

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

MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION

REBUTTAL TESTIMONY

OF

JAMES M. RUSSO

MISSOURI-AMERICAN WATER COMPANY

CASE NO. WR-2011-0337

*Jefferson City, Missouri
January 2012*

Staff Exhibit No. 13
Date 2-21-12 Reporter JL
File No WR-2011-0337

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

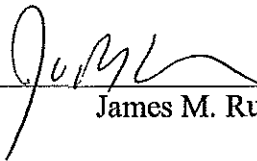
In the Matter of Missouri-American Water)
Company's Request for Authority to)
Implement a General Rate Increase for)
Water and Sewer Service Provided in)
Missouri Service Areas.)

Case No. WR-2011-0337

AFFIDAVIT OF JAMES M. RUSSO

STATE OF MISSOURI)
) ss
COUNTY OF COLE)

James M. Russo, of lawful age, on his oath states: that he has participated in the preparation of the following Rebuttal Testimony in question and answer form, consisting of 7 pages of Rebuttal Testimony to be presented in the above case, that the answers in the following Rebuttal Testimony were given by him; that he has knowledge of the matters set forth in such answers; and that such matters are true to the best of his knowledge and belief.


_____ James M. Russo

Subscribed and sworn to before me this 18th day of January, 2012.

SUSAN L. SUNDERMEYER
Notary Public - Notary Seal
State of Missouri
Commissioned for Callaway County
My Commission Expires: October 03, 2014
Commission Number: 10942086



Notary Public

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8
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10
11
12
13
14
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16

Table of Contents

REBUTTAL TESTIMONY

OF

JAMES M. RUSSO

MISSOURI AMERICAN WATER COMPANY

CASE NO. WR-2011-0337

Company Witness Paul R. Herbert..... 2

Company Witness Greg A. Weeks 4

Intervenor Ag Processing Witness Donald E. Johnstone..... 6

Public Counsel Witness Barbara A. Meisenheimer..... 6

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2 |
3 |
4 |
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REBUTTAL TESTIMONY

OF

JAMES M. RUSSO

MISSOURI AMERICAN WATER COMPANY

CASE NO. WR-2011-0337

13 | Q. Please state your name and business address.

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

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

17 | A. Yes I am.

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

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

25 | Q. What is the purpose of your Rebuttal Testimony?

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

1 **Company Witness Paul R. Herbert**

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

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

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

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

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

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

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

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

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

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

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

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

1 **Company Witness Greg A. Weeks**

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

6 A. Yes.

7 Q. What are miscellaneous fees?

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

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

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

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

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

3 A. No.

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

6 A. No.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Rebuttal Testimony of
James M. Russo

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

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

9 Q. Does this conclude your Rebuttal Testimony?

10 A. Yes, it does.

UPDATED WATER DISTRICT 2

BRUNSWICK

PARKVILLE

SAINT JOSEPH

Missouri-American Water Company

District 2

PSC Staff Study

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

FOR THE TEST YEAR ENDED DECEMBER 31, 2010

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

District 2

Customer Charge:

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

Commodity Charge:

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

Private Fire

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

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

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
INTANGIBLE PLANT											
301.000	Organization	\$22,266	17-UPIS Basis	\$10,405	\$4,012	\$2,574	\$753	\$2,821	\$296	\$1,405	\$22,266
302.000	Franchises and Consents	\$1,105	17-UPIS Basis	\$516	\$189	\$128	\$37	\$140	\$15	\$70	\$1,105
303.000	Miscellaneous Intangible Plant	\$379,547	15-A&G Basis	\$232,928	\$59,437	\$23,342	\$10,172	\$23,039	\$5,390	\$25,240	\$379,548
	TOTAL PLANT INTANGIBLE	\$402,918		\$243,849	\$63,648	\$26,044	\$10,962	\$26,000	\$5,701	\$26,715	\$402,919
SOURCE OF SUPPLY PLANT											
310.000	Land and Land Rights - SSP	\$1,428,140	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$818,242	\$279,915	\$225,360	\$53,555	\$251,067	\$0	\$0	\$1,428,139
311.000	Structures and Improvements - SSP	\$1,786,820	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$773,514	\$350,217	\$281,960	\$87,006	\$314,123	\$0	\$0	\$1,786,820
312.000	Collecting & Impounding Reservoirs	\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313.000	Lake, River and Other Intakes	\$685,484	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$296,746	\$134,355	\$108,169	\$25,706	\$120,508	\$0	\$0	\$685,484
314.000	Wells and Springs	\$374,284	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$162,028	\$73,360	\$59,082	\$14,036	\$65,799	\$0	\$0	\$374,285
315.000	Infiltration Galleries and Tunnels	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316.000	Supply Mains	\$8,042,866	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$3,481,757	\$1,576,402	\$1,268,164	\$301,607	\$1,413,936	\$0	\$0	\$8,042,866
317.000	Other Water Source Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCE OF SUPPLY PLANT	\$12,317,584		\$5,332,287	\$2,414,249	\$1,943,715	\$461,910	\$2,165,433	\$0	\$0	\$12,317,584
PUMPING PLANT											
320.000	Land and Land Rights - PP	\$8,921	6-Assoc. w/power and pumping facilities	\$3,769	\$1,707	\$1,366	\$327	\$1,521	\$51	\$180	\$8,921
321.000	Structures and Improvements - PP	\$4,191,320	6-Assoc. w/power and pumping facilities	\$1,770,833	\$801,800	\$641,691	\$153,821	\$714,620	\$23,891	\$84,665	\$4,191,321
322.000	Boiler Plant Equipment	-\$1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Other Power Production Equipment	\$158,872	6-Assoc. w/power and pumping facilities	\$67,123	\$30,392	\$24,323	\$5,831	\$27,088	\$906	\$3,208	\$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	\$2,586,237	\$1,175,527	\$940,790	\$225,519	\$1,047,712	\$35,026	\$124,128	\$6,144,939
326.000	Diesel Pumping Equipment	\$378,282	6-Assoc. w/power and pumping facilities	\$159,828	\$72,367	\$57,917	\$13,883	\$64,499	\$2,156	\$7,641	\$378,291
327.000	Hydraulic Pumping Equipment	\$75,505	6-Assoc. w/power and pumping facilities	\$31,901	\$14,444	\$11,560	\$2,771	\$12,874	\$430	\$1,525	\$75,505
328.000	Other Pumping Equipment	\$121,861	6-Assoc. w/power and pumping facilities	\$51,486	\$23,312	\$18,657	\$4,472	\$20,777	\$695	\$2,462	\$121,861
	TOTAL PUMPING PLANT	\$11,079,709		\$4,681,177	\$2,119,549	\$1,696,304	\$406,624	\$1,889,091	\$63,155	\$223,910	\$11,079,710
WATER TREATMENT PLANT											
330.000	Land and Land Rights - WTP	\$1,400	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$606	\$274	\$221	\$53	\$246	\$0	\$0	\$1,400
331.000	Structures and Improvements - WTP	\$20,469,531	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$8,861,260	\$4,012,028	\$3,230,092	\$767,607	\$3,598,544	\$0	\$0	\$20,469,531
332.000	Water Treatment Equipment	\$17,368,088	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$7,518,645	\$3,404,145	\$2,740,684	\$651,303	\$3,053,310	\$0	\$0	\$17,368,087
333.000	Miscellaneous Water Treat. Other	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL WATER TREATMENT PLANT	\$37,839,019		\$16,380,511	\$7,416,447	\$5,970,987	\$1,418,963	\$6,652,100	\$0	\$0	\$37,839,018
TRANSMISSION & DIST. PLANT											
340.000	Land and Land Rights - TDP	\$876,281	7-Assoc. with trans. and distrib. mains	\$433,146	\$176,220	\$46,531	\$33,737	\$39,871	\$32,160	\$114,618	\$876,283
341.000	Structures and Improvements - TDP	\$594,693	7-Assoc. with trans. and distrib. mains	\$293,957	\$119,593	\$31,578	\$22,896	\$27,059	\$21,825	\$77,788	\$594,694
342.000	Distribution Reservoirs and Standpipes	\$4,202,950	5-Associated with storage facilities.	\$1,724,891	\$681,718	\$404,744	\$130,712	\$681,718	\$126,828	\$452,237	\$4,202,949
343.000	TD Mains Not Classified	-\$2,096,170	7-Assoc. with trans. and distrib. mains	-\$1,036,137	-\$421,540	-\$111,307	-\$80,703	-\$95,376	-\$76,529	-\$274,179	-\$2,096,171
343.100	TD Mains 4 & Less	\$1,957,166	4-Associated with facilities serving base and max. hr. extra capacity functions	\$1,014,008	\$402,980	\$55,779	\$77,308	\$28,379	\$82,984	\$295,728	\$1,957,166

Missouri American Water Company
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	-\$5,003	-\$1,988	-\$275	-\$381	-\$140	-\$409	-\$1,458	-\$9,655
343.200	TD Mains 6 to 8"	\$15,606,717	4-Associated with facilities serving base and max. hr. extra capacity functions	\$8,085,840	\$3,213,423	\$444,791	\$816,465	\$226,297	\$661,725	\$2,358,175	\$15,606,716
343.200	TD Mains 6 to 10In (TN)	\$3,337	4-Associated with facilities serving base and max. hr. extra capacity functions	\$1,729	\$687	\$95	\$132	\$48	\$141	\$504	\$3,336
343.200	TD Mains CI <10 1900-28 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains CI <10 1929-56 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains CI <10 1957-93 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains DI 6-8 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains PL 6-8In (STL)	-\$78	4-Associated with facilities serving base and max. hr. extra capacity functions	-\$40	-\$16	-\$2	-\$3	-\$1	-\$3	-\$12	-\$77
343.300	TD Mains 10 to 16"	\$22,871,645	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$9,224,134	\$4,176,362	\$3,362,132	\$798,220	\$3,746,375	\$343,075	\$1,221,346	\$22,871,644
343.300	TD Mains 18 & Grtr	\$9,714,331	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$3,917,790	\$1,773,837	\$1,428,007	\$339,030	\$1,591,207	\$145,715	\$518,745	\$9,714,331
343.300	TD Mains CI 12 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains CI 16 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains DI 12 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains DI 16 &>(STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains LJ 20 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains PL 12In (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Main DI 10In (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
344.000	Fire Mains	\$76,985	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$76,985	\$76,985
345.000	Services	\$6,297,063	10-Factors for allocating COS to customer class.	\$5,165,481	\$649,227	\$45,339	\$69,897	\$10,075	\$357,043	\$0	\$6,297,062
346.000	Meters	\$4,296,131	9-Associated with meters	\$3,347,545	\$681,796	\$107,403	\$118,144	\$41,243	\$0	\$0	\$4,296,131
347.000	Meter Installations	\$3,375,142	9-Associated with meters	\$2,629,911	\$535,635	\$84,379	\$92,816	\$32,401	\$0	\$0	\$3,375,142
348.000	Hydrants	\$3,284,491	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$3,284,491	\$3,284,491
349.000	Other Transmission & Distribution Plant	\$16,575	4-Associated with facilities serving base and max. hr. extra capacity functions	\$8,588	\$3,413	\$472	\$865	\$240	\$703	\$2,504	\$16,575
TOTAL TRANSMISSION & DIST. PLANT		\$71,067,603		\$34,805,840	\$11,991,347	\$5,899,666	\$2,218,925	\$6,328,396	\$1,694,959	\$8,127,469	\$71,067,602
GENERAL PLANT											
389.000	Land and Land Rights - GP	\$8,254	15-A&G Basis	\$5,065	\$1,293	\$508	\$221	\$501	\$117	\$549	\$8,254
390.000	Structures and Improvements - GP	\$1,900,173	15-A&G Basis	\$1,166,136	\$297,567	\$116,861	\$50,925	\$115,341	\$26,982	\$126,362	\$1,900,174
390.900	Structures & Improve-Leasehold	\$19,002	15-A&G Basis	\$11,662	\$2,976	\$1,169	\$509	\$1,153	\$270	\$1,264	\$19,003
391.000	Office Furniture and Equipment	-\$198,049	15-A&G Basis	-\$121,543	-\$31,014	-\$12,180	-\$5,308	-\$12,022	-\$2,812	-\$13,170	-\$198,049

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

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
391.100	Computer & Peripheral Equipment	\$139,755	15-A&G Basis	\$85,768	\$21,886	\$8,595	\$3,745	\$8,483	\$1,985	\$8,294	\$139,756
391.200	Computer Hardware & Software	\$133,227	15-A&G Basis	\$81,761	\$20,863	\$8,193	\$3,570	\$8,087	\$1,892	\$8,860	\$133,226
391.300	Other Office Equipment	\$394,754	15-A&G Basis	\$242,261	\$61,818	\$24,277	\$10,579	\$23,962	\$5,606	\$26,251	\$394,754
392.100	Transportation Equipment-Light Trucks	\$190,575	15-A&G Basis	\$116,956	\$29,844	\$11,720	\$5,107	\$11,568	\$2,706	\$12,673	\$190,574
392.200	Transportation Equipment-Heavy Truck	\$43,338	15-A&G Basis	\$26,597	\$6,787	\$2,665	\$1,161	\$2,631	\$615	\$2,892	\$43,338
392.300	Transportation Equipment-Autos	-\$3,107	15-A&G Basis	-\$1,907	-\$487	-\$191	-\$83	-\$189	-\$44	-\$207	-\$3,108
392.400	Transportation Equipment-Other	-\$221,133	15-A&G Basis	-\$135,709	-\$34,629	-\$13,600	-\$5,826	-\$13,423	-\$3,140	-\$14,705	-\$221,132
393.000	Stores Equipment	\$140,728	15-A&G Basis	\$86,365	\$22,038	\$8,655	\$3,772	\$8,542	\$1,998	\$9,358	\$140,728
394.000	Tools, Shop and Garage Equipment	\$628,750	15-A&G Basis	\$385,864	\$98,462	\$38,668	\$16,851	\$38,165	\$8,928	\$41,812	\$628,750
395.000	Laboratory Equipment	\$317,085	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$137,266	\$62,149	\$50,036	\$11,891	\$55,744	\$0	\$0	\$317,086
396.000	Power Operated Equipment	\$69,124	15-A&G Basis	\$42,421	\$10,825	\$4,251	\$1,853	\$4,196	\$982	\$4,597	\$69,125
397.100	Communication Equipment-Non Telephone	\$221,370	15-A&G Basis	\$135,855	\$34,667	\$13,614	\$5,933	\$13,437	\$3,143	\$14,721	\$221,370
397.200	Communication Equipment-Telephone	\$12,823	15-A&G Basis	\$7,869	\$2,008	\$789	\$344	\$778	\$182	\$853	\$12,823
398.000	Miscellaneous Equipment	\$412,544	15-A&G Basis	\$253,178	\$64,604	\$25,371	\$11,056	\$25,041	\$5,858	\$27,434	\$412,542
399.000	Other Tangible Equipment	\$15,863	17-UPIS Basis	\$7,413	\$2,859	\$1,834	\$536	\$2,010	\$211	\$1,001	\$15,864
TOTAL GENERAL PLANT		\$4,225,076		\$2,533,278	\$674,516	\$291,235	\$116,736	\$294,005	\$55,478	\$259,829	\$4,225,078
TOTAL NET PLANT IN SERVICE		\$136,931,819		\$63,976,942	\$24,679,756	\$15,827,961	\$4,834,120	\$17,356,025	\$1,818,294	\$8,637,823	\$136,931,821

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

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
INTANGIBLE PLANT											
301.000	Organization	\$22,266	17-UPIS Basis	\$11,431	\$4,691	\$1,971	\$1,369	\$986	\$165	\$1,652	\$22,266
302.000	Franchises and Consents	\$1,105	17-UPIS Basis	\$567	\$233	\$98	\$68	\$49	\$8	\$82	\$1,105
303.000	Miscellaneous Intangible Plant	\$379,547	15-A&G Basis	\$106,577	\$35,829	\$40,384	\$66,800	\$11,462	\$89,497	\$28,997	\$379,546
	TOTAL PLANT INTANGIBLE	\$402,918		\$118,575	\$40,753	\$42,453	\$68,237	\$12,497	\$89,670	\$30,731	\$402,916
SOURCE OF SUPPLY PLANT											
310.000	Land and Land Rights - SSP	\$1,428,140	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$978,133	\$450,007	\$0	\$0	\$0	\$0	\$0	\$1,428,140
311.000	Structures and Improvements - SSP	\$1,786,820	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,223,793	\$563,027	\$0	\$0	\$0	\$0	\$0	\$1,786,820
312.000	Collecting & Impounding Reservoirs	\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313.000	Lake, River and Other Intakes	\$685,484	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$469,488	\$215,996	\$0	\$0	\$0	\$0	\$0	\$685,484
314.000	Wells and Springs	\$374,284	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$256,347	\$117,937	\$0	\$0	\$0	\$0	\$0	\$374,284
315.000	Infiltration Galleries and Tunnels	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316.000	Supply Mains	\$8,042,866	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$5,508,659	\$2,534,307	\$0	\$0	\$0	\$0	\$0	\$8,042,866
317.000	Other Water Source Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCE OF SUPPLY PLANT	\$12,317,594		\$8,436,320	\$3,881,274	\$0	\$0	\$0	\$0	\$0	\$12,317,594
PUMPING PLANT											
320.000	Land and Land Rights - PP	\$8,921	6-Assoc. w/power and pumping facilities	\$6,457	\$2,422	\$31	\$0	\$0	\$0	\$11	\$8,921
321.000	Structures and Improvements - PP	\$4,191,320	6-Assoc. w/power and pumping facilities	\$3,033,744	\$1,137,926	\$14,459	\$0	\$0	\$0	\$5,191	\$4,191,320
322.000	Boiler Plant Equipment	-\$1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Other Power Production Equipment	\$158,872	6-Assoc. w/power and pumping facilities	\$114,994	\$43,133	\$548	\$0	\$0	\$0	\$197	\$158,872
324.000	Steam Pumping Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
325.000	Electric Pumping Equipment	\$6,144,939	6-Assoc. w/power and pumping facilities	\$4,447,804	\$1,668,326	\$21,199	\$0	\$0	\$0	\$7,610	\$6,144,939
326.000	Diesel Pumping Equipment	\$378,292	6-Assoc. w/power and pumping facilities	\$273,814	\$102,705	\$1,305	\$0	\$0	\$0	\$468	\$378,292
327.000	Hydraulic Pumping Equipment	\$75,505	6-Assoc. w/power and pumping facilities	\$54,652	\$20,499	\$260	\$0	\$0	\$0	\$94	\$75,505
328.000	Other Pumping Equipment	\$121,861	6-Assoc. w/power and pumping facilities	\$88,205	\$33,085	\$420	\$0	\$0	\$0	\$151	\$121,861
	TOTAL PUMPING PLANT	\$11,079,709		\$8,019,670	\$3,008,096	\$38,222	\$0	\$0	\$0	\$13,722	\$11,079,710
WATER TREATMENT PLANT											
330.000	Land and Land Rights - WTP	\$1,400	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$958	\$441	\$0	\$0	\$0	\$0	\$0	\$1,400
331.000	Structures and Improvements - WTP	\$20,469,531	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$14,019,582	\$6,449,949	\$0	\$0	\$0	\$0	\$0	\$20,469,531
332.000	Water Treatment Equipment	\$17,368,088	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$11,895,403	\$5,472,685	\$0	\$0	\$0	\$0	\$0	\$17,368,088
333.000	Miscellaneous Water Treat, Other	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL WATER TREATMENT PLANT	\$37,839,019		\$25,915,944	\$11,923,075	\$0	\$0	\$0	\$0	\$0	\$37,839,019
TRANSMISSION & DIST. PLANT											
340.000	Land and Land Rights - TDP	\$876,281	7-Assoc. with trans. and distrib. mains	\$301,777	\$53,367	\$374,347	\$0	\$0	\$0	\$146,790	\$876,281
341.000	Structures and Improvements - TDP	\$594,693	7-Assoc. with trans. and distrib. mains	\$204,803	\$36,218	\$254,053	\$0	\$0	\$0	\$99,620	\$594,694
342.000	Distribution Reservoirs and Standpipes	\$4,202,950	5-Associated with storage facilities.	\$1,201,623	\$0	\$2,422,160	\$0	\$0	\$0	\$579,167	\$4,202,950
343.000	TD Mains Not Classified	-\$2,096,170	7-Assoc. with trans. and distrib. mains	-\$721,888	-\$127,659	-\$895,484	\$0	\$0	\$0	-\$351,139	-\$2,096,170
343.100	TD Mains 4 & Less	\$1,857,166	4-Associated with facilities serving base and max. hr. extra capacity functions	\$523,473	\$0	\$1,054,982	\$0	\$0	\$0	\$378,712	\$1,957,167

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

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
343.100	TD Mains AC 4 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.100	TD Mains Galve 1 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.100	TD Mains DI 4in (STL)	-\$9,656	4-Associated with facilities serving base and max. hr. extra capacity functions	-\$2,583	\$0	-\$5,205	\$0	\$0	\$0	-\$1,868	-\$9,656
343.200	TD Mains 6 to 8"	\$15,606,717	4-Associated with facilities serving base and max. hr. extra capacity functions	\$4,174,244	\$0	\$8,412,573	\$0	\$0	\$0	\$3,019,900	\$15,606,717
343.200	TD Mains 6 to 10in (TN)	\$3,337	4-Associated with facilities serving base and max. hr. extra capacity functions	\$993	\$0	\$1,799	\$0	\$0	\$0	\$646	\$3,338
343.200	TD Mains CI <10 1900-28 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains CI <10 1929-56 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains CI <10 1957-93 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains DI 6-8 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains PL 6-8in (STL)	-\$78	4-Associated with facilities serving base and max. hr. extra capacity functions	-\$21	\$0	-\$42	\$0	\$0	\$0	-\$15	-\$78
343.300	TD Mains 10 to 16"	\$22,871,645	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$14,694,397	\$6,712,828	\$0	\$0	\$0	\$0	\$1,564,421	\$22,871,646
343.300	TD Mains 18 & Grtr	\$9,714,331	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$6,198,715	\$2,851,156	\$0	\$0	\$0	\$0	\$664,460	\$9,714,331
343.300	TD Mains CI 12 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains CI 16 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains DI 12 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains DI 16 &>(STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains LJ 20 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains PL 12in (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Main DI 10in (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
344.000	Fire Mains	\$76,985	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$76,985	\$76,985
345.000	Services	\$6,297,063	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$5,940,020	\$0	\$357,043	\$6,297,063
346.000	Meters	\$4,296,131	9-Associated with meters	\$0	\$0	\$0	\$4,296,131	\$0	\$0	\$0	\$4,296,131
347.000	Meter Installations	\$3,375,142	9-Associated with meters	\$0	\$0	\$0	\$3,375,142	\$0	\$0	\$0	\$3,375,142
348.000	Hydrants	\$3,284,491	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$3,284,491	\$3,284,491
349.000	Other Transmission & Distribution Plant	\$16,575	4-Associated with facilities serving base and max. hr. extra capacity functions	\$4,433	\$0	\$8,935	\$0	\$0	\$0	\$3,207	\$16,575
TOTAL TRANSMISSION & DIST. PLANT		\$71,067,603		\$26,479,866	\$9,625,910	\$11,628,118	\$7,671,273	\$5,940,020	\$0	\$9,822,420	\$71,067,607
GENERAL PLANT											
389.000	Land and Land Rights - GP	\$8,254	15-A&G Basis	\$2,318	\$779	\$678	\$1,453	\$249	\$1,946	\$631	\$8,254
390.000	Structures and Improvements - GP	\$1,900,173	15-A&G Basis	\$533,569	\$179,376	\$202,178	\$334,430	\$57,385	\$448,061	\$145,173	\$1,900,172
390.900	Structures & Improve-Leasehold	\$19,002	15-A&G Basis	\$5,336	\$1,794	\$2,022	\$3,344	\$574	\$4,481	\$1,452	\$19,003
381.000	Office Furniture and Equipment	-\$198,049	15-A&G Basis	-\$55,612	-\$18,696	-\$21,072	-\$34,857	-\$5,981	-\$46,700	-\$15,131	-\$198,049

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

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
391.100	Computer & Peripheral Equipment	\$139,755	15-A&G Basis	\$39,243	\$13,193	\$14,870	\$24,597	\$4,221	\$32,954	\$10,677	\$139,755
391.200	Computer Hardware & Software	\$133,227	15-A&G Basis	\$37,410	\$12,577	\$14,175	\$23,448	\$4,023	\$31,415	\$10,179	\$133,227
391.300	Other Office Equipment	\$394,754	15-A&G Basis	\$110,847	\$37,265	\$42,002	\$69,477	\$11,922	\$93,083	\$30,159	\$394,755
392.100	Transportation Equipment-Light Trucks	\$190,575	15-A&G Basis	\$53,513	\$17,990	\$20,277	\$33,541	\$5,765	\$44,938	\$14,560	\$190,574
392.200	Transportation Equipment-Heavy Truck	\$43,338	15-A&G Basis	\$12,169	\$4,091	\$4,611	\$7,627	\$1,309	\$10,219	\$3,311	\$43,337
392.300	Transportation Equipment-Autos	-\$3,107	15-A&G Basis	-\$872	-\$293	-\$331	-\$547	-\$94	-\$733	-\$237	-\$3,107
392.400	Transportation Equipment-Other	-\$221,133	15-A&G Basis	-\$62,094	-\$20,875	-\$23,529	-\$38,919	-\$6,678	-\$52,143	-\$16,895	-\$221,133
393.000	Stores Equipment	\$140,728	15-A&G Basis	\$39,516	\$13,285	\$14,973	\$24,768	\$4,250	\$33,184	\$10,752	\$140,728
394.000	Tools, Shop and Garage Equipment	\$628,750	15-A&G Basis	\$176,553	\$59,354	\$66,899	\$110,660	\$18,988	\$148,259	\$48,037	\$628,750
395.000	Laboratory Equipment	\$317,085	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$217,172	\$89,913	\$0	\$0	\$0	\$0	\$0	\$317,085
396.000	Power Operated Equipment	\$69,124	15-A&G Basis	\$19,410	\$6,525	\$7,355	\$12,166	\$2,088	\$16,299	\$5,281	\$69,124
397.100	Communication Equipment-Non Telephone	\$221,370	15-A&G Basis	\$62,161	\$20,897	\$23,554	\$38,961	\$6,665	\$52,199	\$16,913	\$221,370
397.200	Communication Equipment-Telephone	\$12,823	15-A&G Basis	\$3,601	\$1,210	\$1,364	\$2,257	\$387	\$3,024	\$980	\$12,823
398.000	Miscellaneous Equipment	\$412,544	15-A&G Basis	\$115,842	\$38,944	\$43,895	\$72,608	\$12,459	\$97,278	\$31,518	\$412,544
399.000	Other Tangible Equipment	\$15,863	17-UPIS Basis	\$8,144	\$3,342	\$1,404	\$976	\$703	\$117	\$1,177	\$15,863
	TOTAL GENERAL PLANT	\$4,225,076		\$1,319,226	\$470,671	\$415,525	\$685,990	\$119,245	\$917,881	\$298,537	\$4,225,075
	TOTAL NET PLANT IN SERVICE	\$136,931,919		\$70,288,601	\$28,849,779	\$12,124,318	\$8,425,500	\$8,070,762	\$1,007,551	\$10,165,410	\$136,931,921

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

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
INTANGIBLE PLANT											
301,000	Organization	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302,000	Franchises and Consents	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303,000	Miscellaneous Intangible Plant	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL PLANT INTANGIBLE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SOURCE OF SUPPLY PLANT											
310,000	Land and Land Rights - SSP	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
311,000	Structures and Improvements - SSP	\$49,968	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$34,155	\$15,713	\$0	\$0	\$0	\$0	\$0	\$49,968
312,000	Collecting & Impounding Reservoirs	\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313,000	Lake, River and Other intakes	\$112	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$77	\$35	\$0	\$0	\$0	\$0	\$0	\$112
314,000	Wells and Springs	\$9,306	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$6,374	\$2,932	\$0	\$0	\$0	\$0	\$0	\$9,306
315,000	Infiltration Galleries and Tunnels	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316,000	Supply Mains	\$172,735	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$118,306	\$54,429	\$0	\$0	\$0	\$0	\$0	\$172,735
317,000	Other Water Source Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCE OF SUPPLY PLANT	\$232,021		\$158,912	\$73,109	\$0	\$0	\$0	\$0	\$0	\$232,021
PUMPING PLANT											
320,000	Land and Land Rights - PP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
321,000	Structures and Improvements - PP	\$84,943	6-Assoc. w/power and pumping facilities	\$61,483	\$23,062	\$293	\$0	\$0	\$0	\$105	\$84,943
322,000	Boiler Plant Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323,000	Other Power Production Equipment	\$3,338	6-Assoc. w/power and pumping facilities	\$2,418	\$906	\$12	\$0	\$0	\$0	\$4	\$3,338
324,000	Steam Pumping Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
325,000	Electric Pumping Equipment	\$199,329	6-Assoc. w/power and pumping facilities	\$144,277	\$54,117	\$688	\$0	\$0	\$0	\$247	\$199,329
326,000	Diesel Pumping Equipment	\$10,713	6-Assoc. w/power and pumping facilities	\$7,754	\$2,909	\$37	\$0	\$0	\$0	\$13	\$10,713
327,000	Hydraulic Pumping Equipment	\$2,137	6-Assoc. w/power and pumping facilities	\$1,547	\$580	\$7	\$0	\$0	\$0	\$3	\$2,137
328,000	Other Pumping Equipment	\$3,330	6-Assoc. w/power and pumping facilities	\$2,410	\$904	\$11	\$0	\$0	\$0	\$4	\$3,329
	TOTAL PUMPING PLANT	\$303,780		\$219,887	\$82,478	\$1,048	\$0	\$0	\$0	\$376	\$303,789
WATER TREATMENT PLANT											
330,000	Land and Land Rights - WTP	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331,000	Structures and Improvements - WTP	\$429,386	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$294,086	\$135,300	\$0	\$0	\$0	\$0	\$0	\$429,386
332,000	Water Treatment Equipment	\$724,954	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$496,521	\$228,433	\$0	\$0	\$0	\$0	\$0	\$724,954
333,000	Miscellaneous Water Treat, Other	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL WATER TREATMENT PLANT	\$1,154,340		\$790,607	\$363,733	\$0	\$0	\$0	\$0	\$0	\$1,154,340
TRANSMISSION & DIST. PLANT											
340,000	Land and Land Rights - TDP	\$0	7-Assoc. with trans. and distrib. mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
341,000	Structures and Improvements - TDP	\$17,207	7-Assoc. with trans. and distrib. mains	\$5,926	\$1,048	\$7,351	\$0	\$0	\$0	\$2,882	\$17,207
342,000	Distribution Reservoirs and Standpipes	\$127,879	6-Associated with storage facilities.	\$36,561	\$0	\$73,697	\$0	\$0	\$0	\$17,622	\$127,880
343,000	TD Mains Not Classified	\$52,554	7-Assoc. with trans. and distrib. mains	\$18,099	\$3,201	\$22,451	\$0	\$0	\$0	\$8,804	\$52,555
343,100	TD Mains 4 & Less	\$27,141	4-Associated with facilities serving base and max. hr. extra capacity functions	\$7,259	\$0	\$14,630	\$0	\$0	\$0	\$5,252	\$27,141

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

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
343.100	TD Mains AC 4 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.100	TD Mains Galve 1 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.100	TD Mains DI 4in (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains 6 to 8"	\$234,135	4-Associated with facilities serving base and max. hr. extra capacity functions	\$62,623	\$0	\$126,207	\$0	\$0	\$0	\$45,305	\$234,135
343.200	TD Mains 6 to 10in (TN)	\$46	4-Associated with facilities serving base and max. hr. extra capacity functions	\$12	\$0	\$25	\$0	\$0	\$0	\$9	\$46
343.200	TD Mains CI <10 1900-28 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains CI <10 1929-56 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains CI <10 1957-93 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains DI 6-8 (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.200	TD Mains PL 6-8in (STL)	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains 10 to 16"	\$343,461	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$219,162	\$100,806	\$0	\$0	\$0	\$0	\$23,493	\$343,461
343.300	TD Mains 18 & Grtr	\$145,321	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$92,729	\$42,652	\$0	\$0	\$0	\$0	\$9,940	\$145,321
343.300	TD Mains CI 12 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains CI 16 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains DI 12 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains DI 16 &>(STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains LJ 20 (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Mains PL 12in (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.300	TD Main DI 10in (STL)	\$0	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
344.000	Fire Mains	\$1,513	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$1,513	\$1,513
345.000	Services	\$222,047	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$209,457	\$0	\$12,590	\$222,047
346.000	Meters	\$136,506	9-Associated with meters	\$0	\$0	\$0	\$136,506	\$0	\$0	\$0	\$136,506
347.000	Meter Installations	\$112,425	9-Associated with meters	\$0	\$0	\$0	\$112,425	\$0	\$0	\$0	\$112,425
348.000	Hydrants	\$88,642	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$88,642	\$88,642
348.000	Other Transmission & Distribution Plant	\$393	4-Associated with facilities serving base and max. hr. extra capacity functions	\$105	\$0	\$212	\$0	\$0	\$0	\$76	\$393
TOTAL TRANSMISSION & DIST. PLANT		\$1,508,270		\$442,476	\$147,707	\$244,573	\$248,931	\$209,457	\$0	\$216,128	\$1,508,272
GENERAL PLANT											
389.000	Land and Land Rights - GP	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390.000	Structures and Improvements - GP	\$63,637	15-A&G Basis	\$17,869	\$6,007	\$6,771	\$11,200	\$1,922	\$15,006	\$4,862	\$63,637
390.900	Structures & Improve-Leasehold	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
391.000	Office Furniture and Equipment	\$12,716	15-A&G Basis	\$3,571	\$1,200	\$1,353	\$2,238	\$384	\$2,998	\$972	\$12,716
391.100	Computer & Peripheral Equipment	\$27,951	15-A&G Basis	\$7,849	\$2,639	\$2,974	\$4,919	\$844	\$6,591	\$2,135	\$27,951

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

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
391.200	Computer Hardware & Software	\$217,998	15-A&G Basis	\$61,214	\$20,579	\$23,195	\$38,368	\$6,584	\$51,404	\$16,855	\$217,999
391.300	Other Office Equipment	\$33,060	15-A&G Basis	\$9,283	\$3,121	\$3,518	\$5,819	\$998	\$7,796	\$2,526	\$33,061
392.100	Transportation Equipment-Light Trucks	\$16,142	15-A&G Basis	\$4,533	\$1,524	\$1,718	\$2,841	\$487	\$3,806	\$1,233	\$16,142
392.200	Transportation Equipment-Heavy Truck	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392.300	Transportation Equipment-Autos	\$11,256	15-A&G Basis	\$3,161	\$1,063	\$1,188	\$1,881	\$340	\$2,654	\$860	\$11,257
392.400	Transportation Equipment-Other	\$2,136	15-A&G Basis	\$600	\$202	\$227	\$376	\$65	\$504	\$163	\$2,137
393.000	Stores Equipment	\$7,698	15-A&G Basis	\$2,159	\$725	\$818	\$1,353	\$232	\$1,813	\$587	\$7,688
394.000	Tools, Shop and Garage Equipment	\$50,272	15-A&G Basis	\$14,116	\$4,746	\$5,349	\$8,848	\$1,518	\$11,854	\$3,841	\$50,272
395.000	Laboratory Equipment	\$31,042	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$21,261	\$8,781	\$0	\$0	\$0	\$0	\$0	\$31,042
396.000	Power Operated Equipment	\$12,848	15-A&G Basis	\$3,608	\$1,213	\$1,367	\$2,261	\$388	\$3,030	\$982	\$12,849
397.100	Communication Equipment-Non Telephone	\$19,673	15-A&G Basis	\$5,524	\$1,857	\$2,093	\$3,462	\$594	\$4,638	\$1,503	\$19,672
397.200	Communication Equipment-Telephone	\$3,517	15-A&G Basis	\$988	\$332	\$374	\$619	\$106	\$829	\$269	\$3,517
398.000	Miscellaneous Equipment	\$40,853	15-A&G Basis	\$11,472	\$3,857	\$4,347	\$7,190	\$1,234	\$8,633	\$3,121	\$40,854
399.000	Other Tangible Equipment	\$1,227	17-UPIS Basis	\$630	\$259	\$109	\$75	\$54	\$9	\$91	\$1,227
TOTAL GENERAL PLANT		\$552,016		\$167,838	\$59,106	\$55,411	\$91,550	\$15,750	\$122,566	\$39,900	\$552,021
TOTAL DEPRECIATION		\$3,751,437		\$1,779,720	\$726,133	\$301,032	\$340,481	\$225,207	\$122,566	\$258,304	\$3,761,443

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

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
OPERATING REVENUES											
461.000 Residential		\$14,011,811	To Residential	\$14,011,811	\$0	\$0	\$0	\$0	\$0	\$0	\$14,011,811
461.000 Commercial		\$5,030,362	To Commercial	\$0	\$5,030,362	\$0	\$0	\$0	\$0	\$0	\$5,030,362
461.000 Industrial		\$2,550,783	To Industrial	\$0	\$0	\$2,550,783	\$0	\$0	\$0	\$0	\$2,550,783
462.000 Private Fire Protection		\$447,873	To Private Fire Protection	\$0	\$0	\$0	\$0	\$0	\$447,873	\$0	\$447,873
463.000 Public Fire Protection		\$35	To Public Fire Protection	\$0	\$0	\$0	\$0	\$0	\$0	\$35	\$35
461.000 Contracted Industrial		\$907,335	19-Total COS Basis	\$468,366	\$157,241	\$93,728	\$28,672	\$98,264	\$10,888	\$50,176	\$907,335
461.000 Capitol Complex		\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
470.000 Forfeited Discounts		\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
472.000 Rents from Water Property		\$0	19-Total COS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
464.000 Other Public Auth.		\$836,125	To Other Public Auth.	\$0	\$0	\$0	\$836,125	\$0	\$0	\$0	\$836,125
466.000 Sales for Resale		\$2,232,536	To Sales for Resale	\$0	\$0	\$0	\$0	\$2,232,536	\$0	\$0	\$2,232,536
471.000 Other Water Revenue - Oper. Rev.		\$603,334	19-Total COS Basis	\$311,441	\$104,558	\$62,324	\$19,065	\$65,341	\$7,240	\$33,364	\$603,333
TOTAL OPERATING REVENUES		\$26,620,184		\$14,791,618	\$5,292,161	\$2,706,835	\$883,862	\$2,396,141	\$466,001	\$83,576	\$26,620,183
SOURCE OF SUPPLY EXPENSES											
600.000 Operation Supervision & Engineering		\$3,126	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,353	\$613	\$493	\$117	\$550	\$0	\$0	\$3,126
601.000 Operation Labor & Expenses		\$73,481	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$31,810	\$14,402	\$11,595	\$2,756	\$12,918	\$0	\$0	\$73,481
602.000 Purchased Water		\$299,699	1-Varies with water used	\$122,007	\$60,629	\$54,096	\$11,698	\$51,368	\$0	\$0	\$299,698
603.000 Miscellaneous Expenses		\$3,944	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,707	\$773	\$622	\$148	\$693	\$0	\$0	\$3,943
604.000 Rents - SSE		\$100	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$43	\$20	\$16	\$4	\$18	\$0	\$0	\$101
610.000 Maint. Supervision & Engineering		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611.000 Maint. of Structures & Improvements		\$90	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$39	\$18	\$14	\$3	\$16	\$0	\$0	\$90
612.000 Maint. of Collect. & Impound. Reservoirs		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
613.000 Maint. of Lake, River and Other Intakes		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
614.000 Maint. of Wells & Springs		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
615.000 Maint. of Infiltration Galleries & Tunnels		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
616.000 Maint. of Supply Mains		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
617.000 Maint. Of Misc. Water Source Plant		\$38,206	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$16,539	\$7,488	\$6,029	\$1,433	\$6,717	\$0	\$0	\$38,206
TOTAL SOURCE OF SUPPLY EXPENSES		\$418,646		\$173,498	\$83,943	\$72,865	\$16,058	\$72,280	\$0	\$0	\$418,645
PUMPING EXPENSES											
620.000 Operation Supervision & Engineering - PE		\$46,651	6-Assoc. w/power and pumping facilities	\$19,710	\$8,924	\$7,142	\$1,712	\$7,854	\$266	\$942	\$46,650
621.000 Fuel for Power Production		\$10,685	1-Varies with water used	\$4,350	\$2,162	\$1,929	\$414	\$1,831	\$0	\$0	\$10,686
622.000 Power Production Labor & Expenses		\$1,246	6-Assoc. w/power and pumping facilities	\$526	\$238	\$191	\$46	\$212	\$7	\$25	\$1,245
623.000 Fuel or Power Purchased for Pumping		\$895,334	1-Varies with water used	\$364,490	\$181,126	\$161,608	\$34,649	\$153,460	\$0	\$0	\$895,333
624.000 Pumping Labor and Expenses		\$480,394	6-Assoc. w/power and pumping facilities	\$202,966	\$91,899	\$73,548	\$17,630	\$81,907	\$2,738	\$9,704	\$480,392
625.000 Expenses Transferred - Cr.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
626.000 Miscellaneous Expense		\$11,905	6-Assoc. w/power and pumping facilities	\$5,030	\$2,277	\$1,823	\$437	\$2,030	\$68	\$240	\$11,905
627.000 Rents - PE		\$23	6-Assoc. w/power and pumping facilities	\$10	\$4	\$4	\$1	\$4	\$0	\$0	\$23
630.000 Maint. Supervision & Engineering - PE		\$46,197	6-Assoc. w/power and pumping facilities	\$19,518	\$8,837	\$7,073	\$1,695	\$7,977	\$263	\$933	\$46,196
631.000 Maint. of Structures & Improvements - PE		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
632.000 Maint. of Power Production Equipment		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
633.000 Maint. of Pumping Equipment		\$21,122	6-Assoc. w/power and pumping facilities	\$8,924	\$4,041	\$3,234	\$775	\$3,601	\$120	\$427	\$21,122
TOTAL PUMPING EXPENSES		\$1,513,557		\$625,624	\$289,608	\$256,552	\$57,359	\$258,876	\$3,462	\$12,271	\$1,513,552

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

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
WATER TREATMENT EXPENSES											
640.000	Operation, Supervision & Engineer. - WTE	\$66,389	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$28,740	\$13,012	\$10,476	\$2,490	\$11,671	\$0	\$0	\$66,389
641.000	Chemicals - WTE	\$884,564	1-Varies with water used	\$351,964	\$174,901	\$156,054	\$33,459	\$148,186	\$0	\$0	\$864,564
642.000	Operation Labor & Expenses - WTE	\$72,712	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$31,477	\$14,252	\$11,474	\$2,727	\$12,783	\$0	\$0	\$72,713
643.100	Miscellaneous Expenses - WTE	\$216,659	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$93,792	\$42,465	\$34,189	\$8,125	\$38,089	\$0	\$0	\$216,660
643.200	Misc Expenses - Waste Disposal	\$818,839	1-Varies with water used	\$333,349	\$185,651	\$147,800	\$31,689	\$140,349	\$0	\$0	\$818,839
644.000	Rents - WTE	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
650.000	Maint. Supervision & Engineering - WTE	\$12,142	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$5,256	\$2,380	\$1,916	\$455	\$2,135	\$0	\$0	\$12,142
651.000	Maint. of Structures & Improvements - WTE	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
652.000	Maint. of Water Treatment Equipment	\$96,708	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$41,865	\$18,955	\$15,261	\$3,627	\$17,001	\$0	\$0	\$96,709
TOTAL WATER TREATMENT EXPENSES		\$2,148,013		\$886,443	\$431,616	\$377,170	\$82,572	\$370,214	\$0	\$0	\$2,148,015
TRANSMISSION & DIST. EXPENSES											
660.000	Operation Supervision & Engineering - TDE	\$17,644	11-T & D OP Basis	\$10,668	\$3,137	\$711	\$568	\$550	\$549	\$1,461	\$17,644
661.000	Storage Facilities Expenses TDE	\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
662.000	Transmission & Distribution Lines Expenses	\$317,612	7-Assoc. with trans. and distrib. mains	\$156,996	\$63,872	\$16,865	\$12,228	\$14,451	\$11,656	\$41,544	\$317,612
663.000	Meter Expenses - TDE	\$114,654	9-Associated with meters	\$89,338	\$18,196	\$2,866	\$3,153	\$1,101	\$0	\$0	\$114,654
664.000	Customer Installations Expenses - TDE	\$69,726	10-Factors for allocating COS to customer class.	\$57,196	\$7,189	\$502	\$774	\$112	\$3,953	\$0	\$69,726
665.000	Miscellaneous Expenses - TDE	\$210,417	11-T & D OP Basis	\$127,218	\$37,412	\$8,480	\$6,775	\$6,565	\$6,544	\$17,423	\$210,417
666.000	Rents - TDE	\$1,742	11-T & D OP Basis	\$1,053	\$310	\$70	\$56	\$54	\$54	\$144	\$1,741
670.000	Maint. Supervision and Engineering - TDE	\$17,308	12-Trans. & Dist. Maint. Expenses	\$9,957	\$2,742	\$585	\$500	\$407	\$277	\$2,840	\$17,308
671.000	Maint. of Structures & Improvements - TDE	\$0	12-Trans. & Dist. Maint. Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$0	5-Associated with storage facilities.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
673.000	Maint. of Transmission & Distribution Mains	\$133,526	7-Assoc. with trans. and distrib. mains	\$66,002	\$26,852	\$7,090	\$5,141	\$6,075	\$4,900	\$17,465	\$133,525
674.000	Maint. of Fire Mains - TDE	\$0	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
675.000	Maint. of Services - TDE	\$3,779	10-Factors for allocating COS to customer class.	\$3,100	\$390	\$27	\$42	\$6	\$214	\$0	\$3,779
676.000	Maint. of Meters - TDE	\$147,189	9-Associated with meters	\$114,689	\$23,359	\$3,680	\$4,048	\$1,413	\$0	\$0	\$147,189
677.000	Maint. of Hydrants - TDE	\$34,971	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$34,971	\$34,971
678.000	Maint. of Miscellaneous Plant - TDE	\$651,484	12-Trans. & Dist. Maint. Expenses	\$374,799	\$103,195	\$22,020	\$18,828	\$15,310	\$10,424	\$106,909	\$651,485
TOTAL TRANSMISSION & DIST. EXPENSES		\$1,720,051		\$1,011,016	\$286,634	\$62,896	\$52,113	\$46,044	\$38,571	\$222,757	\$1,720,051
CUSTOMER ACCOUNTS EXPENSE											
901.000	Supervision - CAE	\$27,358	13-Allocation of Billing and Collecting Costs.	\$24,050	\$2,550	\$123	\$216	\$19	\$399	\$0	\$27,357
902.000	Meter Reading Expenses - CAE	\$287,814	14-Meter reading costs.	\$256,730	\$27,227	\$1,324	\$2,331	\$201	\$0	\$0	\$287,813
903.000	Customer Records & Collection Expenses	\$268,017	13-Allocation of Billing and Collecting Costs.	\$235,814	\$24,979	\$1,206	\$2,117	\$188	\$3,913	\$0	\$268,017
904.000	Uncollectible Amounts - CAE	\$219,673	13-Allocation of Billing and Collecting Costs.	\$193,115	\$20,474	\$989	\$1,735	\$154	\$3,207	\$0	\$219,674
905.000	Misc. Customer Accounts Expense - CAE	\$38,957	13-Allocation of Billing and Collecting Costs.	\$34,247	\$3,631	\$175	\$308	\$27	\$569	\$0	\$38,957
TOTAL CUSTOMER ACCOUNTS EXPENSE		\$841,819		\$743,756	\$78,861	\$3,817	\$6,707	\$599	\$8,088	\$0	\$841,819

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

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
CUSTOMER SERVICE EXPENSES											
907.000	Customer Service & Information Expenses	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL CUSTOMER SERVICE EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SALES PROMOTION EXPENSES											
910.000	Sales Promotion Expenses - SPE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL SALES PROMOTION EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADMIN. & GENERAL EXPENSES											
920.000	Admn. & General Salaries	\$417,381	15-A&G Basis	\$256,147	\$65,362	\$25,669	\$11,186	\$25,335	\$5,927	\$27,756	\$417,382
921.000	Office Supplies & Expenses	\$291,507	15-A&G Basis	\$178,898	\$45,650	\$17,928	\$7,812	\$17,694	\$4,139	\$19,385	\$291,506
922.000	Admn. Expenses Transferred - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
923.100	Outside Services Employed	\$2,501,493	15-A&G Basis	\$1,535,166	\$391,734	\$153,842	\$67,040	\$151,841	\$35,521	\$166,349	\$2,501,493
923.200	Outside Services - Belleville Lab	\$64,722	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$28,018	\$12,688	\$10,213	\$2,427	\$11,378	\$0	\$0	\$64,722
923.300	Outside Services - Call Center	\$598,020	13-Allocation of Billing and Collecting Costs.	\$525,719	\$55,735	\$2,691	\$4,724	\$419	\$8,731	\$0	\$598,019
924.000	Property Insurance	\$440,391	15-A&G Basis	\$270,268	\$68,965	\$27,084	\$11,802	\$26,732	\$6,254	\$29,286	\$440,391
925.000	Injuries & Damages	\$215	16-Labor Basis	\$129	\$34	\$14	\$6	\$14	\$3	\$15	\$215
926.000	Employee Pensions & Benefits	\$1,521,487	16-Labor Basis	\$911,219	\$243,590	\$98,138	\$42,449	\$97,071	\$21,605	\$107,417	\$1,521,487
927.000	Franchise Requirements	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
928.100	PSC Assessment	\$143,023	15-A&G Basis	\$87,773	\$22,397	\$8,796	\$3,833	\$8,681	\$2,031	\$9,511	\$143,022
928.200	Rate Case Expense	\$18,311	15-A&G Basis	\$11,237	\$2,668	\$1,126	\$491	\$1,111	\$260	\$1,218	\$18,311
929.000	Duplicate Charges - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930.100	Institutional or Goodwill Advertising Expenses	\$12,675	15-A&G Basis	\$7,779	\$1,985	\$780	\$340	\$769	\$180	\$843	\$12,676
930.200	Misc. General Expenses	\$335,836	15-A&G Basis	\$206,103	\$52,592	\$20,854	\$9,000	\$20,385	\$4,769	\$22,333	\$335,836
930.300	Research & Development Expenses - AGE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
931.000	Rerits - AGE	\$54,103	15-A&G Basis	\$33,203	\$8,473	\$3,327	\$1,450	\$3,284	\$768	\$3,598	\$54,103
932.000	Maint. of General Plant - AGE	\$33,657	15-A&G Basis	\$20,655	\$5,271	\$2,070	\$902	\$2,043	\$478	\$2,238	\$33,657
	TOTAL ADMIN. & GENERAL EXPENSES	\$6,432,821		\$4,072,314	\$977,342	\$372,330	\$163,462	\$366,757	\$90,666	\$389,949	\$6,432,820
DEPRECIATION EXPENSE											
403.000	Depreciation Expense, Dep. Exp.	\$3,751,437	Class % from Depreciation Schedule	\$1,857,283	\$657,849	\$405,435	\$121,640	\$443,201	\$46,688	\$219,461	\$3,751,437
403.000	CIAC Depreciation Offset	-\$187,883	Class % from Depreciation Schedule	-\$93,018	-\$32,947	-\$20,305	-\$6,092	-\$22,197	-\$2,332	-\$10,991	-\$187,883
	TOTAL DEPRECIATION EXPENSE	\$3,563,554		\$1,764,265	\$624,902	\$385,130	\$115,548	\$421,004	\$44,356	\$208,470	\$3,563,554
AMORTIZATION EXPENSE											
405.000	Amort-Other UP	\$9,686	18-Rate Base Basis	\$4,407	\$1,765	\$1,163	\$333	\$1,281	\$128	\$608	\$9,685
406.000	Amort-Intangible Fin	\$2,267	18-Rate Base Basis	\$1,031	\$413	\$272	\$78	\$300	\$30	\$142	\$2,266
407.000	Amort-Property Losses	\$158,892	18-Rate Base Basis	\$72,296	\$28,950	\$19,083	\$5,466	\$21,021	\$2,097	\$9,978	\$158,891
	TOTAL AMORTIZATION EXPENSE	\$170,845		\$77,734	\$31,128	\$20,518	\$5,877	\$22,602	\$2,255	\$10,728	\$170,842
OTHER OPERATING EXPENSES											
403.900	Amortization of Net Cost of Removal	\$0	18-Rate Base Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
408.000	Property Taxes	\$2,212,299	19-Total COS Basis	\$1,141,988	\$383,391	\$228,530	\$69,909	\$239,592	\$26,548	\$122,340	\$2,212,299
408.000	Payroll Taxes	\$189,476	16-Labor Basis	\$113,477	\$30,335	\$12,221	\$5,286	\$12,089	\$2,691	\$13,377	\$189,476
408.000	Gross Receipts Tax	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
408.000	Other Taxes & Licenses	\$51,899	16-Labor Basis	\$31,076	\$8,307	\$3,347	\$1,448	\$3,311	\$737	\$3,663	\$51,899
403.001	Transportation Depr Clearing	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL OTHER OPERATING EXPENSE	\$2,453,664		\$1,286,542	\$422,033	\$244,098	\$76,643	\$254,992	\$29,976	\$139,380	\$2,453,664
	TOTAL OPERATING & MAINT. EXPENSE	\$19,262,970		\$10,641,092	\$3,235,987	\$1,795,376	\$576,340	\$1,813,358	\$217,254	\$983,555	\$19,262,961

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

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
	NET INCOME BEFORE TAXES	\$7,357,224		\$4,150,526	\$2,056,174	\$911,459	\$307,522	\$582,783	\$248,747	-\$899,980	\$7,357,232
	INCOME TAXES										
409.000	Current Income Taxes	\$11,512	18-Rate Base Basis	\$5,238	\$2,097	\$1,383	\$396	\$1,523	\$152	\$723	\$11,512
	TOTAL INCOME TAXES	\$11,512		\$5,238	\$2,097	\$1,383	\$396	\$1,523	\$152	\$723	\$11,512
	DEFERRED INCOME TAXES										
410.000	Deferred Income Taxes - Def. Inc. Tax.	\$1,724,500	18-Rate Base Basis	\$784,648	\$314,204	\$207,112	\$59,323	\$228,151	\$22,763	\$108,289	\$1,724,500
412.000	Amortization of Deferred ITC	-\$2,859	18-Rate Base Basis	-\$1,301	-\$521	-\$343	-\$98	-\$378	-\$38	-\$180	-\$2,859
411.000	Deferred Income Taxes - Prior Years	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL DEFERRED INCOME TAXES	\$1,721,641		\$783,347	\$313,683	\$206,769	\$59,225	\$227,773	\$22,725	\$108,119	\$1,721,641
	NET OPERATING INCOME	\$5,624,071		\$3,361,941	\$1,740,384	\$703,307	\$247,901	\$353,487	\$225,870	-\$1,008,822	\$5,624,079

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

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
OPERATING REVENUES											
461.000	Residential	\$14,011,811		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461.000	Commercial	\$5,030,362		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461.000	Industrial	\$2,550,783		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
462.000	Private Fire Protection	\$447,873		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
463.000	Public Fire Protection	\$35		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461.000	Contracted Industrial	\$907,335		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461.000	Capitol Complex	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
470.000	Forfeited Discounts	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
472.000	Rents from Water Property	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
464.000	Other Public Auth.	\$636,125		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
466.000	Sales for Resale	\$2,232,538		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
471.000	Other Water Revenue - Oper. Rev.	\$603,334	19-Total COS Basis	\$289,721	\$89,595	\$49,111	\$55,627	\$21,841	\$58,403	\$39,036	\$603,334
TOTAL OPERATING REVENUES		\$26,620,194		\$289,721	\$89,595	\$49,111	\$55,627	\$21,841	\$58,403	\$39,036	\$603,334
SOURCE OF SUPPLY EXPENSES											
600.000	Operation Supervision & Engineering	\$3,126	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$2,141	\$985	\$0	\$0	\$0	\$0	\$0	\$3,126
601.000	Operation Labor & Expenses	\$73,481	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$50,327	\$23,154	\$0	\$0	\$0	\$0	\$0	\$73,481
602.000	Purchased Water	\$299,699	1-Varies with water used	\$299,699	\$0	\$0	\$0	\$0	\$0	\$0	\$299,699
603.000	Miscellaneous Expenses	\$3,944	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$2,701	\$1,243	\$0	\$0	\$0	\$0	\$0	\$3,944
604.000	Rents - SSE	\$100	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$68	\$32	\$0	\$0	\$0	\$0	\$0	\$100
610.000	Maint. Supervision & Engineering	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611.000	Maint. of Structures & Improvements	\$90	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$62	\$28	\$0	\$0	\$0	\$0	\$0	\$90
612.000	Maint. of Collect. & Impound. Reservoirs	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
613.000	Maint. of Lake, River and Other intakes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
614.000	Maint. of Wells & Springs	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
615.000	Maint. of Infiltration Galleries & Tunnels	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
616.000	Maint. of Supply Mains	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
617.000	Maint. Of Misc. Water Source Plant	\$38,206	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$26,167	\$12,039	\$0	\$0	\$0	\$0	\$0	\$38,206
TOTAL SOURCE OF SUPPLY EXPENSES		\$418,646		\$381,165	\$37,481	\$0	\$0	\$0	\$0	\$0	\$418,646
PUMPING EXPENSES											
620.000	Operation Supervision & Engineering - PE	\$46,651	6-Assoc. w/power and pumping facilities	\$33,767	\$12,666	\$161	\$0	\$0	\$0	\$58	\$46,652
621.000	Fuel for Power Production	\$10,685	1-Varies with water used	\$10,685	\$0	\$0	\$0	\$0	\$0	\$0	\$10,685
622.000	Power Production Labor & Expenses	\$1,246	6-Assoc. w/power and pumping facilities	\$902	\$338	\$4	\$0	\$0	\$0	\$2	\$1,246
623.000	Fuel or Power Purchased for Pumping	\$895,334	1-Varies with water used	\$895,334	\$0	\$0	\$0	\$0	\$0	\$0	\$895,334
624.000	Pumping Labor and Expenses	\$480,394	6-Assoc. w/power and pumping facilities	\$347,717	\$130,425	\$1,657	\$0	\$0	\$0	\$595	\$480,394
625.000	Expenses Transferred - Cr.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
626.000	Miscellaneous Expense	\$11,905	6-Assoc. w/power and pumping facilities	\$8,617	\$3,232	\$41	\$0	\$0	\$0	\$15	\$11,905
627.000	Rents - PE	\$23	6-Assoc. w/power and pumping facilities	\$17	\$6	\$0	\$0	\$0	\$0	\$0	\$23
630.000	Maint. Supervision & Engineering - PE	\$46,197	6-Assoc. w/power and pumping facilities	\$33,438	\$12,542	\$159	\$0	\$0	\$0	\$57	\$46,196
631.000	Maint. of Structures & Improvements - PE	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
632.000	Maint. of Power Production Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
633.000	Maint. of Pumping Equipment	\$21,122	6-Assoc. w/power and pumping facilities	\$15,288	\$5,735	\$73	\$0	\$0	\$0	\$26	\$21,122
TOTAL PUMPING EXPENSES		\$1,513,557		\$1,345,765	\$164,944	\$2,095	\$0	\$0	\$0	\$753	\$1,513,557

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

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
WATER TREATMENT EXPENSES											
640.000	Operation, Supervision & Engineer. - WTE	\$66,389	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$45,470	\$20,919	\$0	\$0	\$0	\$0	\$0	\$66,389
641.000	Chemicals - WTE	\$864,564	1-Varies with water used	\$864,564	\$0	\$0	\$0	\$0	\$0	\$0	\$864,564
642.000	Operation Labor & Expenses - WTE	\$72,712	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$49,800	\$22,912	\$0	\$0	\$0	\$0	\$0	\$72,712
643.100	Miscellaneous Expenses - WTE	\$216,659	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$148,390	\$68,269	\$0	\$0	\$0	\$0	\$0	\$216,659
643.200	Misc Expenses - Waste Disposal	\$818,839	1-Varies with water used	\$818,839	\$0	\$0	\$0	\$0	\$0	\$0	\$818,839
644.000	Rents - WTE	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
650.000	Maint. Supervision & Engineering - WTE	\$12,142	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$8,316	\$3,826	\$0	\$0	\$0	\$0	\$0	\$12,142
651.000	Maint. of Structures & Improvements - WTE	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
652.000	Maint. of Water Treatment Equipment	\$96,708	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$66,235	\$30,473	\$0	\$0	\$0	\$0	\$0	\$96,708
TOTAL WATER TREATMENT EXPENSES		\$2,148,013		\$2,001,614	\$146,389	\$0	\$0	\$0	\$0	\$0	\$2,148,013
TRANSMISSION & DIST. EXPENSES											
660.000	Operation Supervision & Engineering - TDE	\$17,644	11-T & D OP Basis	\$3,845	\$680	\$4,769	\$4,030	\$2,312	\$0	\$2,009	\$17,645
661.000	Storage Facilities Expenses TDE	\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
662.000	Transmission & Distribution Lines Expenses	\$317,612	7-Assoc. with trans. and distrib. mains	\$109,381	\$19,343	\$135,684	\$0	\$0	\$0	\$53,205	\$317,613
663.000	Meter Expenses - TDE	\$114,654	9-Associated with meters	\$0	\$0	\$0	\$114,654	\$0	\$0	\$0	\$114,654
664.000	Customer Installations Expenses - TDE	\$69,726	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$65,773	\$0	\$3,953	\$69,726
665.000	Miscellaneous Expenses - TDE	\$210,417	11-T & D OP Basis	\$45,848	\$8,108	\$56,874	\$48,059	\$27,570	\$0	\$23,959	\$210,418
666.000	Rents - TDE	\$1,742	11-T & D OP Basis	\$380	\$67	\$471	\$398	\$228	\$0	\$198	\$1,742
670.000	Maint. Supervision and Engineering - TDE	\$17,308	12-Trans. & Dist. Maint. Expenses	\$2,481	\$441	\$3,090	\$7,974	\$193	\$0	\$3,118	\$17,307
671.000	Maint. of Structures & Improvements - TDE	\$0	12-Trans. & Dist. Maint. Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$0	5-Associated with storage facilities.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
673.000	Maint. of Transmission & Distribution Mains	\$133,526	7-Assoc. with trans. and distrib. mains	\$45,984	\$8,132	\$57,042	\$0	\$0	\$0	\$22,368	\$133,526
674.000	Maint. of Fire Mains - TDE	\$0	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
675.000	Maint. of Services - TDE	\$3,779	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$3,565	\$0	\$214	\$3,779
676.000	Maint. of Meters - TDE	\$147,188	9-Associated with meters	\$0	\$0	\$0	\$147,188	\$0	\$0	\$0	\$147,188
677.000	Maint. of Hydrants - TDE	\$34,971	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$34,971	\$34,971
678.000	Maint. of Miscellaneous Plant - TDE	\$651,484	12-Trans. & Dist. Maint. Expenses	\$83,775	\$16,584	\$116,326	\$300,161	\$7,270	\$0	\$117,368	\$651,484
TOTAL TRANSMISSION & DIST. EXPENSES		\$1,720,051		\$301,704	\$53,355	\$374,256	\$622,464	\$108,911	\$0	\$261,363	\$1,720,053
CUSTOMER ACCOUNTS EXPENSE											
901.000	Supervision - CAE	\$27,358	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$26,958	\$399	\$27,358
902.000	Meter Reading Expenses - CAE	\$287,814	14-Meter reading costs.	\$0	\$0	\$0	\$0	\$0	\$287,814	\$0	\$287,814
903.000	Customer Records & Collection Expenses	\$268,017	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$264,107	\$3,910	\$268,017
904.000	Uncollectible Amounts - CAE	\$219,673	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$216,468	\$3,205	\$219,673
905.000	Misc. Customer Accounts Expense - CAE	\$38,957	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$38,389	\$568	\$38,957
TOTAL CUSTOMER ACCOUNTS EXPENSE		\$841,819		\$0	\$0	\$0	\$0	\$0	\$833,737	\$8,082	\$841,819

Missouri American Water Company
Case Number WR-2011-0337
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
CUSTOMER SERVICE EXPENSES											
907.000	Customer Service & Information Expenses	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL CUSTOMER SERVICE EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SALES PROMOTION EXPENSES											
910.000	Sales Promotion Expenses - SPE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL SALES PROMOTION EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADMIN. & GENERAL EXPENSES											
920.000	Admin. & General Salaries	\$417,381	15-A&G Basis	\$117,201	\$39,401	\$44,409	\$73,459	\$12,605	\$98,418	\$31,888	\$417,381
921.000	Office Supplies & Expenses	\$291,507	15-A&G Basis	\$81,855	\$27,518	\$31,018	\$51,305	\$8,804	\$68,737	\$22,271	\$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	\$702,419	\$236,141	\$266,159	\$440,263	\$75,545	\$589,852	\$191,114	\$2,501,493
923.200	Outside Services - Belleville Lab	\$64,722	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$44,328	\$20,394	\$0	\$0	\$0	\$0	\$0	\$64,722
923.300	Outside Services - Call Center	\$598,020	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$589,295	\$8,725	\$598,020
924.000	Property Insurance	\$440,391	15-A&G Basis	\$123,862	\$41,573	\$46,858	\$77,509	\$13,300	\$103,844	\$33,646	\$440,391
925.000	Injuries & Damages	\$215	16-Labor Basis	\$63	\$21	\$24	\$40	\$7	\$41	\$17	\$215
926.000	Employee Pensions & Benefits	\$1,521,487	16-Labor Basis	\$449,295	\$150,932	\$171,928	\$284,670	\$48,840	\$293,647	\$122,175	\$1,521,487
927.000	Franchise Requirements	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
928.100	PSC Assessment	\$143,023	15-A&G Basis	\$40,161	\$13,501	\$15,218	\$25,172	\$4,319	\$33,725	\$10,927	\$143,023
928.200	Rate Case Expense	\$18,311	15-A&G Basis	\$5,142	\$1,729	\$1,948	\$3,223	\$553	\$4,318	\$1,399	\$18,311
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	\$3,559	\$1,197	\$1,349	\$2,231	\$383	\$2,989	\$968	\$12,675
930.200	Misc. General Expenses	\$335,836	15-A&G Basis	\$94,303	\$31,703	\$35,733	\$59,107	\$10,142	\$79,190	\$25,658	\$335,836
930.300	Research & Development Expenses - AGE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
931.000	Rents - AGE	\$54,103	15-A&G Basis	\$15,192	\$5,107	\$5,757	\$9,522	\$1,634	\$12,757	\$4,133	\$54,103
932.000	Maint. of General Plant - AGE	\$33,657	15-A&G Basis	\$9,451	\$3,177	\$3,581	\$5,924	\$1,016	\$7,936	\$2,571	\$33,657
	TOTAL ADMIN. & GENERAL EXPENSES	\$6,432,821		\$1,686,631	\$572,394	\$623,980	\$1,032,425	\$177,148	\$1,884,749	\$455,492	\$6,432,819
DEPRECIATION EXPENSE											
403.000	Depreciation Expense, Dep. Exp.	\$3,751,437	Class % from Depreciation Schedule	\$1,779,720	\$726,133	\$301,032	\$340,481	\$225,207	\$122,566	\$256,304	\$3,751,443
403.000	CIAC Depreciation Offset	-\$187,883	Class % from Depreciation Schedule	-\$89,134	-\$36,367	-\$15,077	-\$17,052	-\$11,279	-\$6,138	-\$12,836	-\$187,883
	TOTAL DEPRECIATION EXPENSE	\$3,563,554		\$1,690,586	\$689,766	\$285,955	\$323,429	\$213,928	\$116,428	\$243,468	\$3,563,560
AMORTIZATION EXPENSE											
405.000	Amort-Other UP	\$9,686	18-Rate Base Basis	\$5,160	\$2,135	\$844	\$504	\$441	-\$114	\$718	\$9,688
406.000	Amort-Intangible Fin	\$2,267	18-Rate Base Basis	\$1,208	\$500	\$197	\$118	\$103	-\$27	\$168	\$2,267
407.000	Amort-Property Losses	\$158,892	18-Rate Base Basis	\$84,642	\$35,020	\$13,839	\$8,262	\$7,230	-\$1,875	\$11,774	\$158,892
	TOTAL AMORTIZATION EXPENSE	\$170,845		\$91,010	\$37,655	\$14,880	\$8,884	\$7,774	-\$2,016	\$12,660	\$170,847
OTHER OPERATING EXPENSES											
403.900	Amortization of Net Cost of Removal	\$0	18-Rate Base Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
408.000	Property Taxes	\$2,212,299	18-Total COS Basis	\$1,062,346	\$328,526	\$180,081	\$203,974	\$80,085	\$214,151	\$143,136	\$2,212,299
408.000	Payroll Taxes	\$189,476	16-Labor Basis	\$55,952	\$18,796	\$21,411	\$35,451	\$6,082	\$36,569	\$15,215	\$189,476
408.000	Gross Receipts Tax	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
408.000	Other Taxes & Licenses	\$51,889	16-Labor Basis	\$15,323	\$5,147	\$5,863	\$9,708	\$1,666	\$10,015	\$4,167	\$51,889
403.001	Transportation Depr Clearing	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL OTHER OPERATING EXPENSE	\$2,453,664		\$1,133,621	\$352,469	\$207,355	\$249,133	\$87,833	\$260,735	\$162,518	\$2,453,664
	TOTAL OPERATING & MAINT. EXPENSE	\$19,262,970		\$8,632,096	\$2,054,463	\$1,508,521	\$2,236,335	\$593,594	\$3,093,633	\$1,144,336	\$19,262,978

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	\$7,357,224		\$8,632,096	\$2,054,463	\$1,508,521	\$2,236,335	\$593,594	\$3,093,633	\$1,144,336	\$19,262,978
	INCOME TAXES										
409.000	Current Income Taxes	\$11,512	18-Rate Base Basis	\$6,132	\$2,537	\$1,003	\$599	\$524	-\$136	\$853	\$11,512
	TOTAL INCOME TAXES	\$11,512		\$6,132	\$2,537	\$1,003	\$599	\$524	-\$136	\$853	\$11,512
	DEFERRED INCOME TAXES										
410.000	Deferred Income Taxes - Def. Inc. Tax.	\$1,724,500	18-Rate Base Basis	\$918,641	\$380,080	\$150,204	\$89,674	\$78,465	-\$20,349	\$127,785	\$1,724,500
412.000	Amortization of Deferred ITC	-\$2,859	18-Rate Base Basis	-\$1,523	-\$630	-\$249	-\$149	-\$130	\$34	-\$212	-\$2,859
411.000	Deferred Income Taxes - Prior Years	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL DEFERRED INCOME TAXES	\$1,721,641		\$917,118	\$379,450	\$149,955	\$89,525	\$78,335	-\$20,315	\$127,573	\$1,721,641
	NET OPERATING INCOME	\$5,624,071		\$9,655,346	\$2,436,450	\$1,658,479	\$2,326,459	\$672,463	\$3,073,182	\$1,272,762	\$20,998,131

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

Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
Plant In Service	\$172,611,328	from Plant	\$81,105,152	\$30,964,759	\$18,488,822	\$6,807,605	\$21,360,901	\$2,281,721	\$11,601,465	\$172,611,325
Less Accumulated Depreciation Reserve	\$35,679,409	from Reserve	\$17,128,211	\$6,285,003	\$3,671,858	\$1,173,391	\$3,994,870	\$462,430	\$2,963,644	\$35,679,407
Net Plant In Service	\$136,931,919	from Net Plant	\$63,976,942	\$24,679,756	\$15,827,961	\$4,634,120	\$17,356,025	\$1,819,294	\$8,637,823	\$136,931,921
ADD TO NET PLANT IN SERVICE										
Base Payroll	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tax Withholding	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pensions and Employee Benefits	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group Insurance	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
401(k)	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fuel & Power	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Management Fees	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uncollectible Accounts	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PSC Assessment	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance Other	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cash Vouchers	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FICA - Employer Portion	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unemployment	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Tax	\$0	16-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CWC	-\$310,285	15-A&G Basis	-\$190,422	-\$48,591	-\$19,083	-\$8,316	-\$18,834	-\$4,406	-\$20,634	-\$310,286
Materials & Supplies	\$227,186	15-A&G Basis	\$139,424	\$35,577	\$13,972	\$6,089	\$13,790	\$3,226	\$15,108	\$227,186
Prepayments	\$117,509	15-A&G Basis	\$72,115	\$18,402	\$7,227	\$3,149	\$7,133	\$1,669	\$7,814	\$117,509
Pensions/OPEBs Tracker Asset	\$140,862	15-A&G Basis	\$85,447	\$22,059	\$8,663	\$3,775	\$8,550	\$2,000	\$9,367	\$140,861
Tank Painting Tracker	\$217,334	15-A&G Basis	\$133,378	\$34,035	\$13,366	\$5,825	\$13,192	\$3,086	\$14,453	\$217,335
TOTAL ADD TO NET PLANT IN SERVICE	\$392,606		\$240,942	\$61,482	\$24,145	\$10,522	\$23,831	\$6,576	\$26,108	\$392,605
SUBTRACT FROM NET PLANT										
Federal Tax Offset	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Tax Offset	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Tax Offset	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense Offset	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Offsets	\$524,087	17-UPIS Basis	\$244,906	\$94,440	\$60,584	\$17,714	\$66,402	\$6,970	\$33,070	\$524,086
Customer Advances	\$5,434,213	17-UPIS Basis	\$2,539,408	\$979,245	\$628,195	\$183,676	\$688,515	\$72,275	\$342,898	\$5,434,213
Contributions in Aid of Construction	\$9,118,489	15-A&G Basis	\$5,586,017	\$1,427,955	\$560,797	\$244,376	\$553,492	\$129,483	\$606,380	\$9,118,490
Deferred Income Taxes	\$15,842,071	17-UPIS Basis	\$7,403,000	\$2,854,741	\$1,831,343	\$535,462	\$2,007,190	\$210,700	\$999,635	\$15,842,071
Accumulated Deferred ITC (3%)	\$16,687	15-A&G Basis	\$10,241	\$2,613	\$1,026	\$447	\$1,013	\$237	\$1,110	\$16,687
Accrued Pension Liability	\$151,589	15-A&G Basis	\$93,030	\$23,739	\$9,323	\$4,063	\$9,201	\$2,153	\$10,081	\$151,590
TOTAL SUBTRACT FROM NET PLANT	\$31,087,136		\$15,886,602	\$5,382,733	\$3,091,258	\$985,738	\$3,325,813	\$421,818	\$1,993,175	\$31,087,137
TOTAL RATE BASE	\$106,237,389		\$48,331,282	\$19,366,505	\$12,760,848	\$3,668,804	\$14,054,043	\$1,403,051	\$6,670,756	\$106,237,389
TOTAL RETURN ON RATE BASE	\$8,278,017	Rate of Return used is 0.07792	\$3,765,973	\$1,508,415	\$994,325	\$285,102	\$1,095,091	\$109,326	\$519,785	\$8,278,017
TOTAL OPERATING & MAINT. EXPENSE	\$19,262,970	from Income Statement	\$10,641,092	\$3,235,987	\$1,795,376	\$576,340	\$1,813,358	\$217,254	\$983,555	\$19,262,961
TOTAL INCOME TAXES	\$11,512	from Income Statement	\$5,238	\$2,097	\$1,383	\$396	\$1,523	\$152	\$723	\$11,512
TOTAL DEFERRED INCOME TAXES	\$1,721,641	from Income Statement	\$783,347	\$313,883	\$206,769	\$59,225	\$227,773	\$22,725	\$108,119	\$1,721,641
ADDITIONAL CURRENT TAX REQUIRED	\$1,091,540	18-Rate Base Basis	\$496,651	\$198,879	\$131,094	\$37,549	\$144,411	\$14,408	\$68,549	\$1,091,541

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

Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
TOTAL EXPENSES	\$22,087,683		\$11,926,328	\$3,750,646	\$2,134,622	\$673,510	\$2,187,065	\$254,539	\$1,160,946	\$22,087,655
CLASS COST OF SERVICE	\$30,365,680		\$15,692,301	\$5,259,061	\$3,128,947	\$958,612	\$3,282,156	\$363,865	\$1,680,731	\$30,365,672
OTHER WATER REVENUES - OPER. REV. DESCRIPTION	\$603,334 \$907,335		\$311,441 \$411,244	\$104,558 \$130,045	\$62,324 \$170,646	\$19,065 \$28,041	\$65,341 \$114,687	\$7,240 \$9,514	\$33,364 \$43,158	\$603,333 \$907,335
REVENUE CONTRIBUTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER WATER REVENUES - OPER. R	\$1,510,669		\$722,685	\$234,603	\$232,970	\$47,106	\$180,028	\$16,754	\$76,522	\$1,510,668
TOTAL COST OF SERVICE RELATED TO SALES OF WATER	\$28,855,011		\$14,969,616	\$5,024,458	\$2,895,977	\$911,506	\$3,102,128	\$347,111	\$1,604,209	\$28,855,004
REALLOCATION OF PUBLIC FIRE	\$1,604,209	20-Total COS Basis w/o Fire	\$1,005,358	\$336,884	\$200,526	\$61,441	\$0	\$0	-\$1,604,209	\$0
TOTAL AFTER REALLOCATION OF PUBLIC F	\$28,855,011		\$15,974,974	\$5,361,342	\$3,096,503	\$972,947	\$3,102,128	\$347,111	\$0	\$28,855,004
REQUIRED MARGIN REVENUES	\$28,855,011		\$15,974,974	\$5,361,342	\$3,096,503	\$972,947	\$3,102,128	\$347,111	\$0	\$28,855,004
CURRENT MARGIN REVENUES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ZERO REVENUE INCREASE PLUG	-\$28,855,011		-\$15,974,974	-\$5,361,342	-\$3,096,503	-\$972,947	-\$3,102,128	-\$347,111	\$0	-\$28,855,004
COS MARGIN REVENUES @ 0%	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUE ABOVE (BELOW) COS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% CHANGE NEEDED TO BRING CLASS REVE	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

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

Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
Plant In Service	\$172,611,328	from Plant	\$86,641,784	\$35,270,456	\$16,258,100	\$11,714,340	\$7,405,121	\$1,794,661	\$13,526,861	\$172,611,333
Less Accumulated Depreciation Reserve	\$35,678,409	from Reserve	\$16,353,191	\$6,420,674	\$4,133,783	\$3,288,840	\$1,334,358	\$787,108	\$3,361,449	\$35,678,403
Net Plant In Service	\$136,931,919	from Net Plant	\$70,288,601	\$28,849,779	\$12,124,318	\$8,425,500	\$6,070,762	\$1,007,551	\$10,165,410	\$136,931,921
ADD TO NET PLANT IN SERVICE										
Base Payroll	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tax Withholding	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pensions and Employee Benefits	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group Insurance	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
401(k)	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fuel & Power	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Management Fees	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uncollectible Accounts	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PSC Assessment	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance Other	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cash Vouchers	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FICA - Employer Portion	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unemployment	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Tax	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CWC	-\$310,285	15-A&G Basis	-\$97,128	-\$29,291	-\$33,014	-\$54,610	-\$9,371	-\$73,165	-\$23,706	-\$310,285
Materials & Supplies	\$227,186	15-A&G Basis	\$63,794	\$21,446	\$24,173	\$39,985	\$6,861	\$53,570	\$17,357	\$227,186
Prepayments	\$117,509	15-A&G Basis	\$32,997	\$11,093	\$12,503	\$20,682	\$3,549	\$27,709	\$8,978	\$117,511
Pensions/OPEBs Tracker Asset	\$140,862	15-A&G Basis	\$39,554	\$13,297	\$14,988	\$24,792	\$4,254	\$33,215	\$10,762	\$140,862
Tank Painting Tracker	\$217,334	15-A&G Basis	\$61,027	\$20,516	\$23,124	\$38,251	\$6,563	\$51,247	\$16,604	\$217,332
TOTAL ADD TO NET PLANT IN SERVICE	\$392,606		\$110,244	\$37,061	\$41,774	\$69,100	\$11,856	\$92,576	\$29,995	\$392,606
SUBTRACT FROM NET PLANT										
Federal Tax Offset	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Tax Offset	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Tax Offset	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense Offset	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Offsets	\$524,087	17-UPIS Basis	\$269,066	\$110,425	\$46,382	\$32,231	\$23,217	\$3,878	\$36,897	\$524,086
Customer Advances	\$5,434,213	17-UPIS Basis	\$2,789,925	\$1,144,989	\$480,928	\$334,204	\$240,736	\$40,213	\$403,219	\$5,434,214
Contributions In Aid of Construction	\$9,118,489	15-A&G Basis	\$2,560,472	\$860,785	\$970,207	\$1,604,854	\$275,378	\$2,150,140	\$696,653	\$9,118,489
Deferred Income Taxes	\$15,842,071	17-UPIS Basis	\$8,133,319	\$3,337,924	\$1,402,023	\$974,287	\$701,804	\$117,231	\$1,175,482	\$15,842,070
Accumulated Deferred ITC (3%)	\$16,687	15-A&G Basis	\$4,686	\$1,575	\$1,775	\$2,937	\$504	\$3,935	\$1,275	\$16,687
Accrued Pension Liability	\$151,589	15-A&G Basis	\$42,566	\$14,310	\$16,129	\$26,680	\$4,578	\$35,745	\$11,581	\$151,589
TOTAL SUBTRACT FROM NET PLANT	\$31,087,136		\$13,800,034	\$5,470,008	\$2,917,444	\$2,976,193	\$1,246,217	\$2,351,142	\$2,327,097	\$31,087,135
TOTAL RATE BASE	\$106,237,389		\$56,588,611	\$23,416,832	\$9,248,648	\$5,519,407	\$4,836,401	-\$1,251,015	\$7,868,308	\$106,237,392
TOTAL RETURN ON RATE BASE	\$8,278,017	Rate of Return used is 0.07792	\$4,410,179	\$1,824,640	\$720,655	\$430,072	\$376,852	-\$97,479	\$613,099	\$8,278,018
TOTAL OPERATING & MAINT. EXPENSE	\$19,262,970	from Income Statement	\$8,632,096	\$2,054,463	\$1,508,521	\$2,236,335	\$593,594	\$3,093,633	\$1,144,336	\$19,262,978
TOTAL INCOME TAXES	\$11,512	from Income Statement	\$6,132	\$2,537	\$1,003	\$599	\$524	-\$136	\$853	\$11,512
TOTAL DEFERRED INCOME TAXES	\$1,721,641	from Income Statement	\$917,118	\$379,450	\$149,955	\$89,525	\$78,335	-\$20,315	\$127,573	\$1,721,641
ADDITIONAL CURRENT TAX REQUIRED	\$1,091,540	18-Rate Base Basis	\$581,463	\$240,575	\$95,073	\$56,760	\$49,665	-\$12,880	\$80,883	\$1,091,539

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

Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
TOTAL EXPENSES	\$22,087,663		\$10,136,809	\$2,877,025	\$1,754,552	\$2,383,219	\$722,118	\$3,060,302	\$1,353,645	\$22,087,670
CLASS COST OF SERVICE	\$30,365,680		\$14,546,988	\$4,501,685	\$2,475,207	\$2,813,291	\$1,098,970	\$2,962,823	\$1,966,744	\$30,365,688
OTHER WATER REVENUES - OPER. REV. DESCRIPTION	\$603,334		\$289,721	\$89,596	\$49,111	\$55,627	\$21,841	\$58,403	\$39,036	\$603,334
REVENUE CONTRIBUTION	\$907,335		\$260,103	-\$5,176	-\$13,576	\$439,578	\$78,494	\$99,378	\$48,533	\$907,335
	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER WATER REVENUES - OPER. R	\$1,510,669		\$549,824	\$84,420	\$35,535	\$495,205	\$100,335	\$157,781	\$87,569	\$1,510,669
TOTAL COST OF SERVICE RELATED TO SALES OF WATER	\$28,855,011		\$13,997,164	\$4,417,245	\$2,439,672	\$2,318,086	\$998,635	\$2,805,042	\$1,879,175	\$28,855,019
REALLOCATION OF PUBLIC FIRE	\$1,604,209	20-Total COS Basis w/o Fire	\$1,084,285	\$335,440	\$184,484	\$0	\$0	\$0	-\$1,604,209	\$0
TOTAL AFTER REALLOCATION OF PUBLIC F	\$28,855,011		\$15,081,449	\$4,752,685	\$2,624,156	\$2,318,086	\$998,635	\$2,805,042	\$274,966	
REQUIRED MARGIN REVENUES	\$28,855,011		\$15,081,449	\$4,752,685	\$2,624,156	\$2,318,086	\$998,635	\$2,805,042	\$274,966	\$28,855,019
CURRENT MARGIN REVENUES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ZERO REVENUE INCREASE PLUG	-\$28,855,011		-\$15,081,449	-\$4,752,685	-\$2,624,156	-\$2,318,086	-\$998,635	-\$2,805,042	-\$274,966	-\$28,855,019
COS MARGIN REVENUES @ 0%	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0000%
REVENUE ABOVE (BELOW) COS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% CHANGE NEEDED TO BRING CLASS REVE	0.0000%									

Case Number WR-2011-0337
 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
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	5,035,569.67	2,049,955.67	1,018,652.00	908,706.00	194,995.00	863,261.00	0.00	0.00
2	Factor 1 - Adjustment Gallons (+/-)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Factor 1 - Adjusted Gallons	5,035,570	2,049,956	1,018,652	908,706	194,995	863,261	0.00	0.00
4	Factor 1 - Average Daily Consumption	13,796.31	5,616.32	2,790.83	2,489.61	534.23	2,365.10	0.05	0.18
5	Factor 1 - Average Daily Consumption - Allocation Factor	1.00	0.4071	0.2023	0.1905	0.0387	0.1714	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 %	0.6849							
7	Factor 2 - Average Daily Consumption, Weighted Factor	0.6849	0.2788	0.1386	0.1236	0.0265	0.1174	0.0000	0.0000
8	Factor 2 - Maximum Day Extra Capacity, Allocation Factor	0.0000							
9	Factor 2 - Maximum Day Extra Capacity, Weighted Factor %	0.3151							
10	Factor 2 - Maximum Day Extra Capacity, Weighted Factor	0.3151	0.1541	0.0574	0.0342	0.0110	0.0584	0.0000	0.0000
11	Factor 2 - Maximum Day Extra Capacity, Allocation Factor	1.0000	0.4329	0.1960	0.1578	0.0375	0.1758	0.0000	0.0000
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	13,796.31	5,616.32	2,790.83	2,489.61	534.23	2,365.10	0.05	0.18
13	Factor 2b - Max. Day Extra Capacity, Factor		1.00	0.75	0.50	0.75	0.90	0.00	0.00
14	Factor 2b - Max. Day Extra Capacity, Daily Rate of Flow	11483.50	5616.32	2093.12	1244.80	400.67	2128.59	0.00	0.00
15	Factor 2b - Max. Day Extra Capacity, Allocation Factor	1.0000	0.489	0.1823	0.1084	0.0349	0.1854	0	0
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	0.4071	0.2023	0.1905	0.0387	0.1714	0.0000	0.0000
17	Factor 3 - Average Daily Consumption, Weighted Factor %	0.6381							
18	Factor 3 - Average Daily Consumption, Weighted Factor	0.6381	0.2597	0.1291	0.1152	0.0247	0.1094	0.0000	0.0000
19	Factor 3 - Maximum Day Extra Capacity, Allocation Factor	1.0000	0.4890	0.1823	0.1084	0.0349	0.1854	0.0000	0.0000
20	Factor 3 - Maximum Day Extra Capacity, Weighted Factor %	0.2935							
21	Factor 3 - Maximum Day Extra Capacity, Weighted Factor	0.2935	0.1436	0.0535	0.0318	0.0102	0.0544	0.0000	0.0000
22	Factor 3 - Fire Protection, Allocation Factor	0.0684							
23	Factor 3 - Fire Protection, Weighted Factor %							0.2192	0.7808
24	Factor 3 - Fire Protection, Weighted Factor							0.0150	0.0534
25	Factor 3 - Fire Protection, Factor							0.0150	0.0534
26	Factor 3 - Allocation Factor	1.0000	0.4033	0.1826	0.1470	0.0349	0.1638	0.0150	0.0534
Associated with facilities serving base and max. hr. extra capacity functions. Comment		Factor 4A							
27	Factor 4A - Average Hourly Consumption, Thousand Gallons	403.3737	234.0132	116.2845	23.8253	22.2597	6.9816	0.0021	0.0073
28	Factor 4A - Factor (ratio of max. hr to average hr minus 1.0)		3.5000	2.5000	1.2000	2.5000	3.2000	0.0000	0.0000

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	1216.3383	819.0462	290.7113	28.5904	55.6493	22.3411	0.0000	0.0000
30	Factor 4A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.6734	0.2390	0.0235	0.0458	0.0184	0.0000	0.0000

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

31	Factor 4 - Average Hourly Consumption, Thousand Gallons	574.8462	234.0132	116.2845	103.7336	22.2597	98.5458	0.0021	0.0073
32	Factor 4 - Adjusted Hourly Gallons (+/-)	-171.4725	0.0000	0.0000	-79.9083	0.0000	-91.5642	0.0000	0.0000
33	Factor 4 - Hourly Adjusted Gallons	403.3737	234.0132	116.2845	23.8253	22.2597	6.9816	0.0021	0.0073
34	Factor 4 - Average Hourly Consumption, Allocation Factor	1.0000	0.5901	0.2883	0.0591	0.0552	0.0173	0.0000	0.0000
35	Factor 4 - Average Hourly Consumption, Weighted Factor %	0.2675							
36	Factor 4 - Average Hourly Consumption, Weighted Factor	0.2675	0.1552	0.0771	0.0158	0.0148	0.0046	0.0000	0.0000
37	Factor 4 - Maximum Hour Extra Capacity, Allocation Factor	1.0000	0.6733	0.2390	0.0235	0.0458	0.0184	0.0000	0.0000
38	Factor 4 - Maximum Hour Extra Capacity, Weighted Factor %	0.5390							
39	Factor 4 - Maximum Hour Extra Capacity, Weighted Factor	0.5390	0.3629	0.1288	0.0127	0.0247	0.0099	0.0000	0.0000
40	Factor 4 - Fire Protection, Allocation Factor	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2192	0.7808
41	Factor 4 - Fire Protection, Weighted Factor %	0.1935							
42	Factor 4 - Fire Protection, Weighted Factor	0.1935	0.0000	0.0000	0.0000	0.0000	0.0000	0.0424	0.1511
43	Factor 4 - Allocation Factor	1.0000	0.5181	0.2059	0.0285	0.0395	0.0145	0.0424	0.1511

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

44	Factor 5A - Average Hourly Consumption, Thousand Gallons	574.8462	234.0132	116.2845	103.7336	22.2597	98.5458	0.0021	0.0073
45	Factor 5A - Factor (ratio of max. hr to average hr minus 1.0)	3.5000	3.5000	2.5000	1.2000	2.5000	3.2000	0.0000	0.0000
46	Factor 5A - Max. Hr Extra Capacity 1,000 per Hour	1605.2337	819.0462	290.7113	124.4803	55.6493	315.3466	0.0000	0.0000
47	Factor 5A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.5102	0.1811	0.0775	0.0347	0.1964	0.0000	0.0000

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	574.8462	234.0132	116.2845	103.7336	22.2597	98.5458	0.0021	0.0073
49	Factor 5 - Average Hourly Consumption, Allocation Factor	1.0000	0.4071	0.2023	0.1805	0.0387	0.1714	0.0000	0.0000
50	Factor 5 - Average Hourly Consumption, Weighted Factor	0.2859							
51	Factor 5 - Maximum Hour Extra Capacity, Allocation Factor	0.2859	0.1164	0.0578	0.0516	0.0111	0.0490	0.0000	0.0000
52	Factor 5 - Maximum Hour Extra Capacity, Weighted Factor	1.0000	0.5102	0.1811	0.0775	0.0347	0.1964	0.0000	0.0000
53	Factor 5 - Maximum Day Extra Capacity, Allocation Factor	0.5763							
54	Factor 5 - Maximum Day Extra Capacity, Weighted Factor	0.5763	0.2940	0.1044	0.0447	0.0200	0.1132	0.0000	0.0000
55	Factor 5 - Fire Protection, Allocation Factor	1.0000						0.2192	0.7808
56	Factor 5 - Fire Protection, Weighted Factor	0.1378						0.0302	0.1076
57	Factor 5 - Allocation Factor	1.0000	0.4104	0.1622	0.0963	0.0311	0.1622	0.0302	0.1076

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

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	E	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	\$319,464.00	\$183,791.00	\$50,601.00	\$10,797.00	\$9,231.00	\$7,494.00	\$5,114.00	\$52,436.00
82	Factor 12 - Allocation Factor	1.0000	0.5753	0.1584	0.0338	0.0289	0.0235	0.0160	0.1641
Allocation of Billing and Collecting Costs. Factor 13									
Factors are based on the total number of customers.									
Description									
83	Factor 13 - Total Customers	38,519.00	33,861.00	3,590.00	174.00	306.00	26.00	562.00	0.00
84	Factor 13 - Allocation Factor	1.0000	0.8791	0.0932	0.0045	0.0079	0.0007	0.0146	0.0000
Meter reading costs. Factor 14									
Factors are based on the number of metered customers.									
Description									
85	Factor 14 - Total Metered Customers	37,957.00	33,861.00	3,590.00	174.00	306.00	26.00	0.00	0.00
86	Factor 14 - Allocation Factor	1.0000	0.8920	0.0946	0.0046	0.0081	0.0007	0.0000	0.0000
A&G Basis Factor 15									
Factors are based on the allocation of direct labor expense.									
Description									
87	Factor 15 - A&G Basis	\$3,536,302.00	\$2,170,285.00	\$553,648.00	\$217,624.00	\$94,876.00	\$214,720.00	\$50,121.00	\$235,028.00
88	Factor 15 - Allocation Factor	1.0000	0.6137	0.1566	0.0615	0.0268	0.0607	0.0142	0.0685
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		\$33,163.00	\$15,015.00	\$12,088.00	\$2,873.00	\$13,468.00	\$0.00	\$0.00
	From IS, >=810 and < 812		\$39.00	\$18.00	\$14.00	\$3.00	\$16.00	\$0.00	\$0.00
	From IS, >=813 and < 818		\$16,539.00	\$7,488.00	\$6,029.00	\$1,433.00	\$6,717.00	\$0.00	\$0.00
	From IS, >=820 and < 821		\$19,710.00	\$8,924.00	\$7,142.00	\$1,712.00	\$7,954.00	\$266.00	\$942.00
	From IS, >=822 and < 823		\$526.00	\$238.00	\$191.00	\$46.00	\$212.00	\$7.00	\$25.00
	From IS, >=824 and < 828		\$202,966.00	\$91,899.00	\$73,548.00	\$17,630.00	\$81,907.00	\$2,738.00	\$9,704.00
	From IS, >=830 and < 834		\$28,442.00	\$12,878.00	\$10,307.00	\$2,470.00	\$11,478.00	\$383.00	\$1,360.00
	From IS, >=840 and < 841		\$28,740.00	\$13,012.00	\$10,476.00	\$2,490.00	\$11,671.00	\$0.00	\$0.00
	From IS, >=842 and < 843		\$31,477.00	\$14,252.00	\$11,474.00	\$2,727.00	\$12,783.00	\$0.00	\$0.00
	From IS, >=850 and < 853		\$47,121.00	\$21,335.00	\$17,177.00	\$4,082.00	\$19,136.00	\$0.00	\$0.00
	From IS, >=860 and < 888		\$441,416.00	\$129,806.00	\$29,424.00	\$23,498.00	\$22,779.00	\$22,702.00	\$60,428.00
	From IS, >=870 and < 879		\$568,547.00	\$156,538.00	\$33,402.00	\$28,559.00	\$23,211.00	\$15,815.00	\$162,185.00
	From IS, >=901 and < 904		\$516,394.00	\$54,756.00	\$2,653.00	\$4,664.00	\$408.00	\$4,312.00	\$0.00
	From IS, >=905 and < 908		\$34,247.00	\$3,631.00	\$175.00	\$308.00	\$27.00	\$569.00	\$0.00
	From IS, >=920 and < 921		\$256,147.00	\$65,362.00	\$25,669.00	\$11,186.00	\$25,335.00	\$5,927.00	\$27,756.00
	From IS, >=932 and < 933		\$20,655.00	\$5,271.00	\$2,070.00	\$902.00	\$2,043.00	\$478.00	\$2,238.00

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
89	Factor 16 - Labor Basis	\$3,749,954.00	\$2,246,129.00	\$600,423.00	\$241,839.00	\$104,583.00	\$239,145.00	\$53,197.00	\$264,638.00
90	Factor 16 - Allocation Factor	1.0000	0.5989	0.1601	0.0645	0.0279	0.0638	0.0142	0.0706
UPIS Basis Comment		Factor 17							
Description									
91	Factor 17 - UPIS Basis	\$136,892,686.00	\$63,958,608.00	\$24,672,696.00	\$15,823,425.00	\$4,632,794.00	\$17,351,054.00	\$1,818,772.00	\$8,635,347.00
92	Factor 17 - Allocation Factor	1.0000	0.4673	0.1802	0.1156	0.0338	0.1267	0.0133	0.0631
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	\$106,237,389.00	\$48,331,282.00	\$19,358,505.00	\$12,760,848.00	\$3,658,904.00	\$14,054,043.00	\$1,403,051.00	\$6,670,756.00
94	Factor 18 - Allocation Factor	1.0000	0.4550	0.1822	0.1201	0.0344	0.1323	0.0132	0.0628
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 <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"))		Factor 19							
Description									
95	Factor 19 - Total COS Basis	30,204,339.00	15,593,290.80	5,233,795.99	3,119,024.62	954,287.91	3,272,364.19	361,573.74	1,670,001.75
96	Factor 19 - Allocation Factor	1.0000	0.5162	0.1733	0.1033	0.0316	0.1083	0.0120	0.0553
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	\$25,038,920.32	\$15,692,300.80	\$5,259,060.99	\$3,128,946.62	\$958,611.91	\$0.00	\$0.00	\$0.00
98	Factor 20 - Allocation Factor	1.0000	0.6267	0.2100	0.1250	0.0383	0.0000	0.0000	0.0000

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

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

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

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, >=650 and < 666		\$159,074.00	\$28,131.00	\$197,327.00	\$166,743.00	\$95,655.00	\$0.00	\$83,126.00
	From IS, >=670 and < 679		\$142,250.00	\$25,157.00	\$176,458.00	\$455,323.00	\$11,028.00	\$0.00	\$178,039.00
	From IS, >=901 and < 904		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$578,880.00	\$4,309.00
	From IS, >=905 and < 906		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,389.00	\$568.00
	From IS, >=920 and < 921		\$117,201.00	\$39,401.00	\$44,409.00	\$73,459.00	\$12,605.00	\$98,418.00	\$31,888.00
	From IS, >=932 and < 933		\$9,451.00	\$3,177.00	\$3,581.00	\$5,924.00	\$1,016.00	\$7,936.00	\$2,571.00
	Description								
9	Factor 16 - Labor Basis	\$3,749,958.00	\$1,107,606.00	\$371,908.00	\$423,829.00	\$701,449.00	\$120,304.00	\$723,623.00	\$301,239.00
10	Factor 16 - Allocation Factor	1.0000	0.2953	0.0992	0.1130	0.1871	0.0321	0.1930	0.0803
UPIS Basis									
		Factor 17							
Comment									
Description									
11	Factor 17 - UPIS Basis	\$136,892,688.00	\$70,268,459.00	\$28,841,513.00	\$12,120,845.00	\$8,423,087.00	\$6,069,024.00	\$1,007,261.00	\$10,162,499.00
12	Factor 17 - Allocation Factor	1.0000	0.5134	0.2107	0.0885	0.0615	0.0443	0.0074	0.0742
Rate Base Basis									
		Factor 18							
Comment									
Description									
13	Factor 18 - Rate Base Basis	\$106,237,392.00	\$56,598,811.00	\$23,416,832.00	\$9,248,648.00	\$5,519,407.00	\$4,836,401.00	-\$1,251,015.00	\$7,868,308.00
14	Factor 18 - Allocation Factor	1.0000	0.5327	0.2204	0.0871	0.0520	0.0455	-0.0118	0.0741
Total COS Basis									
		Factor 19							
Comment									
(>=600 and <679) or (>=900 and <933) or =403.000 or =403.900 or =408.000 + Summary->Total Return on Rate Base + IS->Net Operating Income +IS->Total Deferred Income Taxes = 928 or (= 408 and (Description contains "Gross Rec" or "Assess"))									
			\$14,546,988.39	\$4,501,665.12	\$2,475,207.43	\$2,813,290.71	\$1,098,969.97	\$2,962,822.53	\$1,966,743.54
			\$45,303.00	\$15,230.00	\$17,166.00	\$28,395.00	\$4,872.00	\$38,043.00	\$12,326.00
	Description								
15	Factor 19 - Total COS Basis	\$30,204,352.70	\$14,501,685.39	\$4,486,435.12	\$2,458,041.43	\$2,784,895.71	\$1,094,097.97	\$2,924,779.53	\$1,954,417.54
16	Factor 19 - Allocation Factor	1.0000	0.4802	0.1485	0.0814	0.0922	0.0362	0.0968	0.0647
Total COS Basis w/o Fire									
		Factor 20							
Comment									
Description									
17	Factor 20 - Total COS Basis w/o Fire	\$21,523,860.94	\$14,546,988.39	\$4,501,665.12	\$2,475,207.43	\$0.00	\$0.00	\$0.00	\$0.00
18	Factor 20 - Allocation Factor	1.0000	0.6759	0.2091	0.1150	0.0000	0.0000	0.0000	0.0000

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

Line #	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
Allocation of cost which vary with water consumed		Factor 6								
Factors are based on the pro forma test year average daily consumption for each customer classification.										
1	Factor 6 - Factor 2	1.0000	0.6849	0.3151					0.0000	0.0000
2	Factor 6 - Factor 2 %	0.6335								
3	Factor 6 - Factor 2 Weighted	1.0000	0.8004	0.1996					0.0000	0.0000
4	Factor 6 - Factor 3	1.0000	0.6381	0.2935					0.0150	0.0534
5	Factor 6 - Factor 3 %	0.3602								
6	Factor 6 - Factor 3 Weighted	0.3602	0.2883	0.0719	0.0000				0.0000	0.0000
7	Factor 6 - Factor 4	1.0000	0.2675		0.5390				0.0424	0.1511
8	Factor 6 - Factor 4 %	0.0064								
9	Factor 6 - Factor 4 Weighted	0.0064	0.0017	0.0000	0.0034				0.0003	0.0010
10	Factor 6 - Allocation Factor	1.0000	0.7238	0.2715	0.0034				0.0003	0.0010
Allocation of cost which vary with water consumed		Factor 7								
Factors are based on the pro forma test year average daily consumption for each customer classification.										
11	Factor 7 - Factor 3	1.0000	0.6381	0.2935					0.0150	0.0534
12	Factor 7 - Factor 3 %	0.2075								
13	Factor 7 - Factor 3 Weighted	0.2075	0.1324	0.0609	0.0000				0.0031	0.0111
14	Factor 7 - Factor 4	1.0000	0.2675		0.5390				0.0424	0.1511
15	Factor 7 - Factor 4 %	0.7925								
16	Factor 7 - Factor 4 Weighted	0.7925	0.2120	0.0000	0.4272				0.0336	0.1197
17		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
18		0.0000								
19		0.0000	0.0000	0.0000	0.0000				0.0000	0.0000
20	Factor 7 - Allocation Factor	1.0000	0.3444	0.0609	0.4272				0.0367	0.1308

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

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			
Totals		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						

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

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

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

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

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

Factor 4 - District Table

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

Extra Cap Max Hour divided by Average Hour Base Capacity = 3.015413003
Extra Capacity less Average Hour = 2.015413003

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

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

Fire

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

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

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

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

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

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

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

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

General Service Weight = 1.0000 - 0.1378 = 0.8622

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

Factor 6A

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

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

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

Missouri American Water Company
Case Number WR-2011-0337
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
Total	3,821,257	1.0000

Factor 8A

Factors for allocating Cost of Service to customer classifications.

Costs are assigned directly to Public Fire Protection.

Customer Classification	Allocation Factor
Public Fire Protection	1.0000
Total	1.0000

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

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

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

MAWC Water Systems Rates - District 2

Customer Charge Brunswick

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

Commodity Charge

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

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

Customer Charge Parkville

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

Commodity Charge

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

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

Customer Charge Saint Joseph

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

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

Public Authority			Sale for Resale		
Current Rate	Proposed Rate	% increase (decrease)	Current Rate	Proposed Rate	% increase (decrease)
\$ 4,2794	\$ 5.4732	27.90%	\$ 4,2794	\$ 7.6629	79.07%
\$ 3,3234	\$ 4.1524	24.94%	\$ 3,3234	\$ 4.8590	46.21%
\$ 2,7691	\$ 3.4263	23.73%	\$ 2,7691	\$ 3.9076	41.11%
\$ 1,8886	\$ 2.3367	23.73%	\$ 1,8886	\$ 2.6386	39.71%

MISCELLANEOUS REVENUES

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

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

*Apply only to Hybrid-District 1