	\$0	\$0	\$0	\$23,188	\$133,526
674.000	Maint. of Fire Mains - TDE	\$0	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
675.000	Maint. of Services - TDE	\$3,779	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$3,585	\$0	\$214	\$3,779
676.000	Maint. of Meters - TDE	\$147,188	9-Associated with meters	\$0	\$0	\$0	\$147,188	\$0	\$0	\$0	\$147,188
677.000	Maint. of Hydrants - TDE	\$34,971	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$34,971	\$34,971
678.000	Maint. of Miscellaneous Plant - TDE	\$651,484	12-Trans. & Dist. Maint. Expenses	\$96,051	\$16,594	\$112,378	\$300,161	\$7,270	\$0	\$119,040	\$651,484
<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>		<b>\$1,720,061</b>		<b>\$309,025</b>	<b>\$53,355</b>	<b>\$361,553</b>	<b>\$622,464</b>	<b>\$106,911</b>	<b>\$0</b>	<b>\$266,746</b>	<b>\$1,720,064</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>											
901.000	Supervision - CAE	\$27,358	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$26,999	\$359	\$27,358
902.000	Meter Reading Expenses - CAE	\$287,814	14-Meter reading costs.	\$0	\$0	\$0	\$0	\$0	\$287,814	\$0	\$287,814
903.000	Customer Records & Collection Expenses	\$268,017	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$264,107	\$3,910	\$268,017
904.000	Uncollectible Amounts - CAE	\$219,673	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$216,488	\$3,205	\$219,673
905.000	Misc. Customer Accounts Expense - CAE	\$38,957	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$38,389	\$568	\$38,957
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>		<b>\$841,819</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$633,737</b>	<b>\$9,062</b>	<b>\$841,819</b>

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
<b>CUSTOMER SERVICE EXPENSES</b>											
907.000	Customer Service & Information Expenses	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL CUSTOMER SERVICE EXPENSES</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SALES PROMOTION EXPENSES</b>											
910.000	Sales Promotion Expenses - SPE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL SALES PROMOTION EXPENSES</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>ADMIN. &amp; GENERAL EXPENSES</b>											
920.000	Admin. & General Salaries	\$417,381	15-A&G Basis	\$118,077	\$38,401	\$42,907	\$73,459	\$12,605	\$98,418	\$32,514	\$417,381
921.000	Office Supplies & Expenses	\$291,507	15-A&G Basis	\$82,487	\$27,518	\$29,967	\$51,305	\$8,804	\$68,737	\$22,708	\$291,506
922.000	Admin. Expenses Transferred - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
923.100	Outside Services Employed	\$2,501,493	15-A&G Basis	\$707,672	\$236,141	\$267,153	\$440,263	\$75,545	\$689,892	\$194,896	\$2,501,492
923.200	Outside Services - Belleville Lab	\$64,722	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$44,328	\$20,384	\$0	\$0	\$0	\$0	\$0	\$64,722
923.300	Outside Services - Call Center	\$598,020	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$589,295	\$8,725	\$598,020
924.000	Property Insurance	\$440,391	15-A&G Basis	\$124,597	\$41,573	\$45,272	\$77,509	\$13,300	\$103,844	\$34,306	\$440,391
925.000	Injuries & Damages	\$215	18-Labor Basis	\$64	\$21	\$23	\$40	\$7	\$41	\$18	\$214
926.000	Employee Pensions & Benefits	\$1,521,487	18-Labor Basis	\$452,490	\$150,932	\$168,146	\$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	\$40,481	\$13,501	\$14,703	\$26,172	\$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	\$1,428	\$18,311
929.000	Duplicate Charges - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930.100	institutional or Goodwill Advertising Expenses	\$12,675	15-A&G Basis	\$3,598	\$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	\$78,190	\$26,162	\$335,836
930.300	Research & Development Expenses - AGE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
931.000	Rents - AGE	\$54,103	15-A&G Basis	\$15,306	\$5,107	\$5,562	\$9,522	\$1,634	\$12,767	\$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
	<b>TOTAL ADMIN. &amp; GENERAL EXPENSES</b>	<b>\$6,432,821</b>		<b>\$1,698,748</b>	<b>\$572,394</b>	<b>\$602,902</b>	<b>\$1,032,425</b>	<b>\$177,148</b>	<b>\$1,684,749</b>	<b>\$484,452</b>	<b>\$6,432,818</b>
<b>DEPRECIATION EXPENSE</b>											
403.000	Depreciation Expense, Dep. Exp.	\$3,751,437	Class % from Depreciation Schedule	\$1,786,008	\$726,133	\$291,500	\$340,481	\$225,207	\$122,566	\$259,542	\$3,751,437
403.000	CIAC Depreciation Offset	-\$187,893	Class % from Depreciation Schedule	-\$89,449	-\$36,367	-\$14,599	-\$17,052	-\$11,279	-\$5,138	-\$12,999	-\$187,893
	<b>TOTAL DEPRECIATION EXPENSE</b>	<b>\$3,563,544</b>		<b>\$1,696,559</b>	<b>\$689,766</b>	<b>\$276,901</b>	<b>\$323,429</b>	<b>\$213,928</b>	<b>\$116,428</b>	<b>\$246,543</b>	<b>\$3,563,544</b>
<b>AMORTIZATION EXPENSE</b>											
406.000	Amort-Other UP	\$9,898	18-Rate Base Basis	\$5,178	\$2,135	\$917	\$504	\$441	-\$114	\$726	\$9,887
406.000	Amort-Intangible Fin	\$2,267	18-Rate Base Basis	\$1,212	\$500	\$181	\$118	\$103	-\$27	\$170	\$2,267
407.000	Amort-Property Losses	\$158,892	18-Rate Base Basis	\$84,844	\$35,020	\$13,395	\$8,262	\$7,230	-\$1,875	\$11,917	\$158,893
	<b>TOTAL AMORTIZATION EXPENSE</b>	<b>\$170,845</b>		<b>\$91,334</b>	<b>\$37,655</b>	<b>\$14,403</b>	<b>\$8,884</b>	<b>\$7,774</b>	<b>-\$2,016</b>	<b>\$12,813</b>	<b>\$170,847</b>
<b>OTHER OPERATING EXPENSES</b>											
403.900	Amortization of Net Cost of Removal	\$0	18-Rate Base Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
408.000	Property Taxes	\$2,212,299	19-Total COS Basis	\$1,066,107	\$328,526	\$174,108	\$203,974	\$80,085	\$214,161	\$145,348	\$2,212,299
408.000	Payroll Taxes	\$189,478	18-Labor Basis	\$56,350	\$18,798	\$20,681	\$35,451	\$6,082	\$36,569	\$15,537	\$189,478
408.000	Gross Receipts Tax	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
408.000	Other Taxes & Licenses	\$51,899	18-Labor Basis	\$15,432	\$5,147	\$5,686	\$9,708	\$1,666	\$10,015	\$4,255	\$51,899
403.001	Transportation Depr Clearing	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL OTHER OPERATING EXPENSE</b>	<b>\$2,453,664</b>		<b>\$1,137,889</b>	<b>\$362,469</b>	<b>\$200,465</b>	<b>\$249,133</b>	<b>\$87,833</b>	<b>\$260,736</b>	<b>\$165,140</b>	<b>\$2,453,664</b>
	<b>TOTAL OPERATING &amp; MAINT. EXPENSE</b>	<b>\$19,262,970</b>		<b>\$8,662,140</b>	<b>\$2,064,463</b>	<b>\$1,458,248</b>	<b>\$2,236,335</b>	<b>\$593,584</b>	<b>\$3,093,633</b>	<b>\$1,184,558</b>	<b>\$19,262,971</b>

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

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
	NET INCOME BEFORE TAXES	\$7,367,188		\$8,662,140	\$2,064,463	\$1,468,248	\$2,238,336	\$593,694	\$3,093,633	\$1,184,568	\$19,262,971
	INCOME TAXES										
409.000	Current Income Taxes	\$11,612	18-Rate Base Basis	\$6,154	\$2,537	\$970	\$599	\$524	-\$136	\$963	\$11,611
	TOTAL INCOME TAXES	\$11,612		\$6,154	\$2,537	\$970	\$599	\$524	-\$136	\$963	\$11,611
	DEFERRED INCOME TAXES										
410.000	Deferred Income Taxes - Def. Inc. Tax.	\$1,724,500	18-Rate Base Basis	\$921,918	\$380,080	\$146,376	\$89,674	\$78,466	-\$20,349	\$129,338	\$1,724,501
412.000	Amortization of Deferred ITC	-\$2,869	18-Rate Base Basis	-\$1,528	-\$630	-\$241	-\$149	-\$130	\$34	-\$214	-\$2,869
411.000	Deferred Income Taxes - Prior Years	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL DEFERRED INCOME TAXES	\$1,721,641		\$920,390	\$379,450	\$146,134	\$89,525	\$78,336	-\$20,315	\$129,124	\$1,721,643
	NET OPERATING INCOME	\$6,624,018		\$8,689,694	\$2,436,450	\$1,604,362	\$2,328,459	\$872,463	\$3,073,182	\$1,294,646	\$20,898,128

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

Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
Plant In Service	\$1,193,322,102	from Plant	\$795,732,097	\$203,560,243	\$47,293,374	\$15,992,132	\$24,217,841	\$11,605,413	\$84,920,989	\$1,193,322,089
Less Accumulated Depreciation Reserve	\$314,037,573	from Reserve	\$208,162,708	\$53,116,538	\$13,462,430	\$4,159,314	\$6,881,059	\$2,734,036	\$26,521,490	\$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
<b>ADD TO NET PLANT IN SERVICE</b>										
Base Payroll	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tax Withholding	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pensions and Employee Benefits	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group Insurance	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
401(k)	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$7,577,418	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	\$39,482	\$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	\$18,941	\$13,986	\$84,332	\$1,384,762
Pensions/OPEBs Tracker Asset	\$2,141,786	15-A&G Basis	\$1,579,380	\$294,069	\$62,326	\$23,131	\$30,842	\$21,632	\$130,435	\$2,141,795
Regulatory Deferrals	\$572,970	15-A&G Basis	\$422,508	\$78,069	\$18,673	\$6,188	\$8,251	\$5,787	\$34,894	\$572,970
<b>TOTAL ADD TO NET PLANT IN SERVICE</b>	<b>\$15,240,108</b>		<b>\$11,238,056</b>	<b>\$2,092,468</b>	<b>\$443,487</b>	<b>\$164,692</b>	<b>\$218,459</b>	<b>\$163,825</b>	<b>\$928,123</b>	<b>\$15,240,110</b>
<b>SUBTRACT FROM NET PLANT</b>										
Federal Tax Offset	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Tax Offset	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Tax Offset	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense Offset	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$142,888,445	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	\$142,888,444
Customer Deposits	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deferred Income Taxes	\$107,606,378	17-UPIS Basis	\$71,902,582	\$18,411,451	\$4,142,846	\$1,452,886	\$2,119,846	\$1,086,824	\$9,490,143	\$107,606,378
Accumulated Deferred ITC (3%)	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pensions/OPEBs Tracker Liability	\$900,787	15-A&G Basis	\$684,240	\$123,678	\$26,213	\$9,728	\$12,971	\$9,098	\$54,858	\$900,786
Accrued Pension Liability	\$1,246,650	15-A&G Basis	\$919,290	\$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
<b>TOTAL SUBTRACT FROM NET PLANT</b>	<b>\$305,850,147</b>		<b>\$214,258,071</b>	<b>\$47,401,286</b>	<b>\$10,406,075</b>	<b>\$3,736,219</b>	<b>\$5,263,678</b>	<b>\$3,087,066</b>	<b>\$21,508,750</b>	<b>\$305,650,145</b>
<b>TOTAL RATE BASE</b>	<b>\$588,874,490</b>		<b>\$384,549,371</b>	<b>\$105,134,895</b>	<b>\$23,868,358</b>	<b>\$8,262,186</b>	<b>\$12,302,670</b>	<b>\$5,938,244</b>	<b>\$48,818,874</b>	<b>\$588,874,496</b>
<b>TOTAL RETURN ON RATE BASE</b>	<b>\$45,885,100</b>	Rate of Return used is 0.07782	<b>\$29,964,087</b>	<b>\$8,192,111</b>	<b>\$1,859,822</b>	<b>\$643,790</b>	<b>\$858,616</b>	<b>\$462,708</b>	<b>\$3,803,967</b>	<b>\$45,885,101</b>
<b>TOTAL OPERATING &amp; MAINT. EXPENSE</b>	<b>\$128,534,983</b>	from Income Statement	<b>\$91,175,282</b>	<b>\$19,731,414</b>	<b>\$5,348,163</b>	<b>\$1,544,652</b>	<b>\$2,498,361</b>	<b>\$1,080,256</b>	<b>\$7,156,858</b>	<b>\$128,534,985</b>
<b>TOTAL INCOME TAXES</b>	<b>\$5,408,594</b>	from Income Statement	<b>\$3,533,008</b>	<b>\$965,613</b>	<b>\$219,089</b>	<b>\$75,734</b>	<b>\$113,061</b>	<b>\$54,637</b>	<b>\$448,455</b>	<b>\$5,409,595</b>

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

Description	MO Adjusted Jurisdictional	Allocation Number from Income Statement 18-Rate Base Basis	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
TOTAL DEFERRED INCOME TAXES	\$9,004,822		\$5,881,114	\$1,607,378	\$364,700	\$128,069	\$188,203	\$90,949	\$746,508	\$9,004,921
ADDITIONAL CURRENT TAX REQUIRED	\$1,329,361		\$868,206	\$237,291	\$53,839	\$18,611	\$27,784	\$13,427	\$110,204	\$1,329,362
TOTAL EXPENSES	\$144,278,870		\$101,457,808	\$22,641,696	\$5,985,791	\$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.	\$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.	\$3,164,317		\$2,186,227	\$511,987	\$130,686	\$40,187	\$62,970	\$28,162	\$204,098	\$3,164,317
REVENUE CONTRIBUTION	-\$1,170,800		-\$843,676	-\$234,511	-\$50,096	-\$19,201	-\$23,416	\$0	\$0	-\$1,170,800
TOTAL OTHER WATER REVENUES - OPER. R	\$4,329,736		\$2,956,745	\$855,476	\$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	\$7,668,537	\$2,358,200	\$3,699,980	\$1,653,023	\$11,911,208	\$185,834,228
REALLOCATION OF PUBLIC FIRE	\$11,911,208	20-Total COS Basis w/o Fire	\$9,078,723	\$2,123,768	\$541,960	\$186,757	\$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	\$186,834,228
REQUIRED MARGIN REVENUES	\$185,834,234		\$137,543,673	\$32,202,099	\$8,210,497	\$2,524,957	\$3,699,980	\$1,653,023	\$0	\$185,834,228
CURRENT MARGIN REVENUES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ZERO REVENUE INCREASE PLUG	-\$185,834,234		-\$137,543,673	-\$32,202,099	-\$8,210,497	-\$2,524,957	-\$3,699,980	-\$1,653,023	\$0	-\$185,834,228
COS MARGIN REVENUES @ 0%	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUE ABOVE (BELOW) COS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% CHANGE NEEDED TO BRING CLASS REVE	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%



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

Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
Plant In Service	\$1,193,322,102	from Plant	\$467,690,867	\$188,347,954	\$328,836,125	\$78,472,333	\$12,445,633	\$9,522,489	\$105,706,806	\$1,193,322,107
Less Accumulated Depreciation Reserve	\$314,037,573	from Reserve	\$127,163,358	\$54,028,411	\$77,619,567	\$18,883,536	\$3,305,220	\$5,119,384	\$27,918,100	\$314,037,576
Net Plant In Service	\$879,284,529	from Net Plant	\$340,727,510	\$134,319,544	\$252,216,555	\$60,588,795	\$9,140,313	\$4,503,104	\$77,788,707	\$879,284,529
<b>ADD TO NET PLANT IN SERVICE</b>										
Base Payroll	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tax Withholding	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pensions and Employee Benefits	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group Insurance	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
401(k)	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$887,614	\$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	\$921,310	\$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	\$2,141,798	15-A&G Basis	\$590,493	\$245,236	\$375,885	\$168,774	\$117,370	\$493,684	\$150,354	\$2,141,798
Regulatory Deferrals	\$572,970	15-A&G Basis	\$157,968	\$65,605	\$100,556	\$45,150	\$31,398	\$132,070	\$40,222	\$572,970
<b>TOTAL ADD TO NET PLANT IN SERVICE</b>	<b>\$15,240,108</b>		<b>\$4,201,699</b>	<b>\$1,744,992</b>	<b>\$2,674,639</b>	<b>\$1,200,920</b>	<b>\$935,157</b>	<b>\$3,512,845</b>	<b>\$1,089,855</b>	<b>\$15,240,107</b>
<b>SUBTRACT FROM NET PLANT</b>										
Federal Tax Offset	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Tax Offset	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Tax Offset	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense Offset	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$142,888,445	15-A&G Basis	\$39,339,204	\$16,337,927	\$25,041,922	\$11,243,849	\$7,819,327	\$32,889,687	\$10,016,729	\$142,888,445
Customer Deposits	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deferred Income Taxes	\$107,606,378	17-UPIS Basis	\$41,697,471	\$16,442,255	\$30,861,509	\$7,414,078	\$1,119,106	\$548,793	\$9,523,164	\$107,606,377
Accumulated Deferred ITC (3%)	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pensions/OPEBs Tracker Liability	\$900,787	15-A&G Basis	\$248,347	\$103,140	\$158,088	\$70,982	\$49,363	\$207,631	\$63,235	\$900,786
Accrued Pension Liability	\$1,246,650	15-A&G Basis	\$343,701	\$142,741	\$218,787	\$98,236	\$68,316	\$287,353	\$87,615	\$1,246,649
Tank Painting Liability	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL SUBTRACT FROM NET PLANT</b>	<b>\$305,650,147</b>		<b>\$102,246,779</b>	<b>\$41,156,128</b>	<b>\$71,540,228</b>	<b>\$22,493,169</b>	<b>\$8,609,474</b>	<b>\$34,204,824</b>	<b>\$24,399,541</b>	<b>\$305,650,143</b>
<b>TOTAL RATE BASE</b>	<b>\$588,874,490</b>		<b>\$242,682,430</b>	<b>\$94,908,408</b>	<b>\$183,350,966</b>	<b>\$39,296,548</b>	<b>\$365,896</b>	<b>\$26,189,876</b>	<b>\$54,459,021</b>	<b>\$588,874,482</b>
<b>TOTAL RETURN ON RATE BASE</b>	<b>\$45,885,100</b>	Rate of Return used is 0.07792	<b>\$18,909,815</b>	<b>\$7,395,263</b>	<b>\$14,286,707</b>	<b>\$3,061,987</b>	<b>\$28,518</b>	<b>-\$2,040,637</b>	<b>\$4,243,447</b>	<b>\$45,885,100</b>
<b>TOTAL OPERATING &amp; MAINT. EXPENSE</b>	<b>\$128,534,993</b>	from Income Statement	<b>\$52,250,609</b>	<b>\$13,812,217</b>	<b>\$21,007,142</b>	<b>\$8,931,576</b>	<b>\$5,106,798</b>	<b>\$19,278,211</b>	<b>\$8,148,439</b>	<b>\$128,534,992</b>
<b>TOTAL INCOME TAXES</b>	<b>\$5,409,594</b>	from Income Statement	<b>\$2,229,294</b>	<b>\$872,027</b>	<b>\$1,684,548</b>	<b>\$360,820</b>	<b>\$3,246</b>	<b>-\$240,727</b>	<b>\$500,387</b>	<b>\$5,409,595</b>

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

Description	MO Adjusted Jurisdictional	Allocation Number from Income Statement 18-Rate Base Basis	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
TOTAL DEFERRED INCOME TAXES	\$9,004,922		\$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		\$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	\$26,909,786	\$9,981,692	\$5,116,245	\$18,577,608	\$9,604,747	\$144,278,869
CLASS COST OF SERVICE	\$190,163,970		\$77,648,476	\$23,745,393	\$40,196,493	\$13,043,679	\$5,144,763	\$16,536,971	\$13,848,194	\$190,163,969
OTHER WATER REVENUES - OPER. REV.	\$2,336,219		\$955,981	\$291,784	\$494,344	\$180,031	\$62,844	\$201,148	\$170,077	\$2,336,219
Reallocation of Rates G, H & Capital Comp.	\$3,164,317		\$1,284,839	\$395,223	\$669,569	\$216,756	\$85,120	\$272,448	\$230,362	\$3,164,317
REVENUE CONTRIBUTION	-\$1,170,800		-\$479,091	-\$146,233	-\$247,741	-\$80,200	-\$31,495	-\$100,806	-\$95,234	-\$1,170,800
TOTAL OTHER WATER REVENUES - OPER. R	\$4,329,736		\$1,771,729	\$540,784	\$816,172	\$296,687	\$116,469	\$372,790	\$315,205	\$4,329,736
TOTAL COST OF SERVICE RELATED TO SALES OF WATER	\$185,834,234		\$76,876,747	\$23,204,809	\$38,280,321	\$12,747,092	\$5,028,294	\$16,164,181	\$13,532,989	\$185,834,233
REALLOCATION OF PUBLIC FIRE	\$11,911,208	20-Total COS Basis w/o Fire	\$6,532,106	\$1,997,510	\$3,381,592	\$0	\$0	\$0	-\$11,911,208	\$0
TOTAL AFTER REALLOCATION OF PUBLIC F	\$185,834,234		\$82,408,853	\$25,202,119	\$42,661,913	\$12,747,092	\$5,028,294	\$16,164,181	\$1,621,781	
REQUIRED MARGIN REVENUES	\$185,834,234		\$82,408,853	\$25,202,119	\$42,661,913	\$12,747,092	\$5,028,294	\$16,164,181	\$1,621,781	\$185,834,233
CURRENT MARGIN REVENUES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ZERO REVENUE INCREASE PLUG	-\$185,834,234		-\$82,408,853	-\$25,202,119	-\$42,661,913	-\$12,747,092	-\$5,028,294	-\$16,164,181	-\$1,621,781	-\$185,834,233
COS MARGIN REVENUES @ 0%	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0000%
REVENUE ABOVE (BELOW) COS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% CHANGE NEEDED TO BRING CLASS REVE	0.0000%									

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

Line #	Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection - Private	Fire Protection - Public
A	B	C	D	E	F	G	H	I	J
<b>Varies with water used</b>		<b>Factor 1</b>							
Factors are based on the pro forma test year average daily consumption for each customer classification.									
1	Factor 1 - Total Gallons	5,337,309.67	2,049,955.67	1,018,652.00	1,210,446.00	194,995.00	863,261.00	0.00	0.00
2	Factor 1 - Adjustment Gallons (+/-)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Factor 1 - Adjusted Gallons	5,337,310	2,049,956	1,018,652	1,210,446	194,995	863,261	0.00	0.00
4	Factor 1 - Average Daily Consumption	14,622.99	5,616.32	2,790.83	3,316.29	534.23	2,365.10	0.05	0.18
5	Factor 1 - Average Daily Consumption - Allocation Factor	1.00	0.3841	0.1909	0.2268	0.0365	0.1617	0.0000	0.0000
<b>Assoc. with facilities serving base and max. day extra capacity functions.</b>		<b>Factor 2</b>							
Factors are based on the weighting of the factors for average daily consumption (Factor 1) and the factors derived from maximum day extra capacity demand for each customer classification, as follows:									
6	Factor 2 - Weighted Factor %	0.6849							
7	Factor 2 - Average Daily Consumption, Weighted Factor	0.6849	0.2632	0.1307	0.1553	0.0250	0.1107	0.0000	0.0000
8	Factor 2 - Maximum Day Extra Capacity, Allocation Factor	0.0000							
9	Factor 2 - Maximum Day Extra Capacity, Weighted Factor %	0.3151							
10	Factor 2 - Maximum Day Extra Capacity, Weighted Factor	0.3151	0.1488	0.0554	0.0439	0.0106	0.0564	0.0000	0.0000
11	Factor 2 - Maximum Day Extra Capacity, Allocation Factor	1.0000	0.4120	0.1861	0.1992	0.0356	0.1671	0.0000	0.0000
<b>Max. Day Class Allocation and Max Day to Avg. Day</b>		<b>Factor 2b</b>							
Maximum Day Class Allocation and Max Day to Average Day									
12	Factor 2b - Average Daily Consumption	14,622.99	5,616.32	2,790.83	3,316.29	534.23	2,365.10	0.05	0.18
13	Factor 2b - Max. Day Extra Capacity, Factor		1.00	0.75	0.50	0.75	0.90	0.00	0.00
14	Factor 2b - Max. Day Extra Capacity, Daily Rate of Flow	11896.85	5616.32	2093.12	1658.15	400.67	2128.59	0.00	0.00
15	Factor 2b - Max. Day Extra Capacity, Allocation Factor	1.0000	0.4721	0.1759	0.1394	0.0337	0.1789	0	0
<b>Assoc. with facilities serving base, max day extra capacity and fire protection functions.</b>		<b>Factor 3</b>							
Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.									
16	Factor 3 - Average Daily Consumption, Allocation Factor	1.0000	0.3841	0.1909	0.2268	0.0365	0.1617	0.0000	0.0000
17	Factor 3 - Average Daily Consumption, Weighted Factor %	0.6381							
18	Factor 3 - Average Daily Consumption, Weighted Factor	0.6381	0.2451	0.1218	0.1447	0.0233	0.1032	0.0000	0.0000
19	Factor 3 - Maximum Day Extra Capacity, Allocation Factor	1.0000	0.4721	0.1759	0.1394	0.0337	0.1789	0.0000	0.0000
20	Factor 3 - Maximum Day Extra Capacity, Weighted Factor %	0.2935							
21	Factor 3 - Maximum Day Extra Capacity, Weighted Factor	0.2935	0.1386	0.0516	0.0409	0.0099	0.0525	0.0000	0.0000
22	Factor 3 - Fire Protection, Allocation Factor	0.0684							
23	Factor 3 - Fire Protection, Weighted Factor %							0.2192	0.7808
24	Factor 3 - Fire Protection, Weighted Factor							0.0150	0.0534
25	Factor 3 - Fire Protection, Factor							0.0150	0.0534
26	Factor 3 - Allocation Factor	1.0000	0.3837	0.1734	0.1856	0.0332	0.1557	0.0150	0.0534
<b>Associated with facilities serving base and max. hr. extra capacity functions.</b>		<b>Factor 4A</b>							
Comment									
27	Factor 4A - Average Hourly Consumption, Thousand Gallons	437.8189	234.0132	116.2845	58.2705	22.2597	6.9816	0.0021	0.0073
28	Factor 4A - Factor (ratio of max. hr to average hr minus 1.0)		3.5000	2.5000	1.2000	2.5000	3.2000	0.0000	0.0000

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

Line #	Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection - Private	Fire Protection - Public
A	B	C	D	E	F	G	H	I	J
29	Factor 4A - Max. Hr Extra Capacity 1,000 per Hour	1257.6725	819.0462	290.7113	69.9246	55.6493	22.3411	0.0000	0.0000
30	Factor 4A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.6512	0.2312	0.0556	0.0442	0.0178	0.0000	0.0000

Associated with facilities serving base and max. hr. extra capacity functions  
 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	0.0073
32	Factor 4 - Adjusted Hourly Gallons (+/-)	-171.4725	0.0000	0.0000	-79.9083	0.0000	-91.5642	0.0000	0.0000
33	Factor 4 - Hourly Adjusted Gallons	437.8189	234.0132	116.2845	58.2705	22.2597	6.9816	0.0021	0.0073
34	Factor 4 - Average Hourly Consumption, Allocation Factor	1.0000	0.5346	0.2656	0.1331	0.0508	0.0159	0.0000	0.0000
35	Factor 4 - Average Hourly Consumption, Weighted Factor %	0.2781							
36	Factor 4 - Average Hourly Consumption, Weighted Factor	0.2781	0.1487	0.0739	0.0370	0.0141	0.0044	0.0000	0.0000
37	Factor 4 - Maximum Hour Extra Capacity, Allocation Factor	1.0000	0.6512	0.2312	0.0556	0.0442	0.0178	0.0000	0.0000
38	Factor 4 - Maximum Hour Extra Capacity, Weighted Factor %	0.5207							
39	Factor 4 - Maximum Hour Extra Capacity, Weighted Factor	0.5207	0.3390	0.1204	0.0290	0.0230	0.0093	0.0000	0.0000
40	Factor 4 - Fire Protection, Allocation Factor	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2192	0.7808
41	Factor 4 - Fire Protection, Weighted Factor %	0.2012							
42	Factor 4 - Fire Protection, Weighted Factor	0.2012	0.0000	0.0000	0.0000	0.0000	0.0000	0.0441	0.1571
43	Factor 4 - Allocation Factor	1.0000	0.4877	0.1943	0.0660	0.0371	0.0137	0.0441	0.1571

Allocation of costs associated with storage facilities.  
 Comment: Factor 5A

44	Factor 5A - Average Hourly Consumption, Thousand Gallons	609.2914	234.0132	116.2845	138.1788	22.2597	98.5458	0.0021	0.0073
45	Factor 5A - Factor (ratio of max. hr to average hr. minus 1.0)		3.5000	2.5000	1.2000	2.5000	3.2000	0.0000	0.0000
46	Factor 5A - Max. Hr Extra Capacity 1,000 per Hour	1646.5680	819.0462	290.7113	165.8146	55.6493	315.3466	0.0000	0.0000
47	Factor 5A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.4974	0.1766	0.1007	0.0338	0.1915	0.0000	0.0000

Associated with storage facilities.  
 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.  
 Comment: Factor 5

48	Factor 5 - Average Hourly Consumption, Thousand Gallons	609.2914	234.0132	116.2845	138.1788	22.2597	98.5458	0.0021	0.0073
49	Factor 5 - Average Hourly Consumption, Allocation Factor	1.0000	0.3841	0.1909	0.2268	0.0365	0.1617	0.0000	0.0000
50	Factor 5 - Average Hourly Consumption, Weighted Factor	0.3001							
51	Factor 5 - Maximum Hour Extra Capacity, Allocation Factor	0.3001	0.1152	0.0573	0.0681	0.0110	0.0485	0.0000	0.0000
52	Factor 5 - Maximum Hour Extra Capacity, Weighted Factor	1.0000	0.4974	0.1766	0.1007	0.0338	0.1915	0.0000	0.0000
53	Factor 5 - Maximum Day Extra Capacity, Allocation Factor	0.5621							
54	Factor 5 - Maximum Day Extra Capacity, Weighted Factor	0.5621	0.2796	0.0992	0.0566	0.0190	0.1077	0.0000	0.0000
55	Factor 5 - Fire Protection, Allocation Factor	1.0000						0.2192	0.7808
56	Factor 5 - Fire Protection, Weighted Factor	0.1378						0.0302	0.1076
57	Factor 5 - Allocation Factor	1.0000	0.3948	0.1565	0.1247	0.0300	0.1562	0.0302	0.1076

Assoc. w/power and pumping facilities  
 Factors are based on the weighting of the maximum daily consumption, Factor 2, the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 4, for each customer classification, as follows:  
 Comment: Factor 6

Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection - Private	Fire Protection - Public
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Case Number WR-2011-0337  
 District #2  
 Test Year Ending 12-31-2010  
 Allocator Class Factors Calculations

Line #	Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection - Private	Fire Protection - Public
A	B	C	D	E	F	G	H	I	J
58	Factor 6 - Maximum Daily Consumption, Allocation Factor 2		0.4120	0.1861	0.1992	0.0356	0.1671	0.0000	0.0000
59	Factor 6 - Maximum Daily Consumption, Allocation Factor 2 %	0.6335							
60	Factor 6 - Maximum Daily Consumption, Weighted Factor 2	0.6335	0.2609	0.1179	0.1262	0.0226	0.1059	0.0000	0.0000
61	Factor 6 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.3837	0.1734	0.1856	0.0332	0.1557	0.0150	0.0534
62	Factor 6 - Maximum Daily Consumption, Allocation Factor 3 %	0.3602							
63	Factor 6 - Maximum Daily Consumption, Weighted Factor 3	0.3602	0.1381	0.0625	0.0669	0.0120	0.0561	0.0054	0.0192
64	Factor 6 - Maximum Hourly Consumption, Allocation Factor 4	1.0000	0.4877	0.1943	0.0660	0.0371	0.0137	0.0441	0.1571
65	Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 %	0.0064							
66	Factor 6 - Maximum Hourly Consumption, Weighted Factor 4	0.0064	0.0032	0.0012	0.0004	0.0002	0.0001	0.0003	0.0010
67	Factor 6 - Allocation Factor	1.0001	0.4022	0.1816	0.1935	0.0348	0.1621	0.0057	0.0202
<b>Assoc. with trans. and distrib. mains</b>		<b>Factor 7</b>							
Factors are based on the weighting of the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 5, for each customer classification, as follows:									
Description									
68	Factor 7 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.3837	0.1734	0.1856	0.0332	0.1557	0.0150	0.0534
69	Factor 7 - Maximum Daily Consumption, Allocation Factor 3 %	0.2075							
70	Factor 7 - Maximum Daily Consumption, Weighted Factor 3	0.2075	0.0796	0.0360	0.0385	0.0069	0.0323	0.0031	0.0111
71	Factor 7 - Maximum Hourly Consumption, Allocation Factor 4	1.0000	0.4877	0.1943	0.0660	0.0371	0.0137	0.0441	0.1571
72	Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 %	0.7925							
73	Factor 7 - Maximum Hourly Consumption, Weighted Factor 4	0.7925	0.3865	0.1540	0.0523	0.0294	0.0109	0.0349	0.1245
74	Factor 7 - Allocation Factor	1.0000	0.4661	0.1900	0.0908	0.0363	0.0432	0.0380	0.1356
<b>Associated with meters</b>		<b>Factor 9</b>							
Factors are based on the relative cost of meters by size and customer classification.									
Description									
75	Factor 9 - 5/8 Dollar Equivalents	45,057.10	35,110.50	7,150.50	1,126.00	1,237.80	432.30	0.00	0.00
76	Factor 9 - Allocation Factor	1.0000	0.7792	0.1587	0.0250	0.0275	0.0096	0.0000	0.0000
<b>Factors for allocating COS to customer class.</b>		<b>Factor 10</b>							
Factors are based on the relative cost of services by size and customer classification, as developed on the following page and summarized below.									
Description									
77	Factor 10 - Factors for allocating COS to customer class.	41,525.04	34,063.80	4,283.27	298.59	461.96	64.84	2,352.58	0.00
78	Factor 10 - Allocation Factor	1.0000	0.8203	0.1031	0.0072	0.0111	0.0016	0.0567	0.0000
<b>T &amp; D OP Basis</b>		<b>Factor 11</b>							
Comment									
Description									
79	Factor 11 - T & D OP Basis	\$501,991.00	\$294,573.00	\$85,731.00	\$32,207.00	\$15,456.00	\$14,934.00	\$16,022.00	\$43,068.00
80	Factor 11 - Allocation Factor	1.0000	0.5868	0.1708	0.0642	0.0308	0.0297	0.0319	0.0858
<b>Trans. &amp; Dist. Maint. Expenses</b>		<b>Factor 12</b>							

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

Line #	Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection - Private	Fire Protection - Public
A	B	C	D	E	F	G	H	I	J

Factors are based on transmission and distribution maintenance expenses other than those being allocated, as follows:

Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection - Private	Fire Protection - Public
81 Factor 12 - Trans. & Dist. Maint. Expenses	\$319,464.00	\$180,025.00	\$49,119.00	\$15,831.00	\$8,937.00	\$7,187.00	\$5,288.00	\$53,077.00
82 Factor 12 - Allocation Factor	1.0000	0.5634	0.1538	0.0496	0.0280	0.0225	0.0166	0.1661

Allocation of Billing and Collecting Costs.  
 Factors are based on the total number of customers.

Factor 13

Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection - Private	Fire Protection - Public
83 Factor 13 - Total Customers	38,519.00	33,861.00	3,590.00	174.00	306.00	26.00	562.00	0.00
84 Factor 13 - Allocation Factor	1.0000	0.8791	0.0932	0.0045	0.0079	0.0007	0.0146	0.0000

Meter reading costs.  
 Factors are based on the number of metered customers.

Factor 14

Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection - Private	Fire Protection - Public
85 Factor 14 - Total Metered Customers	37,957.00	33,861.00	3,590.00	174.00	306.00	26.00	0.00	0.00
86 Factor 14 - Allocation Factor	1.0000	0.8920	0.0946	0.0046	0.0081	0.0007	0.0000	0.0000

A&G Basis  
 Factors are based on the allocation of direct labor expense.

Factor 15

Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection - Private	Fire Protection - Public
87 Factor 15 - A&G Basis	\$3,536,303.00	\$2,125,451.00	\$534,432.00	\$290,426.00	\$91,108.00	\$204,374.00	\$51,293.00	\$239,219.00
88 Factor 15 - Allocation Factor	1.0000	0.6011	0.1511	0.0821	0.0258	0.0578	0.0145	0.0676

Labor Basis  
 Factors are based on the allocation of all other operation and maintenance expenses, excluding purchased water, power, chemicals and waste disposal.

Factor 16

From IS, >=600 and < 602	\$31,562.00	\$14,257.00	\$15,260.00	\$2,727.00	\$12,801.00	\$0.00	\$0.00
From IS, >=610 and < 612	\$37.00	\$17.00	\$18.00	\$3.00	\$15.00	\$0.00	\$0.00
From IS, >=613 and < 618	\$15,741.00	\$7,110.00	\$7,611.00	\$1,360.00	\$6,384.00	\$0.00	\$0.00
From IS, >=620 and < 621	\$18,758.00	\$8,472.00	\$9,027.00	\$1,623.00	\$7,562.00	\$266.00	\$942.00
From IS, >=622 and < 623	\$501.00	\$226.00	\$241.00	\$43.00	\$202.00	\$7.00	\$25.00
From IS, >=624 and < 628	\$193,166.00	\$87,240.00	\$92,956.00	\$16,718.00	\$77,872.00	\$2,738.00	\$9,704.00
From IS, >=630 and < 634	\$27,069.00	\$12,225.00	\$13,026.00	\$2,343.00	\$10,913.00	\$383.00	\$1,360.00
From IS, >=640 and < 641	\$27,352.00	\$12,355.00	\$13,225.00	\$2,363.00	\$11,094.00	\$0.00	\$0.00
From IS, >=642 and < 643	\$29,957.00	\$13,532.00	\$14,484.00	\$2,589.00	\$12,150.00	\$0.00	\$0.00
From IS, >=650 and < 653	\$44,847.00	\$20,257.00	\$21,683.00	\$3,875.00	\$18,189.00	\$0.00	\$0.00
From IS, >=660 and < 668	\$428,399.00	\$124,684.00	\$46,849.00	\$22,480.00	\$21,707.00	\$23,297.00	\$62,636.00
From IS, >=670 and < 679	\$556,822.00	\$151,979.00	\$49,003.00	\$27,664.00	\$22,234.00	\$16,390.00	\$164,163.00
From IS, >=901 and < 904	\$516,394.00	\$54,756.00	\$2,653.00	\$4,664.00	\$408.00	\$4,312.00	\$0.00
From IS, >=905 and < 908	\$34,247.00	\$3,631.00	\$175.00	\$308.00	\$27.00	\$565.00	\$0.00
From IS, >=920 and < 921	\$250,888.00	\$69,066.00	\$34,267.00	\$10,768.00	\$24,125.00	\$6,052.00	\$28,215.00
From IS, >=932 and < 933	\$20,231.00	\$5,086.00	\$2,763.00	\$868.00	\$1,945.00	\$488.00	\$2,275.00

Description

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Line #	Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection - Private	Fire Protection - Public
A	B	C	D	E	F	G	H	I	J
89	Factor 16 - Labor Basis	\$3,749,951.00	\$2,195,971.00	\$578,893.00	\$323,241.00	\$100,396.00	\$227,628.00	\$54,502.00	\$269,320.00
90	Factor 16 - Allocation Factor	1.0000	0.5856	0.1544	0.0862	0.0268	0.0607	0.0145	0.0718
UPIS Basis Comment		Factor 17							
Description									
91	Factor 17 - UPIS Basis	\$136,892,693.00	\$61,402,987.00	\$23,521,364.00	\$20,461,294.00	\$4,410,752.00	\$16,504,692.00	\$1,849,116.00	\$8,742,488.00
92	Factor 17 - Allocation Factor	1.0000	0.4485	0.1718	0.1495	0.0322	0.1206	0.0135	0.0639
Rate Base Basis Factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below.		Factor 18							
Description									
93	Factor 18 - Rate Base Basis	\$106,237,397.00	\$46,296,838.00	\$18,438,893.00	\$16,477,794.00	\$3,480,573.00	\$13,366,215.00	\$1,426,375.00	\$6,750,709.00
94	Factor 18 - Allocation Factor	1.0000	0.4358	0.1736	0.1551	0.0328	0.1258	0.0134	0.0635
Total COS Basis The factors are based on the allocation of the total cost of service, excluding those items being allocated. (>=800 and <679) or (>=900 and <935) or =403,000 or =403,900 or =408,000 + Summary -> Total Return on Rate Base + IS -> Total Income Taxes + IS -> Total Deferred Income Taxes = 928 or (= 408 and (Description contains "Gross Rec" or "Assess"))		Factor 19							
Description									
95	Factor 19 - Total COS Basis	30,204,341.35	15,087,504.65	5,004,659.73	4,031,778.70	910,332.57	3,108,792.92	368,015.18	1,693,257.59
96	Factor 19 - Allocation Factor	1.0000	0.4995	0.1657	0.1335	0.0301	0.1029	0.0122	0.0561
Total COS Basis w/o Fire The factors are based on COS basis without Fire.		Factor 20							
Description									
97	Factor 20 - Total COS Basis w/o Fire	\$25,173,038.65	\$15,184,482.65	\$5,029,037.73	\$4,045,023.70	\$914,494.57	\$0.00	\$0.00	\$0.00
98	Factor 20 - Allocation Factor	1.0000	0.6032	0.1998	0.1607	0.0363	0.0000	0.0000	0.0000



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Line #	Description	Total	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service
A	B	C	D	E	F	G	H	I	J
<b>T &amp; D OP Basis</b>		<b>Factor 11</b>							
Comment									
Description									
1	Factor 11 - T & D OP Basis	\$501,992.00	\$112,034.00	\$19,343.00	\$131,078.00	\$114,654.00	\$65,773.00	\$0.00	\$59,110.00
2	Factor 11 - Allocation Factor	1.0000	0.2232	0.0385	0.2611	0.2284	0.1310	0.0000	0.1178
<b>Trans. &amp; Dist. Maint. Expenses</b>		<b>Factor 12</b>							
Comment									
Description									
3	Factor 12 - Trans. & Dist. Maint. Expenses	\$319,464.00	\$47,100.00	\$8,132.00	\$55,106.00	\$147,188.00	\$3,565.00	\$0.00	\$58,373.00
4	Factor 12 - Allocation Factor	1.0000	0.1474	0.0255	0.1725	0.4807	0.0112	0.0000	0.1827
<b>Allocation of Billing and Collecting Costs.</b>		<b>Factor 13</b>							
Comment									
Description									
5	Factor 13 - Allocation of Billing and Collecting Costs.	38,519.00	0.00	0.00	0.00	0.00	0.00	37,957.00	562.00
6	Factor 13 - Allocation Factor	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9854	0.0148
<b>A&amp;G Basis</b>		<b>Factor 15</b>							
Comment									
Description									
7	Factor 15 - A&G Basis	\$3,536,308.00	\$1,000,099.00	\$333,910.00	\$383,577.00	\$622,464.00	\$106,911.00	\$833,737.00	\$275,610.00
8	Factor 15 - Allocation Factor	1.0000	0.2829	0.0944	0.1028	0.1760	0.0302	0.2358	0.0779
<b>Labor Basis</b>		<b>Factor 16</b>							
Comment									
Description									
	From IS, >=600 and < 602		\$52,468.00	\$24,139.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=610 and < 612		\$82.00	\$28.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=613 and < 618		\$26,167.00	\$12,039.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=620 and < 621		\$33,770.00	\$12,666.00	\$155.00	\$0.00	\$0.00	\$0.00	\$80.00
	From IS, >=622 and < 623		\$902.00	\$338.00	\$4.00	\$0.00	\$0.00	\$0.00	\$2.00
	From IS, >=624 and < 626		\$347,749.00	\$130,425.00	\$1,801.00	\$0.00	\$0.00	\$0.00	\$619.00
	From IS, >=630 and < 634		\$48,731.00	\$18,277.00	\$224.00	\$0.00	\$0.00	\$0.00	\$88.00
	From IS, >=640 and < 641		\$45,470.00	\$20,919.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=642 and < 643		\$49,800.00	\$22,912.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=650 and < 653		\$74,551.00	\$34,299.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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Line #	Description	Total	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service
A	B	C	D	E	F	G	H	I	J
	From IS, >=660 and < 666		\$162,933.00	\$28,131.00	\$190,628.00	\$166,743.00	\$95,655.00	\$0.00	\$95,965.00
	From IS, >=670 and < 679		\$145,703.00	\$25,157.00	\$170,470.00	\$455,323.00	\$11,028.00	\$0.00	\$190,576.00
	From IS, >=901 and < 904		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$578,880.00	\$4,309.00
	From IS, >=905 and < 906		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,389.00	\$563.00
	From IS, >=920 and < 921		\$118,077.00	\$39,401.00	\$42,907.00	\$73,459.00	\$12,605.00	\$98,418.00	\$32,514.00
	From IS, >=932 and < 933		\$9,522.00	\$3,177.00	\$3,460.00	\$5,924.00	\$1,016.00	\$7,938.00	\$2,622.00
	<b>Description</b>								
9	Factor 16 - Labor Basis	\$3,749,959.00	\$1,115,905.00	\$371,908.00	\$409,449.00	\$701,449.00	\$120,304.00	\$723,623.00	\$307,321.00
10	Factor 16 - Allocation Factor	1.0000	0.2974	0.0992	0.1092	0.1871	0.0321	0.1930	0.0820
<b>UPIS Basis</b>									
Factor 17									
	Comment								
	<b>Description</b>								
11	Factor 17 - UPIS Basis	\$136,892,688.00	\$70,519,071.00	\$28,841,513.00	\$11,731,808.00	\$8,423,087.00	\$6,069,024.00	\$1,007,261.00	\$10,300,924.00
12	Factor 17 - Allocation Factor	1.0000	0.5152	0.2107	0.0857	0.0615	0.0443	0.0074	0.0752
<b>Rate Base Basis</b>									
Factor 18									
	Comment								
	<b>Description</b>								
13	Factor 18 - Rate Base Basis	\$106,237,390.00	\$56,791,573.00	\$23,416,832.00	\$8,952,581.00	\$6,519,407.00	\$4,836,401.00	-\$1,251,015.00	\$7,971,631.00
14	Factor 18 - Allocation Factor	1.0000	0.5346	0.2204	0.0843	0.0520	0.0455	-0.0118	0.0750
<b>Total COS Basis</b>									
Factor 19									
	Comment								
	(>=600 and <679) or (>=900 and <933) or =403.000 or =403.900 or =406.000 + Summary->Total Return on Rate Base + (S->Net Operating Income +IS->Total Deferred Income Taxes = 928 or (= 408 and (Description contains "Gross Rec" or "Assess"))		\$14,597,420.47	\$4,501,665.12	\$2,393,952.82	\$2,813,290.71	\$1,098,969.97	\$2,962,822.53	\$1,997,560.37
			\$45,641.00	\$15,230.00	\$16,585.00	\$28,395.00	\$4,872.00	\$38,043.00	\$12,587.00
	<b>Description</b>								
15	Factor 19 - Total COS Basis	\$30,204,349.00	\$14,551,779.47	\$4,486,435.12	\$2,377,367.82	\$2,784,895.71	\$1,094,097.97	\$2,924,779.53	\$1,984,893.37
16	Factor 19 - Allocation Factor	1.0000	0.4819	0.1485	0.0787	0.0922	0.0362	0.0968	0.0657
<b>Total COS Basis w/o Fire</b>									
Factor 20									
	Comment								
	<b>Description</b>								
17	Factor 20 - Total COS Basis w/o Fire	\$21,493,038.41	\$14,597,420.47	\$4,501,665.12	\$2,393,952.82	\$0.00	\$0.00	\$0.00	\$0.00
18	Factor 20 - Allocation Factor	1.0000	0.6792	0.2094	0.1114	0.0000	0.0000	0.0000	0.0000

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Line #	Description	Total	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Protection - Private	Fire Protection - Public
A	B	C	D	E	F	G	H	I	J	K
<b>Allocation of cost which vary with water consumed</b>		<b>Factor 6</b>								
Factors are based on the pro forma test year average daily consumption for each customer classification.										
1	Factor 6 - Factor 2	1.0000	0.6949	0.3151					0.0000	0.0000
2	Factor 6 - Factor 2 %	0.6335								
3	Factor 6 - Factor 2 Weighted	1.0000	0.8004	0.1996					0.0000	0.0000
4	Factor 6 - Factor 3	1.0000	0.6381	0.2935					0.0150	0.0534
5	Factor 6 - Factor 3 %	0.3602								
6	Factor 6 - Factor 3 Weighted	0.3602	0.2883	0.0719	0.0000				0.0000	0.0000
7	Factor 6 - Factor 4	1.0000	0.2781		0.5207				0.0441	0.1571
8	Factor 6 - Factor 4 %	0.0064								
9	Factor 6 - Factor 4 Weighted	0.0064	0.0018	0.0000	0.0033				0.0003	0.0010
10	Factor 6 - Allocation Factor	1.0000	0.7239	0.2715	0.0033				0.0003	0.0010
<b>Allocation of cost which vary with water consumed</b>		<b>Factor 7</b>								
Factors are based on the pro forma test year average daily consumption for each customer classification.										
11	Factor 7 - Factor 3	1.0000	0.6381	0.2935					0.0150	0.0534
12	Factor 7 - Factor 3 %	0.2075								
13	Factor 7 - Factor 3 Weighted	0.2075	0.1324	0.0609	0.0000				0.0031	0.0111
14	Factor 7 - Factor 4	1.0000	0.2781		0.5207				0.0441	0.1571
15	Factor 7 - Factor 4 %	0.7925								
16	Factor 7 - Factor 4 Weighted	0.7925	0.2204	0.0000	0.4127				0.0349	0.1245
17	Factor 7 - Factor ?	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
18	Factor 7 - ? %	0.0000								
19	Factor 7 - ? Weighted	0.0000	0.0000	0.0000	0.0000				0.0000	0.0000
20	Factor 7 - Allocation Factor	1.0001	0.3528	0.0609	0.4127				0.0381	0.1356

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

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

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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
Fire Protection	1.46	1.0000	29,930,000	0.9316
			32,126,000	1.0000

Number of Years A	Year B	Maximum Day Ratio C	Day Ratio D	Weight E	Rate of Flow (GDP) F	Weight G
<b>Factor 4A</b>						
Allocation of Costs associated with the facilities serving base and maximum hour extra capacity functions.					The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 2.70. The system demand for fire protection is 1500 gallons per minute.	
Average Day			1.00	14,236		0.2781
Maximum Hour Extra Capacity			1.87	26,658.34		0.5207
Fire Protection			2.87	40,894.46		0.7988
Total				51,194.46		1.0000

<b>Factor 4 - District Table</b>	
Allocation of Costs associated with the facilities serving base and maximum hour extra capacity functions.	
Extra Cap Max Hour divided by Average Hour Base Capacity =	2.872586131
Extra Capacity less Average Hour =	1.872586131

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

**Fire**  
Basis for allocating demand related costs of fire service to private and public fire protection customer classifications.

Description A	Fire Lines In Inches B	Type of Hydrant (Inches) C	Nozzel Sizes D	Restrictive Diameters Squared E	Quantity F	Relative Demand G	Allocation Factor H
Private Fire Protection	2			4.00	10	40	
	3			9.00	2	18	
	4			16.00	99	1584	
	6			36.00	213	7668	
	8			64.00	114	7296	
	10			100.00	22	2200	
	12			144.00	11	1584	
	20			400.00	0	0	
		Private		20.25	91	1843	
		Private		26.50	0	0	
<b>Total Private Fire Protection</b>					<b>562</b>	<b>22,233</b>	<b>0.2192</b>

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

Factor 5A

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

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

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

Description A	Maximum Hour Ratio B	Percent C	Weight D
Average Hour	1.00	34.81	0.3001
Extra Capacity Maximum Hour	1.87	65.19	0.5621
<b>Total</b>	<b>2.87</b>	<b>100.00</b>	

**Factor 6A**

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

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

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

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

**Factor 7A**  
 The weighting of the factors is based on the total footage of mains, designated as either transmission mains or distribution mains, as follows:

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

**Factor 8A**  
 Factors for allocating Cost of Service to customer classifications.

Costs are assigned directly to Public Fire Protection.

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



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

Meter Size (1)	5/8" Dollar Equivalent (2)	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Public Fire Protection		Total	
		Number of Meters (3)	Weighting (4)=(2)x(3)	Number of Meters (5)	Weighting (6)=(2)x(5)	Number of Meters (7)	Weighting (8)=(2)x(7)	Number of Meters (9)	Weighting (10)=(2)x(9)	Number of Meters (11)	Weighting (12)=(2)x(11)	Number of Meters (13)	Weighting (14)	Number of Meters (15)	Weighting (16)	Number of Meters (17)	Weighting (18)
5/8	1.0	31,419.00	31,419.00	2,356.00	2,356.00	59.00	59.00	113.00	113.00	1.00	1.00	0.00	0.00	0.00	0.00	33,948.00	33,948.00
3/4	1.3	1,404.00	1,925.20	157.00	204.10	4.00	5.20	16.00	20.80	0.00	0.00	0.00	0.00	0.00	0.00	1,581.00	2,055.30
1	1.7	999.00	1,698.30	489.00	831.30	18.00	30.60	41.00	69.70	1.00	1.70	0.00	0.00	0.00	0.00	1,548.00	2,631.60
1-1/2	3.5	18.00	63.00	128.00	448.00	3.00	10.50	26.00	91.00	0.00	0.00	0.00	0.00	0.00	0.00	175.00	612.50
2	4.3	20.00	86.00	408.00	1,754.40	68.00	292.40	94.00	404.20	12.00	51.60	0.00	0.00	0.00	0.00	602.00	2,588.60
3	19.0	1.00	19.00	26.00	494.00	3.00	57.00	5.00	95.00	3.00	57.00	0.00	0.00	0.00	0.00	38.00	722.00
4	29.3	0.00	0.00	17.00	498.10	13.00	380.90	8.00	234.40	6.00	175.80	0.00	0.00	0.00	0.00	44.00	1,289.20
6	48.4	0.00	0.00	7.00	338.80	6.00	290.40	2.00	96.80	3.00	145.20	0.00	0.00	0.00	0.00	18.00	871.20
8	112.9	0.00	0.00	2.00	225.80	0.00	0.00	1.00	112.90	0.00	0.00	0.00	0.00	0.00	0.00	3.00	338.70
10	145.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	215.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>		<b>33,861.00</b>	<b>35,110.50</b>	<b>3,590.00</b>	<b>7,150.50</b>	<b>174.00</b>	<b>1,126.00</b>	<b>306.00</b>	<b>1,237.80</b>	<b>26.00</b>	<b>432.30</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>37,957.00</b>	<b>45,057.10</b>

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

**DISTRICT 3**

**JOPLIN**

**WARRENSBURG**

**LTA**

**LAKESWOOD MANOR**

**LOMA LINDA**

**RANKIN ACRES**

**RIVERSIDE ESTATES**

**ROARK**

**SPRING VALLEY**

**WHITE BRANCH**

Missouri-American Water Company

District 3

PSC Staff Study

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES  
FOR THE TEST YEAR ENDED DECEMBER 31, 2010

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

**District 3**

**Customer Charge:**

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

**Commodity Charge:**

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

**Private Fire**

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

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

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
<b>INTANGIBLE PLANT</b>											
301.000	Organization	\$42,856	17-UPIS Basis	\$19,667	\$9,111	\$5,394	\$2,211	\$2,156	\$956	\$2,361	\$42,856
302.000	Franchises and Consents	\$25,908	17-UPIS Basis	\$11,889	\$5,508	\$3,865	\$1,337	\$1,303	\$578	\$1,428	\$25,908
303.000	Miscellaneous Intangible Plant	\$92,402	15-A&G Basis	\$50,220	\$17,944	\$9,665	\$4,177	\$3,022	\$1,525	\$5,849	\$92,402
	<b>TOTAL PLANT INTANGIBLE</b>	<b>\$161,166</b>		<b>\$81,776</b>	<b>\$32,563</b>	<b>\$19,924</b>	<b>\$7,726</b>	<b>\$6,481</b>	<b>\$3,059</b>	<b>\$9,638</b>	<b>\$161,166</b>
<b>SOURCE OF SUPPLY PLANT</b>											
310.000	Land and Land Rights - SSP	\$175,650	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$69,979	\$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	\$1,187,583	\$1,275,224	\$286,205	\$460,527	\$0	\$0	\$5,317,865
312.000	Collecting & Impounding Reservoirs	\$24,276	1-Varies with water used	\$8,701	\$5,549	\$6,654	\$1,374	\$1,998	\$0	\$0	\$24,276
313.000	Lake, River and Other Intakes	\$518,061	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$203,443	\$116,667	\$124,231	\$28,856	\$44,864	\$0	\$0	\$518,061
314.000	Wells and Springs	\$4,162,284	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,634,629	\$937,346	\$998,116	\$231,839	\$360,454	\$0	\$0	\$4,162,284
315.000	Infiltration Galleries and Tunnels	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316.000	Supply Mains	\$3,811,727	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,496,865	\$859,401	\$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
	<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$14,009,863</b>		<b>\$5,500,842</b>	<b>\$3,155,102</b>	<b>\$3,360,398</b>	<b>\$780,371</b>	<b>\$1,213,150</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,009,863</b>
<b>PUMPING PLANT</b>											
320.000	Land and Land Rights - PP	\$12,561	6-Assoc. w/power and pumping facilities	\$4,941	\$2,926	\$2,947	\$698	\$1,080	\$28	\$90	\$12,560
321.000	Structures and Improvements - PP	\$2,876,989	6-Assoc. w/power and pumping facilities	\$1,131,807	\$647,323	\$674,942	\$159,961	\$242,818	\$6,329	\$13,810	\$2,876,989
322.000	Boiler Plant Equipment	\$281	6-Assoc. w/power and pumping facilities	\$103	\$59	\$61	\$15	\$22	\$1	\$1	\$262
323.000	Other Power Production Equipment	\$1,368,082	6-Assoc. w/power and pumping facilities	\$538,203	\$307,818	\$320,952	\$76,065	\$115,466	\$3,010	\$6,567	\$1,368,081
324.000	Steam Pumping Equipment	\$14,506	6-Assoc. w/power and pumping facilities	\$5,707	\$3,264	\$3,403	\$807	\$1,224	\$32	\$70	\$14,507
325.000	Electric Pumping Equipment	\$8,631,485	6-Assoc. w/power and pumping facilities	\$2,808,826	\$1,492,084	\$1,555,746	\$368,711	\$559,697	\$14,689	\$31,831	\$8,631,484
326.000	Diesel Pumping Equipment	\$97,670	6-Assoc. w/power and pumping facilities	\$38,423	\$21,976	\$22,913	\$5,430	\$8,243	\$215	\$489	\$97,669
327.000	Hydraulic Pumping Equipment	\$106,756	6-Assoc. w/power and pumping facilities	\$41,998	\$24,020	\$25,045	\$5,936	\$9,010	\$235	\$512	\$106,756
328.000	Other Pumping Equipment	\$127,854	6-Assoc. w/power and pumping facilities	\$50,298	\$29,767	\$29,995	\$7,109	\$10,791	\$281	\$614	\$127,855
	<b>TOTAL PUMPING PLANT</b>	<b>\$11,236,164</b>		<b>\$4,420,306</b>	<b>\$2,528,137</b>	<b>\$2,636,004</b>	<b>\$624,732</b>	<b>\$948,331</b>	<b>\$24,720</b>	<b>\$53,934</b>	<b>\$11,236,164</b>
<b>WATER TREATMENT PLANT</b>											
330.000	Land and Land Rights - WTP	\$338,088	6-Assoc. w/power and pumping facilities	\$133,004	\$76,070	\$79,315	\$18,798	\$28,535	\$744	\$1,623	\$338,089
331.000	Structures and Improvements - WTP	\$9,339,075	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$3,667,456	\$2,103,160	\$2,239,510	\$520,166	\$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	\$3,844,482	\$4,200,208	\$975,611	\$1,516,939	\$0	\$0	\$17,515,462
333.000	Miscellaneous Water Treat, Other	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$27,192,624</b>		<b>\$10,678,781</b>	<b>\$6,123,712</b>	<b>\$6,519,033</b>	<b>\$1,514,695</b>	<b>\$2,364,138</b>	<b>\$744</b>	<b>\$1,623</b>	<b>\$27,192,626</b>
<b>TRANSMISSION &amp; DIST. PLANT</b>											
340.000	Land and Land Rights - TDP	\$194,919	7-Assoc. with trans. and distrib. mains	\$95,237	\$48,813	\$8,927	\$12,027	\$0	\$9,181	\$20,934	\$194,919
341.000	Structures and Improvements - TDP	\$3,445,215	7-Assoc. with trans. and distrib. mains	\$1,683,332	\$859,237	\$157,791	\$212,570	\$0	\$162,270	\$370,016	\$3,445,216
342.000	Distribution Reservoirs and Standpipes	\$5,427,589	5-Associated with storage facilities.	\$1,890,433	\$957,428	\$760,407	\$236,643	\$407,613	\$358,764	\$816,311	\$5,427,589
343.000	TD Mains Not Classified	-\$373,712	7-Assoc. with trans. and distrib. mains	-\$182,596	-\$93,204	-\$17,116	-\$23,058	\$0	-\$17,602	-\$40,137	-\$373,713
343.100	TD Mains 4 & Less	\$5,319,971	4-Associated with facilities serving base and max. hr. extra capacity functions	\$2,589,338	\$1,326,801	\$243,855	\$328,242	\$0	\$250,571	\$571,385	\$5,319,972

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

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
343.100	TD Mains AC 4 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.100	TD Mains Galve 1 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.100	TD Mains DI 4In (STL)	-\$9,459	4-Associated with facilities serving base and max. hr. extra capacity functions	-\$4,622	-\$2,359	-\$433	-\$584	\$0	-\$446	-\$1,016	-\$9,460
343.200	TD Mains 6 to 8"	\$25,575,292	4-Associated with facilities serving base and max. hr. extra capacity functions	\$12,496,088	\$6,378,478	\$1,171,348	\$1,577,986	\$0	\$1,204,596	\$2,746,786	\$25,575,292
343.200	TD Mains 6 to 10In (TN)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains CI <10 1900-28 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains CI <10 1929-58 (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 1957-63 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains DI 6-8 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains PL 6-8In (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains 10 to 16"	\$18,718,636	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$6,983,923	\$4,003,916	\$4,262,233	\$960,216	\$1,538,872	\$286,395	\$653,280	\$18,718,636
343.300	TD Mains 18 & Grtr	\$843,803	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$314,823	\$180,489	\$192,134	\$44,637	\$69,361	\$12,910	\$29,448	\$843,803
343.300	TD Mains CI 12 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains CI 16 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains DI 12 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains DI 16 &>(STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains LJ 20 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains PL 12In (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Main DI 10In (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
344.000	Fire Mains	\$102,136	9-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$102,136	\$102,136
345.000	Services	\$10,441,290	10-Factors for allocating COS to customer class.	\$8,358,253	\$1,226,852	\$65,780	\$147,222	\$10,441	\$632,742	\$0	\$10,441,290
346.000	Meters	\$2,351,997	9-Associated with meters	\$1,757,883	\$392,548	\$67,502	\$111,486	\$22,579	\$0	\$0	\$2,351,997
347.000	Meter Installations	\$3,488,367	9-Associated with meters	\$2,592,257	\$578,970	\$99,542	\$164,401	\$33,296	\$0	\$0	\$3,488,366
348.000	Hydrants	\$1,798,080	9-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$1,798,080	\$1,798,080
349.000	Other Transmission & Distribution Plant	-\$408	4-Associated with facilities serving base and max. hr. extra capacity functions	-\$199	-\$102	-\$19	-\$25	\$0	-\$19	-\$44	-\$408
<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		<b>\$77,303,726</b>		<b>\$38,684,160</b>	<b>\$15,857,567</b>	<b>\$7,011,751</b>	<b>\$3,801,772</b>	<b>\$2,081,962</b>	<b>\$2,899,362</b>	<b>\$7,067,160</b>	<b>\$77,303,724</b>
<b>GENERAL PLANT</b>											
389.000	Land and Land Rights - GP	\$371,528	15-A&G Basis	\$201,925	\$72,151	\$39,862	\$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	\$272,681	\$146,979	\$63,513	\$45,949	\$23,185	\$98,946	\$1,405,154
390.900	Structures & Improve-Leasehold	\$18,613	15-A&G Basis	\$10,116	\$3,615	\$1,947	\$841	\$809	\$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

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
391.100	Computer & Peripheral Equipment	\$136,896	15-A&G Basis	\$74,403	\$26,585	\$14,319	\$8,188	\$4,476	\$2,259	\$8,686	\$136,896
391.200	Computer Hardware & Software	\$64,379	15-A&G Basis	\$34,890	\$12,502	\$6,734	\$2,910	\$2,105	\$1,062	\$4,075	\$64,379
391.300	Other Office Equipment	\$23,015	15-A&G Basis	\$12,509	\$4,470	\$2,407	\$1,040	\$753	\$380	\$1,457	\$23,015
392.100	Transportation Equipment-Light Trucks	\$22,803	15-A&G Basis	\$12,393	\$4,428	\$2,385	\$1,031	\$746	\$376	\$1,443	\$22,803
392.200	Transportation Equipment-Heavy Truck	\$3,560	15-A&G Basis	\$1,935	\$691	\$372	\$167	\$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	\$68,599	\$48,181	\$24,311	\$93,268	\$1,473,423
395.000	Laboratory Equipment	\$137,202	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$53,879	\$30,898	\$32,901	\$7,642	\$11,982	\$0	\$0	\$137,202
396.000	Power Operated Equipment	\$72,830	15-A&G Basis	\$39,583	\$14,144	\$7,618	\$3,292	\$2,382	\$1,202	\$4,810	\$72,831
397.100	Communication Equipment-Non Telephone	\$363,368	15-A&G Basis	\$197,491	\$70,586	\$38,008	\$16,424	\$11,882	\$5,996	\$23,001	\$363,368
397.200	Communication Equipment-Telephone	-\$32,256	15-A&G Basis	-\$17,531	-\$6,284	-\$3,374	-\$1,458	-\$1,055	-\$532	-\$2,042	-\$32,256
398.000	Miscellaneous Equipment	\$93,757	15-A&G Basis	\$50,957	\$18,208	\$9,807	\$4,238	\$3,088	\$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
	<b>TOTAL GENERAL PLANT</b>	<b>\$4,226,554</b>		<b>\$2,276,268</b>	<b>\$825,092</b>	<b>\$460,742</b>	<b>\$192,495</b>	<b>\$145,642</b>	<b>\$67,486</b>	<b>\$258,840</b>	<b>\$4,226,555</b>
<b>TOTAL NET PLANT IN SERVICE</b>		<b>\$134,130,107</b>		<b>\$61,542,123</b>	<b>\$28,522,173</b>	<b>\$20,007,852</b>	<b>\$6,921,590</b>	<b>\$6,749,704</b>	<b>\$2,995,371</b>	<b>\$7,391,195</b>	<b>\$134,130,108</b>

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
<b>INTANGIBLE PLANT</b>											
301.000	Organization	\$42,856	17-UPIS Basis	\$18,947	\$8,010	\$7,187	\$2,001	\$3,154	\$253	\$3,304	\$42,856
302.000	Franchises and Consents	\$25,908	17-UPIS Basis	\$11,454	\$4,842	\$4,345	\$1,210	\$1,907	\$153	\$1,998	\$25,908
303.000	Miscellaneous Intangible Plant	\$92,402	15-A&G Basis	\$26,837	\$11,880	\$14,636	\$9,889	\$1,432	\$17,803	\$7,348	\$92,402
	<b>TOTAL PLANT INTANGIBLE</b>	<b>\$161,166</b>		<b>\$60,238</b>	<b>\$24,532</b>	<b>\$26,168</b>	<b>\$13,080</b>	<b>\$6,493</b>	<b>\$18,009</b>	<b>\$12,648</b>	<b>\$161,166</b>
<b>SOURCE OF SUPPLY PLANT</b>											
310.000	Land and Land Rights - SSP	\$175,850	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$114,605	\$60,845	\$0	\$0	\$0	\$0	\$0	\$175,850
311.000	Structures and Improvements - SSP	\$5,317,865	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$3,475,757	\$1,842,108	\$0	\$0	\$0	\$0	\$0	\$5,317,865
312.000	Collecting & Impounding Reservoirs	\$24,276	1-Varies with water used	\$24,276	\$0	\$0	\$0	\$0	\$0	\$0	\$24,276
313.000	Lake, River and Other Intakes	\$518,061	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$338,605	\$179,456	\$0	\$0	\$0	\$0	\$0	\$518,061
314.000	Wells and Springs	\$4,162,284	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$2,720,469	\$1,441,815	\$0	\$0	\$0	\$0	\$0	\$4,162,284
315.000	Infiltration Galleries and Tunnels	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316.000	Supply Mains	\$3,811,727	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$2,491,345	\$1,320,382	\$0	\$0	\$0	\$0	\$0	\$3,811,727
317.000	Other Water Source Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$14,009,863</b>		<b>\$9,185,257</b>	<b>\$4,644,606</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,009,863</b>
<b>PUMPING PLANT</b>											
320.000	Land and Land Rights - PP	\$12,561	6-Assoc. w/power and pumping facilities	\$8,136	\$4,228	\$156	\$0	\$0	\$0	\$43	\$12,561
321.000	Structures and Improvements - PP	\$2,876,989	6-Assoc. w/power and pumping facilities	\$1,863,386	\$967,987	\$35,660	\$0	\$0	\$0	\$9,957	\$2,876,989
322.000	Boiler Plant Equipment	\$261	6-Assoc. w/power and pumping facilities	\$169	\$88	\$3	\$0	\$0	\$0	\$1	\$261
323.000	Other Power Production Equipment	\$1,369,082	6-Assoc. w/power and pumping facilities	\$886,089	\$460,302	\$16,957	\$0	\$0	\$0	\$4,735	\$1,369,082
324.000	Steam Pumping Equipment	\$14,506	6-Assoc. w/power and pumping facilities	\$9,395	\$4,681	\$180	\$0	\$0	\$0	\$60	\$14,506
325.000	Electric Pumping Equipment	\$6,631,485	6-Assoc. w/power and pumping facilities	\$4,295,121	\$2,231,218	\$82,196	\$0	\$0	\$0	\$22,950	\$6,631,485
326.000	Diesel Pumping Equipment	\$97,670	6-Assoc. w/power and pumping facilities	\$63,260	\$32,862	\$1,211	\$0	\$0	\$0	\$338	\$97,670
327.000	Hydraulic Pumping Equipment	\$106,756	6-Assoc. w/power and pumping facilities	\$69,144	\$35,919	\$1,323	\$0	\$0	\$0	\$369	\$106,756
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
	<b>TOTAL PUMPING PLANT</b>	<b>\$11,236,164</b>		<b>\$7,277,508</b>	<b>\$3,780,501</b>	<b>\$139,271</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$38,885</b>	<b>\$11,236,165</b>
<b>WATER TREATMENT PLANT</b>											
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
331.000	Structures and Improvements - WTP	\$9,339,075	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$6,104,019	\$3,235,056	\$0	\$0	\$0	\$0	\$0	\$9,339,075
332.000	Water Treatment Equipment	\$17,515,461	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$11,448,105	\$6,067,356	\$0	\$0	\$0	\$0	\$0	\$17,515,461
333.000	Miscellaneous Water Treat, Other	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$27,192,624</b>		<b>\$17,771,099</b>	<b>\$9,416,184</b>	<b>\$4,191</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,170</b>	<b>\$27,192,624</b>
<b>TRANSMISSION &amp; DIST. PLANT</b>											
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	\$1,908,237	\$0	\$0	\$0	\$532,286	\$3,445,215
342.000	Distribution Reservoirs and Standpipes	\$5,427,599	6-Associated with storage facilities.	\$1,469,251	\$0	\$2,783,273	\$0	\$0	\$0	\$1,175,075	\$5,427,599
343.000	TD Mains Not Classified	-\$373,712	7-Assoc. with trans. and distrib. mains	-\$109,199	\$0	-\$206,776	\$0	\$0	\$0	-\$57,739	-\$373,712
343.100	TD Mains 4 & Less	\$5,319,971	4-Associated with facilities serving base and max. hr. extra capacity functions	\$1,554,287	\$0	\$2,943,748	\$0	\$0	\$0	\$821,936	\$5,319,971



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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
343.100	TD Mains AC 4 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.100	TD Mains Galve 1 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.100	TD Mains DI 4in (STL)	-\$9,459	4-Associated with facilities serving base and max. hr. extra capacity functions	-\$2,784	\$0	-\$5,234	\$0	\$0	\$0	-\$1,481	-\$9,459
343.200	TD Mains 6 to 8"	\$25,575,292	4-Associated with facilities serving base and max. hr. extra capacity functions	\$7,472,100	\$0	\$14,151,809	\$0	\$0	\$0	\$3,951,383	\$25,575,292
343.200	TD Mains 6 to 10in (TN)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains CI <10 1900-28 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains CI <10 1929-56 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains CI <10 1957-93 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains DI 6-8 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains PL 6-8in (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains 10 to 16"	\$18,718,636	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$11,620,529	\$6,158,431	\$0	\$0	\$0	\$0	\$939,676	\$18,718,636
343.300	TD Mains 18 & Grtr	\$843,803	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$523,833	\$277,611	\$0	\$0	\$0	\$0	\$42,359	\$843,803
343.300	TD Mains CI 12 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains CI 16 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains DI 12 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains DI 16 >(STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains LJ 20 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains PL 12in (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Main DI 10in (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
344.000	Fire Mains	\$102,136	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$102,136	\$102,136
345.000	Services	\$10,441,290	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$9,808,548	\$0	\$632,742	\$10,441,290
346.000	Meters	\$2,351,997	9-Associated with meters	\$0	\$0	\$0	\$2,351,997	\$0	\$0	\$0	\$2,351,997
347.000	Meter Installations	\$3,468,367	9-Associated with meters	\$0	\$0	\$0	\$3,468,367	\$0	\$0	\$0	\$3,468,367
348.000	Hydrants	\$1,798,080	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$1,798,080	\$1,798,080
349.000	Other Transmission & Distribution Plant	-\$408	4-Associated with facilities serving base and max. hr. extra capacity functions	-\$119	\$0	-\$226	\$0	\$0	\$0	-\$63	-\$408
<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		<b>\$77,303,726</b>		<b>\$23,591,565</b>	<b>\$6,436,042</b>	<b>\$21,680,681</b>	<b>\$5,820,364</b>	<b>\$9,808,548</b>	<b>\$0</b>	<b>\$9,966,525</b>	<b>\$77,303,726</b>
<b>GENERAL PLANT</b>											
389.000	Land and Land Rights - GP	\$371,528	15-A&G Basis	\$118,966	\$46,961	\$68,850	\$39,679	\$5,759	\$70,776	\$28,536	\$371,527
390.000	Structures and Improvements - GP	\$1,405,154	15-A&G Basis	\$453,724	\$177,611	\$222,576	\$150,070	\$21,780	\$267,682	\$111,710	\$1,405,153
390.900	Structures & Improve-Leasehold	\$18,613	15-A&G Basis	\$6,010	\$2,353	\$2,948	\$1,988	\$289	\$3,546	\$1,480	\$18,614
391.000	Office Furniture and Equipment	\$89,093	15-A&G Basis	\$22,310	\$8,733	\$10,944	\$7,379	\$1,071	\$13,162	\$5,493	\$89,092

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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
391.100	Computer & Peripheral Equipment	\$136,896	15-A&G Basis	\$44,204	\$17,304	\$21,694	\$14,620	\$2,122	\$26,079	\$10,883	\$136,896
391.200	Computer Hardware & Software	\$84,379	15-A&G Basis	\$20,788	\$8,138	\$10,198	\$6,876	\$998	\$12,284	\$5,118	\$84,380
391.300	Other Office Equipment	\$23,015	15-A&G Basis	\$7,432	\$2,909	\$3,646	\$2,458	\$357	\$4,384	\$1,830	\$23,016
392.100	Transportation Equipment-Light Trucks	\$22,803	15-A&G Basis	\$7,363	\$2,882	\$3,612	\$2,435	\$353	\$4,344	\$1,813	\$22,802
392.200	Transportation Equipment-Heavy Truck	\$3,560	15-A&G Basis	\$1,150	\$450	\$564	\$380	\$55	\$678	\$283	\$3,560
392.300	Transportation Equipment-Autos	-\$41,084	15-A&G Basis	-\$13,266	-\$5,193	-\$6,508	-\$4,398	-\$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	\$284	\$3,249	\$1,356	\$17,055
394.000	Tools, Shop and Garage Equipment	\$1,473,422	15-A&G Basis	\$475,768	\$186,241	\$233,390	\$157,361	\$22,838	\$280,687	\$117,137	\$1,473,422
395.000	Laboratory Equipment	\$137,202	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$89,675	\$47,527	\$0	\$0	\$0	\$0	\$0	\$137,202
396.000	Power Operated Equipment	\$72,830	15-A&G Basis	\$23,517	\$9,206	\$11,536	\$7,778	\$1,129	\$13,974	\$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	-\$32,255	15-A&G Basis	-\$10,415	-\$4,077	-\$5,109	-\$3,445	-\$500	-\$6,145	-\$2,564	-\$32,255
398.000	Miscellaneous Equipment	\$93,757	15-A&G Basis	\$30,274	\$11,851	\$14,851	\$10,013	\$1,453	\$17,961	\$7,454	\$93,757
399.000	Other Tangible Equipment	\$2,116	17-UPIS Basis	\$935	\$395	\$356	\$98	\$156	\$12	\$163	\$2,115
<b>TOTAL GENERAL PLANT</b>		<b>\$4,226,564</b>		<b>\$1,410,383</b>	<b>\$564,551</b>	<b>\$647,774</b>	<b>\$436,614</b>	<b>\$63,508</b>	<b>\$778,632</b>	<b>\$325,100</b>	<b>\$4,226,562</b>
<b>TOTAL NET PLANT IN SERVICE</b>		<b>\$134,130,107</b>		<b>\$59,276,050</b>	<b>\$25,066,396</b>	<b>\$22,498,085</b>	<b>\$6,270,058</b>	<b>\$9,978,549</b>	<b>\$796,641</b>	<b>\$10,344,328</b>	<b>\$134,130,107</b>

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 Depreciation Expense

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
<b>INTANGIBLE PLANT</b>											
301.000	Organization	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302.000	Franchises and Consents	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303.000	Miscellaneous Intangible Plant	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL PLANT INTANGIBLE</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SOURCE OF SUPPLY PLANT</b>											
310.000	Land and Land Rights - SSP	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
311.000	Structures and Improvements - SSP	\$139,463	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$54,767	\$31,407	\$33,443	\$7,768	\$12,077	\$0	\$0	\$139,462
312.000	Collecting & Impounding Reservoirs	\$1,408	1-Varies with water used	\$504	\$321	\$385	\$80	\$116	\$0	\$0	\$1,408
313.000	Lake, River and Other Intakes	\$10,540	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$4,139	\$2,374	\$2,627	\$587	\$913	\$0	\$0	\$10,540
314.000	Wells and Springs	\$81,943	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$36,106	\$20,706	\$22,048	\$5,121	\$7,962	\$0	\$0	\$81,943
315.000	Infiltration Galleries and Tunnels	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316.000	Supply Mains	\$77,846	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$30,670	\$17,531	\$18,667	\$4,336	\$6,741	\$0	\$0	\$77,845
317.000	Other Water Source Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$321,198</b>		<b>\$126,086</b>	<b>\$72,339</b>	<b>\$77,070</b>	<b>\$17,892</b>	<b>\$27,809</b>	<b>\$0</b>	<b>\$0</b>	<b>\$321,198</b>
<b>PUMPING PLANT</b>											
320.000	Land and Land Rights - PP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
321.000	Structures and Improvements - PP	\$58,513	6-Assoc. w/power and pumping facilities	\$23,019	\$13,165	\$13,727	\$3,253	\$4,938	\$129	\$281	\$58,512
322.000	Boiler Plant Equipment	\$8	6-Assoc. w/power and pumping facilities	\$3	\$2	\$2	\$0	\$1	\$0	\$0	\$8
323.000	Other Power Production Equipment	\$29,190	6-Assoc. w/power and pumping facilities	\$11,483	\$6,588	\$6,848	\$1,623	\$2,484	\$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	\$216,038	6-Assoc. w/power and pumping facilities	\$84,596	\$48,384	\$50,448	\$11,956	\$18,149	\$473	\$1,032	\$216,038
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	\$1,161	\$689	\$687	\$163	\$247	\$6	\$14	\$2,927
328.000	Other Pumping Equipment	\$6,745	6-Assoc. w/power and pumping facilities	\$2,653	\$1,518	\$1,582	\$375	\$569	\$15	\$32	\$6,744
	<b>TOTAL PUMPING PLANT</b>	<b>\$316,425</b>		<b>\$124,481</b>	<b>\$71,197</b>	<b>\$74,233</b>	<b>\$17,592</b>	<b>\$26,706</b>	<b>\$896</b>	<b>\$1,518</b>	<b>\$316,423</b>
<b>WATER TREATMENT PLANT</b>											
330.000	Land and Land Rights - WTP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331.000	Structures and Improvements - WTP	\$169,794	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$66,678	\$39,238	\$40,717	\$9,458	\$14,704	\$0	\$0	\$169,795
332.000	Water Treatment Equipment	\$594,278	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$233,373	\$133,831	\$142,508	\$33,101	\$51,464	\$0	\$0	\$594,277
333.000	Miscellaneous Water Treat, Other	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$764,072</b>		<b>\$300,051</b>	<b>\$172,069</b>	<b>\$183,225</b>	<b>\$42,559</b>	<b>\$66,168</b>	<b>\$0</b>	<b>\$0</b>	<b>\$764,072</b>
<b>TRANSMISSION &amp; DIST. PLANT</b>											
340.000	Land and Land Rights - TDP	\$0	7-Assoc. with trans. and distrib. mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
341.000	Structures and Improvements - TDP	\$89,605	7-Assoc. with trans. and distrib. mains	\$43,781	\$22,347	\$4,104	\$5,529	\$0	\$4,220	\$9,624	\$89,605
342.000	Distribution Reservoirs and Standpipes	\$161,706	5-Associated with storage facilities.	\$66,322	\$28,525	\$22,855	\$7,050	\$12,144	\$10,688	\$24,321	\$161,706
343.000	TD Mains Not Classified	\$70,244	7-Assoc. with trans. and distrib. mains	\$34,321	\$17,519	\$3,217	\$4,334	\$0	\$3,308	\$7,644	\$70,243
343.100	TD Mains 4 & Less	\$77,315	4-Associated with facilities serving base and max. hr. extra capacity functions	\$37,776	\$19,282	\$3,641	\$4,770	\$0	\$3,642	\$8,304	\$77,315
343.100	TD Mains AC 4 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
343.100	TD Mains Galve 1 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.100	TD Mains DI 4in (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains 6 to 6"	\$382,650	4-Associated with facilities serving base and max. hr. extra capacity functions	\$186,963	\$95,433	\$17,525	\$23,610	\$0	\$18,023	\$41,097	\$382,651
343.200	TD Mains 6 to 10in (TN)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains CI <10 1900-28 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains CI <10 1929-58 (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 1957-83 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains DI 6-8 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains PL 6-8in (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains 10 to 16"	\$279,466	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$104,269	\$59,778	\$63,634	\$14,784	\$22,972	\$4,276	\$9,763	\$279,466
343.300	TD Mains 18 & Grtr	\$13,103	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$4,889	\$2,803	\$2,984	\$693	\$1,077	\$200	\$457	\$13,103
343.300	TD Mains CI 12 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains CI 16 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains DI 12 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains DI 16 &>(STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains LJ 20 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains PL 12in (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Main DI 10in (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
344.000	Fire Mains	\$1,933	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$1,933	\$1,933
345.000	Services	\$408,041	10-Factors for allocating COS to customer class.	\$326,637	\$47,945	\$2,571	\$5,753	\$408	\$24,727	\$0	\$408,041
346.000	Meters	\$56,253	8-Associated with meters	\$42,043	\$9,389	\$1,614	\$2,666	\$540	\$0	\$0	\$56,252
347.000	Meter Installations	\$112,771	8-Associated with meters	\$84,285	\$18,821	\$3,237	\$5,345	\$1,083	\$0	\$0	\$112,771
348.000	Hydrants	\$42,790	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$42,790	\$42,790
349.000	Other Transmission & Distribution Plant	\$9	4-Associated with facilities serving base and max. hr. extra capacity functions	\$4	\$2	\$0	\$1	\$0	\$0	\$1	\$8
<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		<b>\$1,695,886</b>		<b>\$921,280</b>	<b>\$321,844</b>	<b>\$125,082</b>	<b>\$74,535</b>	<b>\$38,224</b>	<b>\$69,085</b>	<b>\$145,824</b>	<b>\$1,695,884</b>
<b>GENERAL PLANT</b>											
389.000	Land and Land Rights - GP	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390.000	Structures and Improvements - GP	\$40,029	15-A&G Basis	\$21,756	\$7,774	\$4,187	\$1,809	\$1,309	\$660	\$2,534	\$40,029
390.900	Structures & Improve-Reseal	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
391.000	Office Furniture and Equipment	\$5,221	15-A&G Basis	\$2,838	\$1,014	\$546	\$236	\$171	\$86	\$330	\$5,221
391.100	Computer & Peripheral Equipment	\$27,379	15-A&G Basis	\$14,880	\$5,317	\$2,864	\$1,238	\$895	\$452	\$1,733	\$27,379
391.200	Computer Hardware & Software	\$198,351	15-A&G Basis	\$107,804	\$38,520	\$20,748	\$8,965	\$6,486	\$3,273	\$12,556	\$198,352
391.300	Other Office Equipment	\$380	15-A&G Basis	\$207	\$74	\$40	\$17	\$12	\$6	\$24	\$380

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
392.100	Transportation Equipment-Light Trucks	\$27,017	15-A&G Basis	\$14,884	\$5,247	\$2,828	\$1,221	\$883	\$446	\$1,710	\$27,017
392.200	Transportation Equipment-Heavy Truck	\$958	15-A&G Basis	\$521	\$186	\$100	\$43	\$31	\$16	\$61	\$958
392.300	Transportation Equipment-Autos	\$13,390	15-A&G Basis	\$7,277	\$2,600	\$1,401	\$605	\$438	\$221	\$848	\$13,390
392.400	Transportation Equipment-Other	\$3,241	15-A&G Basis	\$1,761	\$629	\$339	\$146	\$106	\$53	\$205	\$3,239
393.000	Stores Equipment	\$1,128	15-A&G Basis	\$612	\$219	\$118	\$51	\$37	\$19	\$71	\$1,127
394.000	Tools, Shop and Garage Equipment	\$95,359	15-A&G Basis	\$51,828	\$18,519	\$9,975	\$4,310	\$3,118	\$1,573	\$6,036	\$95,359
395.000	Laboratory Equipment	\$11,217	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$4,405	\$2,528	\$2,080	\$625	\$871	\$0	\$0	\$11,217
396.000	Power Operated Equipment	\$25,870	15-A&G Basis	\$14,060	\$5,024	\$2,706	\$1,169	\$846	\$427	\$1,638	\$25,870
397.100	Communication Equipment-Non Telephone	\$29,171	15-A&G Basis	\$15,854	\$5,665	\$3,051	\$1,319	\$954	\$481	\$1,847	\$29,171
397.200	Communication Equipment-Telephone	\$916	15-A&G Basis	\$498	\$178	\$86	\$41	\$30	\$15	\$58	\$916
398.000	Miscellaneous Equipment	\$9,479	15-A&G Basis	\$5,152	\$1,841	\$982	\$428	\$310	\$158	\$600	\$9,479
399.000	Other Tangible Equipment	\$277	17-UPIS Basis	\$127	\$59	\$41	\$14	\$14	\$6	\$15	\$276
	<b>TOTAL GENERAL PLANT</b>	<b>\$489,381</b>		<b>\$264,264</b>	<b>\$95,392</b>	<b>\$52,720</b>	<b>\$22,237</b>	<b>\$16,611</b>	<b>\$7,890</b>	<b>\$30,266</b>	<b>\$489,380</b>
	<b>TOTAL DEPRECIATION</b>	<b>\$3,586,962</b>		<b>\$1,736,172</b>	<b>\$732,841</b>	<b>\$512,330</b>	<b>\$174,815</b>	<b>\$176,618</b>	<b>\$77,671</b>	<b>\$177,808</b>	<b>\$3,586,955</b>

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
<b>INTANGIBLE PLANT</b>											
301.000	Organization	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302.000	Franchises and Consents	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303.000	Miscellaneous Intangible Plant	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL PLANT INTANGIBLE</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SOURCE OF SUPPLY PLANT</b>											
310.000	Land and Land Rights - SSP	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
311.000	Structures and Improvements - SSP	\$139,463	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$91,153	\$48,310	\$0	\$0	\$0	\$0	\$0	\$139,463
312.000	Collecting & Impounding Reservoirs	\$1,406	1-Varies with water used	\$1,406	\$0	\$0	\$0	\$0	\$0	\$0	\$1,406
313.000	Lake, River and Other Intakes	\$10,540	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$6,889	\$3,651	\$0	\$0	\$0	\$0	\$0	\$10,540
314.000	Wells and Springs	\$91,943	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$60,094	\$31,849	\$0	\$0	\$0	\$0	\$0	\$91,943
315.000	Infiltration Galleries and Tunnels	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316.000	Supply Mains	\$77,846	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$50,880	\$26,966	\$0	\$0	\$0	\$0	\$0	\$77,846
317.000	Other Water Source Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$321,198</b>		<b>\$210,422</b>	<b>\$110,776</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$321,198</b>
<b>PUMPING PLANT</b>											
320.000	Land and Land Rights - PP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
321.000	Structures and Improvements - PP	\$58,513	6-Assoc. w/power and pumping facilities	\$37,898	\$19,687	\$725	\$0	\$0	\$0	\$203	\$58,513
322.000	Boiler Plant Equipment	\$8	6-Assoc. w/power and pumping facilities	\$5	\$3	\$0	\$0	\$0	\$0	\$0	\$8
323.000	Other Power Production Equipment	\$29,190	6-Assoc. w/power and pumping facilities	\$18,908	\$9,821	\$362	\$0	\$0	\$0	\$101	\$29,190
324.000	Steam Pumping Equipment	\$383	6-Assoc. w/power and pumping facilities	\$248	\$129	\$5	\$0	\$0	\$0	\$1	\$383
325.000	Electric Pumping Equipment	\$215,038	6-Assoc. w/power and pumping facilities	\$139,277	\$72,351	\$2,665	\$0	\$0	\$0	\$744	\$215,037
326.000	Diesel Pumping Equipment	\$3,621	6-Assoc. w/power and pumping facilities	\$2,345	\$1,218	\$45	\$0	\$0	\$0	\$13	\$3,621
327.000	Hydraulic Pumping Equipment	\$2,927	6-Assoc. w/power and pumping facilities	\$1,896	\$985	\$36	\$0	\$0	\$0	\$10	\$2,927
328.000	Other Pumping Equipment	\$6,745	6-Assoc. w/power and pumping facilities	\$4,369	\$2,269	\$84	\$0	\$0	\$0	\$23	\$6,745
	<b>TOTAL PUMPING PLANT</b>	<b>\$316,425</b>		<b>\$204,944</b>	<b>\$106,463</b>	<b>\$3,922</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,095</b>	<b>\$316,424</b>
<b>WATER TREATMENT PLANT</b>											
330.000	Land and Land Rights - WTP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331.000	Structures and Improvements - WTP	\$169,794	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$110,977	\$58,817	\$0	\$0	\$0	\$0	\$0	\$169,794
332.000	Water Treatment Equipment	\$694,278	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
	<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$764,072</b>		<b>\$499,397</b>	<b>\$264,675</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$764,072</b>
<b>TRANSMISSION &amp; DIST. PLANT</b>											
340.000	Land and Land Rights - TDP	\$0	7-Assoc. with trans. and distrib. mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
341.000	Structures and Improvements - TDP	\$89,605	7-Assoc. with trans. and distrib. mains	\$28,183	\$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	\$0	\$82,923	\$0	\$0	\$0	\$35,009	\$161,706
343.000	TD Mains Not Classified	\$70,244	7-Assoc. with trans. and distrib. mains	\$20,525	\$0	\$38,866	\$0	\$0	\$0	\$10,853	\$70,244
343.100	TD Mains 4 & Less	\$77,315	4-Associated with facilities serving base and max. hr. extra capacity functions	\$22,588	\$0	\$42,781	\$0	\$0	\$0	\$11,945	\$77,314
343.100	TD Mains AC 4 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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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 Gauge 1 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.100	TD Mains DI 4in (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains 6 to 6"	\$382,650	4-Associated with facilities serving base and max. hr. extra capacity functions	\$111,795	\$0	\$211,735	\$0	\$0	\$0	\$59,119	\$382,649
343.200	TD Mains 6 to 10in (TN)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains CI <10 1900-28 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains CI <10 1929-56 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains CI <10 1957-83 (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 8-9 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains PL 6-8in (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains 10 to 16"	\$279,466	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$173,492	\$91,944	\$0	\$0	\$0	\$0	\$14,029	\$279,465
343.300	TD Mains 18 & Grtr	\$13,103	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$6,134	\$4,311	\$0	\$0	\$0	\$0	\$658	\$13,103
343.300	TD Mains CI 12 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains CI 16 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains DI 12 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains DI 16 &>(STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains LJ 20 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains PL 12in (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Main DI 10in (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
344.000	Fire Mains	\$1,933	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$1,933	\$1,933
345.000	Services	\$408,041	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$383,314	\$0	\$24,727	\$408,041
346.000	Meters	\$56,253	9-Associated with meters	\$0	\$0	\$0	\$56,253	\$0	\$0	\$0	\$56,253
347.000	Meter Installations	\$112,771	9-Associated with meters	\$0	\$0	\$0	\$112,771	\$0	\$0	\$0	\$112,771
348.000	Hydrants	\$42,790	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$42,790	\$42,790
349.000	Other Transmission & Distribution Plant	\$9	4-Associated with facilities serving base and max. hr. extra capacity functions	\$3	\$0	\$5	\$0	\$0	\$0	\$1	\$9
<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		<b>\$1,695,886</b>		<b>\$406,494</b>	<b>\$96,255</b>	<b>\$425,888</b>	<b>\$169,024</b>	<b>\$383,314</b>	<b>\$0</b>	<b>\$214,908</b>	<b>\$1,695,883</b>
<b>GENERAL PLANT</b>											
389.000	Land and Land Rights - GP	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390.000	Structures and Improvements - GP	\$40,029	15-A&G Basis	\$12,925	\$5,060	\$6,341	\$4,275	\$620	\$7,626	\$3,182	\$40,029
390.800	Structures & Improve-Leasehold	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
391.000	Office Furniture and Equipment	\$5,221	15-A&G Basis	\$1,686	\$660	\$827	\$558	\$81	\$995	\$416	\$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	\$80	\$41	\$6	\$72	\$30	\$380

Missouri American Water Company  
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 Depreciation Expense

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
392.100	Transportation Equipment-Light Trucks	\$27,017	15-A&G Basis	\$8,724	\$3,415	\$4,279	\$2,885	\$419	\$5,147	\$2,148	\$27,017
392.200	Transportation Equipment-Heavy Truck	\$958	15-A&G Basis	\$309	\$121	\$152	\$102	\$15	\$182	\$76	\$957
392.300	Transportation Equipment-Autos	\$13,390	15-A&G Basis	\$4,324	\$1,692	\$2,121	\$1,430	\$208	\$2,551	\$1,065	\$13,391
392.400	Transportation Equipment-Other	\$3,241	15-A&G Basis	\$1,047	\$410	\$513	\$348	\$50	\$617	\$258	\$3,241
393.000	Stores Equipment	\$1,128	15-A&G Basis	\$364	\$142	\$178	\$120	\$17	\$215	\$90	\$1,128
394.000	Tools, Shop and Garage Equipment	\$95,359	15-A&G Basis	\$30,791	\$12,053	\$15,105	\$10,184	\$1,478	\$18,166	\$7,581	\$95,358
395.000	Laboratory Equipment	\$11,217	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$7,331	\$3,886	\$0	\$0	\$0	\$0	\$0	\$11,217
396.000	Power Operated Equipment	\$25,870	15-A&G Basis	\$8,353	\$3,270	\$4,098	\$2,763	\$401	\$4,928	\$2,057	\$25,870
397.100	Communication Equipment-Non Telephone	\$28,171	15-A&G Basis	\$9,419	\$3,687	\$4,621	\$3,115	\$452	\$5,557	\$2,318	\$28,170
397.200	Communication Equipment-Telephone	\$916	15-A&G Basis	\$296	\$116	\$145	\$88	\$14	\$174	\$73	\$916
398.000	Miscellaneous Equipment	\$9,479	15-A&G Basis	\$3,081	\$1,198	\$1,501	\$1,012	\$147	\$1,806	\$754	\$9,479
398.000	Other Tangible Equipment	\$277	17-UPIS Basis	\$122	\$52	\$46	\$13	\$20	\$2	\$21	\$276
	<b>TOTAL GENERAL PLANT</b>	<b>\$489,381</b>		<b>\$161,764</b>	<b>\$64,343</b>	<b>\$75,743</b>	<b>\$51,050</b>	<b>\$7,426</b>	<b>\$91,040</b>	<b>\$38,016</b>	<b>\$489,381</b>
	<b>TOTAL DEPRECIATION</b>	<b>\$3,586,862</b>		<b>\$1,483,021</b>	<b>\$642,512</b>	<b>\$505,553</b>	<b>\$220,074</b>	<b>\$390,740</b>	<b>\$91,040</b>	<b>\$254,018</b>	<b>\$3,586,858</b>



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Income Statement

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
<b>OPERATING REVENUES</b>											
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	\$0	\$0	\$0	\$4,644,811
461.000	Industrial	\$2,616,925	To Industrial	\$0	\$0	\$2,616,925	\$0	\$0	\$0	\$0	\$2,616,925
462.000	Private Fire Protection	\$687,363	To Private Fire Protection	\$0	\$0	\$0	\$0	\$0	\$687,363	\$0	\$687,363
463.000	Public Fire Protection	\$0	To Public Fire Protection	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461.000	Loma Linda Irrigation	\$848	19-Total COS Basis	\$415	\$174	\$117	\$41	\$39	\$16	\$45	\$847
461.000	Capitol Complex	\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
470.000	Forfeited Discounts	\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
472.000	Rents from Water Property	\$18	19-Total COS Basis	\$9	\$4	\$2	\$1	\$1	\$0	\$1	\$18
464.000	Other Public Auth.	\$1,022,197	To Other Public Auth.	\$0	\$0	\$0	\$1,022,197	\$0	\$0	\$0	\$1,022,197
466.000	Sales for Resale	\$889,090	To Sales for Resale	\$0	\$0	\$0	\$0	\$889,090	\$0	\$0	\$889,090
471.000	Other Water Revenue - Oper. Rev.	\$688,456	19-Total COS Basis	\$336,882	\$141,202	\$95,351	\$33,685	\$31,462	\$13,287	\$36,626	\$688,455
<b>TOTAL OPERATING REVENUES</b>		<b>\$22,978,321</b>		<b>\$12,765,899</b>	<b>\$4,786,191</b>	<b>\$2,712,395</b>	<b>\$1,055,904</b>	<b>\$920,562</b>	<b>\$700,656</b>	<b>\$36,872</b>	<b>\$22,978,319</b>
<b>SOURCE OF SUPPLY EXPENSES</b>											
600.000	Operation Supervision & Engineering	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
601.000	Operation Labor & Expenses	\$61,077	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$23,985	\$13,755	\$14,646	\$3,402	\$5,289	\$0	\$0	\$61,077
602.000	Purchased Water	\$20,197	1-Varies with water used	\$7,239	\$4,617	\$5,536	\$1,143	\$1,662	\$0	\$0	\$20,197
603.000	Miscellaneous Expenses	\$545,797	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$214,334	\$122,913	\$130,892	\$30,401	\$47,266	\$0	\$0	\$545,796
604.000	Rents - SSE	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
610.000	Maint. Supervision & Engineering	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611.000	Maint. of Structures & Improvements	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
612.000	Maint. of Collect. & Impound. Reservoirs	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
613.000	Maint. of Lake, River and Other Intakes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
614.000	Maint. of Wells & Springs	\$2,057	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$908	\$463	\$493	\$115	\$178	\$0	\$0	\$2,057
615.000	Maint. of Infiltration Galleries & Tunnels	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
616.000	Maint. of Supply Mains	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
617.000	Maint. Of Misc. Water Source Plant	\$22,485	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$8,830	\$5,064	\$5,392	\$1,252	\$1,947	\$0	\$0	\$22,485
<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>		<b>\$651,613</b>		<b>\$255,198</b>	<b>\$146,812</b>	<b>\$156,949</b>	<b>\$36,313</b>	<b>\$56,342</b>	<b>\$0</b>	<b>\$0</b>	<b>\$651,612</b>
<b>PUMPING EXPENSES</b>											
620.000	Operation Supervision & Engineering - PE	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
621.000	Fuel for Power Production	\$3,139	1-Varies with water used	\$1,125	\$718	\$860	\$178	\$258	\$0	\$0	\$3,139
622.000	Power Production Labor & Expenses	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
623.000	Fuel or Power Purchased for Pumping	\$336,539	1-Varies with water used	\$120,616	\$76,933	\$92,245	\$19,048	\$27,697	\$0	\$0	\$336,539
624.000	Pumping Labor and Expenses	\$336,179	6-Assoc. w/power and pumping facilities	\$132,253	\$75,640	\$78,868	\$18,892	\$28,374	\$740	\$1,614	\$336,181
625.000	Expenses Transferred - Cr.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
626.000	Miscellaneous Expense	\$11,846	6-Assoc. w/power and pumping facilities	\$4,660	\$2,665	\$2,779	\$659	\$1,000	\$26	\$57	\$11,846
627.000	Rents - PE	\$801	6-Assoc. w/power and pumping facilities	\$315	\$180	\$188	\$45	\$68	\$2	\$4	\$802
630.000	Maint. Supervision & Engineering - PE	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
631.000	Maint. of Structures & Improvements - PE	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
632.000	Maint. of Power Production Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
633.000	Maint. of Pumping Equipment	\$61,105	6-Assoc. w/power and pumping facilities	\$24,039	\$13,749	\$14,335	\$3,397	\$5,157	\$134	\$293	\$61,104

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Income Statement

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
<b>TOTAL PUMPING EXPENSES</b>				<b>\$283,008</b>	<b>\$169,885</b>	<b>\$189,275</b>	<b>\$42,019</b>	<b>\$62,554</b>	<b>\$902</b>	<b>\$1,968</b>	<b>\$749,611</b>
<b>WATER TREATMENT EXPENSES</b>											
640.000	Operation, Supervision & Engineer. - WTE	\$234	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$92	\$53	\$56	\$13	\$20	\$0	\$0	\$234
641.000	Chemicals - WTE	\$535,985	1-Varies with water used	\$192,097	\$122,526	\$146,913	\$30,337	\$44,112	\$0	\$0	\$535,985
642.000	Operation Labor & Expenses - WTE	\$165,159	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$64,858	\$37,194	\$39,605	\$9,199	\$14,303	\$0	\$0	\$165,159
643.100	Miscellaneous Expenses - WTE	\$423,051	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$166,132	\$95,271	\$101,448	\$23,564	\$36,636	\$0	\$0	\$423,051
643.200	Misc Expenses - Waste Disposal	\$20,749	1-Varies with water used	\$7,436	\$4,743	\$5,687	\$1,174	\$1,708	\$0	\$0	\$20,748
644.000	Rents - WTE	\$31	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$12	\$7	\$7	\$2	\$3	\$0	\$0	\$31
650.000	Maint Supervision & Engineering - WTE	\$44,701	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$17,554	\$10,067	\$10,719	\$2,490	\$3,871	\$0	\$0	\$44,701
651.000	Maint. of Structures & Improvements - WTE	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
652.000	Maint. of Water Treatment Equipment	\$69,626	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$27,342	\$15,680	\$16,696	\$3,878	\$6,030	\$0	\$0	\$69,626
<b>TOTAL WATER TREATMENT EXPENSES</b>				<b>\$475,523</b>	<b>\$285,541</b>	<b>\$321,131</b>	<b>\$70,657</b>	<b>\$106,863</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,259,535</b>
<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
660.000	Operation Supervision & Engineering - TDE	\$15,365	11-T & D OP Basis	\$9,519	\$3,181	\$565	\$828	\$71	\$380	\$822	\$15,365
661.000	Storage Facilities Expenses TDE	\$0	5-Associated with storage facilities.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
662.000	Transmission & Distribution Lines Expenses	\$245,224	7-Assoc. with trans. and distrib. mains	\$119,616	\$61,159	\$11,231	\$15,130	\$0	\$11,550	\$26,337	\$245,223
663.000	Meter Expenses - TDE	\$236,831	9-Associated with meters	\$177,007	\$39,527	\$6,797	\$11,226	\$2,274	\$0	\$0	\$236,831
664.000	Customer Installations Expenses - TDE	\$9,841	10-Factors for allocating COS to customer class.	\$7,878	\$1,156	\$62	\$139	\$10	\$596	\$0	\$9,841
665.000	Miscellaneous Expenses - TDE	\$139,927	11-T & D OP Basis	\$86,685	\$28,865	\$5,149	\$7,542	\$644	\$3,456	\$7,488	\$139,927
666.000	Rents - TDE	\$0	11-T & D OP Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
670.000	Maint. Supervision and Engineering - TDE	\$0	12-Trans. & Dist. Maint. Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
671.000	Maint. of Structures & Improvements - TDE	\$0	12-Trans. & Dist. Maint. Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$0	5-Associated with storage facilities.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
673.000	Maint. of Transmission & Distribution Mains	\$247,474	7-Assoc. with trans. and distrib. mains	\$120,916	\$61,720	\$11,334	\$15,269	\$0	\$11,656	\$26,579	\$247,474
674.000	Maint. of Fire Mains - TDE	\$0	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
675.000	Maint. of Services - TDE	\$16,422	10-Factors for allocating COS to customer class.	\$13,146	\$1,830	\$103	\$232	\$18	\$995	\$0	\$16,422
676.000	Maint. of Meters - TDE	\$25,532	9-Associated with meters	\$19,083	\$4,261	\$733	\$1,210	\$245	\$0	\$0	\$25,532
677.000	Maint. of Hydrants - TDE	\$41,281	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$41,281	\$41,281
678.000	Maint. of Miscellaneous Plant - TDE	\$598,357	12-Trans. & Dist. Maint. Expenses	\$277,099	\$122,843	\$22,020	\$30,217	\$479	\$22,917	\$122,783	\$598,358
<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>				<b>\$631,149</b>	<b>\$324,742</b>	<b>\$57,984</b>	<b>\$61,793</b>	<b>\$3,739</b>	<b>\$51,550</b>	<b>\$225,288</b>	<b>\$1,576,255</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>											
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	\$1,781	\$54	\$0	\$0	\$180,947
903.000	Customer Records & Collection Expenses	\$177,094	13-Allocation of Billing and Collecting Costs.	\$153,186	\$19,065	\$673	\$1,736	\$53	\$2,391	\$0	\$177,094
904.000	Uncollectible Amounts - CAE	\$254,523	13-Allocation of Billing and Collecting Costs.	\$220,162	\$27,387	\$957	\$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

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Account Number	MO Adjusted Jurisdictional	Description	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>				<b>\$599,196</b>	<b>\$74,539</b>	<b>\$2,623</b>	<b>\$6,782</b>	<b>\$206</b>	<b>\$6,875</b>	<b>\$0</b>	<b>\$690,224</b>
<b>CUSTOMER SERVICE EXPENSES</b>											
907.000	\$0	Customer Service & Information Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL CUSTOMER SERVICE EXPENSES</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SALES PROMOTION EXPENSES</b>											
910.000	\$0	Sales Promotion Expenses - SPE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL SALES PROMOTION EXPENSES</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>ADMIN. &amp; GENERAL EXPENSES</b>											
920.000	\$652,673	Admin. & General Salaries	15-A&G Basis	\$354,728	\$126,749	\$68,270	\$29,501	\$21,342	\$10,769	\$41,314	\$652,673
921.000	\$307,467	Office Supplies & Expenses	15-A&G Basis	\$167,108	\$59,710	\$32,161	\$13,898	\$10,054	\$5,073	\$19,463	\$307,467
922.000	\$34,743	Admin. Expenses Transferred - Credit	15-A&G Basis	\$18,883	\$6,747	\$3,634	\$1,570	\$1,136	\$573	\$2,199	\$34,742
923.100	\$2,173,735	Outside Services Employed	15-A&G Basis	\$1,181,425	\$422,139	\$227,373	\$98,253	\$71,081	\$35,867	\$137,697	\$2,173,735
923.200	\$47,909	Outside Services - Belleville Lab	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$18,814	\$10,789	\$11,469	\$2,869	\$4,149	\$0	\$0	\$47,910
923.300	\$519,416	Outside Services - Call Center	13-Allocation of Billing and Collecting Costs.	\$449,295	\$55,889	\$1,974	\$5,090	\$156	\$7,012	\$0	\$519,416
924.000	\$403,717	Property Insurance	15-A&G Basis	\$219,420	\$78,402	\$42,229	\$18,248	\$13,202	\$6,661	\$25,555	\$403,717
925.000	\$153	Injuries & Damages	16-Labor Basis	\$83	\$0	\$14	\$7	\$4	\$3	\$12	\$153
926.000	\$1,436,392	Employee Pensions & Benefits	16-Labor Basis	\$781,541	\$280,958	\$129,563	\$66,218	\$37,921	\$27,866	\$112,326	\$1,436,393
927.000	\$0	Franchise Requirements		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
928.100	\$123,454	PSC Assessment	15-A&G Basis	\$67,097	\$23,975	\$12,913	\$5,590	\$4,037	\$2,037	\$7,815	\$123,454
928.200	\$17,136	Rate Case Expense	15-A&G Basis	\$9,313	\$3,328	\$1,792	\$776	\$560	\$283	\$1,085	\$17,136
929.000	\$0	Duplicate Charges - Credit	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930.100	\$2,038	Institutional or Goodwill Advertising Expenses	15-A&G Basis	\$1,108	\$396	\$213	\$92	\$67	\$34	\$129	\$2,039
930.200	\$350,905	Misc. General Expenses	15-A&G Basis	\$190,717	\$68,148	\$36,705	\$15,861	\$11,475	\$5,790	\$22,212	\$350,906
930.300	\$0	Research & Development Expenses - AGE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
931.000	\$43,384	Rents - AGE	15-A&G Basis	\$23,579	\$8,425	\$4,538	\$1,961	\$1,419	\$716	\$2,746	\$43,384
932.000	\$31,847	Maint. of General Plant - AGE	15-A&G Basis	\$17,309	\$6,185	\$3,331	\$1,439	\$1,041	\$525	\$2,016	\$31,846
<b>TOTAL ADMIN. &amp; GENERAL EXPENSES</b>				<b>\$3,500,420</b>	<b>\$1,151,869</b>	<b>\$576,199</b>	<b>\$261,162</b>	<b>\$177,844</b>	<b>\$103,209</b>	<b>\$374,469</b>	<b>\$6,144,971</b>
<b>DEPRECIATION EXPENSE</b>											
403.000	\$3,586,962	Depreciation Expense, Dep. Exp.	Class % from Depreciation Schedule	\$1,736,172	\$732,841	\$512,330	\$174,815	\$176,518	\$77,671	\$177,608	\$3,586,955
403.000	-\$444,617	CIAC Depreciation Offset	Class % from Depreciation Schedule	-\$215,205	-\$90,839	-\$63,505	-\$21,669	-\$21,758	-\$9,628	-\$22,015	-\$444,616
<b>TOTAL DEPRECIATION EXPENSE</b>				<b>\$1,520,967</b>	<b>\$642,003</b>	<b>\$448,825</b>	<b>\$153,146</b>	<b>\$154,760</b>	<b>\$68,043</b>	<b>\$155,593</b>	<b>\$3,142,339</b>
<b>AMORTIZATION EXPENSE</b>											
405.000	\$9,078	Amort-Other UP	18-Rate Base Basis	\$3,493	\$1,764	\$1,318	\$433	\$451	\$195	\$424	\$9,079
406.000	\$1,882	Amort-Intangible Fin	18-Rate Base Basis	\$814	\$411	\$307	\$101	\$105	\$46	\$99	\$1,883
407.000	\$0	Amort-Property Losses	18-Rate Base Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL AMORTIZATION EXPENSE</b>				<b>\$4,307</b>	<b>\$2,175</b>	<b>\$1,625</b>	<b>\$534</b>	<b>\$556</b>	<b>\$241</b>	<b>\$523</b>	<b>\$9,961</b>
<b>OTHER OPERATING EXPENSES</b>											
403.900	\$0	Amortization of Net Cost of Removal	18-Rate Base Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
408.000	\$1,359,805	Property Taxes	19-Total COS Basis	\$664,863	\$278,691	\$188,194	\$66,446	\$62,097	\$26,225	\$72,288	\$1,358,804
408.000	\$182,635	Payroll Taxes	16-Labor Basis	\$99,372	\$35,723	\$18,474	\$8,419	\$4,822	\$3,543	\$14,282	\$182,635
408.000	\$0	Gross Receipts Tax		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
408.000	\$26,018	Other Taxes & Licenses	16-Labor Basis	\$14,156	\$5,089	\$2,347	\$1,199	\$687	\$505	\$2,035	\$26,018
403.001	\$0	Transportation Depr Clearing		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL OTHER OPERATING EXPENSE</b>				<b>\$779,391</b>	<b>\$318,603</b>	<b>\$207,015</b>	<b>\$76,064</b>	<b>\$67,606</b>	<b>\$30,273</b>	<b>\$88,805</b>	<b>\$1,567,457</b>

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Account Number	Description	MO-Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Rate	Fire Protection - Private	Fire Protection - Public	Total
	<b>TOTAL OPERATING &amp; MAINT. EXPENSE</b>	<b>\$15,791,968</b>		<b>\$8,248,157</b>	<b>\$3,117,069</b>	<b>\$1,961,636</b>	<b>\$728,470</b>	<b>\$629,092</b>	<b>\$261,093</b>	<b>\$846,446</b>	<b>\$15,791,962</b>
	<b>NET INCOME BEFORE TAXES</b>	<b>\$7,186,353</b>		<b>\$4,617,742</b>	<b>\$1,869,123</b>	<b>\$750,769</b>	<b>\$327,434</b>	<b>\$291,500</b>	<b>\$439,673</b>	<b>-\$809,774</b>	<b>\$7,186,357</b>
	<b>INCOME TAXES</b>										
409.000	Current Income Taxes	\$2,638,127	18-Rate Base Basis	\$1,140,726	\$576,167	\$430,279	\$141,404	\$147,207	\$63,843	\$138,502	\$2,638,128
	<b>TOTAL INCOME TAXES</b>	<b>\$2,638,127</b>		<b>\$1,140,726</b>	<b>\$576,167</b>	<b>\$430,279</b>	<b>\$141,404</b>	<b>\$147,207</b>	<b>\$63,843</b>	<b>\$138,502</b>	<b>\$2,638,128</b>
	<b>DEFERRED INCOME TAXES</b>										
410.000	Deferred Income Taxes - Def. Inc. Tax.	-\$806,762	18-Rate Base Basis	-\$348,844	-\$176,197	-\$131,593	-\$43,242	-\$45,017	-\$19,524	-\$42,355	-\$806,762
412.000	Amortization of Deferred ITC	-\$2,601	18-Rate Base Basis	-\$1,125	-\$568	-\$424	-\$139	-\$145	-\$63	-\$137	-\$2,601
411.000	Deferred Income Taxes - Prior Years	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL DEFERRED INCOME TAXES</b>	<b>-\$809,363</b>		<b>-\$349,969</b>	<b>-\$176,765</b>	<b>-\$132,007</b>	<b>-\$43,381</b>	<b>-\$45,162</b>	<b>-\$19,587</b>	<b>-\$42,492</b>	<b>-\$809,363</b>
	<b>NET OPERATING INCOME</b>	<b>\$5,357,589</b>		<b>\$3,726,985</b>	<b>\$1,269,721</b>	<b>\$462,487</b>	<b>\$229,411</b>	<b>\$189,456</b>	<b>-\$395,317</b>	<b>-\$805,784</b>	<b>\$5,357,592</b>

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
<b>OPERATING REVENUES</b>											
461.000 Residential		\$12,428,613		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461.000 Commercial		\$4,844,811		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461.000 Industrial		\$2,816,925		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
462.000 Private Fire Protection		\$687,363		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
463.000 Public Fire Protection		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461.000 Loma Linda Irrigation		\$648		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461.000 Capitol Complex		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
470.000 Forfeited Discounts		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
472.000 Rents from Water Property		\$18		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
464.000 Other Public Auth.		\$1,022,197		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
466.000 Sales for Resale		\$889,090		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
471.000 Other Water Revenue - Oper. Rev.		\$688,456	19-Total COS Basis	\$288,876	\$109,533	\$103,613	\$43,510	\$38,967	\$54,250	\$49,707	\$688,456
<b>TOTAL OPERATING REVENUES</b>		<b>\$22,978,321</b>		<b>\$288,876</b>	<b>\$109,533</b>	<b>\$103,613</b>	<b>\$43,510</b>	<b>\$38,967</b>	<b>\$54,250</b>	<b>\$49,707</b>	<b>\$688,456</b>
<b>SOURCE OF SUPPLY EXPENSES</b>											
600.000 Operation Supervision & Engineering		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
601.000 Operation Labor & Expenses		\$61,077	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$39,920	\$21,157	\$0	\$0	\$0	\$0	\$0	\$61,077
602.000 Purchased Water		\$20,197	1-Varies with water used	\$20,197	\$0	\$0	\$0	\$0	\$0	\$0	\$20,197
603.000 Miscellaneous Expenses		\$545,797	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$356,733	\$189,064	\$0	\$0	\$0	\$0	\$0	\$545,797
604.000 Rents - SSE		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
610.000 Maint. Supervision & Engineering		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611.000 Maint. of Structures & Improvements		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
612.000 Maint. of Collect. & Impound. Reservoirs		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
613.000 Maint. of Lake, River and Other Intakes		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
614.000 Maint. of Wells & Springs		\$2,057	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,344	\$713	\$0	\$0	\$0	\$0	\$0	\$2,057
615.000 Maint. of Infiltration Galleries & Tunnels		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
616.000 Maint. of Supply Mains		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
617.000 Maint. Of Misc. Water Source Plant		\$22,485	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$14,696	\$7,789	\$0	\$0	\$0	\$0	\$0	\$22,485
<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>		<b>\$651,613</b>		<b>\$432,890</b>	<b>\$218,723</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$651,613</b>
<b>PUMPING EXPENSES</b>											
620.000 Operation Supervision & Engineering - PE		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
621.000 Fuel for Power Production		\$3,139	1-Varies with water used	\$3,139	\$0	\$0	\$0	\$0	\$0	\$0	\$3,139
622.000 Power Production Labor & Expenses		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
623.000 Fuel or Power Purchased for Pumping		\$336,539	1-Varies with water used	\$336,539	\$0	\$0	\$0	\$0	\$0	\$0	\$336,539
624.000 Pumping Labor and Expenses		\$336,179	6-Assoc. w/power and pumping facilities	\$217,738	\$113,110	\$4,167	\$0	\$0	\$0	\$1,163	\$336,178
625.000 Expenses Transferred - Cr.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
626.000 Miscellaneous Expense		\$11,846	6-Assoc. w/power and pumping facilities	\$7,672	\$3,986	\$147	\$0	\$0	\$0	\$41	\$11,846
627.000 Rents - PE		\$801	6-Assoc. w/power and pumping facilities	\$519	\$270	\$10	\$0	\$0	\$0	\$3	\$802
630.000 Maint. Supervision & Engineering - PE		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
631.000 Maint. of Structures & Improvements - PE		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
632.000 Maint. of Power Production Equipment		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
633.000 Maint. of Pumping Equipment		\$61,105	6-Assoc. w/power and pumping facilities	\$39,577	\$20,569	\$757	\$0	\$0	\$0	\$211	\$61,104

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
<b>TOTAL PUMPING EXPENSES</b>		<b>\$749,609</b>		<b>\$605,184</b>	<b>\$137,925</b>	<b>\$5,081</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,418</b>	<b>\$749,608</b>
<b>WATER TREATMENT EXPENSES</b>											
640.000	Operation, Supervision & Engineer. - WTE	\$234	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$153	\$81	\$0	\$0	\$0	\$0	\$0	\$234
641.000	Chemicals - WTE	\$535,985	1-Varies with water used	\$535,985	\$0	\$0	\$0	\$0	\$0	\$0	\$535,985
642.000	Operation Labor & Expenses - WTE	\$165,159	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$107,948	\$57,211	\$0	\$0	\$0	\$0	\$0	\$165,159
643.100	Miscellaneous Expenses - WTE	\$423,051	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$276,508	\$146,545	\$0	\$0	\$0	\$0	\$0	\$423,051
643.200	Misc Expenses - Waste Disposal	\$20,749	1-Varies with water used	\$20,749	\$0	\$0	\$0	\$0	\$0	\$0	\$20,749
644.000	Rents - WTE	\$31	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$20	\$11	\$0	\$0	\$0	\$0	\$0	\$31
650.000	Maint. Supervision & Engineering - WTE	\$44,701	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$29,217	\$15,484	\$0	\$0	\$0	\$0	\$0	\$44,701
651.000	Maint. of Structures & Improvements - WTE	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
652.000	Maint. of Water Treatment Equipment	\$69,626	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$45,508	\$24,118	\$0	\$0	\$0	\$0	\$0	\$69,626
<b>TOTAL WATER TREATMENT EXPENSES</b>		<b>\$1,259,538</b>		<b>\$1,016,086</b>	<b>\$243,450</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,259,536</b>
<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
860.000	Operation Supervision & Engineering - TDE	\$15,365	11-T & D OP Basis	\$2,238	\$0	\$4,238	\$7,398	\$289	\$0	\$1,202	\$15,365
861.000	Storage Facilities Expenses TDE	\$0	5-Associated with storage facilities.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
862.000	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
863.000	Meter Expenses - TDE	\$236,831	9-Associated with meters	\$0	\$0	\$0	\$236,831	\$0	\$0	\$0	\$236,831
864.000	Customer Installations Expenses - TDE	\$9,841	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$9,245	\$0	\$596	\$9,841
865.000	Miscellaneous Expenses - TDE	\$139,927	11-T & D OP Basis	\$20,383	\$0	\$38,597	\$67,370	\$2,630	\$0	\$10,947	\$139,927
866.000	Rents - TDE	\$0	11-T & D OP Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
870.000	Maint. Supervision and Engineering - TDE	\$0	12-Trans. & Dist. Maint. Expenses	\$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
872.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$0	5-Associated with storage facilities.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
873.000	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
874.000	Maint. of Fire Mains - TDE	\$0	8-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.	\$0	\$0	\$0	\$0	\$15,427	\$0	\$985	\$16,422
876.000	Maint. of Meters - TDE	\$25,532	9-Associated with meters	\$0	\$0	\$0	\$25,532	\$0	\$0	\$0	\$25,532
877.000	Maint. of Hydrants - TDE	\$41,281	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$41,281	\$41,281
878.000	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
<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>		<b>\$1,576,254</b>		<b>\$297,422</b>	<b>\$0</b>	<b>\$583,188</b>	<b>\$383,326</b>	<b>\$55,603</b>	<b>\$0</b>	<b>\$276,813</b>	<b>\$1,576,252</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>											
901.000	Supervision - CAE	\$0	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
902.000	Meter Reading Expenses - CAE	\$180,948	14-Meter reading costs.	\$0	\$0	\$0	\$0	\$0	\$180,948	\$0	\$180,948
903.000	Customer Records & Collection Expenses	\$177,094	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$174,710	\$2,384	\$177,094
904.000	Uncollectible Amounts - CAE	\$254,523	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$251,096	\$3,427	\$254,523
905.000	Misc. Customer Accounts Expense - CAE	\$77,659	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$76,613	\$1,046	\$77,659

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
	<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>\$690,224</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$683,367</b>	<b>\$6,857</b>	<b>\$690,224</b>
	<b>CUSTOMER SERVICE EXPENSES</b>										
907.000	Customer Service & Information Expenses	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL CUSTOMER SERVICE EXPENSES</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>SALES PROMOTION EXPENSES</b>										
910.000	Sales Promotion Expenses - SPE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL SALES PROMOTION EXPENSES</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>ADMIN. &amp; GENERAL EXPENSES</b>										
920.000	Admin. & General Salaries	\$652,673	15-A&G Basis	\$210,748	\$82,498	\$103,383	\$69,705	\$10,116	\$124,334	\$51,898	\$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	\$33,695	\$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	\$61,030	\$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	\$1,436,392	16-Labor Basis	\$421,284	\$143,926	\$280,968	\$189,604	\$27,435	\$233,701	\$139,474	\$1,436,392
927.000	Franchise Requirements	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
928.100	PSC Assessment	\$123,454	15-A&G Basis	\$39,663	\$15,605	\$19,565	\$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
928.000	Duplicate Charges - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930.100	Institutional or Goodwill Advertising Expenses	\$2,038	15-A&G Basis	\$658	\$258	\$323	\$218	\$32	\$388	\$162	\$2,039
930.200	Misc. General Expenses	\$350,905	15-A&G Basis	\$113,307	\$44,354	\$55,583	\$37,477	\$5,439	\$66,847	\$27,897	\$350,904
930.300	Research & Development Expenses - AGE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
931.000	Rents - AGE	\$43,384	15-A&G Basis	\$14,009	\$5,484	\$6,872	\$4,633	\$672	\$8,265	\$3,449	\$43,384
932.000	Maint. of General Plant - AGE	\$31,847	15-A&G Basis	\$10,283	\$4,026	\$5,045	\$3,401	\$494	\$6,067	\$2,632	\$31,847
	<b>TOTAL ADMIN. &amp; GENERAL EXPENSES</b>	<b>\$6,144,969</b>		<b>\$1,789,812</b>	<b>\$683,973</b>	<b>\$936,938</b>	<b>\$631,893</b>	<b>\$91,627</b>	<b>\$1,535,028</b>	<b>\$476,701</b>	<b>\$6,144,972</b>
	<b>DEPRECIATION EXPENSE</b>										
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	\$3,586,959
403.000	CIAC Depreciation Offset	-\$444,617	Class % from Depreciation Schedule	-\$183,826	-\$79,642	-\$62,665	-\$27,278	-\$48,434	-\$11,285	-\$31,486	-\$444,617
	<b>TOTAL DEPRECIATION EXPENSE</b>	<b>\$3,142,345</b>		<b>\$1,299,195</b>	<b>\$562,870</b>	<b>\$442,888</b>	<b>\$192,796</b>	<b>\$342,306</b>	<b>\$79,755</b>	<b>\$222,532</b>	<b>\$3,142,341</b>
	<b>AMORTIZATION EXPENSE</b>										
405.000	Amort-Other UP	\$8,078	18-Rate Base Basis	\$3,871	\$1,662	\$1,379	\$225	\$742	-\$419	\$617	\$8,077
406.000	Amort-Intangible Fin	\$1,882	18-Rate Base Basis	\$902	\$387	\$321	\$53	\$173	-\$98	\$144	\$1,882
407.000	Amort-Property Losses	\$0	18-Rate Base Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL AMORTIZATION EXPENSE</b>	<b>\$9,960</b>		<b>\$4,773</b>	<b>\$2,049</b>	<b>\$1,700</b>	<b>\$278</b>	<b>\$915</b>	<b>-\$517</b>	<b>\$761</b>	<b>\$9,959</b>
	<b>OTHER OPERATING EXPENSES</b>										
403.900	Amortization of Net Cost of Removal	\$0	18-Rate Base Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
408.000	Property Taxes	\$1,358,805	19-Total COS Basis	\$570,165	\$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	\$2,807	\$5,089	\$3,434	\$497	\$4,233	\$2,626	\$26,017
403.001	Transportation Depr Clearing	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL OTHER OPERATING EXPENSE</b>	<b>\$1,567,458</b>		<b>\$631,353</b>	<b>\$237,093</b>	<b>\$246,312</b>	<b>\$113,418</b>	<b>\$80,893</b>	<b>\$141,022</b>	<b>\$118,366</b>	<b>\$1,567,457</b>

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

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
	<b>TOTAL OPERATING &amp; MAINT. EXPENSE</b>	<b>\$15,791,968</b>		<b>\$8,076,716</b>	<b>\$2,086,083</b>	<b>\$2,195,107</b>	<b>\$1,321,710</b>	<b>\$571,244</b>	<b>\$2,438,655</b>	<b>\$1,102,448</b>	<b>\$15,791,962</b>
	<b>NET INCOME BEFORE TAXES</b>	<b>\$7,186,353</b>		<b>\$8,076,716</b>	<b>\$2,086,083</b>	<b>\$2,195,107</b>	<b>\$1,321,710</b>	<b>\$571,244</b>	<b>\$2,438,655</b>	<b>\$1,102,448</b>	<b>\$15,791,962</b>
	<b>INCOME TAXES</b>										
409.000	Current Income Taxes	\$2,638,127	18-Rate Base Basis	\$1,284,190	\$542,927	\$450,328	\$73,804	\$242,444	-\$136,919	\$201,553	\$2,638,127
	<b>TOTAL INCOME TAXES</b>	<b>\$2,638,127</b>		<b>\$1,284,190</b>	<b>\$542,927</b>	<b>\$450,328</b>	<b>\$73,804</b>	<b>\$242,444</b>	<b>-\$136,919</b>	<b>\$201,553</b>	<b>\$2,638,127</b>
	<b>DEFERRED INCOME TAXES</b>										
410.000	Deferred Income Taxes - Def. Inc. Tax.	-\$906,762	18-Rate Base Basis	-\$396,600	-\$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	-\$189	-\$2,601
411.000	Deferred Income Taxes - Prior Years	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL DEFERRED INCOME TAXES</b>	<b>-\$909,363</b>		<b>-\$387,846</b>	<b>-\$166,567</b>	<b>-\$138,158</b>	<b>-\$22,582</b>	<b>-\$74,380</b>	<b>\$42,006</b>	<b>-\$81,836</b>	<b>-\$909,363</b>
	<b>NET OPERATING INCOME</b>	<b>\$5,357,589</b>		<b>\$6,963,059</b>	<b>\$2,462,443</b>	<b>\$2,607,277</b>	<b>\$1,372,732</b>	<b>\$739,308</b>	<b>\$2,343,742</b>	<b>\$1,242,165</b>	<b>\$17,620,726</b>



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

Description	MO Adjusted Jurisdictional	Allocation Number	Residential			Other Public Auth.		Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
			Commercial	Industrial							
Plant in Service	\$161,257,804	from Plant	\$74,882,878	\$34,070,948	\$23,227,765	\$8,241,680	\$7,804,359	\$3,767,481	\$8,262,708	\$161,257,797	
Less Accumulated Depreciation Reserve	\$27,127,697	from Reserve	\$13,340,757	\$5,548,777	\$3,219,806	\$1,319,873	\$1,054,661	\$772,107	\$1,871,515	\$27,127,696	
Net Plant in Service	\$134,130,107	from Net Plant	\$61,542,123	\$28,522,173	\$20,007,952	\$6,921,690	\$6,749,704	\$2,995,371	\$7,391,195	\$134,130,108	
<b>ADD TO NET PLANT IN SERVICE</b>											
Base Payroll	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tax Withholding	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pensions and Employee Benefits	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group Insurance	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
401(k)	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Electric	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Management Fees	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uncollectible Accounts	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PSC Assessment	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance Other	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cash Vouchers	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FICA - Employer Portion	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unemployment	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Tax	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Corporate Franchise	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CWC	-\$27,543	15-A&G Basis	-\$14,970	-\$5,349	-\$2,881	-\$1,245	-\$901	-\$454	-\$1,743	-\$27,543	
Materials & Supplies	\$448,854	15-A&G Basis	\$243,952	\$87,167	\$46,950	\$20,288	\$14,678	\$7,406	\$28,412	\$448,853	
Prepayments	\$104,173	15-A&G Basis	\$58,818	\$20,230	\$10,896	\$4,709	\$3,406	\$8,594	\$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	
<b>TOTAL ADD TO NET PLANT IN SERVICE</b>	<b>\$915,654</b>		<b>\$497,658</b>	<b>\$177,819</b>	<b>\$85,777</b>	<b>\$41,368</b>	<b>\$28,942</b>	<b>\$15,109</b>	<b>\$57,960</b>	<b>\$915,653</b>	
<b>SUBTRACT FROM NET PLANT</b>											
Federal Tax Offset	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Tax Offset	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Tax Offset	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense Offset	\$0	17-UPIS Basis	\$0	\$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	\$335,684	\$148,778	\$367,608	\$6,671,660	
Contributions In Aid of Construction	\$27,739,403	15-A&G Basis	\$15,076,366	\$5,386,892	\$2,901,642	\$1,253,821	\$907,078	\$457,700	\$1,755,904	\$27,739,403	
Customer Deposits	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deferred Income Taxes	\$14,072,705	17-UPIS Basis	\$6,457,964	\$2,891,857	\$2,089,648	\$726,152	\$707,857	\$313,821	\$775,406	\$14,072,705	
Tax & Interest Offset	\$369,913	17-UPIS Basis	\$169,763	\$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	\$6,856	
Accrued Pension Liability	\$131,897	15-A&G Basis	\$71,688	\$25,814	\$13,798	\$5,962	\$4,313	\$2,176	\$8,349	\$131,896	
Tank Painting Liability	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>TOTAL SUBTRACT FROM NET PLANT</b>	<b>\$48,992,434</b>		<b>\$24,841,120</b>	<b>\$9,902,833</b>	<b>\$6,066,306</b>	<b>\$2,349,591</b>	<b>\$1,973,663</b>	<b>\$830,837</b>	<b>\$2,928,083</b>	<b>\$48,992,433</b>	
<b>TOTAL RATE BASE</b>	<b>\$86,053,327</b>		<b>\$37,198,661</b>	<b>\$18,797,169</b>	<b>\$14,037,323</b>	<b>\$4,613,487</b>	<b>\$4,805,963</b>	<b>\$2,079,643</b>	<b>\$4,521,072</b>	<b>\$86,053,326</b>	
<b>TOTAL RETURN ON RATE BASE</b>	<b>\$6,705,275</b>	Rate of Return used is 0.07792	<b>\$2,898,520</b>	<b>\$1,464,675</b>	<b>\$1,093,788</b>	<b>\$359,483</b>	<b>\$374,482</b>	<b>\$162,046</b>	<b>\$352,282</b>	<b>\$6,705,276</b>	
<b>TOTAL OPERATING &amp; MAINT. EXPENSE</b>	<b>\$15,791,968</b>	from Income Statement	<b>\$8,248,157</b>	<b>\$3,117,068</b>	<b>\$1,981,636</b>	<b>\$728,470</b>	<b>\$629,092</b>	<b>\$261,083</b>	<b>\$846,446</b>	<b>\$15,791,962</b>	
<b>TOTAL INCOME TAXES</b>	<b>\$2,638,127</b>	from Income Statement	<b>\$1,140,728</b>	<b>\$576,167</b>	<b>\$430,279</b>	<b>\$141,404</b>	<b>\$147,207</b>	<b>\$63,843</b>	<b>\$138,502</b>	<b>\$2,638,128</b>	

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

Description	MO Adjusted Jurisdictional	Allocation Number from Income Statement 18-Rate Base Basis	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
TOTAL DEFERRED INCOME TAXES	-\$809,363		-\$348,989	-\$176,765	-\$132,007	-\$43,381	-\$45,162	-\$19,587	-\$42,492	-\$809,363
ADDITIONAL CURRENT TAX REQUIRED	\$476,096		\$205,864	\$103,979	\$77,651	\$25,519	\$26,566	\$11,522	\$24,995	\$476,096
TOTAL EXPENSES	\$18,096,828		\$9,244,778	\$3,620,449	\$2,337,559	\$852,012	\$757,703	\$316,871	\$967,451	\$18,096,823
CLASS COST OF SERVICE	\$24,802,103		\$12,143,298	\$5,085,124	\$3,431,347	\$1,211,495	\$1,132,186	\$478,917	\$1,319,733	\$24,802,099
OTHER WATER REVENUES - OPER. REV.	\$688,474		\$336,871	\$141,208	\$95,353	\$33,866	\$31,483	\$13,287	\$36,827	\$688,473
Irrigation Revenues	\$848		\$0	\$848	\$0	\$0	\$0	\$0	\$0	\$848
REVENUE CONTRIBUTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER WATER REVENUES - OPER. R	\$688,322		\$336,871	\$142,054	\$95,353	\$33,866	\$31,483	\$13,287	\$36,827	\$688,321
TOTAL COST OF SERVICE RELATED TO SALES OF WATER	\$24,112,781		\$11,806,427	\$4,943,070	\$3,335,894	\$1,177,829	\$1,100,722	\$466,630	\$1,283,106	\$24,112,778
REALLOCATION OF PUBLIC FIRE	\$1,283,108	20-Total COS Basis w/o Fire	\$712,380	\$298,322	\$201,318	\$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	\$466,630	\$0	\$24,112,777
REQUIRED MARGIN REVENUES	\$24,112,781		\$12,518,807	\$5,241,392	\$3,537,313	\$1,248,913	\$1,100,722	\$466,630	\$0	\$24,112,777
CURRENT MARGIN REVENUES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ZERO REVENUE INCREASE PLUG	-\$24,112,781		-\$12,518,807	-\$5,241,392	-\$3,537,313	-\$1,248,913	-\$1,100,722	-\$466,630	\$0	-\$24,112,777
COS MARGIN REVENUES @ 0%	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUE ABOVE (BELOW) COS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% CHANGE NEEDED TO BRING CLASS REVE	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

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

Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
Plant In Service	\$161,267,804	from Plant	\$69,160,840	\$28,653,156	\$28,204,145	\$7,756,721	\$13,236,297	\$1,267,289	\$12,979,358	\$161,267,806
Less Accumulated Depreciation Reserve	\$27,127,697	from Reserve	\$9,984,791	\$3,696,757	\$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	\$25,086,396	\$22,498,085	\$6,270,058	\$9,878,549	\$796,641	\$10,344,328	\$134,130,107
<b>ADD TO NET PLANT IN SERVICE</b>										
Base Payroll	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tax Withholding	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pensions and Employee Benefits	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group Insurance	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
401(k)	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Electric	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Management Fees	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uncollectible Accounts	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PSC Assessment	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance Other	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cash Vouchers	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FICA - Employer Portion	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unemployment	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Tax	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Corporate Franchise	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CWC	-\$27,543	15-A&G Basis	-\$8,894	-\$3,481	-\$4,363	-\$2,942	-\$427	-\$5,247	-\$2,190	-\$27,544
Materials & Supplies	\$448,854	15-A&G Basis	\$144,935	\$56,735	\$71,098	\$47,938	\$6,957	\$85,507	\$35,684	\$448,854
Prepayments	\$104,173	15-A&G Basis	\$33,637	\$13,167	\$16,501	\$11,126	\$1,615	\$19,845	\$8,282	\$104,173
Pensions/OPEBs Tracker Asset	\$212,312	15-A&G Basis	\$68,556	\$26,836	\$33,630	\$22,675	\$3,291	\$40,445	\$16,879	\$212,312
Tank Painting Tracker	\$177,858	15-A&G Basis	\$57,430	\$22,481	\$28,173	\$18,995	\$2,757	\$33,882	\$14,140	\$177,858
<b>TOTAL ADD TO NET PLANT IN SERVICE</b>	<b>\$915,654</b>		<b>\$295,664</b>	<b>\$115,738</b>	<b>\$145,039</b>	<b>\$97,782</b>	<b>\$14,193</b>	<b>\$174,432</b>	<b>\$72,795</b>	<b>\$915,653</b>
<b>SUBTRACT FROM NET PLANT</b>										
Federal Tax Offset	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Tax Offset	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Tax Offset	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense Offset	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer Advances	\$6,671,660	17-UPIS Basis	\$2,949,541	\$1,246,933	\$1,118,837	\$311,667	\$491,034	\$39,363	\$514,365	\$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	\$429,981	\$5,284,356	\$2,205,283	\$27,739,403
Customer Deposits	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deferred Income Taxes	\$14,072,705	17-UPIS Basis	\$6,221,643	\$2,630,189	\$2,359,993	\$657,195	\$1,035,761	\$83,029	\$1,085,006	\$14,072,706
Tax & Interest Offset	\$369,913	17-UPIS Basis	\$163,539	\$69,137	\$82,034	\$17,275	\$27,226	\$2,182	\$28,520	\$369,913
Pensions/OPEBs Tracker Liability	\$6,856	15-A&G Basis	\$2,214	\$867	\$1,086	\$732	\$106	\$1,306	\$545	\$6,856
Accrued Pension Liability	\$131,897	15-A&G Basis	\$42,690	\$16,672	\$20,892	\$14,087	\$2,044	\$25,126	\$10,498	\$131,897
Tank Painting Liability	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL SUBTRACT FROM NET PLANT</b>	<b>\$48,992,434</b>		<b>\$18,338,480</b>	<b>\$7,470,059</b>	<b>\$7,956,763</b>	<b>\$3,963,424</b>	<b>\$1,986,122</b>	<b>\$5,435,362</b>	<b>\$3,844,225</b>	<b>\$48,992,435</b>
<b>TOTAL RATE BASE</b>	<b>\$86,063,327</b>		<b>\$41,235,234</b>	<b>\$17,712,075</b>	<b>\$14,696,361</b>	<b>\$2,404,426</b>	<b>\$7,906,820</b>	<b>\$4,464,289</b>	<b>\$6,572,898</b>	<b>\$86,063,325</b>
<b>TOTAL RETURN ON RATE BASE</b>	<b>\$6,705,275</b>	Rate of Return used is 0.07792	<b>\$3,213,049</b>	<b>\$1,380,125</b>	<b>\$1,144,361</b>	<b>\$187,353</b>	<b>\$616,084</b>	<b>-\$347,657</b>	<b>\$512,160</b>	<b>\$6,705,275</b>
<b>TOTAL OPERATING &amp; MAINT. EXPENSE</b>	<b>\$15,791,968</b>	from Income Statement	<b>\$6,076,715</b>	<b>\$2,086,083</b>	<b>\$2,195,107</b>	<b>\$1,321,710</b>	<b>\$571,244</b>	<b>\$2,438,655</b>	<b>\$1,102,448</b>	<b>\$15,791,962</b>
<b>TOTAL INCOME TAXES</b>	<b>\$2,638,127</b>	from Income Statement	<b>\$1,264,190</b>	<b>\$542,927</b>	<b>\$450,328</b>	<b>\$73,604</b>	<b>\$242,444</b>	<b>-\$136,919</b>	<b>\$201,563</b>	<b>\$2,638,127</b>

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

Description	MO Adjusted Jurisdictional	Allocation Number from Income Statement	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
TOTAL DEFERRED INCOME TAXES	-\$809,363		-\$387,846	-\$186,567	-\$138,158	-\$22,582	-\$74,380	\$42,006	-\$81,836	-\$809,363
ADDITIONAL CURRENT TAX REQUIRED	\$476,096	18-Rate Base Basis	\$228,145	\$97,981	\$91,270	\$13,283	\$43,753	-\$24,709	\$36,374	\$476,097
TOTAL EXPENSES	\$18,096,828		\$7,181,204	\$2,560,424	\$2,588,547	\$1,386,016	\$783,061	\$2,319,033	\$1,278,539	\$18,096,823
CLASS COST OF SERVICE	\$24,802,103		\$10,394,253	\$3,940,549	\$3,732,908	\$1,573,368	\$1,399,145	\$1,971,176	\$1,790,699	\$24,802,098
OTHER WATER REVENUES - OPER. REV.	\$688,474		\$288,876	\$109,533	\$103,613	\$43,510	\$38,967	\$54,250	\$49,707	\$688,456
Irrigation Revenues	\$848		\$379	\$132	\$128	\$56	\$48	\$52	\$53	\$848
REVENUE CONTRIBUTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER WATER REVENUES - OPER. R	\$689,322		\$289,255	\$109,665	\$103,741	\$43,566	\$39,015	\$54,302	\$49,760	\$689,304
TOTAL COST OF SERVICE RELATED TO SALES OF WATER	\$24,112,781		\$10,104,988	\$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	\$1,918,874	\$457,833	
REQUIRED MARGIN REVENUES	\$24,112,781		\$10,843,169	\$4,110,729	\$3,894,257	\$1,529,802	\$1,360,130	\$1,916,874	\$457,833	\$24,112,795
CURRENT MARGIN REVENUES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ZERO REVENUE INCREASE PLUG	-\$24,112,781		-\$10,843,169	-\$4,110,729	-\$3,894,257	-\$1,529,802	-\$1,360,130	-\$1,916,874	-\$457,833	-\$24,112,795
COS MARGIN REVENUES @ 0%	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0000%
REVENUE ABOVE (BELOW) COS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% CHANGE NEEDED TO BRING CLASS REVE	0.0000%									

File Number WR-2011-0337  
 District #3  
 Test Year Ending 12-31-2010  
 Allocator Class Factors Calculations

Line #	Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection - Private	Fire Protection - Public
A	B	C	D	E	F	G	H	I	J
<b>Varies with water used</b>		<b>Factor 1</b>							
Factors are based on the pro forma last year average daily consumption for each customer classification.									
1	Factor 1 - Total Gallons	4,876,497.62	1,748,261.10	1,114,575.51	1,336,501.00	275,774.00	401,386.00	0.00	0.00
2	Factor 1 - Adjustment Gallons (+/-)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Factor 1 - Adjusted Gallons	4,876,498	1,748,261	1,114,576	1,336,501	275,774	401,386	0.00	0.00
4	Factor 1 - Average Daily Consumption	13,360.49	4,789.76	3,053.63	3,661.65	755.55	1,099.69	0.07	0.16
5	Factor 1 - Average Daily Consumption - Allocation Factor	1.00	0.3584	0.2286	0.2741	0.0566	0.0823	0.0000	0.0000
<b>Assoc. with facilities serving base and max. day extra capacity functions.</b>		<b>Factor 2</b>							
Factors are based on the weighting of the factors for average daily consumption (Factor 1) and the factors derived from maximum day extra capacity demand for each customer classification, as follows:									
6	Factor 2 - Weighted Factor %	0.6536							
7	Factor 2 - Average Daily Consumption, Weighted Factor	0.6536	0.2342	0.1494	0.1792	0.0370	0.0538	0.0000	0.0000
8	Factor 2 - Maximum Day Extra Capacity, Allocation Factor	0.0000							
9	Factor 2 - Maximum Day Extra Capacity, Weighted Factor %	0.3464							
10	Factor 2 - Maximum Day Extra Capacity, Weighted Factor	0.3464	0.1585	0.0758	0.0606	0.0187	0.0328	0.0000	0.0000
11	Factor 2 - Maximum Day Extra Capacity, Allocation Factor	1.0000	0.3927	0.2252	0.2398	0.0557	0.0866	0.0000	0.0000
<b>Max. Day Class Allocation and Max Day to Avg. Day</b>		<b>Factor 2b</b>							
Maximum Day Class Allocation and Max Day to Average Day									
12	Factor 2b - Average Daily Consumption	13,360.49	4,789.76	3,053.63	3,661.65	755.55	1,099.69	0.07	0.16
13	Factor 2b - Max. Day Extra Capacity, Factor		1.00	0.75	0.50	0.75	0.90	0.00	0.00
14	Factor 2b - Max. Day Extra Capacity, Daily Rate of Flow	10467.18	4789.76	2290.22	1830.82	566.66	989.72	0.00	0.00
15	Factor 2b - Max. Day Extra Capacity, Allocation Factor	1.0000	0.4576	0.2188	0.1749	0.0541	0.0946	0	0
<b>Assoc. with facilities serving base, max day extra capacity and fire protection functions.</b>		<b>Factor 3</b>							
Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.									
16	Factor 3 - Average Daily Consumption, Allocation Factor	1.0000	0.3584	0.2286	0.2741	0.0566	0.0823	0.0000	0.0000
17	Factor 3 - Average Daily Consumption, Weighted Factor %	0.6208							
18	Factor 3 - Average Daily Consumption, Weighted Factor	0.6208	0.2225	0.1419	0.1702	0.0351	0.0511	0.0000	0.0000
19	Factor 3 - Maximum Day Extra Capacity, Allocation Factor	1.0000	0.4576	0.2188	0.1749	0.0541	0.0946	0.0000	0.0000
20	Factor 3 - Maximum Day Extra Capacity, Weighted Factor %	0.329							
21	Factor 3 - Maximum Day Extra Capacity, Weighted Factor	0.329	0.1506	0.0720	0.0575	0.0178	0.0311	0.0000	0.0000
22	Factor 3 - Fire Protection, Allocation Factor	0.0502							
23	Factor 3 - Fire Protection, Weighted Factor %							0.3051	0.6949
24	Factor 3 - Fire Protection, Weighted Factor							0.0153	0.0349
25	Factor 3 - Fire Protection, Factor							0.0153	0.0349
26	Factor 3 - Allocation Factor	1.0000	0.3731	0.2139	0.2277	0.0529	0.0822	0.0153	0.0349
<b>Associated with facilities serving base and max. hr. extra capacity functions.</b>		<b>Factor 4A</b>							
Comment									
27	Factor 4A - Average Hourly Consumption, Thousand Gallons	392.7877	199.5732	127.2346	34.4894	31.4811	0.0000	0.0029	0.0065
28	Factor 4A - Factor (ratio of max. hr to average hr minus 1.0)		3.5000	2.5000	1.2000	2.5000	3.2000	0.0000	0.0000

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 Test Year Ending 12-31-2010  
 Allocator Class Factors Calculations

Line #	Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection - Private	Fire Protection - Public
A	B	C	D	E	F	G	H	I	J
29	Factor 4A - Max. Hr Extra Capacity 1,000 per Hour	1136.6828	698.5062	318.0865	41.3873	78.7028	0.0000	0.0000	0.0000
30	Factor 4A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.6145	0.2798	0.0364	0.0692	0.0000	0.0000	0.0000

Associated with facilities serving base and max. hr. extra capacity functions		Factor 4							
Comment									
31	Factor 4 - Average Hourly Consumption, Thousand Gallons	556.6872	199.5732	127.2346	152.5696	31.4811	45.8203	0.0029	0.0065
32	Factor 4 - Adjusted Hourly Gallons (+/-)	-163.8995	0.0000	0.0000	-118.0792	0.0000	-45.8203	0.0000	0.0000
33	Factor 4 - Hourly Adjusted Gallons	392.7877	199.5732	127.2346	34.4894	31.4811	0.0000	0.0029	0.0065
34	Factor 4 - Average Hourly Consumption, Allocation Factor	1.0000	0.5082	0.3239	0.0878	0.0801	0.0000	0.0000	0.0000
35	Factor 4 - Average Hourly Consumption, Weighted Factor %	0.2922							
36	Factor 4 - Average Hourly Consumption, Weighted Factor	0.2922	0.1485	0.0946	0.0257	0.0234	0.0000	0.0000	0.0000
37	Factor 4 - Maximum Hour Extra Capacity, Allocation Factor	1.0000	0.6146	0.2798	0.0364	0.0692	0.0000	0.0000	0.0000
38	Factor 4 - Maximum Hour Extra Capacity, Weighted Factor %	0.5533							
39	Factor 4 - Maximum Hour Extra Capacity, Weighted Factor	0.5533	0.3401	0.1548	0.0201	0.0383	0.0000	0.0000	0.0000
40	Factor 4 - Fire Protection, Allocation Factor	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3051	0.6949
41	Factor 4 - Fire Protection, Weighted Factor %	0.1545							
42	Factor 4 - Fire Protection, Weighted Factor	0.1545	0.0000	0.0000	0.0000	0.0000	0.0000	0.0471	0.1074
43	Factor 4 - Allocation Factor	1.0000	0.4886	0.2494	0.0458	0.0617	0.0000	0.0471	0.1074

Allocation of costs associated with storage facilities.		Factor 5A							
Comment									
44	Factor 5A - Average Hourly Consumption, Thousand Gallons	556.6872	199.5732	127.2346	152.5696	31.4811	45.8203	0.0029	0.0065
45	Factor 5A - Factor (ratio of max. hr to average hr minus 1.0)		3.5000	2.5000	1.2000	2.5000	3.2000	0.0000	0.0000
46	Factor 5A - Max. Hr Extra Capacity 1,000 per Hour	1425.0028	698.5062	318.0865	183.0823	78.7028	146.6250	0.0000	0.0000
47	Factor 5A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.4902	0.2232	0.1285	0.0552	0.1029	0.0000	0.0000

Associated with storage facilities.		Factor 5							
Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand, and the fire protection demand for each customer classification.									
Description									
48	Factor 5 - Average Hourly Consumption, Thousand Gallons	556.6872	199.5732	127.2346	152.5696	31.4811	45.8203	0.0029	0.0065
49	Factor 5 - Average Hourly Consumption, Allocation Factor	1.0000	0.3584	0.2286	0.2741	0.0566	0.0823	0.0000	0.0000
50	Factor 5 - Average Hourly Consumption, Weighted Factor	0.2707							
51	Factor 5 - Maximum Hour Extra Capacity, Allocation Factor	0.2707	0.0970	0.0619	0.0742	0.0153	0.0223	0.0000	0.0000
52	Factor 5 - Maximum Hour Extra Capacity, Weighted Factor %	1.0000	0.4902	0.2232	0.1285	0.0552	0.1029	0.0000	0.0000
53	Factor 5 - Maximum Day Extra Capacity, Allocation Factor	0.5128							
54	Factor 5 - Maximum Day Extra Capacity, Weighted Factor	0.5128	0.2513	0.1145	0.0659	0.0283	0.0528	0.0000	0.0000
55	Factor 5 - Fire Protection, Allocation Factor	1.0000						0.3051	0.6949
56	Factor 5 - Fire Protection, Weighted Factor	0.2165						0.0661	0.1504
57	Factor 5 - Allocation Factor	1.0000	0.3483	0.1764	0.1401	0.0436	0.0751	0.0661	0.1504

Assoc. w/power and pumping facilities		Factor 6							
Factors are based on the weighting of the maximum daily consumption, Factor 2, the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 4, for each customer classification, as follows:									
Description									

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Line #	Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection - Private	Fire Protection - Public
A	B	C	D	E	F	G	H	I	J
58	Factor 6 - Maximum Daily Consumption, Allocation Factor 2		0.3927	0.2252	0.2398	0.0557	0.0866	0.0000	0.0000
59	Factor 6 - Maximum Daily Consumption, Allocation Factor 2 %	0.9088							
60	Factor 6 - Maximum Daily Consumption, Weighted Factor 2	0.9088	0.3563	0.2047	0.2179	0.0506	0.0787	0.0000	0.0000
61	Factor 6 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.3731	0.2139	0.2277	0.0529	0.0822	0.0153	0.0349
62	Factor 6 - Maximum Daily Consumption, Allocation Factor 3 %	0.0688							
63	Factor 6 - Maximum Daily Consumption, Weighted Factor 3	0.0688	0.0256	0.0147	0.0157	0.0036	0.0057	0.0011	0.0024
64	Factor 6 - Maximum Hourly Consumption, Allocation Factor 4	1.0000	0.4886	0.2494	0.0458	0.0617	0.0000	0.0471	0.1074
65	Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 %	0.0224							
66	Factor 6 - Maximum Hourly Consumption, Weighted Factor 4	0.0224	0.0109	0.0056	0.0010	0.0014	0.0000	0.0011	0.0024
67	Factor 6 - Allocation Factor	1.0000	0.3934	0.2250	0.2346	0.0556	0.0844	0.0022	0.0048

Assoc. with trans. and distrib. mains		Factor 7							
Factors are based on the weighting of the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 5, for each customer classification, as follows:									
Description									
68	Factor 7 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.3731	0.2139	0.2277	0.0529	0.0822	0.0153	0.0349
69	Factor 7 - Maximum Daily Consumption, Allocation Factor 3 %	0.0000							
70	Factor 7 - Maximum Daily Consumption, Weighted Factor 3	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
71	Factor 7 - Maximum Hourly Consumption, Allocation Factor 4	1.0000	0.4886	0.2494	0.0458	0.0617	0.0000	0.0471	0.1074
72	Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 %	1.0000							
73	Factor 7 - Maximum Hourly Consumption, Weighted Factor 4	1.0000	0.4886	0.2494	0.0458	0.0617	0.0000	0.0471	0.1074
74	Factor 7 - Allocation Factor	1.0000	0.4886	0.2494	0.0458	0.0617	0.0000	0.0471	0.1074

Associated with meters		Factor 9							
Factors are based on the relative cost of meters by size and customer classification.									
Description									
75	Factor 9 - 5/8 Dollar Equivalents	41,515.50	31,032.30	6,928.30	1,190.50	1,966.90	397.50	0.00	0.00
76	Factor 9 - Allocation Factor	1.0000	0.7474	0.1669	0.0297	0.0474	0.0096	0.0000	0.0000

Factors for allocating COS to customer class.		Factor 10							
Factors are based on the relative cost of services by size and customer classification, as developed on the following page and summarized below.									
Description									
77	Factor 10 - Factors for allocating COS to customer class.	37,075.59	29,678.18	4,358.21	233.18	524.02	36.66	2,245.34	0.00
78	Factor 10 - Allocation Factor	1.0000	0.8005	0.1175	0.0063	0.0141	0.0010	0.0606	0.0000

T & D OP Basis		Factor 11							
Comment									
Description									
79	Factor 11 - T & D OP Basis	\$491,895.00	\$304,701.00	\$101,842.00	\$18,090.00	\$26,495.00	\$2,284.00	\$12,146.00	\$26,337.00
80	Factor 11 - Allocation Factor	1.0000	0.6195	0.2070	0.0368	0.0539	0.0046	0.0247	0.0535

Trans. & Dist. Maint. Expenses		Factor 12							

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 Allocator Class Factors Calculations

Line #	Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection - Private	Fire Protection - Public
A	B	C	D	E	F	G	H	I	J
Factors are based on transmission and distribution maintenance expenses other than those being allocated, as follows:									
Description									
81	Factor 12 - Trans. & Dist. Maint. Expenses	\$330,709.00	\$153,145.00	\$67,911.00	\$12,170.00	\$16,711.00	\$261.00	\$12,651.00	\$67,860.00
82	Factor 12 - Allocation Factor	1.0000	0.4631	0.2053	0.0368	0.0505	0.0008	0.0383	0.2052
Allocation of Billing and Collecting Costs. Factor 13									
Factors are based on the total number of customers.									
Description									
83	Factor 13 - Total Customers	33,794.00	29,233.00	3,637.00	128.00	330.00	11.00	455.00	0.00
84	Factor 13 - Allocation Factor	1.0000	0.8650	0.1076	0.0038	0.0098	0.0003	0.0135	0.0000
Meter reading costs. Factor 14									
Factors are based on the number of metered customers.									
Description									
85	Factor 14 - Total Metered Customers	33,339.00	29,233.00	3,637.00	128.00	330.00	11.00	0.00	0.00
86	Factor 14 - Allocation Factor	1.0000	0.8769	0.1091	0.0038	0.0099	0.0003	0.0000	0.0000
A&G Basis Factor 15									
Factors are based on the allocation of direct labor expense.									
Description									
87	Factor 15 - A&G Basis	\$3,587,575.00	\$1,949,427.00	\$696,711.00	\$375,283.00	\$162,120.00	\$117,451.00	\$59,327.00	\$227,256.00
88	Factor 15 - Allocation Factor	1.0000	0.5435	0.1942	0.1046	0.0452	0.0327	0.0165	0.0633
Labor Basis Factor 16									
Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal.									
Description									
	From IS, >=800 and < 802		\$23,985.00	\$13,755.00	\$14,846.00	\$3,402.00	\$5,289.00	\$0.00	\$0.00
	From IS, >=810 and < 812		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=813 and < 818		\$9,638.00	\$5,527.00	\$5,885.00	\$1,367.00	\$2,125.00	\$0.00	\$0.00
	From IS, >=820 and < 821		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=822 and < 823		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=824 and < 828		\$132,253.00	\$75,640.00	\$78,868.00	\$18,692.00	\$28,374.00	\$740.00	\$1,614.00
	From IS, >=830 and < 834		\$24,039.00	\$13,749.00	\$14,335.00	\$3,397.00	\$5,157.00	\$134.00	\$293.00
	From IS, >=840 and < 841		\$92.00	\$53.00	\$56.00	\$13.00	\$20.00	\$0.00	\$0.00
	From IS, >=842 and < 843		\$64,858.00	\$37,194.00	\$39,605.00	\$9,199.00	\$14,303.00	\$0.00	\$0.00
	From IS, >=850 and < 853		\$44,896.00	\$25,747.00	\$27,415.00	\$6,368.00	\$9,901.00	\$0.00	\$0.00
	From IS, >=860 and < 866		\$400,905.00	\$133,988.00	\$23,804.00	\$34,865.00	\$2,999.00	\$15,982.00	\$34,645.00
	From IS, >=870 and < 879		\$430,244.00	\$190,734.00	\$34,190.00	\$46,928.00	\$740.00	\$35,568.00	\$190,643.00
	From IS, >=901 and < 904		\$311,859.00	\$38,796.00	\$1,361.00	\$3,527.00	\$107.00	\$2,391.00	\$0.00
	From IS, >=905 and < 908		\$67,175.00	\$8,356.00	\$295.00	\$761.00	\$23.00	\$1,048.00	\$0.00
	From IS, >=920 and < 921		\$354,728.00	\$126,749.00	\$68,270.00	\$29,501.00	\$21,342.00	\$10,769.00	\$41,314.00
	From IS, >=932 and < 933		\$17,308.00	\$6,185.00	\$3,331.00	\$1,439.00	\$1,041.00	\$525.00	\$2,016.00



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Line #	Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection - Private	Fire Protection - Public
A	B	C	D	E	F	G	H	I	J
89	Factor 16 - Labor Basis	\$3,459,097.00	\$1,881,981.00	\$676,493.00	\$312,061.00	\$159,459.00	\$91,421.00	\$67,157.00	\$270,525.00
90	Factor 16 - Allocation Factor	1.0000	0.5441	0.1956	0.0902	0.0461	0.0264	0.0194	0.0782
<b>UPIS Basis</b>		<b>Factor 17</b>							
Comment									
Description									
91	Factor 17 - UPIS Basis	\$134,059,228.00	\$61,509,596.00	\$28,507,104.00	\$19,997,277.00	\$6,918,033.00	\$6,746,139.00	\$2,993,790.00	\$7,387,289.00
92	Factor 17 - Allocation Factor	1.0000	0.4589	0.2126	0.1492	0.0516	0.0503	0.0223	0.0551
<b>Rate Base Basis</b>		<b>Factor 18</b>							
Factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below.									
Description									
93	Factor 18 - Rate Base Basis	\$96,053,328.00	\$37,198,661.00	\$18,797,159.00	\$14,037,323.00	\$4,613,487.00	\$4,805,983.00	\$2,079,643.00	\$4,521,072.00
94	Factor 18 - Allocation Factor	1.0000	0.4324	0.2184	0.1631	0.0536	0.0558	0.0242	0.0525
<b>Total COS Basis</b>		<b>Factor 19</b>							
The factors are based on the allocation of the total cost of service, excluding those items being allocated.									
(>=600 and <679) or (>=900 and <933) or =403,000 or =403,900 or =408,000 + Summary -> Total Return on Rate Base + IS -> Total Income Taxes + IS -> Total Deferred Income Taxes = 928 or (= 408 and (Description contains "Gross Rec" or "Assess"))									
			\$12,143,298.16	\$5,085,123.69	\$3,431,346.83	\$1,211,495.04	\$1,132,184.90	\$478,917.40	\$1,319,732.84
			\$76,410.00	\$27,303.00	\$14,705.00	\$6,355.00	\$4,597.00	\$2,320.00	\$8,900.00
Description									
95	Factor 19 - Total COS Basis	24,661,508.87	12,066,888.16	5,057,820.69	3,416,641.83	1,205,140.04	1,127,587.90	476,597.40	1,310,832.84
96	Factor 19 - Allocation Factor	1.0000	0.4893	0.2051	0.1385	0.0489	0.0457	0.0193	0.0532
<b>Total COS Basis w/o Fire</b>		<b>Factor 20</b>							
The factors are based on COS basis without Fire.									
Description									
97	Factor 20 - Total COS Basis w/o Fire	\$21,871,263.72	\$12,143,298.16	\$5,085,123.69	\$3,431,346.83	\$1,211,495.04	\$0.00	\$0.00	\$0.00
98	Factor 20 - Allocation Factor	1.0000	0.5552	0.2325	0.1569	0.0554	0.0000	0.0000	0.0000

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Line #	Description	Total	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service
A	B	C	D	E	F	G	H	I	J
<b>T &amp; D OP Basis</b>		<b>Factor 11</b>							
Comment									
Description									
1	Factor 11 - T & D OP Basis	\$491,895.00	\$71,654.00	\$0.00	\$135,682.00	\$238,831.00	\$9,245.00	\$0.00	\$38,483.00
2	Factor 11 - Allocation Factor	1.0000	0.1457	0.0000	0.2758	0.4815	0.0188	0.0000	0.0782
<b>Trans. &amp; Dist. Maint. Expenses</b>		<b>Factor 12</b>							
Comment									
Description									
3	Factor 12 - Trans. & Dist. Maint. Expenses	\$330,709.00	\$72,312.00	\$0.00	\$138,927.00	\$25,532.00	\$15,427.00	\$0.00	\$80,511.00
4	Factor 12 - Allocation Factor	1.0000	0.2187	0.0000	0.4140	0.0772	0.0466	0.0000	0.2434
<b>Allocation of Billing and Collecting Costs.</b>		<b>Factor 13</b>							
Comment									
Description									
5	Factor 13 - Allocation of Billing and Collecting Costs.	\$3,794.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,339.00	\$455.00
6	Factor 13 - Allocation Factor	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9885	0.0135
<b>A&amp;G Basis</b>		<b>Factor 15</b>							
Comment									
Description									
7	Factor 15 - A&G Basis	\$3,587,573.00	\$1,158,467.00	\$453,553.00	\$568,269.00	\$383,328.00	\$55,503.00	\$893,387.00	\$285,088.00
8	Factor 15 - Allocation Factor	1.0000	0.3229	0.1284	0.1584	0.1068	0.0155	0.1905	0.0795
<b>Labor Basis</b>		<b>Factor 16</b>							
Comment									
	From IS, >=600 and < 602		\$39,920.00	\$21,157.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=610 and < 612		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=613 and < 618		\$16,040.00	\$8,502.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=620 and < 621		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=622 and < 623		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=624 and < 626		\$217,738.00	\$113,110.00	\$4,167.00	\$0.00	\$0.00	\$0.00	\$1,163.00
	From IS, >=630 and < 634		\$39,577.00	\$20,559.00	\$757.00	\$0.00	\$0.00	\$0.00	\$211.00
	From IS, >=640 and < 641		\$153.00	\$81.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=642 and < 643		\$107,948.00	\$57,211.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=650 and < 653		\$74,725.00	\$39,602.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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Line #	Description	Total	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service
A	B	C	D	E	F	G	H	I	J
	From IS, >=660 and < 666		\$94,275.00	\$0.00	\$178,517.00	\$311,599.00	\$12,164.00	\$0.00	\$50,632.00
	From IS, >=670 and < 679		\$203,147.00	\$0.00	\$384,671.00	\$71,727.00	\$43,339.00	\$0.00	\$226,181.00
	From IS, >=901 and < 904		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$355,658.00	\$2,384.00
	From IS, >=905 and < 906		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$76,613.00	\$1,046.00
	From IS, >=920 and < 921		\$210,748.00	\$82,488.00	\$103,383.00	\$69,705.00	\$10,116.00	\$124,334.00	\$51,888.00
	From IS, >=932 and < 933		\$10,283.00	\$4,025.00	\$5,045.00	\$3,401.00	\$494.00	\$6,067.00	\$2,532.00
	<b>Description</b>								
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
<b>UPIS Basis</b>		<b>Factor 17</b>							
	Comment								
	<b>Description</b>								
11	Factor 17 - UPIS Basis	\$134,059,227.00	\$59,244,714.00	\$25,053,149.00	\$22,486,198.00	\$6,266,748.00	\$9,873,332.00	\$796,223.00	\$10,338,863.00
12	Factor 17 - Allocation Factor	1.0000	0.4421	0.1889	0.1677	0.0467	0.0736	0.0059	0.0771
<b>Rate Base Basis</b>		<b>Factor 18</b>							
	Comment								
	<b>Description</b>								
13	Factor 18 - Rate Base Basis	\$86,053,325.00	\$41,235,234.00	\$17,712,075.00	\$14,686,361.00	\$2,404,426.00	\$7,906,620.00	-\$4,464,289.00	\$6,572,898.00
14	Factor 18 - Allocation Factor	1.0000	0.4792	0.2058	0.1707	0.0279	0.0919	-0.0519	0.0764
<b>Total COS Basis</b>		<b>Factor 19</b>							
	Comment								
	(>=600 and <679) or (>=900 and <933) or =403.000 or =403.900 or =408.000 + Summary->Total Return on Rate Base + IS->Net Operating Income +IS->Total Deferred Income Taxes = 926 or (= 408 and (Description contains "Gross Rec" or "Assess"))		\$10,394,253.15	\$3,940,549.30	\$3,732,907.88	\$1,573,388.03	\$1,399,145.35	\$1,871,176.26	\$1,790,698.54
			\$45,396.00	\$17,771.00	\$22,269.00	\$15,015.00	\$2,180.00	\$26,782.00	\$11,177.00
	<b>Description</b>								
15	Factor 19 - Total COS Basis	\$24,661,508.50	\$10,348,857.15	\$3,922,778.30	\$3,710,638.86	\$1,558,353.03	\$1,396,965.35	\$1,944,394.26	\$1,779,521.54
16	Factor 19 - Allocation Factor	1.0000	0.4196	0.1591	0.1505	0.0632	0.0566	0.0788	0.0722
<b>Total COS Basis w/o Fire</b>		<b>Factor 20</b>							
	Comment								
	<b>Description</b>								
17	Factor 20 - Total COS Basis w/o Fire	\$18,067,710.31	\$10,394,253.15	\$3,940,549.30	\$3,732,907.88	\$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

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Line #	Description	Total	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Protection - Private	Fire Protection - Public
A	B	C	D	E	F	G	H	I	J	K
<b>Allocation of cost which vary with water consumed</b>		<b>Factor 6</b>								
Factors are based on the pro forma test year average daily consumption for each customer classification.										
1	Factor 6 - Factor 2	1.0000	0.6536	0.3464					0.0000	0.0000
2	Factor 6 - Factor 2 %	0.9088								
3	Factor 6 - Factor 2 Weighted	1.0000	0.6852	0.3148					0.0000	0.0000
4	Factor 6 - Factor 3	1.0000	0.6208	0.3290					0.0153	0.0349
5	Factor 6 - Factor 3 %	0.0688								
6	Factor 6 - Factor 3 Weighted	0.0688	0.0471	0.0217	0.0000				0.0000	0.0000
7	Factor 6 - Factor 4	1.0000	0.2922		0.5533				0.0471	0.1074
8	Factor 6 - Factor 4 %	0.0224								
9	Factor 6 - Factor 4 Weighted	0.0224	0.0065	0.0000	0.0124				0.0011	0.0024
10	Factor 6 - Allocation Factor	1.0000	0.6477	0.3365	0.0124				0.0011	0.0024
<b>Allocation of cost which vary with water consumed</b>		<b>Factor 7</b>								
Factors are based on the pro forma test year average daily consumption for each customer classification.										
11	Factor 7 - Factor 3	1.0000	0.6208	0.3290					0.0153	0.0349
12	Factor 7 - Factor 3 %	0.0000								
13	Factor 7 - Factor 3 Weighted	0.0000	0.0000	0.0000	0.0000				0.0000	0.0000
14	Factor 7 - Factor 4	1.0000	0.2922		0.5533				0.0471	0.1074
15	Factor 7 - Factor 4 %	1.0000								
16	Factor 7 - Factor 4 Weighted	1.0000	0.2922	0.0000	0.5533				0.0471	0.1074
17		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
18		0.0000								
19		0.0000	0.0000	0.0000	0.0000				0.0000	0.0000
20	Factor 7 - Allocation Factor	1.0000	0.2922	0.0000	0.5533				0.0471	0.1074

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

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

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

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

Average Day	1.00	0.6536	16,340,000	0.6208
Maximum Day Extra Capacity	0.53	0.3464	8,660,200	0.3290
Fire Protection	1.53	1.0000	25,000,200	0.9498
			1,320,000	0.0502
			26,320,200	1.0000

Number of Years A	Year B	Maximum Day Ratio C	Day Ratio D	Weight E	Rate of Flow (GPD) F	Weight G
<b>Factor 4A</b>						
Allocation of Costs associated with the facilities serving base and maximum hour extra capacity functions.					The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 2.70. The system demand for fire protection is 1500 gallons per minute.	
Average Day			1.00	11,347		0.2922
Maximum Hour Extra Capacity			1.89	21,490.34		0.5533
Fire Protection			2.89	32,837.57		0.8455
				6,000		0.1545
<b>Total</b>				38,837.57		1.0000

**Factor 4 - District Table**

Allocation of Costs associated with the facilities serving base and maximum hour extra capacity functions.

Extra Cap Max Hour divided by Average Hour Base Capacity = 2.893885934  
 Extra Capacity less Average Hour = 1.893885934

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

**Fire**  
 Basis for allocating demand related costs of fire service to private and public fire protection customer classifications.

Description A	Fire Lines In Inches B	Type of Hydrant (Inches) C	Nozzel Sizes D	Restrictive Diameters Squared E	Quantity F	Relative Demand G	Allocation Factor H
Private Fire Protection	2			4.00	6	24	
	3			9.00	0	0	
	4			16.00	69	1104	
	6			36.00	215	7740	
	8			64.00	143	9152	
	10			100.00	8	800	
	12			144.00	4	576	
	20			400.00	0	0	
		Private		20.25	0	0	
		Private		26.50	10	265	
<b>Total Private Fire Protection</b>					<b>455</b>	<b>19,661</b>	<b>0.3051</b>

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Description A	Hydrant Valve Size (Inches) C	Nozzle Sizes D	Number E	Restrictive Diameters Squared E	Quantity F	Relative Demand G	Allocation Factor H
<b>Public Fire Protection</b>							
	4 1/2	2 1/2	2	20.25	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				
<b>Total Public Fire Protection</b>					<b>2,580</b>	<b>44,770</b>	<b>0.6949</b>
<b>Total Fire Protection</b>					<b>3,035</b>	<b>64,431</b>	<b>1.0000</b>

**Factor 5A**

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

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

Fire Protection Weight =	$\frac{8,000 \text{ GPM} \times 60 \text{ Min.} \times 3}{6,650,000 \text{ Gallons}}$	Hours =	0.2165
General Service Weight =	1.0000	=	0.7835



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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
<b>Total</b>	<b>2.89</b>	<b>100.00</b>	

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

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

Description A	Horsepower of Pumps B	Weight C
Associated with Maximum Day	5,880	0.9088
Associated with Maximum Day and Fire	445	0.0688
Associated with Maximum Hour	145	0.0224
<b>Total</b>	<b>6470</b>	<b>1.0000</b>

**Factor 7A**  
 The weighting of the factors is based on the total footage of mains, designated as either transmission mains or distribution mains, as follows:

Description A	Ft. of Mains B	Weight C
Transmission Mains	609,696	0.1934

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<b>Distribution Mains</b>	2,542,414	0.8066
<b>Total</b>	3,152,110	1.0000

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

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

Meter Size (1)	5/8" Dollar Equivalent (2)	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Public Fire Protection		Total	
		Number of Meters (3)	Weighting (4)=(2)x(3)	Number of Meters (5)	Weighting (6)=(2)x(5)	Number of Meters (7)	Weighting (8)=(2)x(7)	Number of Meters (9)	Weighting (10)=(2)x(9)	Number of Meters (11)	Weighting (12)=(2)x(11)	Number of Meters (13)	Weighting (14)	Number of Meters (15)	Weighting (16)	Number of Meters (17)	Weighting (18)
5/8	1.0	26,810.00	26,810.00	2,351.00	2,351.00	35.00	35.00	143.00	143.00	0.00	0.00	0.00	0.00	0.00	0.00	29,339.00	29,339.00
3/4	1.3	3.00	3.90	18.00	23.40	7.00	9.10	4.00	5.20	0.00	0.00	0.00	0.00	0.00	0.00	32.00	41.60
1	1.7	2,378.00	4,042.60	704.00	1,196.80	21.00	35.70	46.00	78.20	2.00	3.40	0.00	0.00	0.00	0.00	3,151.00	5,356.70
1-1/2	3.5	6.00	21.00	55.00	192.50	1.00	3.50	6.00	21.00	0.00	0.00	0.00	0.00	0.00	0.00	68.00	238.00
2	4.3	36.00	154.80	480.00	2,064.00	39.00	167.70	99.00	425.70	3.00	12.90	0.00	0.00	0.00	0.00	657.00	2,825.10
3	19.0	0.00	0.00	3.00	57.00	1.00	19.00	6.00	114.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00	190.00
4	29.3	0.00	0.00	18.00	527.40	16.00	468.80	21.00	615.30	2.00	58.60	0.00	0.00	0.00	0.00	57.00	1,670.10
6	48.4	0.00	0.00	6.00	290.40	7.00	338.80	0.00	0.00	2.00	96.80	0.00	0.00	0.00	0.00	15.00	726.00
8	112.9	0.00	0.00	2.00	225.80	1.00	112.90	5.00	564.50	2.00	225.80	0.00	0.00	0.00	0.00	10.00	1,129.00
10	145.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	215.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>		<b>29,233.00</b>	<b>31,032.30</b>	<b>3,637.00</b>	<b>6,928.30</b>	<b>128.00</b>	<b>1,190.50</b>	<b>330.00</b>	<b>1,966.90</b>	<b>11.00</b>	<b>397.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33,339.00</b>	<b>41,515.50</b>

Service Size (1)	3/4" Dollar Equivalent (2)	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Public Fire Protection		Total	
		Number of Services (3)	Weighting (4)=(2)x(3)	Number of Services (5)	Weighting (6)=(2)x(5)	Number of Services (7)	Weighting (8)=(2)x(7)	Number of Services (9)	Weighting (10)=(2)x(9)	Number of Services (11)	Weighting (12)=(2)x(11)	Number of Services (13)	Weighting (14)	Number of Services (15)	Weighting (16)	Number of Services (17)	Weighting (18)
3/4	1.00	26,813.00	26,813.00	2,369.00	2,369.00	42.00	42.00	147.00	147.00	0.00	0.00	0.00	0.00	0.00	0.00	29,371.00	29,371.00
1	1.17	2,378.00	2,782.26	704.00	823.68	21.00	24.57	46.00	53.82	2.00	2.34	0.00	0.00	0.00	0.00	3,151.00	3,686.67
1-1/2	1.58	6.00	9.48	55.00	86.90	1.00	1.58	6.00	9.48	0.00	0.00	0.00	0.00	0.00	0.00	68.00	107.44
2	2.04	36.00	73.44	480.00	979.20	39.00	79.56	99.00	201.96	3.00	6.12	6.00	12.24	0.00	0.00	663.00	1,352.52
3	2.73	0.00	0.00	3.00	8.19	1.00	2.73	6.00	16.38	0.00	0.00	0.00	0.00	0.00	0.00	10.00	27.30
4	2.88	0.00	0.00	18.00	51.84	16.00	46.08	21.00	60.48	2.00	5.76	69.00	198.72	0.00	0.00	126.00	362.88
6	4.24	0.00	0.00	6.00	25.44	7.00	29.68	0.00	0.00	2.00	8.48	215.00	911.60	0.00	0.00	230.00	975.20
8	6.98	0.00	0.00	2.00	13.96	1.00	6.98	5.00	34.90	2.00	13.96	143.00	998.14	0.00	0.00	153.00	1,067.94
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.00	76.00	0.00	0.00	8.00	76.00
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	48.64	0.00	0.00	4.00	48.64
<b>Total</b>		<b>29,233.00</b>	<b>29,678.18</b>	<b>3,637.00</b>	<b>4,358.21</b>	<b>128.00</b>	<b>233.18</b>	<b>330.00</b>	<b>524.02</b>	<b>11.00</b>	<b>36.66</b>	<b>445.00</b>	<b>2,245.34</b>	<b>0.00</b>	<b>0.00</b>	<b>33,784.00</b>	<b>37,075.59</b>

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

MAWC Water Systems Rates - District 1

Customer Charge Saint Louis Metro

Meter Size	Current Rate Monthly Rate A	Proposed Rate Monthly Rate A	% increase (decrease)	Current Rate Quarterly Rate A	Proposed Rate Quarterly Rate A	% increase (decrease)	Sale for Resale Rate D	Proposed Sale for Resale Rate D	% increase (decrease)
5/8"	\$9.65	\$6.89	-28.60%	\$14.14	\$13.61	-3.75%	\$9.03	\$6.89	-23.70%
3/4"	\$10.77	\$7.57	-29.71%	\$17.51	\$15.67	-10.51%	\$10.08	\$7.57	-24.90%
1"	\$13.05	\$8.67	-33.56%	\$24.29	\$18.95	-21.98%	\$12.18	\$8.67	-28.82%
1 1/2"	\$18.66	\$13.22	-29.15%	\$41.16	\$32.60	-20.80%	\$17.46	\$13.22	-24.28%
2"	\$25.40	\$15.54	-38.82%	\$61.40	\$39.56	-35.57%	\$23.77	\$15.54	-34.62%
3"	\$43.42	\$49.81	14.72%	\$115.46	\$142.37	23.31%	\$40.63	\$49.81	22.59%
4"	\$63.67	\$73.46	15.38%	\$176.25	\$213.33	21.04%	\$59.57	\$73.46	23.32%
6"	\$119.97	\$118.49	-1.23%	\$345.11	\$348.41	0.96%	\$112.24	\$118.49	5.57%
8"	\$187.51	\$268.55	43.22%	\$547.74	\$798.58	45.80%	\$175.44	\$268.55	53.07%
10"	\$277.57	\$344.48	24.11%	\$817.90	\$1,026.37	25.49%	\$259.71	\$344.48	32.64%
12"	\$367.63	\$506.99	37.91%	\$1,088.08	\$1,513.91	39.14%	\$343.96	\$506.99	47.40%

Meter Size	Current Rate Rate J	Proposed Rate Rate J	% increase (decrease)	Current Rate Monthly Rate K	Proposed Rate Monthly Rate K	% increase (decrease)	Current Rate Quarterly Rate K	Proposed Rate Quarterly Rate K	% increase (decrease)
5/8"	\$8.79	\$6.89	-21.62%	\$14.92	\$6.89	-53.82%	\$29.96	\$13.61	-54.57%
3/4"	\$9.83	\$7.57	-22.99%	\$16.05	\$7.57	-52.83%	\$33.35	\$15.67	-53.01%
1"	\$11.87	\$8.67	-26.96%	\$18.30	\$8.67	-52.62%	\$40.10	\$18.95	-52.74%
1 1/2"	\$17.01	\$13.22	-22.28%	\$23.94	\$13.22	-44.78%	\$56.98	\$32.60	-42.79%
2"	\$23.16	\$15.54	-32.90%	\$30.68	\$15.54	-49.35%	\$77.24	\$39.56	-48.78%
3"	\$39.56	\$49.81	25.91%	\$48.68	\$49.81	2.32%	\$131.30	\$142.37	8.43%
4"	\$58.02	\$73.46	26.61%	\$68.93	\$73.46	6.57%	\$192.08	\$213.33	11.06%
6"	\$109.30	\$118.49	8.41%	\$125.23	\$118.49	-5.38%	\$360.93	\$348.41	-3.47%
8"	\$170.84	\$268.55	57.19%	\$192.78	\$268.55	39.30%	\$563.57	\$798.58	41.70%
10"	\$252.89	\$344.48	36.22%	\$282.86	\$344.48	21.78%	\$833.73	\$1,026.37	23.11%
12"	\$334.93	\$506.99	51.37%	\$372.89	\$506.99	35.96%	\$1,103.90	\$1,513.91	37.14%

Commodity Charge Saint Louis Metro

	RATE A			RATE B-1			RATE D		
	Current Rate	Proposed Rate	% increase (decrease)	Current Rate	Proposed Rate	% increase (decrease)	Current Rate	Proposed Rate	% increase (decrease)
Per 1,000 gallons	\$3.1901	\$ 3.6477	14.34%	\$1.6877	1.9843	17.58%	\$1.4742	\$ 1.6856	14.34%
1st Alternate Rate							\$1.5818	\$ 1.8086	14.34%
2nd Alternate Rate							\$1.6946	\$ 1.9376	14.34%

RATE J

RATE K

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

Customer Charge Warren County

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

Commodity Charge Warren County

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

Customer Charge    Jefferson City

Meter Size	Current Rate	Proposed Rate	% increase (decrease)
5/8"	\$11.79	\$6.89	-41.56%
3/4"	\$12.90	\$7.57	-41.32%
1"	\$15.13	\$8.67	-42.70%
1 1/2"	\$20.71	\$13.22	-36.17%
2"	\$27.38	\$15.54	-43.24%
3"	\$43.00	\$49.81	15.84%
4"	\$65.30	\$73.46	12.50%
6"	\$121.00	\$118.49	-2.07%
8"	N / A	N / A	
10"	N / A	N / A	
12"	N / A	N / A	

Commodity Charge    Jefferson City

	Residential			Commercial		
	Current Rate	Proposed Rate	% increase (decrease)	Current Rate	Proposed Rate	% increase (decrease)
First 315 CCF	\$2.9132	\$ 3.6477	25.21%	\$2.9152	\$ 3.6477	25.13%
Over 315 Ccf	\$2.9132	\$ 3.6477	25.21%	\$1.9508	\$ 3.6477	86.98%

Customer Charge Mexico

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

Commodity Charge Mexico

	Residential			Commercial			Industrial		
	Current Rate	Proposed Rate	% increase (decrease)	Current Rate	Proposed Rate	% increase (decrease)	Current Rate	Proposed Rate	% increase (decrease)
1st Block	\$5.6490	\$ 3.6477	-35.43%	\$4.9774	\$ 3.6477	-26.72%	\$7.2422	\$ 1.7570	-75.74%
2nd Block	\$5.6490	\$ 3.6477	-35.43%	\$2.7885	\$ 3.6477	30.81%	\$4.0571	\$ 1.7570	-56.69%
3rd Block	\$5.6490	\$ 3.6477	-35.43%	\$2.1520	\$ 3.6477	69.50%	\$3.1310	\$ 1.7570	-43.88%
4th Block	\$5.6490	\$ 3.6477	-35.43%	\$1.4492	\$ 3.6477	151.70%	\$2.1084	\$ 1.7570	-16.67%

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



Customer Charge    Maplewood - Lake Carmel

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

Commodity Charge    Maplewood - Lake Carmel

	Residential			Commercial		
	Current Rate	Proposed Rate	% increase (decrease)	Current Rate	Proposed Rate	% increase (decrease)
Per 1,000 gal.	2.85	\$ 3.6477	27.99%	4.54	\$ 3.6477	-19.66%

MAWC Water Systems Rates - District 2

Customer Charge Brunswick

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

Commodity Charge

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

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

Customer Charge    Parkville

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

Commodity Charge

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

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

Customer Charge Saint Joseph

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

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

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

MAWC Water Systems Rates - District 3

Customer Charge Joplin

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

Commodity Charge

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

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

Customer Charge Warrensburg

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

Commodity Charge

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

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

Customer Charge Warsaw - Whitebranch

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

Customer Charge Republic - Rankin Acres

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

Commodity Charge

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

Customer Charge Christian County - Spring Valley

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

current includes 2,000 gallons - proposed includes zero gallons

Commodity Charge

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

Customer Charge Taney County - Riverside Estates

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

current includes 2,000 gallons - proposed includes zero gallons

Commodity Charge

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

Customer Charge Taney County - Lake Taneycomo Acres

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

current includes 2,000 gallons - proposed includes zero gallons

Commodity Charge

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

Customer Charge Barry County - Lakewood Manor

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

current includes 2,000 gallons - proposed includes zero gallons

Commodity Charge

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



Customer Charge Stone and Taney County - Roark

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

Commodity Charge

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

Customer Charge Stone and Barry County - Ozark Mountain

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

current includes 2,000 gallons - proposed includes zero gallons

Commodity Charge

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

Customer Charge Newton County - Loma Linda

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

Commodity Charge

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

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

**MISSOURI-AMERICAN WATER COMPANY**

**SEWER OPERATIONS**

## Missouri-American Water Company

### Sewer Revenue Annualizations at Current Rates-District 1

#### Annualized Customer Counts and Customer Charge Revenues

##### Retail Customers

Customer Type	Non-Metered Customers	Metered Customers	Total Customers	Rate *	Annual Revenue
<b>Cedar Hill</b>					
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
<b>Warren County</b>					
Residential	417		417	\$ 53.74	\$ 268,915
Commercial	2		2	\$ 53.74	\$ 1,290
<b>Total</b>			<b>779</b>		<b>\$ 688,805</b>

\*monthly service charge includes 6,000 gallons

#### Annualized Commodity Sales - Volumes and Revenues

sales shown in Mgalions

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

\*Usage over 6,000 gallons

#### Other Operating Revenues

Miscellaneous Revenues	\$ -
<b>Total Other Revenues</b>	<b>\$ -</b>

#### Total Operating Revenues

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

# Missouri-American Water Company

## Sewer Development of Tariffed Rates-District 1

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

<b>Customer Rates</b>				
Customer Type	Current Service Charge	Proposed Service Charge	Current Usage Rate	Proposed Usage Rate
<b>Cedar Hill</b>				
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
<b>Warren County</b>				
Residential	\$ 53.74	\$ 60.00	N/A	
Commercial	\$ 53.74	\$ 60.00	N/A	

# Missouri-American Water Company

## Sewer Revenue Annualizations at Proposed Rates-District 1

### Annualized Customer Counts and Customer Charge Revenues

#### Retail Customers

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

monthly service charge

### Annualized Commodity Sales - Volumes and Revenues

sales shown in Mgalions

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

### Other Operating Revenues

Miscellaneous Revenues	\$ -
<b>Total Other Revenues</b>	<b>\$ -</b>

### Total Operating Revenues

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

#### Revenue Check - Proposed Rates vs. Current Rates

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

# Missouri-American Water Company

## Sewer Residential Customer Bill Comparison-District 1

Retail Customer			
Current Base Customer Charge	Proposed Base Customer Charge	Current Usage Rate	Proposed Usage Rate
Cedar Hill \$45.64	\$60.00	\$5.3764	\$6.6103
Warren County \$53.74	\$60.00		

### MONTHLY BILL COMPARISON

	Cedar Hill	Warren County
<b>Current Rates</b>		
Customer Charge	\$ 45.64	\$ 53.74
Usage Charge	\$ -	\$ -
<b>Total Bill</b>	<b>\$ 45.64</b>	<b>\$ 53.74</b>

<b>Proposed Rates</b>		
Customer Charge	\$ 60.00	\$ 60.00
Usage Charge	\$ -	\$ -
<b>Total Bill</b>	<b>\$ 60.00</b>	<b>\$ 60.00</b>

#### INCREASES

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

N/A to existing residential customers

**DISTRICT 2**

**JEFFERSON CITY**

**MAPLEWOOD**

**OZARK MEADOWS**



# Missouri-American Water Company

## Sewer Rate Making Income Statement-District 2

### Operating Revenues at Current Rates

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

### Cost of Service

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

## Missouri-American Water Company

### Sewer Revenue Annualizations at Current Rates-District 2

#### Annualized Customer Counts and Customer Charge Revenues

##### Retail Customers

Customer Type	Non-Metered Customers	Metered Customers	Total Customers	Rate *	Annual Revenue
<b>Jefferson City</b>					
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
<b>Maplewood</b>					
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
<b>Ozark Meadows</b>					
Residential	24		24	\$ 45.64	\$ 13,144
<b>Total</b>			<b>2,014</b>		<b>\$ 1,039,635</b>

#### Annualized Commodity Sales - Volumes and Revenues

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
<b>Total</b>	<b>33,362.8</b>		<b>\$ 118,973</b>

#### Other Operating Revenues

Miscellaneous Revenues	\$ 12,916
<b>Total Other Revenues</b>	<b>\$ 12,916</b>

#### Total Operating Revenues

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

# Missouri-American Water Company

## Sewer Development of Tariffed Rates-District 2

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

### Customer Rates

Customer Type	Current Service Charge	Proposed Service Charge	Current Usage Rate	Proposed Usage Rate
<b>Jefferson City</b>				
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
<b>Maplewood</b>				
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
<b>Ozark Meadows</b>				
Residential	\$ 45.64	\$ 51.46	\$ 3.6390	\$ 4.0204
Commercial	\$ 63.82	\$ 72.06		
Customer Charge-JC,+ OM Per Customer	\$ 898,566	\$ 1,013,063 \$ 60.00		
Total Commodity Dollars			\$ 118,973	\$ 134,133
Total Commodity Gallons			33,362.8	\$ 4.0204

# Missouri-American Water Company

## Sewer Revenue Annualizations at Proposed Rates-District 2

### Annualized Customer Counts and Customer Charge Revenues

#### Retail Customers

Customer Type	Residential	Business	Total Meters	Rate *	Annual Revenue
<b>Jefferson City</b>					
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
<b>Maplewood</b>					
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
<b>Ozark Meadows</b>					
Residential	24	0	24	\$ 51.46	\$ 14,819
<b>Total</b>	<b>1,626</b>	<b>388</b>	<b>2,014</b>		<b>\$ 1,172,107</b>
monthly service charge					

### Annualized Commodity Sales - Volumes and Revenues

Customer Type	Residential	Business	Total Sales	Rate	Annual Revenue
<small>sales shown in Mgal/ons</small>					
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
<b>Total</b>	<b>-</b>	<b>33,362.8</b>	<b>33,079.5</b>		<b>\$ 134,133</b>

### Other Operating Revenues

Miscellaneous Revenues	\$ 12,916
<b>Total Other Revenues</b>	<b>\$ 12,916</b>

### Total Operating Revenues

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

#### Revenue Check - Proposed Rates vs. Current Rates

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

# Missouri-American Water Company

## Sewer Residential Customer Bill Comparison-District 2

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

### MONTHLY BILL COMPARISON

based on 4,000 gallons

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

### INCREASES

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

N/A to existing residential customers

**DISTRICT 3**

**PARKVILLE**

**Missouri-American Water Company**  
**Sewer Rate Making Income Statement-District 3**

**Operating Revenues at Current Rates**

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

**Cost of Service**

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

**Missouri-American Water Company**

**Sewer Revenue Annualizations at Current Rates-District 3**

**Annualized Customer Counts and Customer Charge Revenues**

**Retail Customers**

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

**Other Operating Revenues**

Miscellaneous Revenues	\$ -
<b>Total Other Revenues</b>	<b>\$ -</b>

**Total Operating Revenues**

Service Charges - Retail Customers	\$ 82,178
<b>Sub-Total Tariffed Rate Revenues</b>	<b>\$ 82,178</b>
Other Operating Revenues	\$ -
<b>Total Operating Revenues</b>	<b>\$ 82,178</b>



# Missouri-American Water Company

## Sewer Development of Tariffed Rates-District 3

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

### Customer Rates

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

# Missouri-American Water Company

## Sewer Revenue Annualizations at Proposed Rates-District 3

### Annualized Customer Counts and Customer Charge Revenues

#### Retail Customers

Customer Type	Residential	Business	Total Meters	Rate *	Annual Revenue
Single Family Residence	105	0	105	\$ 65.22	\$ 82,178
<b>Total</b>	<b>105</b>	<b>0</b>	<b>105</b>		<b>\$ 82,178</b>

monthly service charge

#### Other Operating Revenues

Miscellaneous Revenues	\$ -
<b>Total Other Revenues</b>	<b>\$ -</b>

#### Total Operating Revenues

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

#### Revenue Check - Proposed Rates vs. Current Rates

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

# Missouri-American Water Company

## Sewer Residential Customer Bill Comparison-District 3

Retail Customer			
<u>Current Base Customer Charge</u>	<u>Proposed Base Customer Charge</u>	<u>Current Usage Rate</u>	<u>Proposed Usage Rate</u>
\$65.22	\$65.22	N/A	N/A

6,000 gallons included in base charge

### MONTHLY BILL COMPARISON

based on 6,000 gallons

#### Current Rates

Customer Charge	\$ 65.22
Usage Charge	\$ -
<b>Total Bill</b>	<b>\$ 65.22</b>

#### Proposed Rates

Customer Charge	\$ 65.22
Usage Charge	\$ -
<b>Total Bill</b>	<b>\$ 65.22</b>

#### INCREASES

##### Customer Charge

\$ Increase	\$0.00
% Increase	0.00%

##### Usage Charge

\$ Increase	\$0.00
% Increase	N/A

##### Total Bill

\$ Increase	\$0.00
% Increase	0.00%

N/A to existing residential customers

**DISTRICT 4**

**ROARK**

# Missouri-American Water Company

## Sewer Rate Making Income Statement-District 4

### Operating Revenues at Current Rates

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

### Cost of Service

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

# Missouri-American Water Company

## Sewer Revenue Annualizations at Current Rates-District 4

### Annualized Customer Counts and Customer Charge Revenues

#### Retail Customers

Customer Type	Residential	Commercial	Total Meters	Rate *	Annual Revenue
<b>Rate A</b>					
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
<b>Rate B</b>					
5/8"	213	22	235	\$ 23.98	\$ 67,623.60
1"		4	4	\$ 45.58	\$ 2,187.84
<b>Total</b>	213	41	254		\$ 217,372

monthly service charge

### Annualized Commodity Sales - Volumes and Revenues

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

sales shown in Mgalions

### Other Operating Revenues

Miscellaneous Revenues	\$ 6,780
<b>Total Other Revenues</b>	<b>\$ 6,780</b>

### Total Operating Revenues

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

# Missouri-American Water Company

## Sewer Development of Tariffed Rates-District 4

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

Customer Rates				
Customer Type	Current Service Charge	Proposed Service Charge	Current Usage Rate	Proposed Usage Rate
<b>Rate A</b>				
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
<b>Rate B</b>				
5/8"	\$ 23.98	\$ 33.78	\$ 4.8500	\$ 6.8323
1"	\$ 45.58	\$ 64.21	\$ 4.8500	\$ 6.8323

## Missouri-American Water Company

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

#### Annualized Customer Counts and Customer Charge Revenues

##### Retail Customers

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

#### Annualized Commodity Sales - Volumes and Revenues

Customer Type	Residential	Commercial	Total Sales	Rate	Annual Revenue
sales shown in Mgalons					
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
<b>Total</b>	<b>4,711.5</b>	<b>8,939.3</b>	<b>13,650.8</b>		<b>\$ 99,701</b>

#### Other Operating Revenues

Miscellaneous Revenues	\$ 6,780
<b>Total Other Revenues</b>	<b>\$ 6,780</b>

#### Total Operating Revenues

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

#### Revenue Check - Proposed Rates vs. Current Rates

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



# Missouri-American Water Company

## Sewer Residential Customer Bill Comparison-District 4

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

### MONTHLY BILL COMPARISON

based on 3,000 gallons

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

### INCREASES

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

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

MAWC Water Systems Rates - District I

Sewer System: Cedar Hill

Customer Charge

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

Commodity Charge

	Current Rate	Proposed Rate	% increase (decrease)
Commercial*	\$5.3764	<b>\$6.6100</b>	22.94%

\*includes 6,000 gallons

Sewer System: Warren County

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

**MAWC Water Systems Rates - District 2**

**Sewer System: Jefferson City**

Customer Charge

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

Commodity Charge

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

\*customer charge includes 7,000 gallons

**Sewer System: Maplewood**

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

Commodity Charge

	Current Rate	Proposed Rate	% increase (decrease)
Residential	\$3.4900	<b>\$4.0204</b>	15.20%
Commercial	\$3.4900	<b>\$4.0204</b>	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	<b>\$51.46</b>	12.75%
Commercial	\$63.82	<b>\$72.06</b>	12.91%

Commodity Charge

	Current Rate	Proposed Rate	% increase (decrease)
Residential	\$3.6390	<b>\$4.0204</b>	10.48%

**MAWC Water Systems Rates - District 3**

**Sewer System: Parkville**

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

## MAWC Water Systems Rates - District 4

### Sewer System: Roark

#### Rate A-Customer Charge

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

#### Rate B-Customer Charge

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

#### Commodity Charge

	Current Rate	Proposed Rate	% increase (decrease)
Rate A	\$5.2700	<b>\$ 7.4239</b>	40.87%
Rate B	\$4.8500	<b>\$ 6.8323</b>	40.87%

Customer Charge Stone and Taney County - Roark

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

Commodity Charge

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



Customer Charge Newton County - Loma Linda

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

Commodity Charge

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

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