| | |
|---|---|
| Exhibit No.: | |
| Issues: | Cost of Service |
| Witness: | Wesley E. Selinger |
| Exhibit Type: | Rebuttal |
| Sponsoring Party: | Missouri-American Water Company |
| Case No.: | WR-2022-0303 |
| Date: | January 25, 2023 |

**MISSOURI PUBLIC SERVICE COMMISSION**

**CASE NO. WR-2022-0303**

# REBUTTAL TESTIMONY

**OF**

**WESLEY E. SELINGER**

**ON BEHALF OF**

**MISSOURI-AMERICAN WATER COMPANY**

**AFFIDAVIT**

I, Wesley E. Selinger, under penalty of perjury, and pursuant to Section 509.030, RSMo, state that I am Director, Rates and Regulatory for American Water Works Service Company Inc. that the accompanying testimony has been prepared by me or under my direction and supervision; that if inquiries were made as to the facts in said testimony, I would respond as therein set forth; and that the aforesaid testimony is true and correct to the best of my knowledge and belief.

Wesley E. Selinger

January 25, 2023
Dated

**DIRECT TESTIMONY**
**WESLEY E. SELINGER**

**MISSOURI AMERICAN WATER COMPANY**
**CASE NO.: WR-2022-0303**
**CASE NO.: SR-2022-0304**

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**REBUTTAL TESTIMONY**

**WESLEY E. SELINGER**

## I. INTRODUCTION

**Q. Please state your name and business address.**

A. My name is Wesley E. Selinger and my business address is 727 Craig Road, Saint Louis, Missouri 63141.

**Q. Are you the same Wesley E. Selinger who previously submitted Direct Testimony in this proceeding?**

A. Yes.

**Q. What is the purpose of your Rebuttal Testimony?**

A. The purpose of my Rebuttal Testimony is to address various issues within the testimonies of Missouri Public Service Commission Staff ("Staff") witness Roth and Missouri Industrial Energy Consumers ("MIEC") witness York regarding Missouri American's ("MAWC" or "the Company") Cost of Service Studies.

## II. RESPONSE TO STAFF COSS

**Q. Did the Company submit Class Cost of Service Studies ("COSS") in this case?**

A. Yes, the Company submitted separate COSSs for its water service territories in St. Louis County and Outside of St. Louis County as well as a wastewater cost of service study. The COSSs were attached to my direct testimony as Schedules WES-1, WES-2, and WES-3.

**Q. Did other parties to this case raise concerns regarding the Company's COSSs.**

**A.** Yes. MIEC witness York raised several concerns regarding the Company's cost of service studies in her direct testimony. Staff produced its own cost of service study but did not directly address any cost-of-service issues from my direct testimony.

**Q. What items will you be addressing regarding Staff's COSS report?**

A. As stated in the testimony of Ms. Roth, Staff anticipates some updates to its COSS report before the conclusion of this case. The Company is still waiting on certain information it requested of Staff regarding its report. I will briefly address several items/differences between the Company's COSSs and Staff COSS report including:

- Staff's use of a one-step approach to allocating revenue requirements vs. the Company's two-step approach which allocates revenue requirements to business functions and then business function revenue requirements to customer classes;
- Staff's treatment of plant and depreciation related to MAWC's Transmission and Distribution mains;
- Staff's omission of an adjustment to account for sale for resale and certain large industrial customers who take service directly from the Company's Transmission system; and
- Staff statement regarding the Company's tracking of usage between public and private fire service.

**Q. Please describe the difference between Staff's one-step approach to revenue requirement allocation and the Company's two-step allocation.**

A. Staff's COSS allocates each cost account directly to MAWC's customer classes assuming that customers directly cause each cost to be incurred. MAWC's COSSs first allocates costs to its business functions i.e., Supply, Pumping, Storage, Meters etc. among others and then allocates the revenue requirement associated with each business function to customer class. This added step is more intuitive, understandable, and reflects how the business operates while maintaining adherence to cost-causation principles.

**Q. Please describe Staff's treatment of transmission and distribution plant and**

**depreciation.**

A. Staff has included all transmission and distribution mains into one cost category.

**Q. Do you agree with Staff's treatment of transmission and distribution mains?**

A. No, the Company distinguishes between costs associated with transmission mains (10-inch and above) and distribution mains (10-inch or less) and maintains separate plant sub-accounts that capture the costs associated with different sizes of mains. This allows for a more accurate allocation of these costs among classes.

**Q. Has Staff made any adjustment to its COSS related to transmission and distribution mains?**

A. On page 8-9 of her direct testimony Staff witness Roth explains that Staff has proposed an adjustment to its COSS to account for sale for resale and certain large customers that are connected directly to the transmission system.

**Q. Do you agree that such an adjustment should be made?**

A. Yes, MAWC has made a similar adjustment in its COSSs.

**Q. Were you able to determine how Staff applied its adjustment within its COSS?**

A. No. It was not clear where in Staff's COSS workpapers such an adjustment was made. The Company has inquired with Staff on this subject and anticipates Staff will include such an adjustment with its updates later in this proceeding.

**Q. Please describe Staff's concerns around the Company's maintenance of public and private fire annual usage data.**

A. On page 8 of her direct testimony Ms. Roth states that the Company does not currently separately track the number of annualized gallons for private fire service or public fire service.

**Q. Is this true?**

A. No. It is true that the Company does not meter public fire and therefore estimates annualized gallons based on hydrant count and size. The Company does however maintain annualized usage information for private fire service as shown on the "Usage Statistics" tab of MAWC's COSSs.

## III. RESPONSE TO MIEC

**Q. Has MIEC witness Ms. York raised issues with MAWC's Cost of Service studies?**

A. Yes. Ms. York has addressed several items and made several recommendations regarding MAWC's COSSs including:

- That fixed Power and Pumping expenses be allocated using Factor 3 instead of Factor 2;
- That Purchased Power expenses be allocated using Factor 6 instead of Factor 1;
- That the Distribution Multiplier used to develop Factor 4 be corrected to reflect the length of distribution mains serving sale for resale and certain large customers that take service directly from MAWC's transmission system; and
- Plant investment and depreciation expense in mains sized 10-16 inches be assigned to the distribution functional cost category instead of the transmission functional cost category

**Q. Ms. York recommends that fixed power and pumping costs be allocated using Factor 3 rather than Factor 2, do you agree.**

A. Yes, the use of Factor 2 for allocating these expenses in the Company's COSSs was inadvertent and the Company has stated in response to discovery that it agrees the appropriate allocation factor for these expenses is Factor 3.

**Q. Please explain Ms. York's position regarding the appropriate allocation factor for**

**Fuel and Power expenses.**

A. Ms. York's position is that MAWC's electric provider in St. Louis County, Ameren Missouri, charges commercial rates that vary based on seasonal and peak and off-peak periods; therefore, the use of an allocator based on annual usage is not appropriate and should be replaced with an allocator that includes components related to average daily and hourly usage and extra daily and hourly capacity.

**Q. Do you agree with Ms. York's recommendation?**

A. No. First, it is important to recognize MAWC's customers' peak demands as well as how the Company manages its operational requirements in response to those demands. For instance, MAWC's customers' peak customer demand typically occurs during the summer in the early morning due to the requirements of irrigation and several other factors. MAWC addresses this peak by pumping twice as much at night filling tanks during off-peak hours. Therefore, there is limited, if any correlation between increases in customer peak demand and increases in purchased power costs. It should be generally noted that as the delivery system moves upstream from the end-user it is designed to meet a diversity of demands that is focused less on hourly peak demands of customers and fire service and more on total daily requirements. It should also be noted that not every commercial electric rate charged to MAWC facilities includes a demand charge.

**Q. Has MIEC made any criticisms regarding the treatment of Transmission and Distribution mains within MAWC's COSSs?**

A. Yes. In her direct testimony, MIEC witness Ms. York has raised concerns regarding the Company's distribution multiplier as well as its assignment of mains sized 10-16 inches to the Transmission function. I will address each of these issues in more detail below.

**Q. If Ms. York's adjustments to the allocation of Transmission and Distribution mains were to be implemented what would be the result to the allocation of distribution mains in the Company's cost of service?**

A. Ms. York's recommendations would result in Rate J customers being allocated essentially no costs associated with the Company's Distribution system. For instance, in the Company's COSS for St. Louis County, Rate J customers' cost of service for Distribution system costs is $1,831,675. After implementing Ms. York's adjustments Rate J customers would be assigned only $57,648 in Distribution System costs. Ms. York's adjustments shift 97% of Rate J customers allocation of Distribution costs to MAWC's other classes. From a total cost of service basis, these adjustments shift approximately $3.6 million dollars of Rate J's cost of service to MAWC's other classes, primarily MAWC's Residential customers.

**Q. Is the allocation of $57,648 in Distribution system costs to Rate J customers reasonable?**

A. No, it is not. The is essentially saying the Rate J class doesn't use the Company's Distribution system at all, which is not true.

**Q. Ms. York criticizes the Company's method for developing its distribution multiplier stating that MAWC needs to also consider the length of distribution main serving Rate J customers, do you agree?**

A. No, I do not. The costs of mains in MAWC's cost of service study are allocated using the Base/Extra capacity allocator which is a usage-based allocator. The distribution multiplier is intended to reflect the amount of Rate J usage to which this usage-based allocator applies. MIEC is recommending using a percentage of system allocator. Mixing these two types

of allocators together is not reasonable and results in an apples to oranges comparison.

**Q. Are there additional reasons why you disagree with Ms. York's criticism of MAWC's Distribution multiplier?**

A. Determining the length of distribution main serving these customers does not adequately allocate the "cost" of providing service. There is a different cost associated with each size and type of main. There are different circumstances that drive the amount capitalized as part of each main installed. It is not feasible to conduct an analysis that would accurately capture the myriad of factors that determine this and to calculate an individual customer rate. The customers included within the Company's sample account for 72% of the Rate J usage for the St. Louis County sale for resale and Rate J rate classes. Calculating the distribution multiplier based on these customers' utilization of the Company's distribution infrastructure is a reasonable approach to calculating the distribution multiplier.

**Q. Has Ms. York provided any analysis or made any recommendations on what she feels the appropriate distribution multiplier should be?**

A. Yes. Ms. York used a figure for small distribution mains from a 2008 rate case and divided that by the Company's total length of distribution mains in its annual report to derive a 1.04% distribution multiplier.

**Q. Is the use of 15-year-old data appropriate for developing the distribution multiplier in this case?**

A. No, it is not. As Ms. York points out there have been changes to the Rate J customer base since 2008. It is entirely possible to think that while the number of Rate J customers overall has decreased since 2008 some customers may have been added increasing the amount of distribution footage serving these customers.

**Q. Ms. York explains that Staff's cost of service study in MAWC's last rate case reflected a distribution multiplier of 10% for Rate J, was Staff's cost of service study, or more specifically, Staff's 10% distribution multiplier approved by the Commission?**

A. No, it was not. MAWC's most recent general rate case was decided via settlement and the Commission did not approve a specific distribution multiplier or a methodology for calculating such an adjustment.

**Q. Please explain Ms. York's recommendation regarding the allocation of Transmission and Distribution Mains.**

A. Ms. York recommends moving the depreciation expense and plant investment cost associated with mains sized 10-16-inches from the Transmission function to the Distribution function.

**Q. What would be the effect of Ms. York's adjustment?**

A. Reclassifying mains sized 10-16-inches as Distribution mains and assigning the associated plant and depreciation expense to the Distribution function would significantly shift the costs associated with those mains from Rate J to the smaller customers classes.

**Q. For COSS and ratemaking purposes how has MAWC historically separated Transmission and Distribution mains?**

A. For at least the last 15 years MAWC has considered mains 10 inches or larger to serve the Transmission function and mains smaller than 10 inches to serve the Distribution function.

**Q. What basis has Ms. York used to support her recommendation?**

A. Ms. York explains that the Company's cost of service study reflects footage for Transmission and Distribution mains based on MAWC's 2021 annual report which classifies mains for St. Louis County under 16-inches as distribution mains.

**Q. Was the main footage from MAWC's 2021 annual report used in your COSS?**

A. Yes. I did rely on the information in the annual report but believe that classifications in the annual report should be revisited to appropriately match how mains are classified for ratemaking and COSS purposes. MAWC will work to align the information in its annual report with how these assets have historically been classified for ratemaking and COSS purposes.

**Q. What impact did the use of this information have on the results of your COSS?**

A. It had a very minimal effect. As shown in the table below, after correctly separating the annual report data for St. Louis County to reflect the appropriate Transmission and Distribution footage and inputting it into MAWC's COSS the resulting revenue responsibilities for each class show that this had virtually no impact on the results of the study.

| | Initial Filing | Revised |
|---|---|---|
| Residential | $ 235,875,240 | $ 235,810,790 |
| Non-Residential | $ 66,901,926 | $ 66,904,123 |
| Rate J | $ 11,770,678 | $ 11,798,195 |
| Rate B | $ 4,747,694 | $ 4,762,691 |
| Rate P | $ 6,621,552 | $ 6,648,167 |
| Public Fire | $ - | $ - |
| Rate F - Private Fire | $ 5,660,451 | $ 5,653,573 |
| | | |
| Total | $ 331,577,541 | $ 331,577,541 |

**Q. Are you sponsoring any updates to your COSSs at this time?**

A. Yes. As discussed above, the Company maintains separate plant subaccounts for mains of different sizes. There are four plant subaccounts in total, one for mains 4 inches in diameter or less, one for mains greater than four inches and less than ten inches in diameter, mains 10-16 inches in diameter, and one account for mains greater than sixteen inches in

diameter. While preparing responses to discovery in this case it became known that some mains and the associated costs were not in the appropriate bucket. MAWC took the necessary action and moved those costs into the appropriate size bucket for purposes of its COSS. MAWC is filing revised COSS schedules WES-1R and WES-2R which reflect the changes described above.

Q. Can you demonstrate the impact of these changes on the results of MAWC's COSSs?

A. Yes. The tables below reflect each rate class's required revenue increase in both the Company's originally filed COSSs and after the changes described above for both the St. Louis County service territory and Outside of St. Louis County service territory. As shown, relocating some of the main data into the appropriate plant subaccounts moves some of the revenue increase burden to the Residential class but overall, this movement is not significant.

| | St. Louis County | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Residential | Non Residential | Rate J | Rate B | Rate P | Public Fire | Rate F Private Fire | Total |
| Original Filing | $ 235,875,115 | $ 66,901,977 | $ 11,767,278 | $ 4,747,670 | $ 6,621,483 | $ - | $ 5,660,446 | $ 331,573,969 |
| Revised | $ 237,305,769 | $ 66,853,311 | $ 11,156,136 | $ 4,414,847 | $ 6,030,816 | $ - | $ 5,813,090 | $ 331,573,969 |
| | | | | | | | | |
| Difference | $ 1,430,654 | $ (48,666) | $ (611,142) | $ (332,823) | $ (590,667) | $ - | $ 152,644 | $ - |

| | Outside of St. Louis County | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Residential | Non Residential | Rate J | Rate B | Rate P | Public Fire | Rate F Private Fire | Total |
| Original Filing | $ 79,701,529 | $ 27,883,045 | $ 11,914,423 | $ 4,285,921 | $ 3,726,002 | $ - | $ 4,418,647 | $ 131,929,568 |
| Revised | $ 80,154,134 | $ 27,879,759 | $ 11,545,244 | $ 4,172,126 | $ 3,597,164 | $ - | $ 4,581,140 | $ 131,929,568 |
| | | | | | | | | |
| Difference | $ 452,606 | $ (3,286) | $ (369,179) | $ (113,795) | $ (128,838) | $ - | $ 162,493 | $ - |

**Q. Does this conclude your Rebuttal Testimony?**

A. Yes.

**Missouri-American Water Company**
**Class Cost of Service Study - Functional Allocators to Customer Class**
**Case No: WR-2022-0303, SR-2022-0304**

| | Functional COS | Alloc | Description | Residential | Non Residential | Rate J | Rate B | Rate P | Public Fire | Rate F Private Fire | Total | Variance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Source of Supply Expense | | | | | | | | | | | | |
| Fixed | $ 5,121,722 | 2 | Base/Extra Daily | $ 3,270,044 | $ 1,143,921 | $ 330,090 | $ 147,939 | $ 225,809 | $ - | $ 3,919 | $ 5,121,722 | $ - |
| Variable | $ 4,608,894 | 1 | Total Usage | $ 2,793,121 | $ 923,151 | $ 395,476 | $ 196,035 | $ 294,768 | $ - | $ 6,343 | $ 4,608,894 | $ - |
| Power and Pumping Expenses | | | | | | | | | | | | |
| Fixed | $ 17,455,688 | 2 | Base/Extra Daily | $ 11,144,858 | $ 3,898,676 | $ 1,125,002 | $ 504,202 | $ 769,594 | $ - | $ 13,356 | $ 17,455,688 | $ - |
| Variable | $ 3,008,720 | 1 | Total Usage | $ 1,823,370 | $ 602,640 | $ 258,170 | $ 127,973 | $ 192,427 | $ - | $ 4,141 | $ 3,008,720 | $ - |
| Water Treatment | | | | | | | | | | | | |
| Fixed | $ 47,949,147 | 2 | Base/Extra Daily | $ 30,613,886 | $ 10,709,298 | $ 3,090,275 | $ 1,384,996 | $ 2,114,003 | $ - | $ 36,689 | $ 47,949,147 | $ - |
| Variable | $ 12,817,674 | 1 | Total Usage | $ 7,767,874 | $ 2,567,352 | $ 1,099,849 | $ 545,189 | $ 819,771 | $ - | $ 17,640 | $ 12,817,674 | $ - |
| Transmission | $ 38,280,495 | 3 | Base/Extra Daily w/ Fire | $ 23,090,824 | $ 8,079,881 | $ 2,326,054 | $ 1,041,691 | $ 1,590,185 | $ 1,667,853 | $ 484,008 | $ 38,280,495 | $ - |
| Distribution | $ 118,473,635 | 4 | Base/Extra Hourly w/ Fire | $ 79,957,182 | $ 23,704,598 | $ 2,077,837 | $ 450,829 | $ - | $ 9,513,414 | $ 2,769,775 | $ 118,473,635 | $ - |
| Storage | $ 1,098,885 | 5 | Storage | $ 693,329 | $ 203,301 | $ 35,583 | $ 15,963 | $ 24,362 | $ - | $ 126,347 | $ 1,098,885 | $ - |
| Meters | $ 32,680,973 | 8 | Meters | $ 25,732,737 | $ 6,730,556 | $ 217,679 | $ - | $ - | $ - | $ - | $ 32,680,973 | $ - |
| Services | $ 21,504,553 | 9 | Services | $ 17,118,295 | $ 2,335,610 | $ 26,177 | $ - | $ - | $ - | $ 2,024,471 | $ 21,504,553 | $ - |
| Customers | $ 14,420,733 | 10 | Customers | $ 13,364,606 | $ 740,253 | $ 5,595 | $ 166 | $ 83 | $ - | $ 310,029 | $ 14,420,733 | $ - |
| Hydrants | $ 14,164,029 | 7 | Hydrants | $ - | $ - | $ - | $ - | $ - | $ 14,147,471 | $ 16,558 | $ 14,164,029 | $ - |
| Total | **$ 331,585,148** | | | **$ 217,370,127** | **$ 61,639,238** | **$ 10,987,787** | **$ 4,414,983** | **$ 6,031,000** | **$ 25,328,738** | **$ 5,813,275** | **$ 331,585,148** | $ - |
| | | | | 65.55% | 18.59% | 3.31% | 1.33% | 1.82% | 7.64% | 1.75% | 100.00% | |
| Rate Year Water Revenue | $ 234,849,443 | | | $ 167,224,457 | $ 49,403,315 | $ 6,252,876 | $ 4,232,070 | $ 3,977,486 | $ - | $ 3,759,239 | $ 234,849,443 | $ - |
| Other Water Operating Revenues | $ 3,581,210 | | | | | | | | | | | |
| Increase | $ 96,735,705 | | | $ 50,145,670 | $ 12,235,923 | $ 4,734,911 | $ 182,913 | $ 2,053,514 | $ 25,328,738 | $ 2,054,036 | $ 96,735,705 | $ (0) |
| Percent Increase | 41.2% | | | 29.99% | 24.77% | 75.72% | 4.32% | 51.63% | 0.00% | 54.64% | 41.19% | |
| Rate Year Revenue | | | | $ 167,224,457 | $ 49,403,315 | $ 6,252,876 | $ 4,232,070 | $ 3,977,486 | $ - | $ 3,759,239 | $ 234,849,443 | |
| Cost of Service Increase | | | | $ 50,145,670 | $ 12,235,923 | $ 4,734,911 | $ 182,913 | $ 2,053,514 | $ 25,328,738 | $ 2,054,036 | $ 96,735,705 | |
| Allocation of Public Fire | | | | $ 19,943,646 | $ 5,216,384 | $ 168,708 | | | $ (25,328,738) | | $ - | |
| Revenue Target | | | | $ 237,313,773 | $ 66,855,621 | $ 11,156,495 | $ 4,414,983 | $ 6,031,000 | $ - | $ 5,813,275 | $ 331,585,148 | |
| Percent Increase | | | | 41.9% | 35.3% | 78.4% | 4.3% | 51.6% | 0.0% | 54.6% | 41.2% | |
| Including Increase | $ 335,166,358 | | | | | | | | | | | |
| Workpaper | 335,166,361 | | | | | | | | | | | |
| | $ (3) | | | | | | | | | | | |
| Variable Cost | $ 20,435,288 | | | | | | | | | | | |

**Missouri-American Water Company**
**Class Cost of Service Study - Account Detail**
**Case No: WR-2022-0303, SR-2022-0304**

| | Post Test Year | Alloc | Description | Source of Supply | Pumping | Water Treatment | Transmission | Distribution | Storage | Meters | Services | Customers | Hydrants | Total | Variance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Source of Supply Expense | | | | | | | | | | | | | | | |
| Operating Expense | | | | | | | | | | | | | | | |
| Purchased Water | $ 479,903 | A | Source of Supply | $ 479,903 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 479,903 | $ - |
| Fuel and Power | $ 4,128,991 | A | Source of Supply | $ 4,128,991 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 4,128,991 | $ - |
| Salaries and Wages | $ 27,691 | A | Source of Supply | $ 27,691 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 27,691 | $ - |
| Contract Services - Other | $ 124,230 | A | Source of Supply | $ 124,230 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 124,230 | $ - |
| Building Maintenance and Services | $ 382,028 | A | Source of Supply | $ 382,028 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 382,028 | $ - |
| Miscellaneous | $ 1,166 | A | Source of Supply | $ 1,166 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,166 | $ - |
| Telelcommunications | $ 125,722 | A | Source of Supply | $ 125,722 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 125,722 | $ - |
| Postage | $ - | A | Source of Supply | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Office supplies and services | $ 3,566 | A | Source of Supply | $ 3,566 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 3,566 | $ - |
| Materials & Supplies | $ 4,113 | A | Source of Supply | $ 4,113 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 4,113 | $ - |
| Rents-Property | $ 397 | A | Source of Supply | $ 397 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 397 | $ - |
| Rents-Equipment | $ 4,647 | A | Source of Supply | $ 4,647 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 4,647 | $ - |
| Transportation | $ 10,066 | A | Source of Supply | $ 10,066 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 10,066 | $ - |
| | $ 5,292,520 | | | $ 5,292,520 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 5,292,520 | $ - |
| Maintenance Expense | | | | | | | | | | | | | | | |
| Salaries and Wages | $ 257,487 | A | Source of Supply | $ 257,487 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 257,487 | $ - |
| Materials & Supplies | $ 37,093 | A | Source of Supply | $ 37,093 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 37,093 | $ - |
| Transportation | $ - | A | Source of Supply | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Miscellaneous | $ 8,812 | A | Source of Supply | $ 8,812 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 8,812 | $ - |
| Contract Services - Eng | $ - | A | Source of Supply | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Contract Services - Other | $ 81,823 | A | Source of Supply | $ 81,823 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 81,823 | $ - |
| | $ 385,215 | | | $ 385,215 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 385,215 | $ - |
| **Total SS Expense** | **$ 5,677,735** | | | **$ 5,677,735** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 5,677,735** | **$ -** |
| Power and Pumping Expenses | | | | | | | | | | | | | | | |
| Operating Expense | | | | | | | | | | | | | | | |
| Fuel and Power | $ 3,008,720 | B | Pumping | $ - | $ 3,008,720 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 3,008,720 | $ - |
| Salaries and Wages | $ 1,336,409 | B | Pumping | $ - | $ 1,336,409 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,336,409 | $ - |
| Employee Benefits | $ - | B | Pumping | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Building Maintenance and Services | $ 4,917 | B | Pumping | $ - | $ 4,917 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 4,917 | $ - |
| Miscellaneous | $ 982 | B | Pumping | $ - | $ 982 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 982 | $ - |
| Office supplies and services | $ 53 | B | Pumping | $ - | $ 53 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 53 | $ - |
| Materials & Supplies | $ 2,821 | B | Pumping | $ - | $ 2,821 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 2,821 | $ - |
| Rents-Equipment | $ 2,198 | B | Pumping | $ - | $ 2,198 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 2,198 | $ - |
| Transportation | $ 329,008 | B | Pumping | $ - | $ 329,008 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 329,008 | $ - |
| | $ 4,685,108 | | | $ - | $ 4,685,108 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 4,685,108 | $ - |
| Maintenance Expense | | | | | | | | | | | | | | | |
| Salaries and Wages | $ 354,333 | B | Pumping | $ - | $ 354,333 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 354,333 | $ - |
| Transportation | $ 561 | B | Pumping | $ - | $ 561 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 561 | $ - |
| Contract Services - Eng | $ 1,659 | B | Pumping | $ - | $ 1,659 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,659 | $ - |
| Contract Services - Other | $ 78,395 | B | Pumping | $ - | $ 78,395 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 78,395 | $ - |
| Miscellaneous | $ 2,344 | B | Pumping | $ - | $ 2,344 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 2,344 | $ - |
| Materials & Supplies | $ 57,913 | B | Pumping | $ - | $ 57,913 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 57,913 | $ - |
| | $ 495,205 | | | $ - | $ 495,205 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 495,205 | $ - |
| **Total Pumping Expense** | **$ 5,180,313** | | | **$ -** | **$ 5,180,313** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 5,180,313** | **$ -** |
| Water Treatment | | | | | | | | | | | | | | | |
| Operating Expense | | | | | | | | | | | | | | | |
| Fuel and Power | $ 469,728 | C | Water Treatment | $ - | $ - | $ 469,728 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 469,728 | $ - |
| Chemicals | $ 12,342,072 | C | Water Treatment | $ - | $ - | $ 12,342,072 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 12,342,072 | $ - |
| Waste Disposal | $ 5,874 | C | Water Treatment | $ - | $ - | $ 5,874 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 5,874 | $ - |
| Salaries and Wages | $ 3,071,322 | C | Water Treatment | $ - | $ - | $ 3,071,322 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 3,071,322 | $ - |
| Employee Benefits | $ 10 | C | Water Treatment | $ - | $ - | $ 10 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 10 | $ - |
| Contract Services - Eng | $ 13,355 | C | Water Treatment | $ - | $ - | $ 13,355 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 13,355 | $ - |
| Contract Services - Other | $ 63,055 | C | Water Treatment | $ - | $ - | $ 63,055 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 63,055 | $ - |
| Building Maintenance and Services | $ 68,281 | C | Water Treatment | $ - | $ - | $ 68,281 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 68,281 | $ - |
| Miscellaneous | $ 86,564 | C | Water Treatment | $ - | $ - | $ 86,564 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 86,564 | $ - |
| Telelcommunications | $ 10,462 | C | Water Treatment | $ - | $ - | $ 10,462 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 10,462 | $ - |
| Postage | $ - | C | Water Treatment | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Office supplies and services | $ 13,599 | C | Water Treatment | $ - | $ - | $ 13,599 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 13,599 | $ - |
| Materials & Supplies | $ 20,354 | C | Water Treatment | $ - | $ - | $ 20,354 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 20,354 | $ - |
| Rents-Property | $ - | C | Water Treatment | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Rents-Equipment | $ 5,346 | C | Water Treatment | $ - | $ - | $ 5,346 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 5,346 | $ - |
| Transportation | $ 1,900 | C | Water Treatment | $ - | $ - | $ 1,900 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,900 | $ - |
| | $ 16,171,922 | | | $ - | $ - | $ 16,171,922 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 16,171,922 | $ - |

**Missouri-American Water Company**
**Class Cost of Service Study - Account Detail**
**Case No: WR-2022-0303, SR-2022-0304**

| | Post Test Year | Alloc | Description | Source of Supply | Pumping | Water Treatment | Transmission | Distribution | Storage | Meters | Services | Customers | Hydrants | Total | Variance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Maintenance Expense | | | | | | | | | | | | | | | |
| Salaries and Wages | $ 1,455,538 | C | Water Treatment | $ - | $ - | $ 1,455,538 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,455,538 | $ - |
| Transportation | $ 14,420 | C | Water Treatment | $ - | $ - | $ 14,420 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 14,420 | $ - |
| Contract Services - Eng | $ 3,537 | C | Water Treatment | $ - | $ - | $ 3,537 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 3,537 | $ - |
| Contract Services - Other | $ 990,534 | C | Water Treatment | $ - | $ - | $ 990,534 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 990,534 | $ - |
| Miscellaneous | $ 46,564 | C | Water Treatment | $ - | $ - | $ 46,564 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 46,564 | $ - |
| Materials & Supplies | $ 720,477 | C | Water Treatment | $ - | $ - | $ 720,477 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 720,477 | $ - |
| | $ 3,231,070 | | | $ - | $ - | $ 3,231,070 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 3,231,070 | $ - |
| **Total Water Treatment Expense** | **$ 19,402,992** | | | **$ -** | **$ -** | **$ 19,402,992** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 19,402,992** | **$ -** |
| Transmission & Distribution Expense | | | | | | | | | | | | | | | |
| Operating Expense | | | | | | | | | | | | | | | |
| Fuel and Power | $ 457,785 | 1 | T/D Oper. Expense | $ - | $ - | $ - | $ 29,459 | $ 281,921 | $ - | $ 146,404 | $ - | $ - | $ - | $ 457,785 | $ - |
| Salaries and Wages | $ 4,616,413 | 1 | T/D Oper. Expense | $ - | $ - | $ - | $ 297,075 | $ 2,842,963 | $ - | $ 1,476,375 | $ - | $ - | $ - | $ 4,616,413 | $ - |
| Employee Benefits | $ 10,863 | 1 | T/D Oper. Expense | $ - | $ - | $ - | $ 699 | $ 6,690 | $ - | $ 3,474 | $ - | $ - | $ - | $ 10,863 | $ - |
| Contract Services - Eng | $ 37,650 | 1 | T/D Oper. Expense | $ - | $ - | $ - | $ 2,423 | $ 23,186 | $ - | $ 12,041 | $ - | $ - | $ - | $ 37,650 | $ - |
| Contract Services - Other | $ 1,262,621 | 1 | T/D Oper. Expense | $ - | $ - | $ - | $ 81,252 | $ 777,570 | $ - | $ 403,799 | $ - | $ - | $ - | $ 1,262,621 | $ - |
| Building Maintenance and Services | $ 133,413 | 1 | T/D Oper. Expense | $ - | $ - | $ - | $ 8,585 | $ 82,161 | $ - | $ 42,667 | $ - | $ - | $ - | $ 133,413 | $ - |
| Miscellaneous | $ 44,632 | 1 | T/D Oper. Expense | $ - | $ - | $ - | $ 2,872 | $ 27,486 | $ - | $ 14,274 | $ - | $ - | $ - | $ 44,632 | $ - |
| Telelcommunications | $ 71,262 | 1 | T/D Oper. Expense | $ - | $ - | $ - | $ 4,586 | $ 43,886 | $ - | $ 22,790 | $ - | $ - | $ - | $ 71,262 | $ - |
| Postage | $ - | 1 | T/D Oper. Expense | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Office supplies and services | $ 44,900 | 1 | T/D Oper. Expense | $ - | $ - | $ - | $ 2,889 | $ 27,651 | $ - | $ 14,359 | $ - | $ - | $ - | $ 44,900 | $ - |
| Materials & Supplies | $ 55,062 | 1 | T/D Oper. Expense | $ - | $ - | $ - | $ 3,543 | $ 33,909 | $ - | $ 17,609 | $ - | $ - | $ - | $ 55,062 | $ - |
| Rents-Property | $ 163 | 1 | T/D Oper. Expense | $ - | $ - | $ - | $ 10 | $ 100 | $ - | $ 52 | $ - | $ - | $ - | $ 163 | $ - |
| Rents-Equipment | $ 4,144 | 1 | T/D Oper. Expense | $ - | $ - | $ - | $ 267 | $ 2,552 | $ - | $ 1,325 | $ - | $ - | $ - | $ 4,144 | $ - |
| Transportation | $ 196,349 | 1 | T/D Oper. Expense | $ - | $ - | $ - | $ 12,635 | $ 120,919 | $ - | $ 62,794 | $ - | $ - | $ - | $ 196,349 | $ - |
| | $ 6,935,257 | | | $ - | $ - | $ - | $ 446,297 | $ 4,270,995 | $ - | $ 2,217,965 | $ - | $ - | $ - | $ 6,935,257 | $ - |
| Maintenance Expense | | | | | | | | | | | | | | | |
| Salaries and Wages | $ 1,741,996 | 2 | T/D Maint.. Expense | $ - | $ - | $ - | $ 43,040 | $ 411,887 | $ - | $ 239,479 | $ 582,930 | $ - | $ 464,660 | $ 1,741,996 | $ - |
| Contract Services - Eng | $ 94,411 | 2 | T/D Maint.. Expense | $ - | $ - | $ - | $ 2,333 | $ 22,323 | $ - | $ 12,979 | $ 31,593 | $ - | $ 25,183 | $ 94,411 | $ - |
| Contract Services - Other | $ 2,286,428 | 2 | T/D Maint.. Expense | $ - | $ - | $ - | $ 56,492 | $ 540,615 | $ - | $ 314,325 | $ 765,115 | $ - | $ 609,881 | $ 2,286,428 | $ - |
| Transportation | $ 958,837 | 2 | T/D Maint.. Expense | $ - | $ - | $ - | $ 23,690 | $ 226,712 | $ - | $ 131,815 | $ 320,859 | $ - | $ 255,760 | $ 958,837 | $ - |
| Miscellaneous | $ 1,117,388 | 2 | T/D Maint.. Expense | $ - | $ - | $ - | $ 27,608 | $ 264,201 | $ - | $ 153,612 | $ 373,915 | $ - | $ 298,052 | $ 1,117,388 | $ - |
| Materials & Supplies | $ 1,017,496 | 2 | T/D Maint.. Expense | $ - | $ - | $ - | $ 25,140 | $ 240,582 | $ - | $ 139,879 | $ 340,488 | $ - | $ 271,407 | $ 1,017,496 | $ - |
| | $ 7,216,556 | | | $ - | $ - | $ - | $ 178,302 | $ 1,706,321 | $ - | $ 992,090 | $ 2,414,901 | $ - | $ 1,924,943 | $ 7,216,556 | $ - |
| **Total T&D Expense** | **$ 14,151,813** | | | **$ -** | **$ -** | **$ -** | **$ 624,599** | **$ 5,977,316** | **$ -** | **$ 3,210,054** | **$ 2,414,901** | **$ -** | **$ 1,924,943** | **$ 14,151,813** | **$ -** |
| General Mains Expense | | | | | | | | | | | | | | | |
| Operations | | | | | | | | | | | | | | | |
| Salaries and Wages | $ 1,072,388 | K | Mains | $ - | $ - | $ - | $ 101,457 | $ 970,931 | $ - | $ - | $ - | $ - | $ - | $ 1,072,388 | $ - |
| Miscellaneous | $ 1,011 | K | Mains | $ - | $ - | $ - | $ 96 | $ 915 | $ - | $ - | $ - | $ - | $ - | $ 1,011 | $ - |
| | $ 1,073,399 | | | $ - | $ - | $ - | $ 101,553 | $ 971,846 | $ - | $ - | $ - | $ - | $ - | $ 1,073,399 | $ - |
| Maintenance Expense | | | | | | | | | | | | | | | |
| Salaries and Wages | $ 244,551 | K | Mains | $ - | $ - | $ - | $ 23,137 | $ 221,414 | $ - | $ - | $ - | $ - | $ - | $ 244,551 | $ - |
| Miscellaneous | $ (1,168) | K | Mains | $ - | $ - | $ - | $ (111) | $ (1,057) | $ - | $ - | $ - | $ - | $ - | $ (1,168) | $ - |
| | $ 243,383 | | | $ - | $ - | $ - | $ 23,026 | $ 220,357 | $ - | $ - | $ - | $ - | $ - | $ 243,383 | $ - |
| **General Mains Expense** | **$ 1,316,782** | | | **$ -** | **$ -** | **$ -** | **$ 124,579** | **$ 1,192,203** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 1,316,782** | **$ -** |
| Storage Expense | | | | | | | | | | | | | | | |
| Operating Expense | | | | | | | | | | | | | | | |
| Salaries and Wages | $ - | F | Storage | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Miscellaneous | $ - | F | Storage | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | $ - | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Maintenance Expense | | | | | | | | | | | | | | | |
| Salaries and Wages | $ - | F | Storage | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Miscellaneous | $ - | F | Storage | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | $ - | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **Total Storage Expense** | **$ -** | | | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| Meter Expense | | | | | | | | | | | | | | | |
| Operating Expense | | | | | | | | | | | | | | | |
| Salaries and Wages | $ 503,793 | G | Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ 503,793 | $ - | $ - | $ - | $ 503,793 | $ - |
| Miscellaneous | $ 895 | G | Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ 895 | $ - | $ - | $ - | $ 895 | $ - |
| | $ 504,688 | | | $ - | $ - | $ - | $ - | $ - | $ - | $ 504,688 | $ - | $ - | $ - | $ 504,688 | $ - |
| Maintenance Expense | | | | | | | | | | | | | | | |
| Salaries and Wages | $ 125,052 | G | Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ 125,052 | $ - | $ - | $ - | $ 125,052 | $ - |
| Miscellaneous | $ 3,068 | G | Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ 3,068 | $ - | $ - | $ - | $ 3,068 | $ - |
| | $ 128,120 | | | $ - | $ - | $ - | $ - | $ - | $ - | $ 128,120 | $ - | $ - | $ - | $ 128,120 | $ - |

**Missouri-American Water Company**
**Class Cost of Service Study - Account Detail**
**Case No: WR-2022-0303, SR-2022-0304**

| | Post Test Year | Alloc | Description | Source of Supply | Pumping | Water Treatment | Transmission | Distribution | Storage | Meters | Services | Customers | Hydrants | Total | Variance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Total Meter Expense** | **$ 632,808** | | | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 632,808** | **$ -** | **$ -** | **$ -** | **$ 632,808** | **$ -** |
| Service Expense | | | | | | | | | | | | | | | |
| Operating Expense | | | | | | | | | | | | | | | |
| Salaries and Wages | $ - | H | Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Miscellaneous | $ - | H | Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | $ - | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Maintenance Expense | | | | | | | | | | | | | | | |
| Salaries and Wages | $ 306,472 | H | Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 306,472 | $ - | $ - | $ 306,472 | $ - |
| Miscellaneous | $ 5,392 | H | Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 5,392 | $ - | $ - | $ 5,392 | $ - |
| | $ 311,864 | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 311,864 | $ - | $ - | $ 311,864 | $ - |
| **Total Service Expense** | **$ 311,864** | | | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 311,864** | **$ -** | **$ -** | **$ 311,864** | **$ -** |
| Hydrant Expense | | | | | | | | | | | | | | | |
| Maintenance Expense | | | | | | | | | | | | | | | |
| Salaries and Wages | $ 249,441 | J | Hydrants | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 249,441 | $ 249,441 | $ - |
| Miscellaneous | $ (851) | J | Hydrants | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (851) | $ (851) | $ - |
| | $ 248,590 | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 248,590 | $ 248,590 | $ - |
| **Hydrant Expense** | **$ 248,590** | | | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 248,590** | **$ 248,590** | **$ -** |
| Customer Accounts | | | | | | | | | | | | | | | |
| Fuel and Power | $ 1,626 | I | Customers | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,626 | $ - | $ 1,626 | $ - |
| Salaries and Wages | $ 692,758 | I | Customers | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 692,758 | $ - | $ 692,758 | $ - |
| Contract Services - Other | $ 129,439 | I | Customers | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 129,439 | $ - | $ 129,439 | $ - |
| Building Maintenance and Services | $ 14,186 | I | Customers | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 14,186 | $ - | $ 14,186 | $ - |
| Miscellaneous | $ - | I | Customers | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Telelcommunications | $ 13,448 | I | Customers | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 13,448 | $ - | $ 13,448 | $ - |
| Office supplies and services | $ 3,770 | I | Customers | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 3,770 | $ - | $ 3,770 | $ - |
| Materials & Supplies | $ 11,576 | I | Customers | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 11,576 | $ - | $ 11,576 | $ - |
| Transportation | $ (32,254) | I | Customers | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (32,254) | $ - | $ (32,254) | $ - |
| Uncollectible Accounts | $ 3,379,792 | I | Customers | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 3,379,792 | $ - | $ 3,379,792 | $ - |
| Customer accounting, other | $ 1,106,496 | I | Customers | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,106,496 | $ - | $ 1,106,496 | $ - |
| | $ 5,320,837 | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 5,320,837 | $ - | $ 5,320,837 | $ - |
| **Total Customer Accounting Expense** | **$ 5,320,837** | | | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 5,320,837** | **$ -** | **$ 5,320,837** | **$ -** |
| Administrative & General Expense | | | | | | | | | | | | | | | |
| Operating Expense | | | | | | | | | | | | | | | |
| Fuel and Power | $ 22,483 | 3 | Fixed O&M | $ 755 | $ 1,535 | $ 4,655 | $ 530 | $ 5,068 | $ - | $ 2,716 | $ 1,927 | $ 3,761 | $ 1,536 | $ 22,483 | $ - |
| Salaries and Wages | $ 11,584,140 | 4 | Labor | $ 205,756 | $ 1,219,870 | $ 3,266,127 | $ 335,287 | $ 3,208,649 | $ - | $ 1,691,700 | $ 641,703 | $ 499,825 | $ 515,223 | $ 11,584,140 | $ - |
| Employee Benefits | $ 3,700,854 | 4 | Labor | $ 65,734 | $ 389,719 | $ 1,043,449 | $ 107,116 | $ 1,025,086 | $ - | $ 540,457 | $ 205,009 | $ 159,682 | $ 164,601 | $ 3,700,854 | $ - |
| Support Services Costs - Employee | $ 13,784,538 | 4 | Labor | $ 244,839 | $ 1,451,583 | $ 3,886,526 | $ 398,975 | $ 3,818,129 | $ - | $ 2,013,037 | $ 763,594 | $ 594,766 | $ 613,090 | $ 13,784,538 | $ - |
| Support Services Costs - Admin | $ 13,417,304 | 3 | Fixed O&M | $ 450,854 | $ 916,012 | $ 2,777,791 | $ 316,015 | $ 3,024,216 | $ - | $ 1,620,980 | $ 1,150,193 | $ 2,244,413 | $ 916,830 | $ 13,417,304 | $ - |
| Contract Services - Eng | $ 115,691 | 3 | Fixed O&M | $ 3,887 | $ 7,898 | $ 23,952 | $ 2,725 | $ 26,076 | $ - | $ 13,977 | $ 9,918 | $ 19,353 | $ 7,905 | $ 115,691 | $ - |
| Contract Services - Other | $ 1,069,189 | 3 | Fixed O&M | $ 35,927 | $ 72,995 | $ 221,355 | $ 25,182 | $ 240,992 | $ - | $ 129,172 | $ 91,656 | $ 178,851 | $ 73,060 | $ 1,069,189 | $ - |
| Building Maintenance and Services | $ 375,508 | 3 | Fixed O&M | $ 12,618 | $ 25,636 | $ 77,742 | $ 8,844 | $ 84,638 | $ - | $ 45,366 | $ 32,190 | $ 62,814 | $ 25,659 | $ 375,508 | $ - |
| Miscellaneous | $ 1,397,829 | 3 | Fixed O&M | $ 46,970 | $ 95,431 | $ 289,393 | $ 32,923 | $ 315,066 | $ - | $ 168,875 | $ 119,828 | $ 233,825 | $ 95,516 | $ 1,397,829 | $ - |
| Telelcommunications | $ 639,572 | 3 | Fixed O&M | $ 21,491 | $ 43,664 | $ 132,411 | $ 15,064 | $ 144,157 | $ - | $ 77,268 | $ 54,827 | $ 106,986 | $ 43,703 | $ 639,572 | $ - |
| Postage | $ - | 3 | Fixed O&M | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Office supplies and services | $ 473,965 | 3 | Fixed O&M | $ 15,926 | $ 32,358 | $ 98,125 | $ 11,163 | $ 106,830 | $ - | $ 57,261 | $ 40,630 | $ 79,284 | $ 32,387 | $ 473,965 | $ - |
| Materials & Supplies | $ 62,664 | 3 | Fixed O&M | $ 2,106 | $ 4,278 | $ 12,973 | $ 1,476 | $ 14,124 | $ - | $ 7,571 | $ 5,372 | $ 10,482 | $ 4,282 | $ 62,664 | $ - |
| Communications | $ 12,067 | 3 | Fixed O&M | $ 405 | $ 824 | $ 2,498 | $ 284 | $ 2,720 | $ - | $ 1,458 | $ 1,034 | $ 2,019 | $ 825 | $ 12,067 | $ - |
| Rents-Property | $ 96,349 | 3 | Fixed O&M | $ 3,238 | $ 6,578 | $ 19,947 | $ 2,269 | $ 21,717 | $ - | $ 11,640 | $ 8,259 | $ 16,117 | $ 6,584 | $ 96,349 | $ - |
| Rents-Equipment | $ 12,359 | 3 | Fixed O&M | $ 415 | $ 844 | $ 2,559 | $ 291 | $ 2,786 | $ - | $ 1,493 | $ 1,059 | $ 2,067 | $ 845 | $ 12,359 | $ - |
| Transportation | $ 1,750,896 | 3 | Fixed O&M | $ 58,834 | $ 119,535 | $ 362,489 | $ 41,239 | $ 394,646 | $ - | $ 211,530 | $ 150,095 | $ 292,886 | $ 119,642 | $ 1,750,896 | $ - |
| Regulatory Expense | $ 233,194 | 3 | Fixed O&M | $ 7,836 | $ 15,920 | $ 48,278 | $ 5,492 | $ 52,561 | $ - | $ 28,173 | $ 19,990 | $ 39,008 | $ 15,935 | $ 233,194 | $ - |
| Insurance | $ 5,131,596 | 3 | Fixed O&M | $ 172,434 | $ 350,339 | $ 1,062,397 | $ 120,863 | $ 1,156,645 | $ - | $ 619,962 | $ 439,904 | $ 858,401 | $ 350,652 | $ 5,131,596 | $ - |
| | $ 53,880,198 | | | $ 1,350,027 | $ 4,755,019 | $ 13,332,666 | $ 1,425,739 | $ 13,644,107 | $ - | $ 7,242,636 | $ 3,737,190 | $ 5,404,539 | $ 2,988,275 | $ 53,880,198 | $ - |
| Maintenance Expense | | | | | | | | | | | | | | | |
| Salaries and Wages | $ 68,914 | 4 | Labor | $ 1,224 | $ 7,257 | $ 19,430 | $ 1,995 | $ 19,088 | $ - | $ 10,064 | $ 3,817 | $ 2,973 | $ 3,065 | $ 68,914 | $ - |
| Transportation | $ 11,799 | 3 | Fixed O&M | $ 396 | $ 806 | $ 2,443 | $ 278 | $ 2,659 | $ - | $ 1,425 | $ 1,011 | $ 1,974 | $ 806 | $ 11,799 | $ - |
| Contract Services - Eng | $ - | 3 | Fixed O&M | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Contract Services - Other | $ 58,683 | 3 | Fixed O&M | $ 1,972 | $ 4,006 | $ 12,149 | $ 1,382 | $ 13,227 | $ - | $ 7,090 | $ 5,031 | $ 9,816 | $ 4,010 | $ 58,683 | $ - |
| Miscellaneous | $ 318,530 | 3 | Fixed O&M | $ 10,703 | $ 21,746 | $ 65,945 | $ 7,502 | $ 71,796 | $ - | $ 38,482 | $ 27,306 | $ 53,283 | $ 21,766 | $ 318,530 | $ - |
| Materials & Supplies | $ 21,436 | 3 | Fixed O&M | $ 720 | $ 1,463 | $ 4,438 | $ 505 | $ 4,832 | $ - | $ 2,590 | $ 1,838 | $ 3,586 | $ 1,465 | $ 21,436 | $ - |
| | $ 479,362 | | | $ 15,016 | $ 35,279 | $ 104,405 | $ 11,662 | $ 111,602 | $ - | $ 59,651 | $ 39,003 | $ 71,632 | $ 31,112 | $ 479,362 | $ - |
| **Total A&G Expense** | **$ 54,359,560** | | | **$ 1,365,043** | **$ 4,790,298** | **$ 13,437,072** | **$ 1,437,401** | **$ 13,755,709** | **$ -** | **$ 7,302,287** | **$ 3,776,193** | **$ 5,476,171** | **$ 3,019,387** | **$ 54,359,560** | **$ -** |
| **Total Operations & Maintenace Exp. (STL Water)** | **$ 106,603,294** | | | **$ 7,042,778** | **$ 9,970,611** | **$ 32,840,064** | **$ 2,186,579** | **$ 20,925,227** | **$ -** | **$ 11,145,149** | **$ 6,502,958** | **$ 10,797,008** | **$ 5,192,919** | **$ 106,603,294** | **$ -** |

**Missouri-American Water Company**
**Class Cost of Service Study - Account Detail**
**Case No: WR-2022-0303, SR-2022-0304**

| | Post Test Year | Alloc | Description | Source of Supply | Pumping | Water Treatment | Transmission | Distribution | Storage | Meters | Services | Customers | Hydrants | Total | Variance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Taxes Other Than Income Tax | | | | | | | | | | | | | | | |
| Property Taxes | $ 28,327,198 | 5 | Net Plant (less gen. ar | $ 276,320 | $ 1,037,096 | $ 2,888,930 | $ 4,653,610 | $ 14,297,423 | $ 115,604 | $ 2,378,516 | $ 1,351,865 | $ 290,423 | $ 1,037,410 | $ 28,327,198 | $ - |
| Payroll Taxes | $ 2,102,386 | 4 | Labor | $ 37,342 | $ 221,392 | $ 592,764 | $ 60,851 | $ 582,332 | $ - | $ 307,024 | $ 116,462 | $ 90,712 | $ 93,507 | $ 2,102,386 | $ - |
| Utility Reg Assessment | $ 1,673,964 | 6 | Rate Base | $ 18,700 | $ 69,891 | $ 194,777 | $ 297,648 | $ 765,102 | $ 7,965 | $ 155,671 | $ 79,899 | $ 18,899 | $ 65,413 | $ 1,673,964 | $ - |
| Other Taxes | $ (93,694) | 6 | Rate Base | $ (1,047) | $ (3,912) | $ (10,902) | $ (16,660) | $ (42,824) | $ (446) | $ (8,713) | $ (4,472) | $ (1,058) | $ (3,661) | $ (93,694) | $ - |
| | $ 32,009,854 | | | $ 331,316 | $ 1,324,468 | $ 3,665,569 | $ 4,995,449 | $ 15,602,033 | $ 123,124 | $ 2,832,497 | $ 1,543,753 | $ 398,977 | $ 1,192,668 | $ 32,009,854 | $ - |
| **Total Taxes Other Than Income Taxes (STL Water)** | **$ 32,009,854** | | | **$ 331,316** | **$ 1,324,468** | **$ 3,665,569** | **$ 4,995,449** | **$ 15,602,033** | **$ 123,124** | **$ 2,832,497** | **$ 1,543,753** | **$ 398,977** | **$ 1,192,668** | **$ 32,009,854** | **$ -** |
| Plant Depreciation | | | | | | | | | | | | | | | |
| Intangible Plant | | | | | | | | | | | | | | | |
| Organization | $ - | 5 | Net Plant (less gen. ar | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Franchises | $ - | 5 | Net Plant (less gen. ar | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Other P/E-Intangible | $ - | 5 | Net Plant (less gen. ar | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Source of Supply | | | | | | | | | | | | | | | |
| Land & Land Rights | $ - | A | Source of Supply | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Structures & Improvements | $ 331,346 | A | Source of Supply | $ 331,346 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 331,346 | $ - |
| Collection & Impound Reservoirs | $ - | A | Source of Supply | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Lake, River, & Other Intakes | $ 12,498 | A | Source of Supply | $ 12,498 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 12,498 | $ - |
| Wells & Springs | $ 10,018 | A | Source of Supply | $ 10,018 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 10,018 | $ - |
| Infiltration Galleries & Tunnels | $ - | A | Source of Supply | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Supply Mains | $ 87,813 | A | Source of Supply | $ 87,813 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 87,813 | $ - |
| Other P/E-Supply | $ - | A | Source of Supply | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Water Pumping | | | | | | | | | | | | | | | |
| Pumping Land & Land Rights | $ - | B | Pumping | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Pumping Structures & Improvements | $ 872,371 | B | Pumping | $ - | $ 872,371 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 872,371 | $ - |
| Boiler Plant Equipment | $ - | B | Pumping | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Power Generation Equipment | $ 390,913 | B | Pumping | $ - | $ 390,913 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 390,913 | $ - |
| Steam Pumping Equipment | $ - | B | Pumping | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Electric Pumping Equipment | $ 1,106,403 | B | Pumping | $ - | $ 1,106,403 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,106,403 | $ - |
| Diesel Pumping Equipment | $ 37,191 | B | Pumping | $ - | $ 37,191 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 37,191 | $ - |
| Pump Equip Hydraulic | $ 4,935 | B | Pumping | $ - | $ 4,935 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 4,935 | $ - |
| Other Pumping Equipment | $ 155,209 | B | Pumping | $ - | $ 155,209 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 155,209 | $ - |
| Water Treatment | | | | | | | | | | | | | | | |
| Water Treatment Land & land Rights | $ - | C | Water Treatment | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Water Treatment Structures & Improvements | $ 2,678,396 | C | Water Treatment | $ - | $ - | $ 2,678,396 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 2,678,396 | $ - |
| Water Treatment Equipment | $ 2,978,553 | C | Water Treatment | $ - | $ - | $ 2,978,553 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 2,978,553 | $ - |
| Water Treatment - Other | $ - | C | Water Treatment | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| T&D | | | | | | | | | | | | | | | |
| Transmission & Distribution Land | $ - | K | Mains | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Transmission & Distribution Structures & Impr | $ 87,933 | K | Mains | $ - | $ - | $ - | $ 8,319 | $ 79,613 | $ - | $ - | $ - | $ - | $ - | $ 87,933 | $ - |
| TD Mains 4in & Less | $ 379,344 | E | Distribution | $ - | $ - | $ - | $ - | $ 379,344 | $ - | $ - | $ - | $ - | $ - | $ 379,344 | $ - |
| TD Mains 6in to 8in | $ 17,263,222 | E | Distribution | $ - | $ - | $ - | $ - | $ 17,263,222 | $ - | $ - | $ - | $ - | $ - | $ 17,263,222 | $ - |
| TD Mains 10in to 16in | $ 4,054,537 | D | Transmission | $ - | $ - | $ - | $ 4,054,537 | $ - | $ - | $ - | $ - | $ - | $ - | $ 4,054,537 | $ - |
| TD Mains 18in & Grtr | $ 1,816,423 | D | Transmission | $ - | $ - | $ - | $ 1,816,423 | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,816,423 | $ - |
| Other Transmission & Distribution Plant | $ - | K | Mains | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Storage | | | | | | | | | | | | | | | |
| Distribution Reservoirs & Standpipes | $ 298,582 | F | Storage | $ - | $ - | $ - | $ - | $ - | $ 298,582 | $ - | $ - | $ - | $ - | $ 298,582 | $ - |
| Distribution Reservoirs & Standpipes - Tank Coating | $ - | F | Storage | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Meters | | | | | | | | | | | | | | | |
| Meters | $ 3,899,348 | G | Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ 3,899,348 | $ - | $ - | $ - | $ 3,899,348 | $ - |
| Meter Installation | $ 543,000 | G | Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ 543,000 | $ - | $ - | $ - | $ 543,000 | $ - |
| Meter Vaults | $ - | G | Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Services | | | | | | | | | | | | | | | |
| Services | $ 2,639,691 | H | Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 2,639,691 | $ - | $ - | $ 2,639,691 | $ - |
| Hydrants | | | | | | | | | | | | | | | |
| Hydrants | $ 1,653,509 | J | Hydrants | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,653,509 | $ 1,653,509 | $ - |
| Fire Mains | $ - | J | Mains | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |

**Missouri-American Water Company**
**Class Cost of Service Study - Account Detail**
**Case No: WR-2022-0303, SR-2022-0304**

| | Post Test Year | Alloc | Description | Source of Supply | Pumping | Water Treatment | Transmission | Distribution | Storage | Meters | Services | Customers | Hydrants | Total | Variance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| General Plant | | | | | | | | | | | | | | | |
| General Land & Land Rights | $ - | 3 | Fixed O&M | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Stores Shops Equipment Structures | $ 543,416 | 3 | Fixed O&M | $ 18,260 | $ 37,100 | $ 112,504 | $ 12,799 | $ 122,484 | $ - | $ 65,651 | $ 46,584 | $ 90,901 | $ 37,133 | $ 543,416 | $ - |
| Office Structures | $ 164,652 | 3 | Fixed O&M | $ 5,533 | $ 11,241 | $ 34,088 | $ 3,878 | $ 37,112 | $ - | $ 19,892 | $ 14,115 | $ 27,543 | $ 11,251 | $ 164,652 | $ - |
| General Structures - HVAC | $ 51,519 | 3 | Fixed O&M | $ 1,731 | $ 3,517 | $ 10,666 | $ 1,213 | $ 11,612 | $ - | $ 6,224 | $ 4,416 | $ 8,618 | $ 3,520 | $ 51,519 | $ - |
| Miscellaneous Structures | $ 53,468 | 3 | Fixed O&M | $ 1,797 | $ 3,650 | $ 11,069 | $ 1,259 | $ 12,051 | $ - | $ 6,460 | $ 4,584 | $ 8,944 | $ 3,654 | $ 53,468 | $ - |
| Structures & Improvements - Leasehold | $ 1,151 | 3 | Fixed O&M | $ 39 | $ 79 | $ 238 | $ 27 | $ 260 | $ - | $ 139 | $ 99 | $ 193 | $ 79 | $ 1,151 | $ - |
| Office Furniture and Equipment | $ 52,540 | 3 | Fixed O&M | $ 1,765 | $ 3,587 | $ 10,877 | $ 1,237 | $ 11,842 | $ - | $ 6,347 | $ 4,504 | $ 8,789 | $ 3,590 | $ 52,540 | $ - |
| Computers & Peripheral Equipment | $ 1,055,026 | 3 | Fixed O&M | $ 35,451 | $ 72,028 | $ 218,423 | $ 24,849 | $ 237,799 | $ - | $ 127,460 | $ 90,442 | $ 176,482 | $ 72,092 | $ 1,055,026 | $ - |
| Computer Hardware & Software | $ 1,053,708 | 3 | Fixed O&M | $ 35,407 | $ 71,938 | $ 218,150 | $ 24,818 | $ 237,502 | $ - | $ 127,301 | $ 90,329 | $ 176,262 | $ 72,002 | $ 1,053,708 | $ - |
| Computer Software | $ 2,414,868 | 3 | Fixed O&M | $ 81,145 | $ 164,865 | $ 499,951 | $ 56,877 | $ 544,303 | $ - | $ 291,747 | $ 207,013 | $ 403,953 | $ 165,013 | $ 2,414,868 | $ - |
| Personal Computer Software | $ - | 3 | Fixed O&M | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Other Office Equipment | $ 42,566 | 3 | Fixed O&M | $ 1,430 | $ 2,906 | $ 8,813 | $ 1,003 | $ 9,594 | $ - | $ 5,143 | $ 3,649 | $ 7,120 | $ 2,909 | $ 42,566 | $ - |
| BTS Initial Investment | $ 1,616,600 | 3 | Fixed O&M | $ 54,322 | $ 110,367 | $ 334,685 | $ 38,075 | $ 364,376 | $ - | $ 195,306 | $ 138,582 | $ 270,421 | $ 110,465 | $ 1,616,600 | $ - |
| Transportation Equipment - Light Trucks | $ 832,785 | 3 | Fixed O&M | $ 27,984 | $ 56,855 | $ 172,412 | $ 19,614 | $ 187,707 | $ - | $ 100,611 | $ 71,390 | $ 139,306 | $ 56,906 | $ 832,785 | $ - |
| Transportation Equipment - Heavy Trucks | $ - | 3 | Fixed O&M | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Transportation Equipment - Cars | $ - | 3 | Fixed O&M | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Transportation Equipment - Other | $ 372,031 | 3 | Fixed O&M | $ 12,501 | $ 25,399 | $ 77,022 | $ 8,762 | $ 83,855 | $ - | $ 44,946 | $ 31,892 | $ 62,232 | $ 25,422 | $ 372,031 | $ - |
| Stores Equipment | $ 23,553 | 3 | Fixed O&M | $ 791 | $ 1,608 | $ 4,876 | $ 555 | $ 5,309 | $ - | $ 2,846 | $ 2,019 | $ 3,940 | $ 1,609 | $ 23,553 | $ - |
| Tools, Shop, & Garage Equipment | $ 342,229 | 3 | Fixed O&M | $ 11,500 | $ 23,364 | $ 70,852 | $ 8,060 | $ 77,137 | $ - | $ 41,346 | $ 29,337 | $ 57,247 | $ 23,385 | $ 342,229 | $ - |
| Laboratory Equipment | $ 42,412 | C | Water Treatment | $ - | $ - | $ 42,412 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 42,412 | $ - |
| Power Operated Equipment | $ 31,031 | 3 | Fixed O&M | $ 1,043 | $ 2,119 | $ 6,424 | $ 731 | $ 6,994 | $ - | $ 3,749 | $ 2,660 | $ 5,191 | $ 2,120 | $ 31,031 | $ - |
| Communication Equipment | $ - | 3 | Fixed O&M | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Communication Equipment (non telephone) | $ 362,427 | 3 | Fixed O&M | $ 12,178 | $ 24,743 | $ 75,033 | $ 8,536 | $ 81,690 | $ - | $ 43,786 | $ 31,069 | $ 60,626 | $ 24,765 | $ 362,427 | $ - |
| Telephone Equipment | $ 8,071 | 3 | Fixed O&M | $ 271 | $ 551 | $ 1,671 | $ 190 | $ 1,819 | $ - | $ 975 | $ 692 | $ 1,350 | $ 552 | $ 8,071 | $ - |
| Miscellaneous Equipment | $ 223,588 | 3 | Fixed O&M | $ 7,513 | $ 15,265 | $ 46,290 | $ 5,266 | $ 50,396 | $ - | $ 27,012 | $ 19,167 | $ 37,401 | $ 15,278 | $ 223,588 | $ - |
| Other Tangible Property | $ 2,025 | 3 | Fixed O&M | $ 68 | $ 138 | $ 419 | $ 48 | $ 456 | $ - | $ 245 | $ 174 | $ 339 | $ 138 | $ 2,025 | $ - |
| Plant Depreciation (STL Water) | $ 50,590,901 | | | $ 752,404 | $ 3,198,341 | $ 7,613,824 | $ 6,097,078 | $ 19,806,481 | $ 298,582 | $ 5,559,533 | $ 3,432,408 | $ 1,546,858 | $ 2,285,392 | $ 50,590,901 | $ - |
| CIAC-Non Taxable - Mains | $ (2,085,927) | K | Mains | $ - | $ - | $ - | $ (197,347) | $ (1,888,580) | $ - | $ - | $ - | $ - | $ - | $ (2,085,927) | $ - |
| CIAC-Non Taxable - Ext Dep | $ (712,213) | K | Mains | $ - | $ - | $ - | $ (67,382) | $ (644,831) | $ - | $ - | $ - | $ - | $ - | $ (712,213) | $ - |
| CIAC-Non Taxable - Services | $ (267) | H | Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (267) | $ - | $ - | $ (267) | $ - |
| CIAC-Non Taxable - Meters | $ (127,558) | G | Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ (127,558) | $ - | $ - | $ - | $ (127,558) | $ - |
| CIAC-Non Taxable - Hydrants | $ (97,228) | J | Hydrants | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (97,228) | $ (97,228) | $ - |
| CIAC-Non Taxable - Other | $ (56,663) | K | Mains | $ - | $ - | $ - | $ (5,361) | $ (51,302) | $ - | $ - | $ - | $ - | $ - | $ (56,663) | $ - |
| CIAC-Non Taxable - WIP | $ (0) | K | Mains | $ - | $ - | $ - | $ (0) | $ (0) | $ - | $ - | $ - | $ - | $ - | $ (0) | $ - |
| CIAC-Taxable - Mains | $ (425,813) | K | Mains | $ - | $ - | $ - | $ (40,286) | $ (385,527) | $ - | $ - | $ - | $ - | $ - | $ (425,813) | $ - |
| CIAC-Taxable - Extension Deposits | $ (34,613) | K | Mains | $ - | $ - | $ - | $ (3,275) | $ (31,338) | $ - | $ - | $ - | $ - | $ - | $ (34,613) | $ - |
| CIAC-Taxable - Services | $ (356,312) | H | Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (356,312) | $ - | $ - | $ (356,312) | $ - |
| CIAC-Taxable - Meters | $ (14,672) | G | Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ (14,672) | $ - | $ - | $ - | $ (14,672) | $ - |
| CIAC-Taxable - Hydrants | $ 47 | J | Hydrants | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 47 | $ 47 | $ - |
| CIAC-Taxable - Other | $ (1,164) | K | Mains | $ - | $ - | $ - | $ (110) | $ (1,054) | $ - | $ - | $ - | $ - | $ - | $ (1,164) | $ - |
| CIAC-Taxable - WIP | $ (0) | K | Mains | $ - | $ - | $ - | $ (0) | $ (0) | $ - | $ - | $ - | $ - | $ - | $ (0) | $ - |
| CIAC-Taxable - Services SIT | $ - | K | Mains | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Amortization of CIAC (STL Water) | $ (3,912,382) | | | $ - | $ - | $ - | $ (313,760) | $ (3,002,633) | $ - | $ (142,230) | $ (356,579) | $ - | $ (97,181) | $ (3,912,382) | $ - |
| **Total Depreciation Expense (STL Water)** | **$ 46,678,518** | | | **$ 752,404** | **$ 3,198,341** | **$ 7,613,824** | **$ 5,783,318** | **$ 16,803,848** | **$ 298,582** | **$ 5,417,303** | **$ 3,075,829** | **$ 1,546,858** | **$ 2,188,211** | **$ 46,678,518** | **$ -** |
| Eureka Depreciation | $ 425,107 | 3 | Fixed O&M | $ 14,285 | $ 29,022 | $ 88,010 | $ 10,012 | $ 95,818 | $ - | $ 51,358 | $ 36,442 | $ 71,111 | $ 29,048 | $ 425,107 | $ - |
| **Total Depreciation Expense** | **$ 47,103,625** | | | **$ 766,689** | **$ 3,227,363** | **$ 7,701,834** | **$ 5,793,331** | **$ 16,899,665** | **$ 298,582** | **$ 5,468,662** | **$ 3,112,271** | **$ 1,617,968** | **$ 2,217,259** | **$ 47,103,625** | **$ -** |
| Amortization Expense | | | | | | | | | | | | | | | |
| Lead Service Replacement | $ 3,552,823 | H | Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 3,552,823 | $ - | $ - | $ 3,552,823 | $ - |
| Amortization - Reg Asset AFUDC | $ 1,135,922 | 6 | Rate Base | $ 12,690 | $ 47,427 | $ 132,172 | $ 201,978 | $ 519,184 | $ 5,405 | $ 105,635 | $ 54,218 | $ 12,825 | $ 44,388 | $ 1,135,922 | $ - |
| Amortization - Property Losses | $ 457,217 | 6 | Rate Base | $ 5,108 | $ 19,090 | $ 53,200 | $ 81,298 | $ 208,976 | $ 2,176 | $ 42,519 | $ 21,823 | $ 5,162 | $ 17,866 | $ 457,217 | $ - |
| Amortization - Reg Asset | $ - | 6 | Rate Base | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Hollister Pipeline | $ 6,801 | 6 | Rate Base | $ 76 | $ 284 | $ 791 | $ 1,209 | $ 3,109 | $ 32 | $ 632 | $ 325 | $ 77 | $ 266 | $ 6,801 | $ - |
| Low Income Costs | $ 7,596 | 6 | Rate Base | $ 85 | $ 317 | $ 884 | $ 1,351 | $ 3,472 | $ 36 | $ 706 | $ 363 | $ 86 | $ 297 | $ 7,596 | $ - |
| Total Amortization Expense (STL Water) | $ 5,160,359 | | | $ 17,958 | $ 67,118 | $ 187,047 | $ 285,836 | $ 734,740 | $ 7,649 | $ 149,493 | $ 3,629,551 | $ 18,149 | $ 62,817 | $ 5,160,359 | $ - |
| **Total Amortization Expense** | **$ 5,160,359** | | | **$ 17,958** | **$ 67,118** | **$ 187,047** | **$ 285,836** | **$ 734,740** | **$ 7,649** | **$ 149,493** | **$ 3,629,551** | **$ 18,149** | **$ 62,817** | **$ 5,160,359** | **$ -** |

**Missouri-American Water Company**
**Class Cost of Service Study - Account Detail**
**Case No: WR-2022-0303, SR-2022-0304**

| | Post Test Year | Alloc | Description | Source of Supply | Pumping | Water Treatment | Transmission | Distribution | Storage | Meters | Services | Customers | Hydrants | Total | Variance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Income Taxes | | | | | | | | | | | | | | | |
| **Federal Income Tax** | $ 7,017,187 | 6 | Rate Base | $ 78,390 | $ 292,982 | $ 816,496 | $ 1,247,726 | $ 3,207,274 | $ 33,390 | $ 652,565 | $ 334,932 | $ 79,226 | $ 274,207 | $ 7,017,187 | $ - |
| **State Income Tax** | $ 1,217,524 | 6 | Rate Base | $ 13,601 | $ 50,834 | $ 141,667 | $ 216,488 | $ 556,481 | $ 5,793 | $ 113,224 | $ 58,113 | $ 13,746 | $ 47,576 | $ 1,217,524 | |
| **Deferred Income Taxes** | $ 9,065,741 | 6 | Rate Base | $ 101,275 | $ 378,513 | $ 1,054,859 | $ 1,611,980 | $ 4,143,585 | $ 43,137 | $ 843,070 | $ 432,710 | $ 102,355 | $ 354,257 | $ 9,065,741 | |
| **ITC Restored** | $ (74,894) | 6 | Rate Base | $ (837) | $ (3,127) | $ (8,714) | $ (13,317) | $ (34,231) | $ (356) | $ (6,965) | $ (3,575) | $ (846) | $ (2,927) | $ (74,894) | $ - |
| Total Income Taxes (STL Water) | $ 17,225,558 | | | $ 192,430 | $ 719,202 | $ 2,004,307 | $ 3,062,877 | $ 7,873,109 | $ 81,964 | $ 1,601,894 | $ 822,179 | $ 194,481 | $ 673,113 | $ 17,225,558 | $ - |
| **Total Income Tax Expense** | **$ 17,225,558** | | | **$ 192,430** | **$ 719,202** | **$ 2,004,307** | **$ 3,062,877** | **$ 7,873,109** | **$ 81,964** | **$ 1,601,894** | **$ 822,179** | **$ 194,481** | **$ 673,113** | **$ 17,225,558** | |
| Required Net Operating Income (STL Water) | $ 127,063,668 | 6 | Rate Base | $ 1,419,451 | $ 5,305,168 | $ 14,784,696 | $ 22,593,198 | $ 58,075,687 | $ 604,606 | $ 11,816,312 | $ 6,064,773 | $ 1,434,581 | $ 4,965,193 | $ 127,063,668 | $ - |
| Required Net Operating Income | $ 127,063,668 | | | $ 1,419,451 | $ 5,305,168 | $ 14,784,696 | $ 22,593,198 | $ 58,075,687 | $ 604,606 | $ 11,816,312 | $ 6,064,773 | $ 1,434,581 | $ 4,965,193 | $ 127,063,668 | $ - |
| **Total Revenue Requirement (STL Water)** | **$ 335,166,358** | | | **$ 9,770,622** | **$ 20,613,931** | **$ 61,183,518** | **$ 38,917,271** | **$ 120,110,462** | **$ 1,115,926** | **$ 33,014,008** | **$ 21,675,485** | **$ 14,461,165** | **$ 14,303,970** | **$ 335,166,358** | **$ -** |
| **Other Operating Revenue (STL Water)** | $ (3,581,210) | 6 | Rate Base | $ (40,006) | $ (149,523) | $ (416,697) | $ (636,775) | $ (1,636,827) | $ (17,040) | $ (333,035) | $ (170,932) | $ (40,433) | $ (139,941) | $ (3,581,210) | $ - |
| **Total Retail Revenue Requirement (STL Water)** | **$ 331,585,148** | | | **$ 9,730,616** | **$ 20,464,408** | **$ 60,766,821** | **$ 38,280,495** | **$ 118,473,635** | **$ 1,098,885** | **$ 32,680,973** | **$ 21,504,553** | **$ 14,420,733** | **$ 14,164,029** | **$ 331,585,148** | **$ -** |
| **Total Revenue Requirement (STL Water)** | **$ 335,166,361** | | | | | | | | | | | | | | |
| check | $ 3 | | | | | | | | | | | | | | |

**Missouri-American Water Company**
**Class Cost of Service Study - Account Detail**
**Case No: WR-2022-0303, SR-2022-0304**

| | Post Test Year | Alloc | Description | Source of Supply | Pumping | Water Treatment | Transmission | Distribution | Storage | Meters | Services | Customers | Hydrants | Total | Variance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Plant Account | | | | | | | | | | | | | | | |
| Intangible Plant | | | | | | | | | | | | | | | |
| Organization | $ 154,919 | 5 | Net Plant (less gen. ar | $ 1,511 | $ 5,672 | $ 15,799 | $ 25,450 | $ 78,192 | $ 632 | $ 13,008 | $ 7,393 | $ 1,588 | $ 5,674 | $ 154,919 | $ - |
| Franchises | $ - | 5 | Net Plant (less gen. ar | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Other P/E-Intangible | $ 942,662 | 5 | Net Plant (less gen. ar | $ 9,195 | $ 34,512 | $ 96,137 | $ 154,861 | $ 475,784 | $ 3,847 | $ 79,151 | $ 44,987 | $ 9,665 | $ 34,523 | $ 942,662 | $ - |
| Source of Supply | | | | | | | | | | | | | | | |
| Land & Land Rights | $ 1,507,036 | A | Source of Supply | $ 1,507,036 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,507,036 | $ - |
| Structures & Improvements | $ 13,666,910 | A | Source of Supply | $ 13,666,910 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 13,666,910 | $ - |
| Collection & Impound Reservoirs | $ - | A | Source of Supply | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Lake, River, & Other Intakes | $ 266,443 | A | Source of Supply | $ 266,443 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 266,443 | $ - |
| Wells & Springs | $ 393,847 | A | Source of Supply | $ 393,847 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 393,847 | $ - |
| Infiltration Galleries & Tunnels | $ - | A | Source of Supply | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Supply Mains | $ 1,556,863 | A | Source of Supply | $ 1,556,863 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,556,863 | $ - |
| Other P/E-Supply | $ - | A | Source of Supply | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Water Pumping | | | | | | | | | | | | | | | |
| Pumping Land & Land Rights | $ 284,360 | B | Pumping | $ - | $ 284,360 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 284,360 | $ - |
| Pumping Structures & Improvements | $ 15,454,184 | B | Pumping | $ - | $ 15,454,184 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 15,454,184 | $ - |
| Boiler Plant Equipment | $ - | B | Pumping | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Power Generation Equipment | $ 10,984,740 | B | Pumping | $ - | $ 10,984,740 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 10,984,740 | $ - |
| Steam Pumping Equipment | $ - | B | Pumping | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Electric Pumping Equipment | $ 37,356,593 | B | Pumping | $ - | $ 37,356,593 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 37,356,593 | $ - |
| Diesel Pumping Equipment | $ 135,173 | B | Pumping | $ - | $ 135,173 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 135,173 | $ - |
| Pump Equip Hydraulic | $ 209,898 | B | Pumping | $ - | $ 209,898 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 209,898 | $ - |
| Other Pumping Equipment | $ 8,860,976 | B | Pumping | $ - | $ 8,860,976 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 8,860,976 | $ - |
| Water Treatment | | | | | | | | | | | | | | $ - | $ - |
| Water Treatment Land & land Rights | $ 1,902,246 | C | Water Treatment | $ - | $ - | $ 1,902,246 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,902,246 | $ - |
| Water Treatment Structures & Improvements | $ 82,460,631 | C | Water Treatment | $ - | $ - | $ 82,460,631 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 82,460,631 | $ - |
| Water Treatment Equipment | $ 116,700,451 | C | Water Treatment | $ - | $ - | $ 116,700,451 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 116,700,451 | $ - |
| Water Treatment - Other | $ - | C | Water Treatment | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | | | | | | | | | | | | | | $ - | $ - |
| T&D | | | | | | | | | | | | | | $ - | $ - |
| Transmission & Distribution Land | $ 4,091,405 | K | Mains | $ - | $ - | $ - | $ 387,083 | $ 3,704,322 | $ - | $ - | $ - | $ - | $ - | $ 4,091,405 | $ - |
| Transmission & Distribution Structures & Impr | $ 1,639,748 | K | Mains | $ - | $ - | $ - | $ 155,135 | $ 1,484,614 | $ - | $ - | $ - | $ - | $ - | $ 1,639,748 | $ - |
| TD Mains 4in & Less | $ 23,743,864 | E | Distribution | $ - | $ - | $ - | $ - | $ 23,743,864 | $ - | $ - | $ - | $ - | $ - | $ 23,743,864 | $ - |
| TD Mains 6in to 8in | $ 1,080,536,698 | E | Distribution | $ - | $ - | $ - | $ - | $ 1,080,536,698 | $ - | $ - | $ - | $ - | $ - | $ 1,080,536,698 | $ - |
| TD Mains 10in to 16in | $ 253,780,880 | D | Transmission | $ - | $ - | $ - | $ 253,780,880 | $ - | $ - | $ - | $ - | $ - | $ - | $ 253,780,880 | $ - |
| TD Mains 18in & Grtr | $ 113,693,267 | D | Transmission | $ - | $ - | $ - | $ 113,693,267 | $ - | $ - | $ - | $ - | $ - | $ - | $ 113,693,267 | $ - |
| Other Transmission & Distribution Plant | $ - | K | Mains | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | | | | | | | | | | | | | | $ - | $ - |
| Storage | | | | | | | | | | | | | | $ - | $ - |
| Distribution Reservoirs & Standpipes | $ 9,223,269 | F | Storage | $ - | $ - | $ - | $ - | $ - | $ 9,223,269 | $ - | $ - | $ - | $ - | $ 9,223,269 | $ - |
| Distribution Reservoirs & Standpipes - Tank Coating | $ - | F | Storage | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Meters | | | | | | | | | | | | | | $ - | $ - |
| Meters | $ 160,730,168 | G | Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ 160,730,168 | $ - | $ - | $ - | $ 160,730,168 | $ - |
| Meter Installation | $ 12,300,266 | G | Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ 12,300,266 | $ - | $ - | $ - | $ 12,300,266 | $ - |
| Meter Vaults | $ - | G | Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | | | | | | | | | | | | | | $ - | $ - |
| Services | | | | | | | | | | | | | | $ - | $ - |
| Services | $ 95,981,453 | H | Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 95,981,453 | $ - | $ - | $ 95,981,453 | $ - |
| Hydrants | | | | | | | | | | | | | | $ - | $ - |
| Hydrants | $ 73,302,495 | J | Hydrants | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 73,302,495 | $ 73,302,495 | $ - |
| Fire Mains | $ - | J | Mains | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | | | | | | | | | | | | | | $ - | $ - |

**Missouri-American Water Company**
**Class Cost of Service Study - Account Detail**
**Case No: WR-2022-0303, SR-2022-0304**

| | Post Test Year | Alloc | Description | Source of Supply | Pumping | Water Treatment | Transmission | Distribution | Storage | Meters | Services | Customers | Hydrants | Total | Variance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| General Plant | | | | | | | | | | | | | | | |
| General Land & Land Rights | $ 1,749 | 3 | Fixed O&M | $ 59 | $ 119 | $ 362 | $ 41 | $ 394 | $ - | $ 211 | $ 150 | $ 293 | $ 120 | $ 1,749 | $ - |
| Stores Shops Equipment Structures | $ 17,150,508 | 3 | Fixed O&M | $ 576,299 | $ 1,170,882 | $ 3,550,678 | $ 403,942 | $ 3,865,668 | $ - | $ 2,071,998 | $ 1,470,220 | $ 2,868,894 | $ 1,171,927 | $ 17,150,508 | $ - |
| Office Structures | $ 6,948,889 | 3 | Fixed O&M | $ 233,500 | $ 474,407 | $ 1,438,632 | $ 163,666 | $ 1,566,257 | $ - | $ 839,514 | $ 595,690 | $ 1,162,393 | $ 474,831 | $ 6,948,889 | $ - |
| General Structures - HVAC | $ 1,280,856 | 3 | Fixed O&M | $ 43,040 | $ 87,445 | $ 265,176 | $ 30,168 | $ 288,701 | $ - | $ 154,744 | $ 109,801 | $ 214,258 | $ 87,523 | $ 1,280,856 | $ - |
| Miscellaneous Structures | $ 568,109 | 3 | Fixed O&M | $ 19,090 | $ 38,785 | $ 117,616 | $ 13,381 | $ 128,050 | $ - | $ 68,635 | $ 48,701 | $ 95,032 | $ 38,820 | $ 568,109 | $ - |
| Structures & Improvements - Leasehold | $ (139,053) | 3 | Fixed O&M | $ (4,673) | $ (9,493) | $ (28,788) | $ (3,275) | $ (31,342) | $ - | $ (16,799) | $ (11,920) | $ (23,261) | $ (9,502) | $ (139,053) | $ - |
| Office Furniture and Equipment | $ 1,032,745 | 3 | Fixed O&M | $ 34,703 | $ 70,507 | $ 213,810 | $ 24,324 | $ 232,777 | $ - | $ 124,769 | $ 88,532 | $ 172,755 | $ 70,569 | $ 1,032,745 | $ - |
| Computers & Peripheral Equipment | $ 3,709,769 | 3 | Fixed O&M | $ 124,657 | $ 253,269 | $ 768,035 | $ 87,375 | $ 836,170 | $ - | $ 448,187 | $ 318,018 | $ 620,561 | $ 253,496 | $ 3,709,769 | $ - |
| Computer Hardware & Software | $ 149,162 | 3 | Fixed O&M | $ 5,012 | $ 10,183 | $ 30,881 | $ 3,513 | $ 33,621 | $ - | $ 18,021 | $ 12,787 | $ 24,951 | $ 10,193 | $ 149,162 | $ - |
| Computer Software | $ 37,629,653 | 3 | Fixed O&M | $ 1,264,448 | $ 2,569,012 | $ 7,790,485 | $ 886,284 | $ 8,481,600 | $ - | $ 4,546,138 | $ 3,225,786 | $ 6,294,594 | $ 2,571,307 | $ 37,629,653 | $ - |
| Personal Computer Software | $ - | 3 | Fixed O&M | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Other Office Equipment | $ 461,170 | 3 | Fixed O&M | $ 15,496 | $ 31,484 | $ 95,476 | $ 10,862 | $ 103,946 | $ - | $ 55,715 | $ 39,534 | $ 77,143 | $ 31,513 | $ 461,170 | $ - |
| BTS Initial Investment | $ 16,521,372 | 3 | Fixed O&M | $ 555,158 | $ 1,127,930 | $ 3,420,428 | $ 389,125 | $ 3,723,863 | $ - | $ 1,995,991 | $ 1,416,287 | $ 2,763,654 | $ 1,128,937 | $ 16,521,372 | $ - |
| Transportation Equipment - Light Trucks | $ 12,157,338 | 3 | Fixed O&M | $ 408,516 | $ 829,993 | $ 2,516,940 | $ 286,339 | $ 2,740,224 | $ - | $ 1,468,760 | $ 1,042,182 | $ 2,033,649 | $ 830,734 | $ 12,157,338 | $ - |
| Transportation Equipment - Heavy Trucks | $ 22,121,760 | 3 | Fixed O&M | $ 743,345 | $ 1,510,274 | $ 4,579,879 | $ 521,029 | $ 4,986,172 | $ - | $ 2,672,588 | $ 1,896,378 | $ 3,700,473 | $ 1,511,623 | $ 22,121,760 | $ - |
| Transportation Equipment - Cars | $ 1,258,141 | 3 | Fixed O&M | $ 42,277 | $ 85,895 | $ 260,474 | $ 29,633 | $ 283,581 | $ - | $ 151,999 | $ 107,854 | $ 210,459 | $ 85,971 | $ 1,258,141 | $ - |
| Transportation Equipment - Other | $ 3,405,386 | 3 | Fixed O&M | $ 114,429 | $ 232,489 | $ 705,019 | $ 80,206 | $ 767,563 | $ - | $ 411,414 | $ 291,925 | $ 569,644 | $ 232,697 | $ 3,405,386 | $ - |
| Stores Equipment | $ 764,039 | 3 | Fixed O&M | $ 25,674 | $ 52,162 | $ 158,179 | $ 17,995 | $ 172,212 | $ - | $ 92,306 | $ 65,497 | $ 127,807 | $ 52,208 | $ 764,039 | $ - |
| Tools, Shop, & Garage Equipment | $ 6,529,558 | 3 | Fixed O&M | $ 219,409 | $ 445,779 | $ 1,351,818 | $ 153,789 | $ 1,471,741 | $ - | $ 788,853 | $ 559,743 | $ 1,092,248 | $ 446,177 | $ 6,529,558 | $ - |
| Laboratory Equipment | $ 746,821 | C | Water Treatment | $ - | $ - | $ 746,821 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 746,821 | $ - |
| Power Operated Equipment | $ 63,718 | 3 | Fixed O&M | $ 2,141 | $ 4,350 | $ 13,192 | $ 1,501 | $ 14,362 | $ - | $ 7,698 | $ 5,462 | $ 10,659 | $ 4,354 | $ 63,718 | $ - |
| Communication Equipment | $ - | 3 | Fixed O&M | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Communication Equipment (non telephone) | $ 4,439,930 | 3 | Fixed O&M | $ 149,192 | $ 303,118 | $ 919,201 | $ 104,573 | $ 1,000,745 | $ - | $ 536,400 | $ 380,611 | $ 742,700 | $ 303,389 | $ 4,439,930 | $ - |
| Telephone Equipment | $ 85,649 | 3 | Fixed O&M | $ 2,878 | $ 5,847 | $ 17,732 | $ 2,017 | $ 19,305 | $ - | $ 10,347 | $ 7,342 | $ 14,327 | $ 5,853 | $ 85,649 | $ - |
| Miscellaneous Equipment | $ 2,300,043 | 3 | Fixed O&M | $ 77,287 | $ 157,026 | $ 476,179 | $ 54,172 | $ 518,422 | $ - | $ 277,874 | $ 197,170 | $ 384,745 | $ 157,166 | $ 2,300,043 | $ - |
| Other Tangible Property | $ 76,662 | 3 | Fixed O&M | $ 2,576 | $ 5,234 | $ 15,871 | $ 1,806 | $ 17,279 | $ - | $ 9,262 | $ 6,572 | $ 12,824 | $ 5,238 | $ 76,662 | $ - |
| Net Utility Plant | $ 2,261,125,417 | | | $ 22,056,318 | $ 82,782,806 | $ 230,599,358 | $ 371,459,142 | $ 1,141,244,783 | $ 9,227,748 | $ 189,857,216 | $ 107,908,155 | $ 23,182,056 | $ 82,807,835 | $ 2,261,125,417 | $ - |
| Additions to Rate Base | | | | | | | | | | | | | | | |
| Cash Working Capital(STL Water) | $ (3,358,846) | 3 | Fixed O&M | $ (112,865) | $ (229,312) | $ (695,384) | $ (79,110) | $ (757,073) | $ - | $ (405,791) | $ (287,936) | $ (561,859) | $ (229,516) | $ (3,358,846) | $ - |
| Materials and Supplies(STL Water) | $ 7,523,443 | 5 | Net Plant (less gen. ar | $ 73,388 | $ 275,443 | $ 767,273 | $ 1,235,956 | $ 3,797,264 | $ 30,703 | $ 631,712 | $ 359,043 | $ 77,134 | $ 275,527 | $ 7,523,443 | $ - |
| Pension Asset(STL Water) | $ 11,703,053 | 5 | Net Plant (less gen. ar | $ 114,158 | $ 428,464 | $ 1,193,528 | $ 1,922,585 | $ 5,906,814 | $ 47,761 | $ 982,656 | $ 558,507 | $ 119,985 | $ 428,594 | $ 11,703,053 | $ - |
| Regulatory Deferrals(STL Water) | $ 2,286,087 | 5 | Net Plant (less gen. ar | $ 22,300 | $ 83,697 | $ 233,145 | $ 375,560 | $ 1,153,843 | $ 9,330 | $ 191,953 | $ 109,099 | $ 23,438 | $ 83,722 | $ 2,286,087 | $ - |
| Tank Painting Tracker(STL Water) | $ - | F | Storage | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Total Additions | $ 18,153,737 | | | $ 96,981 | $ 558,293 | $ 1,498,563 | $ 3,454,991 | $ 10,100,849 | $ 87,794 | $ 1,400,530 | $ 738,714 | $ (341,303) | $ 558,326 | $ 18,153,737 | $ - |
| Reductions to Rate Base | | | | | | | | | | | | | | | |
| Customer Advances for Construction | | | | | | | | | | | | | | | |
| Advances for Construction - NT Mains | $ (24,796) | K | Mains | $ - | $ - | $ - | $ (2,346) | $ (22,450) | $ - | $ - | $ - | $ - | $ - | $ (24,796) | $ - |
| Advances for Construction - NT Extension Deposits | $ (1,030,964) | K | Mains | $ - | $ - | $ - | $ (97,538) | $ (933,426) | $ - | $ - | $ - | $ - | $ - | $ (1,030,964) | $ - |
| Advances for Construction - NT Hydrants | $ - | J | Hydrants | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Advances for Construction - NT WIP | $ - | G | Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Advances for Construction - TAX Mains | $ - | H | Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Advances for Construction - Reclassed to Current | $ - | K | Mains | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Allocated MAWC Corporate - Customer Advances | $ 3,012 | K | Mains | $ - | $ - | $ - | $ 285 | $ 2,727 | $ - | $ - | $ - | $ - | $ - | $ 3,012 | $ - |
| CIAC | | | | | | | | | | | | | | | |
| CIAC-Non Taxable - Mains | $ (149,292,558) | K | Mains | $ - | $ - | $ - | $ (14,124,382) | $ (135,168,176) | $ - | $ - | $ - | $ - | $ - | $ (149,292,558) | $ - |
| CIAC-Non Taxable - Ext Dep | $ (51,238,345) | K | Mains | $ - | $ - | $ - | $ (4,847,596) | $ (46,390,749) | $ - | $ - | $ - | $ - | $ - | $ (51,238,345) | $ - |
| CIAC-Non Taxable - Services | $ (9,152) | H | Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (9,152) | $ - | $ - | $ (9,152) | $ - |
| CIAC-Non Taxable - Meters | $ (5,319,778) | G | Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ (5,319,778) | $ - | $ - | $ - | $ (5,319,778) | $ - |
| CIAC-Non Taxable - Hydrants | $ (5,255,590) | J | Hydrants | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (5,255,590) | $ (5,255,590) | $ - |
| CIAC-Non Taxable - Other | $ (1,909,057) | K | Mains | $ - | $ - | $ - | $ (180,613) | $ (1,728,444) | $ - | $ - | $ - | $ - | $ - | $ (1,909,057) | $ - |
| CIAC-Non Taxable - WIP | $ - | K | Mains | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| CIAC-Taxable - Mains | $ (30,121,444) | K | Mains | $ - | $ - | $ - | $ (2,849,752) | $ (27,271,692) | $ - | $ - | $ - | $ - | $ - | $ (30,121,444) | $ - |
| CIAC-Taxable - Extension Deposits | $ (2,490,136) | K | Mains | $ - | $ - | $ - | $ (235,589) | $ (2,254,547) | $ - | $ - | $ - | $ - | $ - | $ (2,490,136) | $ - |
| CIAC-Taxable - Services | $ (12,202,449) | H | Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (12,202,449) | $ - | $ - | $ (12,202,449) | $ - |
| CIAC-Taxable - Meters | $ (611,339) | G | Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ (611,339) | $ - | $ - | $ - | $ (611,339) | $ - |
| CIAC-Taxable - Hydrants | $ 2,563 | J | Hydrants | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 2,563 | $ 2,563 | $ - |
| CIAC-Taxable - Other | $ (39,314) | K | Mains | $ - | $ - | $ - | $ (3,719) | $ (35,595) | $ - | $ - | $ - | $ - | $ - | $ (39,314) | $ - |
| CIAC-Taxable - WIP | $ - | K | Mains | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| CIAC-Taxable - Services SIT | $ - | H | Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Accum Amort CIAC | $ 60,921,180 | 5 | Net Plant (less gen. ar | $ 594,260 | $ 2,230,405 | $ 6,213,006 | $ 10,008,171 | $ 30,748,396 | $ 248,622 | $ 5,115,296 | $ 2,907,354 | $ 624,591 | $ 2,231,080 | $ 60,921,180 | $ - |
| Allocated MAWC Corporate - CIAC | $ (1,294,222) | K | Mains | $ - | $ - | $ - | $ (122,445) | $ (1,171,777) | $ - | $ - | $ - | $ - | $ - | $ (1,294,222) | $ - |
| Deferred Income Tax (STL Water) | $ (398,618,481) | 5 | Net Plant (less gen. ar | $ (3,888,354) | $ (14,593,952) | $ (40,652,838) | $ (65,485,301) | $ (201,192,406) | $ (1,626,779) | $ (33,470,322) | $ (19,023,352) | $ (4,086,813) | $ (14,598,365) | $ (398,618,481) | $ - |
| Pension/OPEB Tracker (STL Water) | $ (12,633,100) | 4 | Labor | $ (224,387) | $ (1,330,330) | $ (3,561,880) | $ (365,648) | $ (3,499,197) | $ - | $ (1,844,885) | $ (699,810) | $ (545,084) | $ (561,877) | $ (12,633,100) | $ - |
| Total Reductions | $ (611,163,970) | | | $ (3,518,481) | $ (13,693,877) | $ (38,001,712) | $ (78,306,474) | $ (388,917,335) | $ (1,378,157) | $ (36,131,028) | $ (29,027,409) | $ (4,007,306) | $ (18,182,189) | $ (611,163,970) | $ - |
| **TOTAL RATE BASE (STL Water)** | **$ 1,668,115,184** | | | **$ 18,634,818** | **$ 69,647,221** | **$ 194,096,208** | **$ 296,607,659** | **$ 762,428,297** | **$ 7,937,385** | **$ 155,126,718** | **$ 79,619,460** | **$ 18,833,447** | **$ 65,183,971** | **$ 1,668,115,184** | **$ -** |
| **TOTAL MO RATE BASE** | **$ 1,668,115,184** | | | | | | | | | | | | | | |

**Missouri-American Water Company**
**Class Cost of Service Study - Account Detail**
**Case No: WR-2022-0303, SR-2022-0304**

| | Post Test Year | Alloc | Description | Source of Supply | Pumping | Water Treatment | Transmission | Distribution | Storage | Meters | Services | Customers | Hydrants | Total | Variance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Miscellaneous T&D Operating Expense | $ 1,578,087 | 1 | $ - | $ - | $ - | $ - | $ 101,553 | $ 971,846 | $ - | $ 504,688 | $ - | $ - | $ - | $ 1,578,087 | |
| | | | | - | - | - | 0.06435 | 0.61584 | - | 0.31981 | - | - | - | 1.00000 | |
| Miscellaneous T&D Maintenance Expense | $ 931,957 | 2 | | $ - | $ - | $ - | $ 23,026 | $ 220,357 | $ - | $ 128,120 | $ 311,864 | $ - | $ 248,590 | $ 931,957 | |
| | | | | - | - | - | 0.02471 | 0.23645 | - | 0.13747 | 0.33463 | - | 0.26674 | 1.00000 | |
| Fixed O&M | $ 31,326,552 | 3 | | $ 1,068,841 | $ 2,171,593 | $ 6,585,318 | $ 749,178 | $ 7,169,519 | $ - | $ 3,842,862 | $ 2,726,765 | $ 5,320,837 | $ 2,173,533 | $ 31,808,446 | |
| | | | | 0.03360 | 0.06827 | 0.20703 | 0.02355 | 0.22540 | - | 0.12081 | 0.08572 | 0.16728 | 0.06833 | 1.00000 | |
| Labor | $ 27,708,698 | 4 | | $ 285,178 | $ 1,690,742 | $ 4,526,860 | $ 464,709 | $ 4,447,195 | $ - | $ 2,344,699 | $ 889,402 | $ 692,758 | $ 714,101 | $ 16,055,644 | |
| | | | | 0.01776 | 0.10531 | 0.28195 | 0.02894 | 0.27699 | - | 0.14604 | 0.05539 | 0.04315 | 0.04448 | 1.00000 | |
| Net Plant | $ 2,261,125,417 | 5 | | $ 22,045,612 | $ 82,742,622 | $ 230,487,422 | $ 371,278,831 | $ 1,140,690,807 | $ 9,223,269 | $ 189,765,057 | $ 107,855,775 | $ 23,170,803 | $ 82,767,639 | $ 2,260,027,835 | |
| | | | | 0.00975 | 0.03661 | 0.10198 | 0.16428 | 0.50472 | 0.00408 | 0.08397 | 0.04772 | 0.01025 | 0.03662 | 1.00000 | |
| Rate Base | $ 1,668,115,184 | 6 | | $ 18,634,818 | $ 69,647,221 | $ 194,096,208 | $ 296,607,659 | $ 762,428,297 | $ 7,937,385 | $ 155,126,718 | $ 79,619,460 | $ 18,833,447 | $ 65,183,971 | $ 1,668,115,184 | |
| | | | | 0.01117 | 0.04175 | 0.11636 | 0.17781 | 0.45706 | 0.00476 | 0.09300 | 0.04773 | 0.01129 | 0.03908 | 1.00000 | |
| Variable Cost | $ 20,435,288 | | | $ 4,608,894 | $ 3,008,720 | $ 12,817,674 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 20,435,288 | |

**Missouri-American Water Company**
**Cost of Service Study - Usage Statistics**
**Case No: WR-2022-0303, SR-2022-0304**

| | Residential | Non Residential | Rate J | Rate B | Contracts | Public Fire | Rate F Private Fire | Total | |
|---|---|---|---|---|---|---|---|---|---|
| Total Usage | 230,200,596 | 76,083,359 | 32,593,962 | 16,156,639 | 24,293,869 | | 522,754 | 379,851,179 | hundred gallons |
| Average Day Usage | 630,687 | 208,448 | 89,299 | 44,265 | 66,559 | - | 1,432 | 1,040,688 | hundred gallons |
| | | | | | | | | | |
| Max Day Capacity Factor | 1.97 | 2.09 | 1.38 | 1.24 | 1.26 | | | --- | |
| Max Day Usage | 1,242,453 | 435,655 | 123,265 | 54,888 | 83,864 | 93,091 | 26,909 | 2,060,125 | hundred gallons |
| Extra Capacity | 611,766 | 227,208 | 33,966 | 10,624 | 17,305 | 93,091 | 25,477 | 1,019,437 | hundred gallons |
| | | | | | | | | | |
| Fire Allocator | | | | | | 0.7758 | 0.2242 | 1.0000 | 20,000 gpm for 10 hours |
| Distribution Multiplier | 1.00 | 1.00 | 0.44 | 0.21 | | 1.00 | 1.00 | N/A | |
| | | | | | | | | | |
| Average Hourly Usage | 26,279 | 8,685 | 1,634 | 383 | - | - | 60 | 37,041 | hundred gallons |
| Max Hour Capacity Factor | 3.98 | 3.52 | 1.38 | 1.24 | 1.26 | | | --- | |
| Max Hour Usage | 104,589 | 30,572 | 2,256 | 475 | - | 13,964 | 4,036 | 155,892 | hundred gallons |
| Extra Capacity | 78,310 | 21,887 | 622 | 92 | - | 13,964 | 3,977 | 118,851 | hundred gallons |
| | | | | | | | | | |
| Customers | 322,445 | 17,860 | 135 | 4 | 2 | | 7,480 | 347,926 | |
| Hydrants | | | | | | 32,467 | 38 | 32,505 | |
| | | | | | | | | | |
| Revenue | $ 167,224,457 | $ 49,403,315 | $ 6,252,876 | $ 4,232,070 | $ 3,977,486 | | $ 3,759,239 | $ 234,849,443 | |

| | Residential | Non Residential | Rate J | Rate B | Rate P | Public Fire | Rate F Private Fire | Meter Weighting | Service Weighting |
|---|---|---|---|---|---|---|---|---|---|
| 5/8-METER | 285,742 | 7,343 | - | - | - | | - | 1.0 | 1.0 |
| 3/4-METER | 24,390 | 3,049 | - | - | - | | - | 1.5 | 1.0 |
| 1-METER | 10,633 | 2,222 | 3 | - | - | | - | 2.5 | 2.9 |
| 1.5-METER | 757 | 1,111 | - | - | - | | - | 5.0 | 4.0 |
| 2-METER | 1,029 | 3,329 | 6 | - | - | | 135 | 8.0 | 5.6 |
| 3-METER | 21 | 306 | 3 | - | - | | 1 | 16.0 | 5.6 |
| 4-METER | 25 | 214 | 19 | - | - | | 553 | 25.0 | 6.4 |
| 6-METER | 24 | 204 | 20 | - | - | | 2,291 | 50.0 | 9.9 |
| 8-METER | 43 | 241 | 9 | - | - | | 1,330 | 80.0 | 9.9 |
| 10-METER | 3 | 57 | 7 | - | - | | 33 | 115.0 | 9.9 |
| 12-METER | - | - | - | - | - | | 82 | 215.0 | 12.2 |
| 16-METER | - | - | - | - | - | | - | 320.0 | 12.2 |

**Missouri-American Water Company**
**Cost of Service Study - Usage Statistics**
**Case No: WR-2022-0303, SR-2022-0304**

| | | | | |
|---|---|---|---|---|
| System Load Factor: | 0.5560 | 1,871,762 | max day - thousand gallons per day | Average system hourly flow on max day |
| System Load Factor (fire): | 0.5229 | 1,990,330 | max day with fire - thousand gallons per day | Average system hourly flow on max day |
| System Load Factor (Hourly) | 0.3738 | 99,083 | max hour - thousand gallons per day | |
| System Load Factor (Hourly fire) | 0.3165 | 117,023 | max hour with fire - thousand gallons per day | |

Mains Statistics

| Type | | Pct |
|---|---|---|
| Transmission | 2,268,236 | 0.0946 |
| Distribution | 21,706,675 | 0.9054 |
| Total | 23,974,911 | 1.0000 |

Storage Statistics

| | | |
|---|---|---|
| Total Capacity | 1,034,700 | hundred gallons (2021 annual report) |
| Fire Allocation | 0.1146 | percentage of storage needed for maximum fire protection day |
| Non-Fire Allocation | 0.8854 | |

**Missouri-American Water Company**
**Cost of Service Study - Class Allocators**
**Case No: WR-2022-0303, SR-2022-0304**

## 1. VARIABLE COST

| Item | Residential | Non Residential | Rate J | Rate B | Rate P | Public Fire | Rate F Private Fire | Total | Units |
|---|---|---|---|---|---|---|---|---|---|
| Total Usage | 230,200,596 | 76,083,359 | 32,593,962 | 16,156,639 | 24,293,869 | - | 522,754 | 379,851,179 | hundred gallons |
| **Allocator** | **0.6060** | **0.2003** | **0.0858** | **0.0425** | **0.0640** | **-** | **0.0014** | **1.0000** | |

## 2. BASE/EXTRA DAILY

| Item | Residential | Non Residential | Rate J | Rate B | Rate P | Public Fire | Rate F Private Fire | Total | Units |
|---|---|---|---|---|---|---|---|---|---|
| Average Daily Use | 630,687 | 208,448 | 89,299 | 44,265 | 66,559 | - | 1,432 | 1,040,688 | hundred gallons |
| Extra Capacity | 611,766 | 227,208 | 33,966 | 10,624 | 17,305 | | | 900,869 | hundred gallons |
| | | | | | | | | | |
| System Capacity Factor | 0.5560 | | | | | | | | |
| | | | | | | | | | |
| Average Day Allocator | 0.3369 | 0.1114 | 0.0477 | 0.0236 | 0.0356 | - | 0.0008 | 0.5560 | |
| Extra Capacity Allocator | 0.3015 | 0.1120 | 0.0167 | 0.0052 | 0.0085 | - | - | 0.4440 | |
| **Allocator** | **0.6385** | **0.2233** | **0.0644** | **0.0289** | **0.0441** | **-** | **0.0008** | **1.0000** | |

## 3. BASE/EXTRA DAILY (w FIRE PROTECTION)

| Item | Residential | Non Residential | Rate J | Rate B | Rate P | Public Fire | Rate F Private Fire | Total | Units |
|---|---|---|---|---|---|---|---|---|---|
| Average Daily Use | 630,687 | 208,448 | 89,299 | 44,265 | 66,559 | - | 1,432 | 1,040,688 | hundred gallons |
| Extra Capacity | 611,766 | 227,208 | 33,966 | 10,624 | 17,305 | 93,091 | 25,477 | 1,019,437 | hundred gallons |
| | | | | | | | | | |
| System Capacity Factor | 0.5229 | assuming fire protection | | | | | | | |
| | | | | | | | | | |
| Average Day Allocator | 0.3169 | 0.1047 | 0.0449 | 0.0222 | 0.0334 | - | 0.0007 | 0.5229 | |
| Extra Capacity Allocator | 0.2863 | 0.1063 | 0.0159 | 0.0050 | 0.0081 | 0.0436 | 0.0119 | 0.4771 | |
| **Combined Allocator** | **0.6032** | **0.2111** | **0.0608** | **0.0272** | **0.0415** | **0.0436** | **0.0126** | **1.0000** | |

## 4. BASE/EXTRA HOURLY (w FIRE PROTECTION)

| Item | Residential | Non Residential | Rate J | Rate B | Rate P | Public Fire | Rate F Private Fire | Total | Units |
|---|---|---|---|---|---|---|---|---|---|
| Average Hourly Use | 26,279 | 8,685 | 1,634 | 383 | - | - | 60 | 37,041 | hundred gallons |
| Extra Capacity | 78,310 | 21,887 | 622 | 92 | - | 13,964 | 3,977 | 118,851 | hundred gallons |
| | | | | | | | | | |
| System Capacity Factor | 0.3165 | assuming fire protection | | | | | | | |
| | | | | | | | | | |
| Average Day Allocator | 0.2246 | 0.0742 | 0.0140 | 0.0033 | - | - | 0.0005 | 0.3165 | |
| Extra Capacity Allocator | 0.4503 | 0.1259 | 0.0036 | 0.0005 | - | 0.0803 | 0.0229 | 0.6835 | |
| **Combined Allocator** | **0.6749** | **0.2001** | **0.0175** | **0.0038** | **-** | **0.0803** | **0.0234** | **1.0000** | |

**Missouri-American Water Company**
**Cost of Service Study - Class Allocators**
**Case No: WR-2022-0303, SR-2022-0304**

## 5. STORAGE

| Item | Residential | Non Residential | Rate J | Rate B | Rate P | Public Fire | Rate F Private Fire | Total | Units |
|---|---|---|---|---|---|---|---|---|---|
| Average Hourly Use | 26,279 | 8,685 | 3,721 | 1,844 | 2,773 | | 60 | 43,362 | |
| Extra Capacity | 78,310 | 21,887 | 1,415 | 443 | 721 | | ---- | 102,776 | |
| Fire Allocator | | | | | | | 1.00000 | 1.00000 | |
| System Capacity Factor | 0.3165 | assuming fire protection | | | | | | | |
| Average Day Allocator | 0.1918 | 0.0634 | 0.0272 | 0.0135 | 0.0202 | | 0.0004 | 0.3165 | |
| Extra Capacity Allocator | 0.5208 | 0.1456 | 0.0094 | 0.0029 | 0.0048 | | | 0.6835 | |
| Allocator | 0.7126 | 0.2090 | 0.0366 | 0.0164 | 0.0250 | | 0.0004 | 1.0000 | |
| Non-Fire Allocation of Storage | 0.88541 | | | | | | | | |
| Fire Allocaton of Storage | 0.11459 | | | | | | | | |
| Non-Fire Allocator | 0.6309 | 0.1850 | 0.0324 | 0.0145 | 0.0222 | - | 0.0004 | 0.8854 | |
| Fire Allocator | - | - | - | - | - | - | 0.1146 | 0.1146 | |
| **Combined Allocator** | **0.6309** | **0.1850** | **0.0324** | **0.0145** | **0.0222** | **-** | **0.1150** | **1.0000** | |

## 6. MAINS

| Item | Residential | Non Residential | Rate J | Rate B | Rate P | Public Fire | Rate F Private Fire | Total | Units |
|---|---|---|---|---|---|---|---|---|---|
| Factor 4 | 0.6032 | 0.2111 | 0.0608 | 0.0272 | 0.0415 | 0.0436 | 0.0126 | 1.0000 | hundred gallons |
| Factor 5 | 0.6749 | 0.2001 | 0.0175 | 0.0038 | - | 0.0803 | 0.0234 | 1.0000 | hundred gallons |
| Tranmission Weighting | 0.0946 | | Average system hourly load | | | | | | |
| Distribution Weighting | 0.9054 | | Average system hourly load - max day with fire protection (incremental) | | | | | | |
| **Combined Allocator** | **0.6681** | **0.2011** | **0.0216** | **0.0060** | **0.0039** | **0.0768** | **0.0224** | **1.0000** | |

## 7. HYDRANTS

| Item | Residential | Non Residential | Rate J | Rate B | Rate P | Public Fire | Rate F Private Fire | Total | Units |
|---|---|---|---|---|---|---|---|---|---|
| Total Hydrants | - | - | - | - | - | 32,467 | 38 | 32,505 | |
| **Allocator** | **-** | **-** | **-** | **-** | **-** | **0.99883** | **0.00117** | **1.00000** | |

**Missouri-American Water Company**
**Cost of Service Study - Class Allocators**
**Case No: WR-2022-0303, SR-2022-0304**

## 8. METERS

| Item | Residential | Non Residential | Rate J | Rate B | Rate P | Public Fire | Rate F Private Fire | Total | Weighting |
|---|---|---|---|---|---|---|---|---|---|
| 5/8-METER | 285,742 | 7,343 | - | - | - | | | 293,085 | 1.0 |
| 3/4-METER | 24,390 | 3,049 | - | - | - | | | 27,439 | 1.5 |
| 1-METER | 10,633 | 2,222 | 3 | - | - | | | 12,858 | 2.5 |
| 1.5-METER | 757 | 1,111 | - | - | - | | | 1,868 | 5.0 |
| 2-METER | 1,029 | 3,329 | 6 | - | - | | | 4,364 | 8.0 |
| 3-METER | 21 | 306 | 3 | - | - | | | 330 | 16.0 |
| 4-METER | 25 | 214 | 19 | - | - | | | 258 | 25.0 |
| 6-METER | 24 | 204 | 20 | - | - | | | 248 | 50.0 |
| 8-METER | 43 | 241 | 9 | - | - | | | 293 | 80.0 |
| 10-METER | 3 | 57 | 7 | - | - | | | 67 | 115.0 |
| 12-METER | - | - | - | - | - | | | - | 215.0 |
| 16-METER | - | - | - | - | - | | | - | 320.0 |
| Total | 366,877 | 95,959 | 3,104 | - | - | | - | 465,940 | ----- |
| **Allocator** | **0.78739** | **0.20595** | **0.00666** | **-** | **-** | | **-** | **1.00000** | |

## 9. SERVICES

| Item | Residential | Non Residential | Rate J | Rate B | Rate P | Public Fire | Rate F Private Fire | Total | Weighting |
|---|---|---|---|---|---|---|---|---|---|
| 5/8-METER | 285,742 | 7,343 | - | - | - | | - | 293,085 | 1.0 |
| 3/4-METER | 24,390 | 3,049 | - | - | - | | - | 27,439 | 1.0 |
| 1-METER | 10,633 | 2,222 | 3 | - | - | | - | 12,858 | 2.9 |
| 1.5-METER | 757 | 1,111 | - | - | - | | - | 1,868 | 4.0 |
| 2-METER | 1,029 | 3,329 | 6 | - | - | | 135 | 4,499 | 5.6 |
| 3-METER | 21 | 306 | 3 | - | - | | 1 | 331 | 5.6 |
| 4-METER | 25 | 214 | 19 | - | - | | 553 | 811 | 6.4 |
| 6-METER | 24 | 204 | 20 | - | - | | 2,291 | 2,539 | 9.9 |
| 8-METER | 43 | 241 | 9 | - | - | | 1,330 | 1,624 | 9.9 |
| 10-METER | 3 | 57 | 7 | - | - | | 33 | 100 | 9.9 |
| 12-METER | - | - | - | - | - | | 82 | 82 | 12.2 |
| 16-METER | - | - | - | - | - | | - | - | 12.2 |
| Total | 351,118 | 47,906 | 537 | - | - | | 41,525 | 441,086 | ----- |
| **Allocator** | **0.79603** | **0.10861** | **0.00122** | **-** | **-** | | **0.09414** | **1.00000** | |

## 10. CUSTOMERS

| Item | Residential | Non Residential | Rate J | Rate B | Rate P | Public Fire | Rate F Private Fire | Total |
|---|---|---|---|---|---|---|---|---|
| Total Customers | 322,445 | 17,860 | 135 | 4 | 2 | | 7,480 | 347,926 |
| **Allocator** | **0.92676** | **0.05133** | **0.00039** | **0.00001** | **0.00001** | | **0.02150** | **1.00000** |

## 11. METERED CUSTOMERS

**Missouri-American Water Company**
**Cost of Service Study - Class Allocators**
**Case No: WR-2022-0303, SR-2022-0304**

| Item | Residential | Non Residential | Rate J | Rate B | Rate P | Public Fire | Rate F Private Fire | Total |
|---|---|---|---|---|---|---|---|---|
| Total Customers | 322,445 | 17,860 | 135 | 4 | 2 | | 7,480 | 347,926 |
| **Allocator** | **0.92676** | **0.05133** | **0.00039** | **0.00001** | **0.00001** | | **0.02150** | **1.00000** |

**Missouri-American Water Company**
**Cost of Service Study - Allocator Summary**
**Case No: WR-2022-0303, SR-2022-0304**

| Alloc | Description | Source of Supply | Pumping | Water Treatment | Transmission | Distribution | Storage | Meters | Services | Customers | Hydrants | Total | Notes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| A | Source of Supply | 1.00000 | - | - | - | - | - | - | - | - | - | 1.00000 | |
| B | Pumping | - | 1.00000 | - | - | - | - | - | - | - | - | 1.00000 | |
| C | Water Treatment | - | - | 1.00000 | - | - | - | - | - | - | - | 1.00000 | |
| D | Transmission | - | - | - | 1.00000 | - | - | - | - | - | - | 1.00000 | |
| E | Distribution | - | - | - | - | 1.00000 | - | - | - | - | - | 1.00000 | |
| F | Storage | - | - | - | - | - | 1.00000 | - | - | - | - | 1.00000 | |
| G | Meters | - | - | - | - | - | - | 1.00000 | - | - | - | 1.00000 | |
| H | Services | - | - | - | - | - | - | - | 1.00000 | - | - | 1.00000 | |
| I | Customers | - | - | - | - | - | - | - | - | 1.00000 | - | 1.00000 | |
| J | Hydrants | - | - | - | - | - | - | - | - | - | 1.00000 | 1.00000 | |
| K | Mains | - | - | - | 0.09461 | 0.90539 | - | - | - | - | - | 1.00000 | |
| 1 | T/D Oper. Expense | - | - | - | 0.06435 | 0.61584 | - | 0.31981 | - | - | - | 1.00000 | |
| 2 | T/D Maint.. Expense | - | - | - | 0.02471 | 0.23645 | - | 0.13747 | 0.33463 | - | 0.26674 | 1.00000 | |
| 3 | Fixed O&M | 0.03360 | 0.06827 | 0.20703 | 0.02355 | 0.22540 | - | 0.12081 | 0.08572 | 0.16728 | 0.06833 | 1.00000 | |
| 4 | Labor | 0.01776 | 0.10531 | 0.28195 | 0.02894 | 0.27699 | - | 0.14604 | 0.05539 | 0.04315 | 0.04448 | 1.00000 | |
| 5 | Net Plant (less gen. and int.) | 0.00975 | 0.03661 | 0.10198 | 0.16428 | 0.50472 | 0.00408 | 0.08397 | 0.04772 | 0.01025 | 0.03662 | 1.00000 | |
| 6 | Rate Base | 0.01117 | 0.04175 | 0.11636 | 0.17781 | 0.45706 | 0.00476 | 0.09300 | 0.04773 | 0.01129 | 0.03908 | 1.00000 | |
| -- | ------ | | | | | | | | | | | | |
| -- | ------ | | | | | | | | | | | | |
| -- | ------ | | | | | | | | | | | | |
| -- | ------ | | | | | | | | | | | | |

| Alloc | Description | Residential | Non Residential | Rate J | Rate B | Rate P | Public Fire | Rate F Private Fire | Total |
|---|---|---|---|---|---|---|---|---|---|
| 1 | Total Usage | 0.60603 | 0.20030 | 0.08581 | 0.04253 | 0.06396 | - | 0.00138 | 1.00000 |
| 2 | Base/Extra Daily | 0.63847 | 0.22335 | 0.06445 | 0.02888 | 0.04409 | - | 0.00077 | 1.00000 |
| 3 | Base/Extra Daily w/ Fire | 0.60320 | 0.21107 | 0.06076 | 0.02721 | 0.04154 | 0.04357 | 0.01264 | 1.00000 |
| 4 | Base/Extra Hourly w/ Fire | 0.67489 | 0.20008 | 0.01754 | 0.00381 | - | 0.08030 | 0.02338 | 1.00000 |
| 5 | Storage | 0.63094 | 0.18501 | 0.03238 | 0.01453 | 0.02217 | - | 0.11498 | 1.00000 |
| 7 | Hydrants | - | - | - | - | - | 0.99883 | 0.00117 | 1.00000 |
| 8 | Meters | 0.78739 | 0.20595 | 0.00666 | - | - | - | - | 1.00000 |
| 9 | Services | 0.79603 | 0.10861 | 0.00122 | - | - | - | 0.09414 | 1.00000 |
| 10 | Customers | 0.92676 | 0.05133 | 0.00039 | 0.00001 | 0.00001 | - | 0.02150 | 1.00000 |
| -- | ------ | | | | | | | - | |
| -- | ------ | | | | | | | - | |
| -- | ------ | | | | | | | - | |
| -- | ------ | | | | | | | | |

**Missouri-American Water Company**
**Class Cost of Service Study - Functional Allocators to Customer Class**
**Case No: WR-2022-0303, SR-2022-0304**

| | Functional COS | Alloc | Description | Residential | Non Residential | Rate J | Rate B | Rate P | Public Fire | Rate F Private Fire | Total | Variance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Source of Supply Expense | | | | | | | | | | | | |
| Fixed | $ 6,299,329 | 2 | Base/Extra Daily | $ 2,872,016 | $ 1,552,420 | $ 1,115,213 | $ 390,379 | $ 367,917 | $ - | $ 1,384 | $ 6,299,329 | $ - |
| Variable | $ 3,037,105 | 1 | Total Usage | $ 1,239,930 | $ 641,439 | $ 686,169 | $ 248,149 | $ 220,482 | $ - | $ 936 | $ 3,037,105 | $ - |
| Power and Pumping Expenses | | | | | | | | | | | | |
| Fixed | $ 9,413,503 | 2 | Base/Extra Daily | $ 4,291,844 | $ 2,319,884 | $ 1,666,536 | $ 583,369 | $ 549,803 | $ - | $ 2,068 | $ 9,413,503 | $ - |
| Variable | $ 1,470,978 | 1 | Total Usage | $ 600,542 | $ 310,672 | $ 332,336 | $ 120,187 | $ 106,787 | $ - | $ 454 | $ 1,470,978 | $ - |
| Water Treatment | | | | | | | | | | | | |
| Fixed | $ 24,223,558 | 2 | Base/Extra Daily | $ 11,044,105 | $ 5,969,704 | $ 4,288,460 | $ 1,501,172 | $ 1,414,795 | $ - | $ 5,321 | $ 24,223,558 | $ - |
| Variable | $ 4,260,614 | 1 | Total Usage | $ 1,739,440 | $ 899,845 | $ 962,595 | $ 348,116 | $ 309,304 | $ - | $ 1,314 | $ 4,260,614 | $ - |
| Transmission | $ 10,984,485 | 3 | Base/Extra Daily w/ Fire | $ 4,654,750 | $ 2,525,957 | $ 1,736,970 | $ 605,285 | $ 575,068 | $ 667,623 | $ 218,832 | $ 10,984,485 | $ - |
| Distribution | $ 30,756,274 | 4 | Base/Extra Hourly w/ Fire | $ 13,506,882 | $ 6,072,540 | $ 166,227 | $ 272,616 | $ - | $ 8,094,515 | $ 2,643,494 | $ 30,756,274 | $ - |
| Storage | $ 3,856,328 | 5 | Storage | $ 2,133,413 | $ 945,721 | $ 146,098 | $ 44,854 | $ 52,854 | $ - | $ 533,387 | $ 3,856,328 | $ - |
| Meters | $ 14,263,415 | 8 | Meters | $ 11,838,849 | $ 2,190,634 | $ 190,467 | $ 43,465 | $ - | $ - | $ - | $ 14,263,415 | $ - |
| Services | $ 10,610,982 | 9 | Services | $ 7,995,193 | $ 1,641,727 | $ 54,647 | $ 13,508 | $ - | $ - | $ 905,906 | $ 10,610,982 | $ - |
| Customers | $ 6,779,196 | 10 | Customers | $ 6,077,516 | $ 559,221 | $ 3,896 | $ 1,025 | $ 154 | $ - | $ 137,383 | $ 6,779,196 | $ - |
| Hydrants | $ 5,973,800 | 7 | Hydrants | $ - | $ - | $ - | $ - | $ - | $ 5,843,139 | $ 130,661 | $ 5,973,800 | $ - |
| **Total** | **$ 131,929,567** | | | **$ 67,994,479** | **$ 25,629,765** | **$ 11,349,615** | **$ 4,172,126** | **$ 3,597,164** | **$ 14,605,278** | **$ 4,581,140** | **$ 131,929,567** | $ - |
| | | | | 51.54% | 19.43% | 8.60% | 3.16% | 2.73% | 11.07% | 3.47% | 100.00% | |
| Rate Year Water Revenue | $ 84,624,643 | | | $ 48,975,492 | $ 21,037,197 | $ 9,050,666 | $ 3,006,411 | $ 1,113,066 | $ - | $ 1,441,810 | $ 84,624,643 | $ - |
| Other Water Operating Revenues | $ 1,665,284 | | | | | | | | | | | |
| Increase | $ 47,304,925 | | | $ 19,018,987 | $ 4,592,567 | $ 2,298,950 | $ 1,165,715 | $ 2,484,098 | $ 14,605,278 | $ 3,139,330 | $ 47,304,925 | $ 0 |
| Percent Increase | 55.9% | | | 38.83% | 21.83% | 25.40% | 38.77% | 223.18% | 0.00% | 217.74% | 55.90% | |
| Rate Year Revenue | | | | $ 48,975,492 | $ 21,037,197 | $ 9,050,666 | $ 3,006,411 | $ 1,113,066 | $ - | $ 1,441,810 | $ 84,624,643 | |
| Cost of Service Increase | | | | $ 19,018,987 | $ 4,592,567 | $ 2,298,950 | $ 1,165,715 | $ 2,484,098 | $ 14,605,278 | $ 3,139,330 | $ 47,304,925 | |
| Allocation of Public Fire | | | | $ 12,159,655 | $ 2,249,995 | $ 195,628 | | | $ (14,605,278) | | $ - | |
| Revenue Target | | | | $ 80,154,134 | $ 27,879,759 | $ 11,545,244 | $ 4,172,126 | $ 3,597,164 | $ - | $ 4,581,140 | $ 131,929,568 | |
| Percent Increase | | | | 63.7% | 32.5% | 27.6% | 38.8% | 223.2% | 0.0% | 217.7% | 55.9% | |

**Missouri-American Water Company**
**Class Cost of Service Study - Account Detail**
**Case No: WR-2022-0303, SR-2022-0304**

| | Post Test Year | Alloc | Description | Source of Supply | Pumping | Water Treatment | Transmission | Distribution | Storage | Meters | Services | Customers | Hydrants | Total | Variance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Source of Supply Expense | | | | | | | | | | | | | | | |
| Operating Expense | | | | | | | | | | | | | | | |
| Purchased Water | $ 1,018,421 | A | Source of Supply | $ 1,018,421 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,018,421 | $ - |
| Fuel and Power | $ 2,018,684 | A | Source of Supply | $ 2,018,684 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 2,018,684 | $ - |
| Salaries and Wages | $ 9,922 | A | Source of Supply | $ 9,922 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 9,922 | $ - |
| Contract Services - Other | $ 59,614 | A | Source of Supply | $ 59,614 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 59,614 | $ - |
| Building Maintenance and Services | $ 183,322 | A | Source of Supply | $ 183,322 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 183,322 | $ - |
| Miscellaneous | $ 1,068 | A | Source of Supply | $ 1,068 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,068 | $ - |
| Telelcommunications | $ 60,329 | A | Source of Supply | $ 60,329 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 60,329 | $ - |
| Postage | $ - | A | Source of Supply | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Office supplies and services | $ 1,711 | A | Source of Supply | $ 1,711 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,711 | $ - |
| Materials & Supplies | $ 3,767 | A | Source of Supply | $ 3,767 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 3,767 | $ - |
| Rents-Property | $ 275 | A | Source of Supply | $ 275 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 275 | $ - |
| Rents-Equipment | $ 3,218 | A | Source of Supply | $ 3,218 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 3,218 | $ - |
| Transportation | $ 2,563 | A | Source of Supply | $ 2,563 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 2,563 | $ - |
| | $ 3,362,894 | | | $ 3,362,894 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 3,362,894 | $ - |
| Maintenance Expense | | | | | | | | | | | | | | | |
| Salaries and Wages | $ 92,259 | A | Source of Supply | $ 92,259 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 92,259 | $ - |
| Materials & Supplies | $ 17,465 | A | Source of Supply | $ 17,465 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 17,465 | $ - |
| Transportation | $ - | A | Source of Supply | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Miscellaneous | $ 4,149 | A | Source of Supply | $ 4,149 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 4,149 | $ - |
| Contract Services - Eng | $ - | A | Source of Supply | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Contract Services - Other | $ 38,526 | A | Source of Supply | $ 38,526 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 38,526 | $ - |
| | $ 152,399 | | | $ 152,399 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 152,399 | $ - |
| **Total SS Expense** | **$ 3,515,293** | | | **$ 3,515,293** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 3,515,293** | **$ -** |
| Power and Pumping Expenses | | | | | | | | | | | | | | | |
| Operating Expense | | | | | | | | | | | | | | | |
| Fuel and Power | $ 1,470,978 | B | Pumping | $ - | $ 1,470,978 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,470,978 | $ - |
| Salaries and Wages | $ 478,840 | B | Pumping | $ - | $ 478,840 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 478,840 | $ - |
| Employee Benefits | $ - | B | Pumping | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Building Maintenance and Services | $ 2,360 | B | Pumping | $ - | $ 2,360 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 2,360 | $ - |
| Miscellaneous | $ 899 | B | Pumping | $ - | $ 899 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 899 | $ - |
| Office supplies and services | $ 25 | B | Pumping | $ - | $ 25 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 25 | $ - |
| Materials & Supplies | $ 2,583 | B | Pumping | $ - | $ 2,583 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 2,583 | $ - |
| Rents-Equipment | $ 1,522 | B | Pumping | $ - | $ 1,522 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,522 | $ - |
| Transportation | $ 83,761 | B | Pumping | $ - | $ 83,761 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 83,761 | $ - |
| | $ 2,040,968 | | | $ - | $ 2,040,968 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 2,040,968 | $ - |
| Maintenance Expense | | | | | | | | | | | | | | | |
| Salaries and Wages | $ 126,959 | B | Pumping | $ - | $ 126,959 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 126,959 | $ - |
| Transportation | $ 143 | B | Pumping | $ - | $ 143 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 143 | $ - |
| Contract Services - Eng | $ 781 | B | Pumping | $ - | $ 781 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 781 | $ - |
| Contract Services - Other | $ 36,912 | B | Pumping | $ - | $ 36,912 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 36,912 | $ - |
| Miscellaneous | $ 1,104 | B | Pumping | $ - | $ 1,104 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,104 | $ - |
| Materials & Supplies | $ 27,268 | B | Pumping | $ - | $ 27,268 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 27,268 | $ - |
| | $ 193,167 | | | $ - | $ 193,167 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 193,167 | $ - |
| **Total Pumping Expense** | **$ 2,234,135** | | | **$ -** | **$ 2,234,135** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 2,234,135** | **$ -** |
| Water Treatment | | | | | | | | | | | | | | | |
| Operating Expense | | | | | | | | | | | | | | | |
| Fuel and Power | $ 229,652 | C | Water Treatment | $ - | $ - | $ 229,652 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 229,652 | $ - |
| Chemicals | $ 3,497,762 | C | Water Treatment | $ - | $ - | $ 3,497,762 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 3,497,762 | $ - |
| Waste Disposal | $ 533,200 | C | Water Treatment | $ - | $ - | $ 533,200 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 533,200 | $ - |
| Salaries and Wages | $ 1,100,468 | C | Water Treatment | $ - | $ - | $ 1,100,468 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,100,468 | $ - |
| Employee Benefits | $ 5 | C | Water Treatment | $ - | $ - | $ 5 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 5 | $ - |
| Contract Services - Eng | $ 6,408 | C | Water Treatment | $ - | $ - | $ 6,408 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 6,408 | $ - |
| Contract Services - Other | $ 30,257 | C | Water Treatment | $ - | $ - | $ 30,257 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 30,257 | $ - |
| Building Maintenance and Services | $ 32,767 | C | Water Treatment | $ - | $ - | $ 32,767 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 32,767 | $ - |
| Miscellaneous | $ 79,276 | C | Water Treatment | $ - | $ - | $ 79,276 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 79,276 | $ - |
| Telelcommunications | $ 5,021 | C | Water Treatment | $ - | $ - | $ 5,021 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 5,021 | $ - |
| Postage | $ - | C | Water Treatment | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Office supplies and services | $ 6,526 | C | Water Treatment | $ - | $ - | $ 6,526 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 6,526 | $ - |
| Materials & Supplies | $ 18,640 | C | Water Treatment | $ - | $ - | $ 18,640 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 18,640 | $ - |
| Rents-Property | $ - | C | Water Treatment | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Rents-Equipment | $ 3,702 | C | Water Treatment | $ - | $ - | $ 3,702 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 3,702 | $ - |
| Transportation | $ 484 | C | Water Treatment | $ - | $ - | $ 484 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 484 | $ - |
| | $ 5,544,168 | | | $ - | $ - | $ 5,544,168 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 5,544,168 | $ - |

**Missouri-American Water Company**
**Class Cost of Service Study - Account Detail**
**Case No: WR-2022-0303, SR-2022-0304**

| | Post Test Year | Alloc | Description | Source of Supply | Pumping | Water Treatment | Transmission | Distribution | Storage | Meters | Services | Customers | Hydrants | Total | Variance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Maintenance Expense | | | | | | | | | | | | | | | |
| Salaries and Wages | $ 521,527 | C | Water Treatment | $ - | $ - | $ 521,527 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 521,527 | $ - |
| Transportation | $ 3,671 | C | Water Treatment | $ - | $ - | $ 3,671 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 3,671 | $ - |
| Contract Services - Eng | $ 1,666 | C | Water Treatment | $ - | $ - | $ 1,666 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,666 | $ - |
| Contract Services - Other | $ 466,387 | C | Water Treatment | $ - | $ - | $ 466,387 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 466,387 | $ - |
| Miscellaneous | $ 21,924 | C | Water Treatment | $ - | $ - | $ 21,924 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 21,924 | $ - |
| Materials & Supplies | $ 339,232 | C | Water Treatment | $ - | $ - | $ 339,232 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 339,232 | $ - |
| | $ 1,354,407 | | | $ - | $ - | $ 1,354,407 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,354,407 | $ - |
| **Total Water Treatment Expense** | **$ 6,898,575** | | | **$ -** | **$ -** | **$ 6,898,575** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 6,898,575** | **$ -** |
| Transmission & Distribution Expense | | | | | | | | | | | | | | | |
| Operating Expense | | | | | | | | | | | | | | | |
| Fuel and Power | $ 223,813 | 1 | T/D Oper. Expense | $ - | $ - | $ - | $ 12,454 | $ 139,718 | $ - | $ 71,641 | $ - | $ - | $ - | $ 223,813 | $ - |
| Salaries and Wages | $ 1,654,080 | 1 | T/D Oper. Expense | $ - | $ - | $ - | $ 92,043 | $ 1,032,580 | $ - | $ 529,457 | $ - | $ - | $ - | $ 1,654,080 | $ - |
| Employee Benefits | $ 5,315 | 1 | T/D Oper. Expense | $ - | $ - | $ - | $ 296 | $ 3,318 | $ - | $ 1,701 | $ - | $ - | $ - | $ 5,315 | $ - |
| Contract Services - Eng | $ 18,067 | 1 | T/D Oper. Expense | $ - | $ - | $ - | $ 1,005 | $ 11,279 | $ - | $ 5,783 | $ - | $ - | $ - | $ 18,067 | $ - |
| Contract Services - Other | $ 605,885 | 1 | T/D Oper. Expense | $ - | $ - | $ - | $ 33,715 | $ 378,231 | $ - | $ 193,939 | $ - | $ - | $ - | $ 605,885 | $ - |
| Building Maintenance and Services | $ 64,021 | 1 | T/D Oper. Expense | $ - | $ - | $ - | $ 3,563 | $ 39,966 | $ - | $ 20,493 | $ - | $ - | $ - | $ 64,021 | $ - |
| Miscellaneous | $ 40,874 | 1 | T/D Oper. Expense | $ - | $ - | $ - | $ 2,274 | $ 25,516 | $ - | $ 13,083 | $ - | $ - | $ - | $ 40,874 | $ - |
| Telelcommunications | $ 34,196 | 1 | T/D Oper. Expense | $ - | $ - | $ - | $ 1,903 | $ 21,347 | $ - | $ 10,946 | $ - | $ - | $ - | $ 34,196 | $ - |
| Postage | $ - | 1 | T/D Oper. Expense | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Office supplies and services | $ 21,546 | 1 | T/D Oper. Expense | $ - | $ - | $ - | $ 1,199 | $ 13,450 | $ - | $ 6,897 | $ - | $ - | $ - | $ 21,546 | $ - |
| Materials & Supplies | $ 50,426 | 1 | T/D Oper. Expense | $ - | $ - | $ - | $ 2,806 | $ 31,479 | $ - | $ 16,141 | $ - | $ - | $ - | $ 50,426 | $ - |
| Rents-Property | $ 113 | 1 | T/D Oper. Expense | $ - | $ - | $ - | $ 6 | $ 71 | $ - | $ 36 | $ - | $ - | $ - | $ 113 | $ - |
| Rents-Equipment | $ 2,869 | 1 | T/D Oper. Expense | $ - | $ - | $ - | $ 160 | $ 1,791 | $ - | $ 918 | $ - | $ - | $ - | $ 2,869 | $ - |
| Transportation | $ 49,988 | 1 | T/D Oper. Expense | $ - | $ - | $ - | $ 2,782 | $ 31,206 | $ - | $ 16,001 | $ - | $ - | $ - | $ 49,988 | $ - |
| | $ 2,771,193 | | | $ - | $ - | $ - | $ 154,206 | $ 1,729,951 | $ - | $ 887,036 | $ - | $ - | $ - | $ 2,771,193 | $ - |
| Maintenance Expense | | | | | | | | | | | | | | | |
| Salaries and Wages | $ 624,164 | 2 | T/D Maint.. Expense | $ - | $ - | $ - | $ 13,292 | $ 149,113 | $ - | $ 86,263 | $ 209,546 | $ - | $ 165,950 | $ 624,164 | $ - |
| Contract Services - Eng | $ 45,267 | 2 | T/D Maint.. Expense | $ - | $ - | $ - | $ 964 | $ 10,814 | $ - | $ 6,256 | $ 15,197 | $ - | $ 12,035 | $ 45,267 | $ - |
| Contract Services - Other | $ 1,076,551 | 2 | T/D Maint.. Expense | $ - | $ - | $ - | $ 22,925 | $ 257,189 | $ - | $ 148,785 | $ 361,423 | $ - | $ 286,229 | $ 1,076,551 | $ - |
| Transportation | $ 244,108 | 2 | T/D Maint.. Expense | $ - | $ - | $ - | $ 5,198 | $ 58,318 | $ - | $ 33,737 | $ 81,953 | $ - | $ 64,903 | $ 244,108 | $ - |
| Miscellaneous | $ 526,115 | 2 | T/D Maint.. Expense | $ - | $ - | $ - | $ 11,204 | $ 125,689 | $ - | $ 72,712 | $ 176,629 | $ - | $ 139,882 | $ 526,115 | $ - |
| Materials & Supplies | $ 479,082 | 2 | T/D Maint.. Expense | $ - | $ - | $ - | $ 10,202 | $ 114,453 | $ - | $ 66,211 | $ 160,839 | $ - | $ 127,377 | $ 479,082 | $ - |
| | $ 2,995,287 | | | $ - | $ - | $ - | $ 63,786 | $ 715,576 | $ - | $ 413,963 | $ 1,005,586 | $ - | $ 796,376 | $ 2,995,287 | $ - |
| **Total T&D Expense** | **$ 5,766,480** | | | **$ -** | **$ -** | **$ -** | **$ 217,991** | **$ 2,445,527** | **$ -** | **$ 1,300,999** | **$ 1,005,586** | **$ -** | **$ 796,376** | **$ 5,766,480** | **$ -** |
| General Mains Expense | | | | | | | | | | | | | | | |
| Operations | | | | | | | | | | | | | | | |
| Salaries and Wages | $ 384,240 | K | Mains | $ - | $ - | $ - | $ 31,447 | $ 352,793 | $ - | $ - | $ - | $ - | $ - | $ 384,240 | $ - |
| Miscellaneous | $ 926 | K | Mains | $ - | $ - | $ - | $ 76 | $ 850 | $ - | $ - | $ - | $ - | $ - | $ 926 | $ - |
| | $ 385,166 | | | $ - | $ - | $ - | $ 31,523 | $ 353,643 | $ - | $ - | $ - | $ - | $ - | $ 385,166 | $ - |
| Maintenance Expense | | | | | | | | | | | | | | | |
| Salaries and Wages | $ 87,624 | K | Mains | $ - | $ - | $ - | $ 7,171 | $ 80,453 | $ - | $ - | $ - | $ - | $ - | $ 87,624 | $ - |
| Miscellaneous | $ (550) | K | Mains | $ - | $ - | $ - | $ (45) | $ (505) | $ - | $ - | $ - | $ - | $ - | $ (550) | $ - |
| | $ 87,074 | | | $ - | $ - | $ - | $ 7,126 | $ 79,948 | $ - | $ - | $ - | $ - | $ - | $ 87,074 | $ - |
| **General Mains Expense** | **$ 472,240** | | | **$ -** | **$ -** | **$ -** | **$ 38,650** | **$ 433,590** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 472,240** | **$ -** |
| Storage Expense | | | | | | | | | | | | | | | |
| Operating Expense | | | | | | | | | | | | | | | |
| Salaries and Wages | $ - | F | Storage | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Miscellaneous | $ - | F | Storage | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | $ - | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Maintenance Expense | | | | | | | | | | | | | | | |
| Salaries and Wages | $ - | F | Storage | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Miscellaneous | $ - | F | Storage | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | $ - | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **Total Storage Expense** | **$ -** | | | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| Meter Expense | | | | | | | | | | | | | | | |
| Operating Expense | | | | | | | | | | | | | | | |
| Salaries and Wages | $ 180,511 | G | Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ 180,511 | $ - | $ - | $ - | $ 180,511 | $ - |
| Miscellaneous | $ 820 | G | Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ 820 | $ - | $ - | $ - | $ 820 | $ - |
| | $ 181,331 | | | $ - | $ - | $ - | $ - | $ - | $ - | $ 181,331 | $ - | $ - | $ - | $ 181,331 | $ - |
| Maintenance Expense | | | | | | | | | | | | | | | |
| Salaries and Wages | $ 44,806 | G | Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ 44,806 | $ - | $ - | $ - | $ 44,806 | $ - |
| Miscellaneous | $ 1,444 | G | Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,444 | $ - | $ - | $ - | $ 1,444 | $ - |
| | $ 46,250 | | | $ - | $ - | $ - | $ - | $ - | $ - | $ 46,250 | $ - | $ - | $ - | $ 46,250 | $ - |

**Missouri-American Water Company**
**Class Cost of Service Study - Account Detail**
**Case No: WR-2022-0303, SR-2022-0304**

| | Post Test Year | Alloc | Description | Source of Supply | Pumping | Water Treatment | Transmission | Distribution | Storage | Meters | Services | Customers | Hydrants | Total | Variance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Total Meter Expense** | **$ 227,581** | | | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 227,581** | **$ -** | **$ -** | **$ -** | **$ 227,581** | **$ -** |
| Service Expense | | | | | | | | | | | | | | | |
| Operating Expense | | | | | | | | | | | | | | | |
| Salaries and Wages | $ - | H | Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Miscellaneous | $ - | H | Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | $ - | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Maintenance Expense | | | | | | | | | | | | | | | |
| Salaries and Wages | $ 109,810 | H | Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 109,810 | $ - | $ - | $ 109,810 | $ - |
| Miscellaneous | $ 2,539 | H | Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 2,539 | $ - | $ - | $ 2,539 | $ - |
| | $ 112,349 | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 112,349 | $ - | $ - | $ 112,349 | $ - |
| **Total Service Expense** | **$ 112,349** | | | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 112,349** | **$ -** | **$ -** | **$ 112,349** | **$ -** |
| Hydrant Expense | | | | | | | | | | | | | | | |
| Maintenance Expense | | | | | | | | | | | | | | | |
| Salaries and Wages | $ 89,376 | J | Hydrants | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 89,376 | $ 89,376 | $ - |
| Miscellaneous | $ (401) | J | Hydrants | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (401) | $ (401) | $ - |
| | $ 88,975 | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 88,975 | $ 88,975 | $ - |
| **Hydrant Expense** | **$ 88,975** | | | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 88,975** | **$ 88,975** | **$ -** |
| Customer Accounts | | | | | | | | | | | | | | | |
| Fuel and Power | $ 795 | I | Customers | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 795 | $ - | $ 795 | $ - |
| Salaries and Wages | $ 248,218 | I | Customers | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 248,218 | $ - | $ 248,218 | $ - |
| Contract Services - Other | $ 62,113 | I | Customers | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 62,113 | $ - | $ 62,113 | $ - |
| Building Maintenance and Services | $ 6,806 | I | Customers | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 6,806 | $ - | $ 6,806 | $ - |
| Telelcommunications | $ 6,453 | I | Customers | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 6,453 | $ - | $ 6,453 | $ - |
| Office supplies and services | $ 1,809 | I | Customers | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,809 | $ - | $ 1,809 | $ - |
| Materials & Supplies | $ 10,601 | I | Customers | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 10,601 | $ - | $ 10,601 | $ - |
| Transportation | $ (8,212) | I | Customers | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (8,212) | $ - | $ (8,212) | $ - |
| Uncollectible Accounts | $ 1,348,653 | I | Customers | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,348,653 | $ - | $ 1,348,653 | $ - |
| Customer accounting, other | $ 516,693 | I | Customers | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 516,693 | $ - | $ 516,693 | $ - |
| | $ 2,193,929 | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 2,193,929 | $ - | $ 2,193,929 | $ - |
| **Total Customer Accounting Expense** | **$ 2,193,929** | | | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 2,193,929** | **$ -** | **$ 2,193,929** | **$ -** |
| Administrative & General Expense | | | | | | | | | | | | | | | |
| Operating Expense | | | | | | | | | | | | | | | |
| Fuel and Power | $ 10,992 | 3 | Fixed O&M | $ 413 | $ 658 | $ 2,276 | $ 221 | $ 2,484 | $ - | $ 1,319 | $ 964 | $ 1,893 | $ 764 | $ 10,992 | $ - |
| Salaries and Wages | $ 4,150,645 | 4 | Labor | $ 73,724 | $ 437,084 | $ 1,170,269 | $ 103,862 | $ 1,165,177 | $ - | $ 606,808 | $ 230,415 | $ 179,089 | $ 184,218 | $ 4,150,645 | $ - |
| Employee Benefits | $ 1,683,544 | 4 | Labor | $ 29,903 | $ 177,286 | $ 474,673 | $ 42,128 | $ 472,608 | $ - | $ 246,127 | $ 93,459 | $ 72,640 | $ 74,721 | $ 1,683,544 | $ - |
| Support Services Costs - Employee | $ 6,581,241 | 4 | Labor | $ 116,896 | $ 693,038 | $ 1,855,572 | $ 164,684 | $ 1,847,498 | $ - | $ 962,151 | $ 365,345 | $ 283,963 | $ 292,095 | $ 6,581,241 | $ - |
| Support Services Costs - Admin | $ 6,405,910 | 3 | Fixed O&M | $ 240,426 | $ 383,704 | $ 1,326,327 | $ 129,035 | $ 1,447,576 | $ - | $ 768,547 | $ 562,081 | $ 1,103,074 | $ 445,141 | $ 6,405,910 | $ - |
| Contract Services - Eng | $ 55,516 | 3 | Fixed O&M | $ 2,084 | $ 3,325 | $ 11,494 | $ 1,118 | $ 12,545 | $ - | $ 6,661 | $ 4,871 | $ 9,560 | $ 3,858 | $ 55,516 | $ - |
| Contract Services - Other | $ 513,064 | 3 | Fixed O&M | $ 19,256 | $ 30,732 | $ 106,229 | $ 10,335 | $ 115,940 | $ - | $ 61,555 | $ 45,018 | $ 88,348 | $ 35,652 | $ 513,064 | $ - |
| Building Maintenance and Services | $ 180,193 | 3 | Fixed O&M | $ 6,763 | $ 10,793 | $ 37,308 | $ 3,630 | $ 40,719 | $ - | $ 21,619 | $ 15,811 | $ 31,029 | $ 12,521 | $ 180,193 | $ - |
| Miscellaneous | $ 1,106,023 | 3 | Fixed O&M | $ 41,511 | $ 66,249 | $ 228,999 | $ 22,279 | $ 249,934 | $ - | $ 132,695 | $ 97,047 | $ 190,453 | $ 76,857 | $ 1,106,023 | $ - |
| Telelcommunications | $ 306,907 | 3 | Fixed O&M | $ 11,519 | $ 18,383 | $ 63,544 | $ 6,182 | $ 69,353 | $ - | $ 36,821 | $ 26,929 | $ 52,848 | $ 21,327 | $ 306,907 | $ - |
| Postage | $ - | 3 | Fixed O&M | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Office supplies and services | $ 227,439 | 3 | Fixed O&M | $ 8,536 | $ 13,623 | $ 47,091 | $ 4,581 | $ 51,396 | $ - | $ 27,287 | $ 19,956 | $ 39,164 | $ 15,805 | $ 227,439 | $ - |
| Materials & Supplies | $ 57,389 | 3 | Fixed O&M | $ 2,154 | $ 3,438 | $ 11,882 | $ 1,156 | $ 12,968 | $ - | $ 6,885 | $ 5,036 | $ 9,882 | $ 3,988 | $ 57,389 | $ - |
| Communications | $ 11,051 | 3 | Fixed O&M | $ 415 | $ 662 | $ 2,288 | $ 223 | $ 2,497 | $ - | $ 1,326 | $ 970 | $ 1,903 | $ 768 | $ 11,051 | $ - |
| Rents-Property | $ 66,713 | 3 | Fixed O&M | $ 2,504 | $ 3,996 | $ 13,813 | $ 1,344 | $ 15,075 | $ - | $ 8,004 | $ 5,854 | $ 11,488 | $ 4,636 | $ 66,713 | $ - |
| Rents-Equipment | $ 8,557 | 3 | Fixed O&M | $ 321 | $ 513 | $ 1,772 | $ 172 | $ 1,934 | $ - | $ 1,027 | $ 751 | $ 1,473 | $ 595 | $ 8,557 | $ - |
| Transportation | $ 445,757 | 3 | Fixed O&M | $ 16,730 | $ 26,700 | $ 92,293 | $ 8,979 | $ 100,730 | $ - | $ 53,480 | $ 39,113 | $ 76,758 | $ 30,975 | $ 445,757 | $ - |
| Regulatory Expense | $ 111,901 | 3 | Fixed O&M | $ 4,200 | $ 6,703 | $ 23,169 | $ 2,254 | $ 25,287 | $ - | $ 13,425 | $ 9,819 | $ 19,269 | $ 7,776 | $ 111,901 | $ - |
| Insurance | $ 2,462,465 | 3 | Fixed O&M | $ 92,421 | $ 147,498 | $ 509,847 | $ 49,602 | $ 556,456 | $ - | $ 295,433 | $ 216,067 | $ 424,027 | $ 171,115 | $ 2,462,465 | $ - |
| | $ 24,385,307 | | | $ 669,774 | $ 2,024,383 | $ 5,978,844 | $ 551,785 | $ 6,190,177 | $ - | $ 3,251,168 | $ 1,739,506 | $ 2,596,861 | $ 1,382,810 | $ 24,385,307 | $ - |
| Maintenance Expense | | | | | | | | | | | | | | | |
| Salaries and Wages | $ 24,692 | 4 | Labor | $ 439 | $ 2,600 | $ 6,962 | $ 618 | $ 6,932 | $ - | $ 3,610 | $ 1,371 | $ 1,065 | $ 1,096 | $ 24,692 | $ - |
| Transportation | $ 3,004 | 3 | Fixed O&M | $ 113 | $ 180 | $ 622 | $ 61 | $ 679 | $ - | $ 360 | $ 264 | $ 517 | $ 209 | $ 3,004 | $ - |
| Contract Services - Eng | $ - | 3 | Fixed O&M | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Contract Services - Other | $ 26,817 | 3 | Fixed O&M | $ 1,006 | $ 1,606 | $ 5,552 | $ 540 | $ 6,060 | $ - | $ 3,217 | $ 2,353 | $ 4,618 | $ 1,863 | $ 26,817 | $ - |
| Miscellaneous | $ 149,978 | 3 | Fixed O&M | $ 5,629 | $ 8,983 | $ 31,053 | $ 3,021 | $ 33,891 | $ - | $ 17,994 | $ 13,160 | $ 25,826 | $ 10,422 | $ 149,978 | $ - |
| Materials & Supplies | $ 10,093 | 3 | Fixed O&M | $ 379 | $ 605 | $ 2,090 | $ 203 | $ 2,281 | $ - | $ 1,211 | $ 886 | $ 1,738 | $ 701 | $ 10,093 | $ - |
| | $ 214,584 | | | $ 7,566 | $ 13,974 | $ 46,279 | $ 4,443 | $ 49,842 | $ - | $ 26,392 | $ 18,033 | $ 33,764 | $ 14,291 | $ 214,584 | $ - |
| **Total A&G Expense** | **$ 24,599,891** | | | **$ 677,339** | **$ 2,038,358** | **$ 6,025,123** | **$ 556,228** | **$ 6,240,019** | **$ -** | **$ 3,277,560** | **$ 1,757,538** | **$ 2,630,625** | **$ 1,397,101** | **$ 24,599,891** | **$ -** |
| **Total Operations & Maintenace Exp. (Other Water)** | **$ 46,109,448** | | | **$ 4,192,632** | **$ 4,272,493** | **$ 12,923,698** | **$ 812,869** | **$ 9,119,136** | **$ -** | **$ 4,806,140** | **$ 2,875,474** | **$ 4,824,555** | **$ 2,282,452** | **$ 46,109,448** | **$ -** |

**Missouri-American Water Company**
**Class Cost of Service Study - Account Detail**
**Case No: WR-2022-0303, SR-2022-0304**

| | Post Test Year | Alloc | Description | Source of Supply | Pumping | Water Treatment | Transmission | Distribution | Storage | Meters | Services | Customers | Hydrants | Total | Variance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Taxes Other Than Income Tax | | | | | | | | | | | | | | | |
| Property Taxes | $ 9,782,724 | 5 | Net Plant (less gen. ar | $ 499,009 | $ 618,753 | $ 1,436,362 | $ 1,198,684 | $ 3,293,874 | $ 402,774 | $ 927,040 | $ 871,272 | $ 145,443 | $ 389,513 | $ 9,782,724 | $ - |
| Payroll Taxes | $ 791,209 | 4 | Labor | $ 14,053 | $ 83,318 | $ 223,080 | $ 19,799 | $ 222,110 | $ - | $ 115,672 | $ 43,922 | $ 34,139 | $ 35,116 | $ 791,209 | $ - |
| Utility Reg Assessment | $ 803,274 | 6 | Rate Base | $ 49,153 | $ 60,427 | $ 140,010 | $ 107,853 | $ 207,204 | $ 39,777 | $ 89,316 | $ 60,555 | $ 14,014 | $ 34,964 | $ 803,274 | $ - |
| Other Taxes | $ (27,814) | 6 | Rate Base | $ (1,702) | $ (2,092) | $ (4,848) | $ (3,734) | $ (7,175) | $ (1,377) | $ (3,093) | $ (2,097) | $ (485) | $ (1,211) | $ (27,814) | $ - |
| | $ 11,349,393 | | | $ 560,514 | $ 760,406 | $ 1,794,605 | $ 1,322,601 | $ 3,716,013 | $ 441,174 | $ 1,128,935 | $ 973,652 | $ 193,110 | $ 458,383 | $ 11,349,393 | $ - |
| **Total Taxes Other Than Income Taxes (Other Water)** | **$ 11,349,393** | | | **$ 560,514** | **$ 760,406** | **$ 1,794,605** | **$ 1,322,601** | **$ 3,716,013** | **$ 441,174** | **$ 1,128,935** | **$ 973,652** | **$ 193,110** | **$ 458,383** | **$ 11,349,393** | **$ -** |
| Plant Depreciation | | | | | | | | | | | | | | | |
| Intangible Plant | | | | | | | | | | | | | | | |
| Organization | $ - | 5 | Net Plant (less gen. ar | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Franchises | $ - | 5 | Net Plant (less gen. ar | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Other P/E-Intangible | $ - | 5 | Net Plant (less gen. ar | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Source of Supply | | | | | | | | | | | | | | | |
| Land & Land Rights | $ - | A | Source of Supply | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Structures & Improvements | $ 280,168 | A | Source of Supply | $ 280,168 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 280,168 | $ - |
| Collection & Impound Reservoirs | $ 590 | A | Source of Supply | $ 590 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 590 | $ - |
| Lake, River, & Other Intakes | $ 263,834 | A | Source of Supply | $ 263,834 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 263,834 | $ - |
| Wells & Springs | $ 278,286 | A | Source of Supply | $ 278,286 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 278,286 | $ - |
| Infiltration Galleries & Tunnels | $ 32 | A | Source of Supply | $ 32 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 32 | $ - |
| Supply Mains | $ 239,971 | A | Source of Supply | $ 239,971 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 239,971 | $ - |
| Other P/E-Supply | $ 20,829 | A | Source of Supply | $ 20,829 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 20,829 | $ - |
| Water Pumping | | | | | | | | | | | | | | | |
| Pumping Land & Land Rights | $ - | B | Pumping | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Pumping Structures & Improvements | $ 682,607 | B | Pumping | $ - | $ 682,607 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 682,607 | $ - |
| Boiler Plant Equipment | $ - | B | Pumping | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Power Generation Equipment | $ 101,442 | B | Pumping | $ - | $ 101,442 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 101,442 | $ - |
| Steam Pumping Equipment | $ 4,426 | B | Pumping | $ - | $ 4,426 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 4,426 | $ - |
| Electric Pumping Equipment | $ 617,300 | B | Pumping | $ - | $ 617,300 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 617,300 | $ - |
| Diesel Pumping Equipment | $ 9,059 | B | Pumping | $ - | $ 9,059 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 9,059 | $ - |
| Pump Equip Hydraulic | $ 6,881 | B | Pumping | $ - | $ 6,881 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 6,881 | $ - |
| Other Pumping Equipment | $ 62,542 | B | Pumping | $ - | $ 62,542 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 62,542 | $ - |
| Water Treatment | | | | | | | | | | | | | | | |
| Water Treatment Land & land Rights | $ - | C | Water Treatment | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Water Treatment Structures & Improvements | $ 1,628,925 | C | Water Treatment | $ - | $ - | $ 1,628,925 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,628,925 | $ - |
| Water Treatment Equipment | $ 1,607,412 | C | Water Treatment | $ - | $ - | $ 1,607,412 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,607,412 | $ - |
| Water Treatment - Other | $ 49,058 | C | Water Treatment | $ - | $ - | $ 49,058 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 49,058 | $ - |
| T&D | | | | | | | | | | | | | | | |
| Transmission & Distribution Land | $ - | K | Mains | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Transmission & Distribution Structures & Impr | $ 106,455 | K | Mains | $ - | $ - | $ - | $ 8,713 | $ 97,742 | $ - | $ - | $ - | $ - | $ - | $ 106,455 | $ - |
| TD Mains 4in & Less | $ 863,215 | E | Distribution | $ - | $ - | $ - | $ - | $ 863,215 | $ - | $ - | $ - | $ - | $ - | $ 863,215 | $ - |
| TD Mains 6in to 8in | $ 3,189,248 | E | Distribution | $ - | $ - | $ - | $ - | $ 3,189,248 | $ - | $ - | $ - | $ - | $ - | $ 3,189,248 | $ - |
| TD Mains 10in to 16in | $ 1,305,334 | D | Transmission | $ - | $ - | $ - | $ 1,305,334 | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,305,334 | $ - |
| TD Mains 18in & Grtr | $ 266,404 | D | Transmission | $ - | $ - | $ - | $ 266,404 | $ - | $ - | $ - | $ - | $ - | $ - | $ 266,404 | $ - |
| Other Transmission & Distribution Plant | $ 2,707 | K | Mains | $ - | $ - | $ - | $ 222 | $ 2,486 | $ - | $ - | $ - | $ - | $ - | $ 2,707 | $ - |
| Storage | | | | | | | | | | | | | | | |
| Distribution Reservoirs & Standpipes | $ 726,777 | F | Storage | $ - | $ - | $ - | $ - | $ - | $ 726,777 | $ - | $ - | $ - | $ - | $ 726,777 | $ - |
| Distribution Reservoirs & Standpipes - Tank Coating | $ - | F | Storage | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Meters | | | | | | | | | | | | | | | |
| Meters | $ 1,217,701 | G | Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,217,701 | $ - | $ - | $ - | $ 1,217,701 | $ - |
| Meter Installation | $ 530,540 | G | Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ 530,540 | $ - | $ - | $ - | $ 530,540 | $ - |
| Meter Vaults | $ - | G | Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Services | | | | | | | | | | | | | | | |
| Services | $ 2,353,629 | H | Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 2,353,629 | $ - | $ - | $ 2,353,629 | $ - |
| Hydrants | | | | | | | | | | | | | | | |
| Hydrants | $ 577,730 | J | Hydrants | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 577,730 | $ 577,730 | $ - |
| Fire Mains | $ 9,679 | J | Mains | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 9,679 | $ 9,679 | $ - |

**Missouri-American Water Company**
**Class Cost of Service Study - Account Detail**
**Case No: WR-2022-0303, SR-2022-0304**

| | Post Test Year | Alloc | Description | Source of Supply | Pumping | Water Treatment | Transmission | Distribution | Storage | Meters | Services | Customers | Hydrants | Total | Variance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| General Plant | | | | | | | | | | | | | | | |
| General Land & Land Rights | $ - | 3 | Fixed O&M | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Stores Shops Equipment Structures | $ 415,354 | 3 | Fixed O&M | $ 15,589 | $ 24,879 | $ 85,998 | $ 8,367 | $ 93,860 | $ - | $ 49,832 | $ 36,445 | $ 71,522 | $ 28,863 | $ 415,354 | $ - |
| Office Structures | $ 158,979 | 3 | Fixed O&M | $ 5,967 | $ 9,523 | $ 32,916 | $ 3,202 | $ 35,925 | $ - | $ 19,073 | $ 13,949 | $ 27,376 | $ 11,047 | $ 158,979 | $ - |
| General Structures - HVAC | $ - | 3 | Fixed O&M | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Miscellaneous Structures | $ 87,769 | 3 | Fixed O&M | $ 3,294 | $ 5,257 | $ 18,172 | $ 1,768 | $ 19,834 | $ - | $ 10,530 | $ 7,701 | $ 15,114 | $ 6,099 | $ 87,769 | $ - |
| Structures & Improvements - Leasehold | $ 712 | 3 | Fixed O&M | $ 27 | $ 43 | $ 147 | $ 14 | $ 161 | $ - | $ 85 | $ 62 | $ 123 | $ 49 | $ 712 | $ - |
| Office Furniture and Equipment | $ 62,442 | 3 | Fixed O&M | $ 2,344 | $ 3,740 | $ 12,929 | $ 1,258 | $ 14,110 | $ - | $ 7,491 | $ 5,479 | $ 10,752 | $ 4,339 | $ 62,442 | $ - |
| Computers & Peripheral Equipment | $ 482,376 | 3 | Fixed O&M | $ 18,104 | $ 28,894 | $ 99,875 | $ 9,717 | $ 109,005 | $ - | $ 57,873 | $ 42,326 | $ 83,063 | $ 33,520 | $ 482,376 | $ - |
| Computer Hardware & Software | $ 402,960 | 3 | Fixed O&M | $ 15,124 | $ 24,137 | $ 83,432 | $ 8,117 | $ 91,059 | $ - | $ 48,345 | $ 35,357 | $ 69,388 | $ 28,001 | $ 402,960 | $ - |
| Computer Software | $ 917,231 | 3 | Fixed O&M | $ 34,425 | $ 54,941 | $ 189,910 | $ 18,476 | $ 207,271 | $ - | $ 110,044 | $ 80,482 | $ 157,944 | $ 63,738 | $ 917,231 | $ - |
| Personal Computer Software | $ - | 3 | Fixed O&M | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Other Office Equipment | $ 18,919 | 3 | Fixed O&M | $ 710 | $ 1,133 | $ 3,917 | $ 381 | $ 4,275 | $ - | $ 2,270 | $ 1,660 | $ 3,258 | $ 1,315 | $ 18,919 | $ - |
| BTS Initial Investment | $ 618,221 | 3 | Fixed O&M | $ 23,203 | $ 37,030 | $ 128,001 | $ 12,453 | $ 139,702 | $ - | $ 74,171 | $ 54,245 | $ 106,455 | $ 42,960 | $ 618,221 | $ - |
| Transportation Equipment - Light Trucks | $ 466,805 | 3 | Fixed O&M | $ 17,520 | $ 27,961 | $ 96,651 | $ 9,403 | $ 105,486 | $ - | $ 56,005 | $ 40,959 | $ 80,382 | $ 32,438 | $ 466,805 | $ - |
| Transportation Equipment - Heavy Trucks | $ - | 3 | Fixed O&M | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Transportation Equipment - Cars | $ - | 3 | Fixed O&M | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Transportation Equipment - Other | $ 293,071 | 3 | Fixed O&M | $ 10,999 | $ 17,554 | $ 60,680 | $ 5,903 | $ 66,227 | $ - | $ 35,161 | $ 25,715 | $ 50,466 | $ 20,365 | $ 293,071 | $ - |
| Stores Equipment | $ 8,947 | 3 | Fixed O&M | $ 336 | $ 536 | $ 1,852 | $ 180 | $ 2,022 | $ - | $ 1,073 | $ 785 | $ 1,541 | $ 622 | $ 8,947 | $ - |
| Tools, Shop, & Garage Equipment | $ 158,227 | 3 | Fixed O&M | $ 5,939 | $ 9,478 | $ 32,760 | $ 3,187 | $ 35,755 | $ - | $ 18,983 | $ 13,883 | $ 27,246 | $ 10,995 | $ 158,227 | $ - |
| Laboratory Equipment | $ 38,514 | C | Water Treatment | $ - | $ - | $ 38,514 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 38,514 | $ - |
| Power Operated Equipment | $ 53,694 | 3 | Fixed O&M | $ 2,015 | $ 3,216 | $ 11,117 | $ 1,082 | $ 12,133 | $ - | $ 6,442 | $ 4,711 | $ 9,246 | $ 3,731 | $ 53,694 | $ - |
| Communication Equipment | $ - | 3 | Fixed O&M | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Communication Equipment (non telephone) | $ 425,020 | 3 | Fixed O&M | $ 15,952 | $ 25,458 | $ 87,999 | $ 8,561 | $ 96,044 | $ - | $ 50,992 | $ 37,293 | $ 73,187 | $ 29,534 | $ 425,020 | $ - |
| Telephone Equipment | $ 6,699 | 3 | Fixed O&M | $ 251 | $ 401 | $ 1,387 | $ 135 | $ 1,514 | $ - | $ 804 | $ 588 | $ 1,154 | $ 466 | $ 6,699 | $ - |
| Miscellaneous Equipment | $ 146,404 | 3 | Fixed O&M | $ 5,495 | $ 8,769 | $ 30,313 | $ 2,949 | $ 33,084 | $ - | $ 17,565 | $ 12,846 | $ 25,210 | $ 10,174 | $ 146,404 | $ - |
| Other Tangible Property | $ 5,638 | 3 | Fixed O&M | $ 212 | $ 338 | $ 1,167 | $ 114 | $ 1,274 | $ - | $ 676 | $ 495 | $ 971 | $ 392 | $ 5,638 | $ - |
| Plant Depreciation (Other Water) | $ 21,770,762 | | | $ 1,261,215 | $ 1,767,544 | $ 4,303,133 | $ 1,675,938 | $ 5,221,433 | $ 726,777 | $ 2,315,658 | $ 2,768,612 | $ 814,397 | $ 916,055 | $ 21,770,762 | $ - |
| Depreciation - Acquisition | $ 52,770 | 6 | Rate Base | $ 3,229 | $ 3,970 | $ 9,198 | $ 7,085 | $ 13,612 | $ 2,613 | $ 5,868 | $ 3,978 | $ 921 | $ 2,297 | $ 52,770 | $ - |
| CIAC-Non Taxable - Mains | $ (521,331) | K | Mains | $ - | $ - | $ - | $ (42,668) | $ (478,664) | $ - | $ - | $ - | $ - | $ - | $ (521,331) | $ - |
| CIAC-Non Taxable - Ext Dep | $ (337,476) | K | Mains | $ - | $ - | $ - | $ (27,620) | $ (309,856) | $ - | $ - | $ - | $ - | $ - | $ (337,476) | $ - |
| CIAC-Non Taxable - Services | $ (5,792) | H | Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (5,792) | $ - | $ - | $ (5,792) | $ - |
| CIAC-Non Taxable - Meters | $ (13,831) | G | Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ (13,831) | $ - | $ - | $ - | $ (13,831) | $ - |
| CIAC-Non Taxable - Hydrants | $ (45,342) | J | Hydrants | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (45,342) | $ (45,342) | $ - |
| CIAC-Non Taxable - Other | $ (90,202) | K | Mains | $ - | $ - | $ - | $ (7,382) | $ (82,820) | $ - | $ - | $ - | $ - | $ - | $ (90,202) | $ - |
| CIAC-Non Taxable - WIP | $ (0) | K | Mains | $ - | $ - | $ - | $ (0) | $ (0) | $ - | $ - | $ - | $ - | $ - | $ (0) | $ - |
| CIAC-Taxable - Mains | $ (357,707) | K | Mains | $ - | $ - | $ - | $ (29,276) | $ (328,431) | $ - | $ - | $ - | $ - | $ - | $ (357,707) | $ - |
| CIAC-Taxable - Extension Deposits | $ (109,641) | K | Mains | $ - | $ - | $ - | $ (8,973) | $ (100,668) | $ - | $ - | $ - | $ - | $ - | $ (109,641) | $ - |
| CIAC-Taxable - Services | $ (566,455) | H | Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (566,455) | $ - | $ - | $ (566,455) | $ - |
| CIAC-Taxable - Meters | $ (10,015) | G | Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ (10,015) | $ - | $ - | $ - | $ (10,015) | $ - |
| CIAC-Taxable - Hydrants | $ (812) | J | Hydrants | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (812) | $ (812) | $ - |
| CIAC-Taxable - Other | $ (4,269) | K | Mains | $ - | $ - | $ - | $ (349) | $ (3,919) | $ - | $ - | $ - | $ - | $ - | $ (4,269) | $ - |
| CIAC-Taxable - WIP | $ (0) | K | Mains | $ - | $ - | $ - | $ (0) | $ (0) | $ - | $ - | $ - | $ - | $ - | $ (0) | $ - |
| CIAC-Taxable - Services SIT | $ - | K | Mains | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Amortization of CIAC (Other Water) | $ (2,010,105) | | | $ 3,229 | $ 3,970 | $ 9,198 | $ (109,184) | $ (1,290,747) | $ 2,613 | $ (17,979) | $ (568,268) | $ 921 | $ (43,858) | $ (2,010,105) | $ - |
| **Total Depreciation Expense (Other Water)** | **$ 19,760,657** | | | **$ 1,264,444** | **$ 1,771,514** | **$ 4,312,331** | **$ 1,566,754** | **$ 3,930,686** | **$ 729,390** | **$ 2,297,679** | **$ 2,200,344** | **$ 815,318** | **$ 872,197** | **$ 19,760,657** | **$ -** |
| **Total Depreciation Expense** | **$ 19,760,657** | | | | | | | | | | | | | | |
| Amortization Expense | | | | | | | | | | | | | | | |
| Lead Service Replacement | $ 472,821 | H | Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 472,821 | $ - | $ - | $ 472,821 | $ - |
| COVID AAO | $ 434,400 | 6 | Rate Base | $ 26,581 | $ 32,678 | $ 75,716 | $ 58,325 | $ 112,053 | $ 21,511 | $ 48,301 | $ 32,747 | $ 7,578 | $ 18,908 | $ 434,400 | $ - |
| St Joe Property Retirement | $ 158,892 | 6 | Rate Base | $ 9,723 | $ 11,953 | $ 27,695 | $ 21,334 | $ 40,986 | $ 7,868 | $ 17,667 | $ 11,978 | $ 2,772 | $ 6,916 | $ 158,892 | $ - |
| Property Tax Tracker | $ 174,849 | 6 | Rate Base | $ 10,699 | $ 13,153 | $ 30,476 | $ 23,476 | $ 45,102 | $ 8,658 | $ 19,442 | $ 13,181 | $ 3,050 | $ 7,611 | $ 174,849 | $ - |
| Rogue Creek Water | $ 31,272 | 6 | Rate Base | $ 1,914 | $ 2,352 | $ 5,451 | $ 4,199 | $ 8,067 | $ 1,549 | $ 3,477 | $ 2,357 | $ 546 | $ 1,361 | $ 31,272 | $ - |
| Purcell Water Operations | $ 12,223 | 6 | Rate Base | $ 748 | $ 920 | $ 2,131 | $ 1,641 | $ 3,153 | $ 605 | $ 1,359 | $ 921 | $ 213 | $ 532 | $ 12,223 | $ - |
| Hollister Pipeline | $ 6,468 | 6 | Rate Base | $ 396 | $ 487 | $ 1,127 | $ 868 | $ 1,668 | $ 320 | $ 719 | $ 488 | $ 113 | $ 282 | $ 6,468 | $ - |
| Enterprise Solutions | $ 2,601 | 6 | Rate Base | $ 159 | $ 196 | $ 453 | $ 349 | $ 671 | $ 129 | $ 289 | $ 196 | $ 45 | $ 113 | $ 2,601 | $ - |
| Low Income Costs | $ 2,905 | 6 | Rate Base | $ 178 | $ 219 | $ 506 | $ 390 | $ 749 | $ 144 | $ 323 | $ 219 | $ 51 | $ 126 | $ 2,905 | $ - |
| Other Water Acquisition Amortization | $ - | 6 | Rate Base | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Total Amortization Expense (Other Water) | $ 1,296,431 | | | $ 50,398 | $ 61,957 | $ 143,555 | $ 110,584 | $ 212,449 | $ 40,784 | $ 91,578 | $ 534,909 | $ 14,369 | $ 35,849 | $ 1,296,431 | $ - |
| **Total Amortization Expense** | **$ 1,296,431** | | | **$ 50,398** | **$ 61,957** | **$ 143,555** | **$ 110,584** | **$ 212,449** | **$ 40,784** | **$ 91,578** | **$ 534,909** | **$ 14,369** | **$ 35,849** | **$ 1,296,431** | **$ -** |

**Missouri-American Water Company**
**Class Cost of Service Study - Account Detail**
**Case No: WR-2022-0303, SR-2022-0304**

| | Post Test Year | Alloc | Description | Source of Supply | Pumping | Water Treatment | Transmission | Distribution | Storage | Meters | Services | Customers | Hydrants | Total | Variance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Income Taxes | | | | | | | | | | | | | | | |
| **Federal Income Tax** | $ 2,128,905 | 6 | Rate Base | $ 130,270 | $ 160,150 | $ 371,068 | $ 285,841 | $ 549,149 | $ 105,421 | $ 236,714 | $ 160,488 | $ 37,140 | $ 92,664 | $ 2,128,905 | $ - |
| **State Income Tax** | $ 376,761 | 6 | Rate Base | $ 23,054 | $ 28,342 | $ 65,669 | $ 50,586 | $ 97,185 | $ 18,657 | $ 41,892 | $ 28,402 | $ 6,573 | $ 16,399 | $ 376,761 | |
| **Deferred Income Tax** | $ 5,155,149 | 6 | Rate Base | $ 315,450 | $ 387,803 | $ 898,541 | $ 692,165 | $ 1,329,765 | $ 255,277 | $ 573,203 | $ 388,622 | $ 89,936 | $ 224,387 | $ 5,155,149 | |
| **ITC Restored** | $ (10,774) | 6 | Rate Base | $ (659) | $ (810) | $ (1,878) | $ (1,447) | $ (2,779) | $ (534) | $ (1,198) | $ (812) | $ (188) | $ (469) | $ (10,774) | $ - |
| Total Income Taxes (Other Water) | $ 7,650,041 | | | $ 468,115 | $ 575,485 | $ 1,333,400 | $ 1,027,147 | $ 1,973,320 | $ 378,821 | $ 850,611 | $ 576,701 | $ 133,461 | $ 332,981 | $ 7,650,041 | $ - |
| **Total Income Tax Expense** | **$ 7,650,041** | | | **$ 468,115** | **$ 575,485** | **$ 1,333,400** | **$ 1,027,147** | **$ 1,973,320** | **$ 378,821** | **$ 850,611** | **$ 576,701** | **$ 133,461** | **$ 332,981** | **$ 7,650,041** | |
| Required Net Operating Income (Other Water) | $ 47,428,881 | 6 | Rate Base | $ 2,902,231 | $ 3,567,901 | $ 8,266,842 | $ 6,368,124 | $ 12,234,227 | $ 2,348,622 | $ 5,273,636 | $ 3,575,440 | $ 827,436 | $ 2,064,422 | $ 47,428,881 | $ - |
| Required Net Operating Income | $ 47,428,881 | | | | | | | | | | | | | | |
| **Total Revenue Requirement (Other Water)** | **$ 133,594,852** | | | **$ 9,438,335** | **$ 11,009,755** | **$ 28,774,430** | **$ 11,208,078** | **$ 31,185,832** | **$ 3,938,791** | **$ 14,448,579** | **$ 10,736,520** | **$ 6,808,248** | **$ 6,046,284** | **$ 133,594,852** | **$ -** |
| **Other Operating Revenue (Other Water)** | $ (1,665,284) | 6 | Rate Base | $ (101,901) | $ (125,273) | $ (290,259) | $ (223,592) | $ (429,558) | $ (82,463) | $ (185,164) | $ (125,538) | $ (29,052) | $ (72,484) | $ (1,665,284) | $ - |
| **Total Retail Revenue Requirement (Other Water)** | **$ 131,929,567** | | | **$ 9,336,434** | **$ 10,884,481** | **$ 28,484,172** | **$ 10,984,485** | **$ 30,756,274** | **$ 3,856,328** | **$ 14,263,415** | **$ 10,610,982** | **$ 6,779,196** | **$ 5,973,800** | **$ 131,929,567** | **$ -** |
| | **$ 133,594,850** | | | | | | | | | | | | | | |
| check | $ (2) | | | | | | | | | | | | | | |

**Missouri-American Water Company**
**Class Cost of Service Study - Account Detail**
**Case No: WR-2022-0303, SR-2022-0304**

| | Post Test Year | Alloc | Description | Source of Supply | Pumping | Water Treatment | Transmission | Distribution | Storage | Meters | Services | Customers | Hydrants | Total | Variance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Plant Account | | | | | | | | | | | | | | | |
| Intangible Plant | | | | | | | | | | | | | | | |
| Organization | $ 84,857 | 5 | Net Plant (less gen. ar | $ 4,328 | $ 5,367 | $ 12,459 | $ 10,398 | $ 28,572 | $ 3,494 | $ 8,041 | $ 7,558 | $ 1,262 | $ 3,379 | $ 84,857 | $ - |
| Franchises | $ 43,698 | 5 | Net Plant (less gen. ar | $ 2,229 | $ 2,764 | $ 6,416 | $ 5,354 | $ 14,713 | $ 1,799 | $ 4,141 | $ 3,892 | $ 650 | $ 1,740 | $ 43,698 | $ - |
| Other P/E-Intangible | $ 441,406 | 5 | Net Plant (less gen. ar | $ 22,516 | $ 27,919 | $ 64,810 | $ 54,086 | $ 148,623 | $ 18,174 | $ 41,829 | $ 39,313 | $ 6,563 | $ 17,575 | $ 441,406 | $ - |
| Source of Supply | | | | | | | | | | | | | | | |
| Land & Land Rights | $ 2,388,986 | A | Source of Supply | $ 2,388,986 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 2,388,986 | $ - |
| Structures & Improvements | $ 12,268,003 | A | Source of Supply | $ 12,268,003 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 12,268,003 | $ - |
| Collection & Impound Reservoirs | $ 67,585 | A | Source of Supply | $ 67,585 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 67,585 | $ - |
| Lake, River, & Other Intakes | $ 5,112,876 | A | Source of Supply | $ 5,112,876 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 5,112,876 | $ - |
| Wells & Springs | $ 8,004,095 | A | Source of Supply | $ 8,004,095 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 8,004,095 | $ - |
| Infiltration Galleries & Tunnels | $ 1,263 | A | Source of Supply | $ 1,263 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,263 | $ - |
| Supply Mains | $ 10,964,100 | A | Source of Supply | $ 10,964,100 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 10,964,100 | $ - |
| Other P/E-Supply | $ 372,232 | A | Source of Supply | $ 372,232 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 372,232 | $ - |
| Water Pumping | | | | | | | | | | | | | | | |
| Pumping Land & Land Rights | $ 187,679 | B | Pumping | $ - | $ 187,679 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 187,679 | $ - |
| Pumping Structures & Improvements | $ 12,528,668 | B | Pumping | $ - | $ 12,528,668 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 12,528,668 | $ - |
| Boiler Plant Equipment | $ - | B | Pumping | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Power Generation Equipment | $ 2,764,331 | B | Pumping | $ - | $ 2,764,331 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 2,764,331 | $ - |
| Steam Pumping Equipment | $ 261,985 | B | Pumping | $ - | $ 261,985 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 261,985 | $ - |
| Electric Pumping Equipment | $ 27,703,694 | B | Pumping | $ - | $ 27,703,694 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 27,703,694 | $ - |
| Diesel Pumping Equipment | $ 341,503 | B | Pumping | $ - | $ 341,503 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 341,503 | $ - |
| Pump Equip Hydraulic | $ 314,613 | B | Pumping | $ - | $ 314,613 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 314,613 | $ - |
| Other Pumping Equipment | $ 3,532,085 | B | Pumping | $ - | $ 3,532,085 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 3,532,085 | $ - |
| Water Treatment | | | | | | | | | | | | | | $ - | $ - |
| Water Treatment Land & land Rights | $ 1,457,375 | C | Water Treatment | $ - | $ - | $ 1,457,375 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,457,375 | $ - |
| Water Treatment Structures & Improvements | $ 50,681,306 | C | Water Treatment | $ - | $ - | $ 50,681,306 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 50,681,306 | $ - |
| Water Treatment Equipment | $ 52,445,905 | C | Water Treatment | $ - | $ - | $ 52,445,905 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 52,445,905 | $ - |
| Water Treatment - Other | $ 734,821 | C | Water Treatment | $ - | $ - | $ 734,821 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 734,821 | $ - |
| | | | | | | | | | | | | | | $ - | $ - |
| T&D | | | | | | | | | | | | | | $ - | $ - |
| Transmission & Distribution Land | $ 1,462,217 | K | Mains | $ - | $ - | $ - | $ 119,673 | $ 1,342,544 | $ - | $ - | $ - | $ - | $ - | $ 1,462,217 | $ - |
| Transmission & Distribution Structures & Impr | $ 5,135,130 | K | Mains | $ - | $ - | $ - | $ 420,276 | $ 4,714,854 | $ - | $ - | $ - | $ - | $ - | $ 5,135,130 | $ - |
| TD Mains 4in & Less | $ 54,111,097 | E | Distribution | $ - | $ - | $ - | $ - | $ 54,111,097 | $ - | $ - | $ - | $ - | $ - | $ 54,111,097 | $ - |
| TD Mains 6in to 8in | $ 199,919,655 | E | Distribution | $ - | $ - | $ - | $ - | $ 199,919,655 | $ - | $ - | $ - | $ - | $ - | $ 199,919,655 | $ - |
| TD Mains 10in to 16in | $ 81,825,504 | D | Transmission | $ - | $ - | $ - | $ 81,825,504 | $ - | $ - | $ - | $ - | $ - | $ - | $ 81,825,504 | $ - |
| TD Mains 18in & Grtr | $ 16,699,663 | D | Transmission | $ - | $ - | $ - | $ 16,699,663 | $ - | $ - | $ - | $ - | $ - | $ - | $ 16,699,663 | $ - |
| Other Transmission & Distribution Plant | $ 73,992 | K | Mains | $ - | $ - | $ - | $ 6,056 | $ 67,936 | $ - | $ - | $ - | $ - | $ - | $ 73,992 | $ - |
| | | | | | | | | | | | | | | $ - | $ - |
| Storage | | | | | | | | | | | | | | $ - | $ - |
| Distribution Reservoirs & Standpipes | $ 33,768,545 | F | Storage | $ - | $ - | $ - | $ - | $ - | $ 33,768,545 | $ - | $ - | $ - | $ - | $ 33,768,545 | $ - |
| Distribution Reservoirs & Standpipes - Tank Coating | $ - | F | Storage | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Meters | | | | | | | | | | | | | | $ - | $ - |
| Meters | $ 53,285,112 | G | Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ 53,285,112 | $ - | $ - | $ - | $ 53,285,112 | $ - |
| Meter Installation | $ 15,941,998 | G | Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ 15,941,998 | $ - | $ - | $ - | $ 15,941,998 | $ - |
| Meter Vaults | $ - | G | Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | | | | | | | | | | | | | | $ - | $ - |
| Services | | | | | | | | | | | | | | $ - | $ - |
| Services | $ 66,833,866 | H | Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 66,833,866 | $ - | $ - | $ 66,833,866 | $ - |
| Hydrants | | | | | | | | | | | | | | $ - | $ - |
| Hydrants | $ 27,329,094 | J | Hydrants | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 27,329,094 | $ 27,329,094 | $ - |
| Fire Mains | $ 406,875 | J | Mains | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 406,875 | $ 406,875 | $ - |
| | | | | | | | | | | | | | | $ - | $ - |

**Missouri-American Water Company**
**Class Cost of Service Study - Account Detail**
**Case No: WR-2022-0303, SR-2022-0304**

| | Post Test Year | Alloc | Description | Source of Supply | Pumping | Water Treatment | Transmission | Distribution | Storage | Meters | Services | Customers | Hydrants | Total | Variance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| General Plant | | | | | | | | | | | | | | | |
| General Land & Land Rights | $ 626,176 | 3 | Fixed O&M | $ 23,502 | $ 37,507 | $ 129,648 | $ 12,613 | $ 141,500 | $ - | $ 75,125 | $ 54,943 | $ 107,825 | $ 43,512 | $ 626,176 | $ - |
| Stores Shops Equipment Structures | $ 11,439,305 | 3 | Fixed O&M | $ 429,338 | $ 685,196 | $ 2,368,477 | $ 230,424 | $ 2,584,998 | $ - | $ 1,372,427 | $ 1,003,732 | $ 1,969,806 | $ 794,907 | $ 11,439,305 | $ - |
| Office Structures | $ 6,921,279 | 3 | Fixed O&M | $ 259,768 | $ 414,573 | $ 1,433,032 | $ 139,416 | $ 1,564,037 | $ - | $ 830,378 | $ 607,302 | $ 1,191,819 | $ 480,954 | $ 6,921,279 | $ - |
| General Structures - HVAC | $ - | 3 | Fixed O&M | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Miscellaneous Structures | $ 1,150,866 | 3 | Fixed O&M | $ 43,194 | $ 68,935 | $ 238,284 | $ 23,182 | $ 260,067 | $ - | $ 138,075 | $ 100,982 | $ 198,175 | $ 79,973 | $ 1,150,866 | $ - |
| Structures & Improvements - Leasehold | $ 20,291 | 3 | Fixed O&M | $ 762 | $ 1,215 | $ 4,201 | $ 409 | $ 4,585 | $ - | $ 2,434 | $ 1,780 | $ 3,494 | $ 1,410 | $ 20,291 | $ - |
| Office Furniture and Equipment | $ 1,351,154 | 3 | Fixed O&M | $ 50,711 | $ 80,932 | $ 279,753 | $ 27,216 | $ 305,327 | $ - | $ 162,104 | $ 118,556 | $ 232,664 | $ 93,891 | $ 1,351,154 | $ - |
| Computers & Peripheral Equipment | $ 1,915,154 | 3 | Fixed O&M | $ 71,879 | $ 114,715 | $ 396,527 | $ 38,577 | $ 432,777 | $ - | $ 229,770 | $ 168,043 | $ 329,782 | $ 133,082 | $ 1,915,154 | $ - |
| Computer Hardware & Software | $ 57,043 | 3 | Fixed O&M | $ 2,141 | $ 3,417 | $ 11,811 | $ 1,149 | $ 12,890 | $ - | $ 6,844 | $ 5,005 | $ 9,823 | $ 3,964 | $ 57,043 | $ - |
| Computer Software | $ 14,642,624 | 3 | Fixed O&M | $ 549,565 | $ 877,070 | $ 3,031,716 | $ 294,949 | $ 3,308,868 | $ - | $ 1,756,744 | $ 1,284,804 | $ 2,521,406 | $ 1,017,503 | $ 14,642,624 | $ - |
| Personal Computer Software | $ - | 3 | Fixed O&M | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Other Office Equipment | $ 212,646 | 3 | Fixed O&M | $ 7,981 | $ 12,737 | $ 44,028 | $ 4,283 | $ 48,053 | $ - | $ 25,512 | $ 18,658 | $ 36,617 | $ 14,777 | $ 212,646 | $ - |
| BTS Initial Investment | $ 6,318,110 | 3 | Fixed O&M | $ 237,130 | $ 378,445 | $ 1,308,148 | $ 127,267 | $ 1,427,735 | $ - | $ 758,013 | $ 554,377 | $ 1,087,955 | $ 439,040 | $ 6,318,110 | $ - |
| Transportation Equipment - Light Trucks | $ 6,486,547 | 3 | Fixed O&M | $ 243,452 | $ 388,534 | $ 1,343,022 | $ 130,659 | $ 1,465,798 | $ - | $ 778,221 | $ 569,156 | $ 1,116,959 | $ 450,744 | $ 6,486,547 | $ - |
| Transportation Equipment - Heavy Trucks | $ 3,173,835 | 3 | Fixed O&M | $ 119,120 | $ 190,108 | $ 657,134 | $ 63,931 | $ 717,208 | $ - | $ 380,780 | $ 278,485 | $ 546,523 | $ 220,547 | $ 3,173,835 | $ - |
| Transportation Equipment - Cars | $ 1,287,091 | 3 | Fixed O&M | $ 48,307 | $ 77,095 | $ 266,489 | $ 25,926 | $ 290,850 | $ - | $ 154,418 | $ 112,935 | $ 221,632 | $ 89,439 | $ 1,287,091 | $ - |
| Transportation Equipment - Other | $ 3,378,815 | 3 | Fixed O&M | $ 126,813 | $ 202,386 | $ 699,575 | $ 68,060 | $ 763,528 | $ - | $ 405,372 | $ 296,471 | $ 581,819 | $ 234,791 | $ 3,378,815 | $ - |
| Stores Equipment | $ 74,221 | 3 | Fixed O&M | $ 2,786 | $ 4,446 | $ 15,367 | $ 1,495 | $ 16,772 | $ - | $ 8,905 | $ 6,512 | $ 12,781 | $ 5,158 | $ 74,221 | $ - |
| Tools, Shop, & Garage Equipment | $ 2,653,427 | 3 | Fixed O&M | $ 99,588 | $ 158,936 | $ 549,385 | $ 53,448 | $ 599,608 | $ - | $ 318,344 | $ 232,823 | $ 456,910 | $ 184,384 | $ 2,653,427 | $ - |
| Laboratory Equipment | $ 443,234 | C | Water Treatment | $ - | $ - | $ 443,234 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 443,234 | $ - |
| Power Operated Equipment | $ 422,686 | 3 | Fixed O&M | $ 15,864 | $ 25,318 | $ 87,516 | $ 8,514 | $ 95,517 | $ - | $ 50,712 | $ 37,088 | $ 72,785 | $ 29,372 | $ 422,686 | $ - |
| Communication Equipment | $ - | 3 | Fixed O&M | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Communication Equipment (non telephone) | $ 6,298,429 | 3 | Fixed O&M | $ 236,392 | $ 377,266 | $ 1,304,073 | $ 126,870 | $ 1,423,288 | $ - | $ 755,652 | $ 552,650 | $ 1,084,566 | $ 437,672 | $ 6,298,429 | $ - |
| Telephone Equipment | $ (30,223) | 3 | Fixed O&M | $ (1,134) | $ (1,810) | $ (6,258) | $ (609) | $ (6,830) | $ - | $ (3,626) | $ (2,652) | $ (5,204) | $ (2,100) | $ (30,223) | $ - |
| Miscellaneous Equipment | $ 1,875,793 | 3 | Fixed O&M | $ 70,402 | $ 112,357 | $ 388,378 | $ 37,784 | $ 423,883 | $ - | $ 225,048 | $ 164,590 | $ 323,005 | $ 130,347 | $ 1,875,793 | $ - |
| Other Tangible Property | $ 538,931 | 3 | Fixed O&M | $ 20,227 | $ 32,281 | $ 111,584 | $ 10,856 | $ 121,785 | $ - | $ 64,658 | $ 47,288 | $ 92,802 | $ 37,450 | $ 538,931 | $ - |
| Net Utility Plant | $ 820,753,247 | | | $ 41,866,001 | $ 51,912,264 | $ 120,508,217 | $ 100,567,431 | $ 276,350,239 | $ 33,792,012 | $ 77,777,031 | $ 73,098,157 | $ 12,202,419 | $ 32,679,479 | $ 820,753,247 | $ - |
| Additions to Rate Base | | | | | | | | | | | | | | | |
| Cash Working Capital(Other Water) | $ (378,008) | 3 | Fixed O&M | $ (14,187) | $ (22,642) | $ (78,266) | $ (7,614) | $ (85,420) | $ - | $ (45,351) | $ (33,168) | $ (65,092) | $ (26,267) | $ (378,008) | $ - |
| Materials and Supplies(Other Water) | $ 2,833,679 | 5 | Net Plant (less gen. ar | $ 144,544 | $ 179,229 | $ 416,059 | $ 347,213 | $ 954,109 | $ 116,668 | $ 268,528 | $ 252,374 | $ 42,129 | $ 112,827 | $ 2,833,679 | $ - |
| Pension Asset(Other Water) | $ 4,475,487 | 5 | Net Plant (less gen. ar | $ 228,291 | $ 283,072 | $ 657,119 | $ 548,384 | $ 1,506,911 | $ 184,265 | $ 424,111 | $ 398,597 | $ 66,539 | $ 178,198 | $ 4,475,487 | $ - |
| Regulatory Deferrals(Other Water) | $ 1,128,569 | 5 | Net Plant (less gen. ar | $ 57,567 | $ 71,381 | $ 165,704 | $ 138,284 | $ 379,993 | $ 46,465 | $ 106,947 | $ 100,513 | $ 16,779 | $ 44,936 | $ 1,128,569 | $ - |
| Tank Painting Tracker(Other Water) | $ - | F | Storage | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Total Additions | $ 8,059,727 | | | $ 416,215 | $ 511,041 | $ 1,160,616 | $ 1,026,267 | $ 2,755,592 | $ 347,398 | $ 754,234 | $ 718,316 | $ 60,355 | $ 309,693 | $ 8,059,727 | $ - |
| Reductions to Rate Base | | | | | | | | | | | | | | | |
| Customer Advances for Construction | | | | | | | | | | | | | | | |
| Advances for Construction - NT Mains | $ (3,089) | K | Mains | $ - | $ - | $ - | $ (253) | $ (2,836) | $ - | $ - | $ - | $ - | $ - | $ (3,089) | $ - |
| Advances for Construction - NT Extension Deposits | $ (283,388) | K | Mains | $ - | $ - | $ - | $ (23,193) | $ (260,195) | $ - | $ - | $ - | $ - | $ - | $ (283,388) | $ - |
| Advances for Construction - NT Hydrants | $ - | J | Hydrants | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Advances for Construction - NT WIP | $ - | G | Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Advances for Construction - TAX Mains | $ - | H | Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Advances for Construction - Reclassed to Current | $ - | K | Mains | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Allocated MAWC Corporate - Customer Advances | $ 1,152 | K | Mains | $ - | $ - | $ - | $ 94 | $ 1,058 | $ - | $ - | $ - | $ - | $ - | $ 1,152 | $ - |
| CIAC | | | | | | | | | | | | | | | |
| CIAC-Non Taxable - Mains | $ (37,162,352) | K | Mains | $ - | $ - | $ - | $ (3,041,492) | $ (34,120,860) | $ - | $ - | $ - | $ - | $ - | $ (37,162,352) | $ - |
| CIAC-Non Taxable - Ext Dep | $ (24,278,868) | K | Mains | $ - | $ - | $ - | $ (1,987,064) | $ (22,291,804) | $ - | $ - | $ - | $ - | $ - | $ (24,278,868) | $ - |
| CIAC-Non Taxable - Services | $ (198,345) | H | Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (198,345) | $ - | $ - | $ (198,345) | $ - |
| CIAC-Non Taxable - Meters | $ (578,155) | G | Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ (578,155) | $ - | $ - | $ - | $ (578,155) | $ - |
| CIAC-Non Taxable - Hydrants | $ (2,450,921) | J | Hydrants | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (2,450,921) | $ (2,450,921) | $ - |
| CIAC-Non Taxable - Other | $ (3,045,380) | K | Mains | $ - | $ - | $ - | $ (249,244) | $ (2,796,136) | $ - | $ - | $ - | $ - | $ - | $ (3,045,380) | $ - |
| CIAC-Non Taxable - WIP | $ - | K | Mains | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| CIAC-Taxable - Mains | $ (25,538,294) | K | Mains | $ - | $ - | $ - | $ (2,090,140) | $ (23,448,154) | $ - | $ - | $ - | $ - | $ - | $ (25,538,294) | $ - |
| CIAC-Taxable - Extension Deposits | $ (7,887,871) | K | Mains | $ - | $ - | $ - | $ (645,570) | $ (7,242,301) | $ - | $ - | $ - | $ - | $ - | $ (7,887,871) | $ - |
| CIAC-Taxable - Services | $ (19,399,153) | H | Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (19,399,153) | $ - | $ - | $ (19,399,153) | $ - |
| CIAC-Taxable - Meters | $ (417,308) | G | Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ (417,308) | $ - | $ - | $ - | $ (417,308) | $ - |
| CIAC-Taxable - Hydrants | $ (43,916) | J | Hydrants | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (43,916) | $ (43,916) | $ - |
| CIAC-Taxable - Other | $ (144,214) | K | Mains | $ - | $ - | $ - | $ (11,803) | $ (132,411) | $ - | $ - | $ - | $ - | $ - | $ (144,214) | $ - |
| CIAC-Taxable - WIP | $ - | K | Mains | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| CIAC-Taxable - Services SIT | $ - | H | Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Accum Amort CIAC | $ 31,159,033 | 5 | Net Plant (less gen. ar | $ 1,589,399 | $ 1,970,794 | $ 4,574,968 | $ 3,817,937 | $ 10,491,346 | $ 1,282,878 | $ 2,952,723 | $ 2,775,095 | $ 463,252 | $ 1,240,642 | $ 31,159,033 | $ - |
| Allocated MAWC Corporate - CIAC | $ (494,937) | K | Mains | $ - | $ - | $ - | $ (40,507) | $ (454,430) | $ - | $ - | $ - | $ - | $ - | $ (494,937) | $ - |
| Deferred Income Tax (Other Water) | $ (106,164,347) | 5 | Net Plant (less gen. ar | $ (5,415,363) | $ (6,714,846) | $ (15,587,725) | $ (13,008,387) | $ (35,745,875) | $ (4,370,993) | $ (10,060,451) | $ (9,455,239) | $ (1,578,382) | $ (4,227,087) | $ (106,164,347) | $ - |
| Pension/OPEB Tracker (Other Water) | $ (4,822,098) | 4 | Labor | $ (85,650) | $ (507,791) | $ (1,359,584) | $ (120,664) | $ (1,353,668) | $ - | $ (704,971) | $ (267,690) | $ (208,061) | $ (214,019) | $ (4,822,098) | $ - |
| Total Reductions | $ (201,752,451) | | | $ (3,911,614) | $ (5,251,842) | $ (12,372,341) | $ (17,400,287) | $ (117,356,266) | $ (3,088,115) | $ (8,808,162) | $ (26,545,332) | $ (1,323,190) | $ (5,695,301) | $ (201,752,451) | $ - |
| **TOTAL RATE BASE (Other Water)** | **$ 627,060,523** | | | **$ 38,370,602** | **$ 47,171,462** | **$ 109,296,492** | **$ 84,193,411** | **$ 161,749,565** | **$ 31,051,295** | **$ 69,723,102** | **$ 47,271,141** | **$ 10,939,584** | **$ 27,293,871** | **$ 627,060,523** | **$ -** |
| **TOTAL RATE BASE (Sewer)** | **#REF!** | | | | | | | | | | | | | | |
| **TOTAL MO RATE BASE** | **#REF!** | | | | | | | | | | | | | | |

**Missouri-American Water Company**
**Class Cost of Service Study - Account Detail**
**Case No: WR-2022-0303, SR-2022-0304**

| | Post Test Year | Alloc | Description | | Source of Supply | Pumping | Water Treatment | Transmission | Distribution | Storage | Meters | Services | Customers | Hydrants | Total | Variance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Miscellaneous T&D Operating Expense | $ 566,497 | 1 | $ | - | $ - | $ - | $ - | $ 31,523 | $ 353,643 | $ - | $ 181,331 | $ - | $ - | $ - | $ 566,497 | |
| | | | | | - | - | - | 0.05565 | 0.62426 | - | 0.32009 | - | - | - | 1.00000 | |
| Miscellaneous T&D Maintenance Expense | $ 334,648 | 2 | | | $ - | $ - | $ - | $ 7,126 | $ 79,948 | $ - | $ 46,250 | $ 112,349 | $ - | $ 88,975 | $ 334,648 | |
| | | | | | - | - | - | 0.02130 | 0.23890 | - | 0.13820 | 0.33572 | - | 0.26588 | 1.00000 | |
| Fixed O&M | $ 12,740,860 | 3 | | | $ 478,188 | $ 763,157 | $ 2,637,961 | $ 256,641 | $ 2,879,117 | $ - | $ 1,528,580 | $ 1,117,935 | $ 2,193,929 | $ 885,351 | $ 12,740,860 | |
| | | | | | 0.03753 | 0.05990 | 0.20705 | 0.02014 | 0.22598 | - | 0.11997 | 0.08774 | 0.17220 | 0.06949 | 1.00000 | |
| Labor | $ 4,642,301 | 4 | | | $ 102,181 | $ 605,799 | $ 1,621,995 | $ 143,954 | $ 1,614,938 | $ - | $ 841,037 | $ 319,356 | $ 248,218 | $ 255,326 | $ 5,752,804 | |
| | | | | | 0.01776 | 0.10530 | 0.28195 | 0.02502 | 0.28072 | - | 0.14620 | 0.05551 | 0.04315 | 0.04438 | 1.00000 | |
| Net Plant | $ 820,183,286 | 5 | | | $ 41,836,927 | $ 51,876,214 | $ 120,424,531 | $ 100,497,593 | $ 276,158,331 | $ 33,768,545 | $ 77,723,019 | $ 73,047,395 | $ 12,193,945 | $ 32,656,785 | $ 820,183,286 | |
| | | | | | 0.05101 | 0.06325 | 0.14683 | 0.12253 | 0.33670 | 0.04117 | 0.09476 | 0.08906 | 0.01487 | 0.03982 | 1.00000 | |
| Rate Base | $ 627,060,523 | 6 | | | $ 38,370,602 | $ 47,171,462 | $ 109,296,492 | $ 84,193,411 | $ 161,749,565 | $ 31,051,295 | $ 69,723,102 | $ 47,271,141 | $ 10,939,584 | $ 27,293,871 | $ 627,060,523 | |
| | | | | | 0.06119 | 0.07523 | 0.17430 | 0.13427 | 0.25795 | 0.04952 | 0.11119 | 0.07539 | 0.01745 | 0.04353 | 1.00000 | |
| Variable Cost | $ 8,768,697 | | | | $ 3,037,105 | $ 1,470,978 | $ 4,260,614 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 8,768,697 | |

**Missouri-American Water Company**
**Cost of Service Study - Usage Statistics**
**Case No: WR-2022-0303**

| | Residential | Non Residential | Rate J | Rate B | Rate P | Public Fire | Rate F Private Fire | Total | |
|---|---|---|---|---|---|---|---|---|---|
| Total Usage | 56,529,219 | 29,243,641 | 31,282,916 | 11,313,268 | 10,051,909 | | 42,694 | 138,463,648 | hundred gallons |
| Average Day Usage | 154,875 | 80,120 | 85,707 | 30,995 | 27,539 | - | 117 | 379,352 | hundred gallons |
| | | | | | | | | | |
| Max Day Capacity Factor | 1.97 | 2.09 | 1.17 | 1.11 | 1.22 | | | --- | |
| Max Day Usage | 304,431 | 167,077 | 100,277 | 34,405 | 33,598 | 54,268 | 17,732 | 711,788 | hundred gallons |
| Extra Capacity | 149,556 | 86,957 | 14,570 | 3,409 | 6,059 | 54,268 | 17,615 | 332,435 | hundred gallons |
| | | | | | | | | | |
| Fire Allocator | | | | | | 0.7537 | 0.2463 | 1.0000 | 12,000 gpm for 10 hours |
| Distribution Multiplier | 1.00 | 1.00 | 0.11 | 0.56 | | 1.00 | 1.00 | N/A | |
| | | | | | | | | | |
| Average Hourly Usage | 6,453 | 3,338 | 400 | 719 | - | - | 5 | 10,916 | hundred gallons |
| Max Hour Capacity Factor | 3.98 | 3.52 | 1.17 | 1.11 | 1.22 | | | --- | |
| Max Hour Usage | 25,699 | 11,762 | 469 | 798 | - | 13,567 | 4,433 | 56,727 | hundred gallons |
| Extra Capacity | 19,246 | 8,423 | 68 | 79 | - | 13,567 | 4,428 | 45,812 | hundred gallons |
| | | | | | | | | | |
| Customers | 118,557 | 10,909 | 76 | 20 | 3 | | 2,680 | 132,245 | |
| Hydrants | | | | | | 11,180 | 250 | 11,430 | |
| | | | | | | | | | |
| Revenue | $ 48,975,492 | $ 21,037,197 | $ 9,050,666 | $ 3,006,411 | $ 1,113,066 | | $ 1,441,810 | $ 84,624,643 | |

| | Residential | Non Residential | Rate J | Rate B | Rate P | Public Fire | Rate F Private Fire | Meter Weighting | Service Weighting |
|---|---|---|---|---|---|---|---|---|---|
| 5/8-METER | 110,816 | 5,926 | 9 | - | - | | - | 1.0 | 1.0 |
| 3/4-METER | 1,582 | 184 | 1 | - | - | | - | 1.5 | 1.0 |
| 1-METER | 5,944 | 2,054 | 8 | 2 | - | | - | 2.5 | 2.9 |
| 1.5-METER | 149 | 429 | - | - | - | | - | 5.0 | 4.0 |
| 2-METER | 130 | 2,111 | 56 | 13 | - | | 84 | 8.0 | 5.6 |
| 3-METER | 3 | 103 | 12 | 4 | - | | 3 | 16.0 | 5.6 |
| 4-METER | - | 132 | 31 | 9 | - | | 350 | 25.0 | 6.4 |
| 6-METER | - | 30 | 21 | 6 | - | | 731 | 50.0 | 9.9 |
| 8-METER | 1 | 28 | 7 | 1 | - | | 437 | 80.0 | 9.9 |
| 10-METER | 3 | 1 | 3 | - | - | | 68 | 115.0 | 9.9 |
| 12-METER | - | - | - | - | - | | 21 | 215.0 | 12.2 |
| 16-METER | 255 | - | - | - | - | | - | 320.0 | 12.2 |

**Missouri-American Water Company**
**Cost of Service Study - Usage Statistics**
**Case No: WR-2022-0303**

| | | | | |
|---|---|---|---|---|
| System Load Factor: | 0.7124 | 532,488 | max day - thousand gallons per day | Average system hourly flow on max day |
| System Load Factor (fire): | 0.6277 | 604,371 | max day with fire - thousand gallons per day | Average system hourly flow on max day |
| System Load Factor (Hourly) | 0.1363 | 80,071 | max hour - thousand gallons per day | |
| System Load Factor (Hourly fire) | 0.1113 | 98,067 | max hour with fire - thousand gallons per day | |

Mains Statistics

| Type | | Pct |
|---|---|---|
| 10-Inch and Larger | 1,008,782 | 0.0818 |
| Under 10-inch | 11,316,982 | 0.9182 |
| Total | 12,325,764 | 1.0000 |

Storage Statistics

| | | |
|---|---|---|
| Total Capacity | 519,817 | hundred gallons (2021 annual report) |
| Fire Allocation | 0.1383 | percentage of storage needed for maximum fire protection day |
| Non-Fire Allocation | 0.8617 | |

**Missouri-American Water Company**
**Cost of Service Study - Class Allocators**
**Case No: WR-2022-0303, SR-2022-0304**

## 1. VARIABLE COST

| Item | Residential | Non Residential | Rate J | Rate B | Rate P | Public Fire | Rate F Private Fire | Total | Units |
|---|---|---|---|---|---|---|---|---|---|
| Total Usage | 56,529,219 | 29,243,641 | 31,282,916 | 11,313,268 | 10,051,909 | - | 42,694 | 138,463,648 | hundred gallons |
| **Allocator** | **0.4083** | **0.2112** | **0.2259** | **0.0817** | **0.0726** | **-** | **0.0003** | **1.0000** | |

## 2. BASE/EXTRA DAILY

| Item | Residential | Non Residential | Rate J | Rate B | Rate P | Public Fire | Rate F Private Fire | Total | Units |
|---|---|---|---|---|---|---|---|---|---|
| Average Daily Use | 154,875 | 80,120 | 85,707 | 30,995 | 27,539 | - | 117 | 379,352 | hundred gallons |
| Extra Capacity | 149,556 | 86,957 | 14,570 | 3,409 | 6,059 | | | 260,552 | hundred gallons |
| System Capacity Factor | 0.7124 | | | | | | | | |
| Average Day Allocator | 0.2909 | 0.1505 | 0.1610 | 0.0582 | 0.0517 | - | 0.0002 | 0.7124 | |
| Extra Capacity Allocator | 0.1651 | 0.0960 | 0.0161 | 0.0038 | 0.0067 | - | - | 0.2876 | |
| **Allocator** | **0.4559** | **0.2464** | **0.1770** | **0.0620** | **0.0584** | **-** | **0.0002** | **1.0000** | |

## 3. BASE/EXTRA DAILY (w FIRE PROTECTION)

| Item | Residential | Non Residential | Rate J | Rate B | Rate P | Public Fire | Rate F Private Fire | Total | Units |
|---|---|---|---|---|---|---|---|---|---|
| Average Daily Use | 154,875 | 80,120 | 85,707 | 30,995 | 27,539 | - | 117 | 379,352 | hundred gallons |
| Extra Capacity | 149,556 | 86,957 | 14,570 | 3,409 | 6,059 | 54,268 | 17,615 | 332,435 | hundred gallons |
| System Capacity Factor | 0.6277 | assuming fire protection | | | | | | | |
| Average Day Allocator | 0.2563 | 0.1326 | 0.1418 | 0.0513 | 0.0456 | - | 0.0002 | 0.6277 | |
| Extra Capacity Allocator | 0.1675 | 0.0974 | 0.0163 | 0.0038 | 0.0068 | 0.0608 | 0.0197 | 0.3723 | |
| **Combined Allocator** | **0.4238** | **0.2300** | **0.1581** | **0.0551** | **0.0524** | **0.0608** | **0.0199** | **1.0000** | |

## 4. BASE/EXTRA HOURLY (w FIRE PROTECTION)

| Item | Residential | Non Residential | Rate J | Rate B | Rate P | Public Fire | Rate F Private Fire | Total | Units |
|---|---|---|---|---|---|---|---|---|---|
| Average Hourly Use | 6,453 | 3,338 | 400 | 719 | - | - | 5 | 10,916 | hundred gallons |
| Extra Capacity | 19,246 | 8,423 | 68 | 79 | - | 13,567 | 4,428 | 45,812 | hundred gallons |
| System Capacity Factor | 0.1113 | assuming fire protection | | | | | | | |
| Average Day Allocator | 0.0658 | 0.0340 | 0.0041 | 0.0073 | - | - | 0.0000 | 0.1113 | |
| Extra Capacity Allocator | 0.3734 | 0.1634 | 0.0013 | 0.0015 | - | 0.2632 | 0.0859 | 0.8887 | |
| **Combined Allocator** | **0.4392** | **0.1974** | **0.0054** | **0.0089** | **-** | **0.2632** | **0.0859** | **1.0000** | |

**Missouri-American Water Company**
**Cost of Service Study - Class Allocators**
**Case No: WR-2022-0303, SR-2022-0304**

## 5. STORAGE

| Item | Residential | Non Residential | Rate J | Rate B | Rate P | Public Fire | Rate F Private Fire | Total | Units |
|---|---|---|---|---|---|---|---|---|---|
| Average Hourly Use | 6,453 | 3,338 | 3,571 | 1,291 | 1,147 | | 5 | 15,806 | |
| Extra Capacity | 19,246 | 8,423 | 607 | 142 | 252 | | ---- | 28,671 | |
| Fire Allocator | | | | | | | 1.00000 | 1.00000 | |
| System Capacity Factor | 0.1113 | assuming fire protection | | | | | | | |
| Average Day Allocator | 0.0454 | 0.0235 | 0.0251 | 0.0091 | 0.0081 | | 0.0000 | 0.1113 | |
| Extra Capacity Allocator | 0.5966 | 0.2611 | 0.0188 | 0.0044 | 0.0078 | | | 0.8887 | |
| Allocator | 0.6420 | 0.2846 | 0.0440 | 0.0135 | 0.0159 | | 0.0000 | 1.0000 | |
| Non-Fire Allocation of Storage | 0.86171 | | | | | | | | |
| Fire Allocaton of Storage | 0.13829 | | | | | | | | |
| Non-Fire Allocator | 0.5532 | 0.2452 | 0.0379 | 0.0116 | 0.0137 | - | 0.0000 | 0.8617 | |
| Fire Allocator | - | - | - | - | - | - | 0.1383 | 0.1383 | |
| **Combined Allocator** | **0.5532** | **0.2452** | **0.0379** | **0.0116** | **0.0137** | **-** | **0.1383** | **1.0000** | |

## 6. MAINS

| Item | Residential | Non Residential | Rate J | Rate B | Rate P | Public Fire | Rate F Private Fire | Total | Units |
|---|---|---|---|---|---|---|---|---|---|
| Factor 4 | 0.4238 | 0.2300 | 0.1581 | 0.0551 | 0.0524 | 0.0608 | 0.0199 | 1.0000 | hundred gallons |
| Factor 5 | 0.4392 | 0.1974 | 0.0054 | 0.0089 | - | 0.2632 | 0.0859 | 1.0000 | hundred gallons |
| Tranmission Weighting | 0.0818 | | Average system hourly load | | | | | | |
| Distribution Weighting | 0.9182 | | Average system hourly load - max day with fire protection (incremental) | | | | | | |
| **Combined Allocator** | **0.4379** | **0.2001** | **0.0179** | **0.0126** | **0.0043** | **0.2466** | **0.0805** | **1.0000** | |

## 7. HYDRANTS

| Item | Residential | Non Residential | Rate J | Rate B | Rate P | Public Fire | Rate F Private Fire | Total | Units |
|---|---|---|---|---|---|---|---|---|---|
| Total Hydrants | - | - | - | - | - | 11,180 | 250 | 11,430 | |
| **Allocator** | **-** | **-** | **-** | **-** | **-** | **0.97813** | **0.02187** | **1.00000** | |

**Missouri-American Water Company**
**Cost of Service Study - Class Allocators**
**Case No: WR-2022-0303, SR-2022-0304**

## 8. METERS

| Item | Residential | Non Residential | Rate J | Rate B | Rate P | Public Fire | Rate F Private Fire | Total | Weighting |
|---|---|---|---|---|---|---|---|---|---|
| 5/8-METER | 110,816 | 5,926 | 9 | - | - | | | 116,751 | 1.0 |
| 3/4-METER | 1,582 | 184 | 1 | - | - | | | 1,766 | 1.5 |
| 1-METER | 5,944 | 2,054 | 8 | 2 | - | | | 8,008 | 2.5 |
| 1.5-METER | 149 | 429 | - | - | - | | | 578 | 5.0 |
| 2-METER | 130 | 2,111 | 56 | 13 | - | | | 2,311 | 8.0 |
| 3-METER | 3 | 103 | 12 | 4 | - | | | 122 | 16.0 |
| 4-METER | - | 132 | 31 | 9 | - | | | 171 | 25.0 |
| 6-METER | - | 30 | 21 | 6 | - | | | 57 | 50.0 |
| 8-METER | 1 | 28 | 7 | 1 | - | | | 37 | 80.0 |
| 10-METER | 3 | 1 | 3 | - | - | | | 7 | 115.0 |
| 12-METER | - | - | - | - | - | | | - | 215.0 |
| 16-METER | 255 | - | - | - | - | | | 255 | 320.0 |
| Total | 211,908 | 39,211 | 3,409 | 778 | - | | - | 255,306 | ----- |
| **Allocator** | **0.83002** | **0.15358** | **0.01335** | **0.00305** | **-** | | **-** | **1.00000** | |

## 9. SERVICES

| Item | Residential | Non Residential | Rate J | Rate B | Rate P | Public Fire | Rate F Private Fire | Total | Weighting |
|---|---|---|---|---|---|---|---|---|---|
| 5/8-METER | 110,816 | 5,926 | 9 | - | - | | - | 116,751 | 1.0 |
| 3/4-METER | 1,582 | 184 | 1 | - | - | | - | 1,766 | 1.0 |
| 1-METER | 5,944 | 2,054 | 8 | 2 | - | | - | 8,008 | 2.9 |
| 1.5-METER | 149 | 429 | - | - | - | | - | 578 | 4.0 |
| 2-METER | 130 | 2,111 | 56 | 13 | - | | 84 | 2,395 | 5.6 |
| 3-METER | 3 | 103 | 12 | 4 | - | | 3 | 125 | 5.6 |
| 4-METER | - | 132 | 31 | 9 | - | | 350 | 521 | 6.4 |
| 6-METER | - | 30 | 21 | 6 | - | | 731 | 788 | 9.9 |
| 8-METER | 1 | 28 | 7 | 1 | - | | 437 | 474 | 9.9 |
| 10-METER | 3 | 1 | 3 | - | - | | 68 | 75 | 9.9 |
| 12-METER | - | - | - | - | - | | 21 | 21 | 12.2 |
| 16-METER | 255 | - | - | - | - | | - | 255 | 12.2 |
| Total | 134,353 | 27,588 | 918 | 227 | - | | 15,223 | 178,310 | ----- |
| **Allocator** | **0.75348** | **0.15472** | **0.00515** | **0.00127** | **-** | | **0.08537** | **1.00000** | |

## 10. CUSTOMERS

| Item | Residential | Non Residential | Rate J | Rate B | Rate P | Public Fire | Rate F Private Fire | Total |
|---|---|---|---|---|---|---|---|---|
| Total Customers | 118,557 | 10,909 | 76 | 20 | 3 | | 2,680 | 132,245 |
| **Allocator** | **0.89650** | **0.08249** | **0.00057** | **0.00015** | **0.00002** | | **0.02027** | **1.00000** |

## 11. METERED CUSTOMERS

**Missouri-American Water Company**
**Cost of Service Study - Class Allocators**
**Case No: WR-2022-0303, SR-2022-0304**

| Item | Residential | Non Residential | Rate J | Rate B | Rate P | Public Fire | Rate F Private Fire | Total |
|---|---|---|---|---|---|---|---|---|
| Total Customers | 118,557 | 10,909 | 76 | 20 | 3 | | 2,680 | 132,245 |
| **Allocator** | **0.89650** | **0.08249** | **0.00057** | **0.00015** | **0.00002** | | **0.02027** | **1.00000** |

**Missouri-American Water Company**
**Cost of Service Study - Allocator Summary**
**Case No: WR-2022-0303, SR-2022-0304**

| Alloc | Description | Source of Supply | Pumping | Water Treatment | Transmission | Distribution | Storage | Meters | Services | Customers | Hydrants | Total | Notes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| A | Source of Supply | 1.00000 | - | - | - | - | - | - | - | - | - | 1.00000 | |
| B | Pumping | - | 1.00000 | - | - | - | - | - | - | - | - | 1.00000 | |
| C | Water Treatment | - | - | 1.00000 | - | - | - | - | - | - | - | 1.00000 | |
| D | Transmission | - | - | - | 1.00000 | - | - | - | - | - | - | 1.00000 | |
| E | Distribution | - | - | - | - | 1.00000 | - | - | - | - | - | 1.00000 | |
| F | Storage | - | - | - | - | - | 1.00000 | - | - | - | - | 1.00000 | |
| G | Meters | - | - | - | - | - | - | 1.00000 | - | - | - | 1.00000 | |
| H | Services | - | - | - | - | - | - | - | 1.00000 | - | - | 1.00000 | |
| I | Customers | - | - | - | - | - | - | - | - | 1.00000 | - | 1.00000 | |
| J | Hydrants | - | - | - | - | - | - | - | - | - | 1.00000 | 1.00000 | |
| K | Mains | - | - | - | 0.08184 | 0.91816 | - | - | - | - | - | 1.00000 | |
| 1 | T/D Oper. Expense | - | - | - | 0.05565 | 0.62426 | - | 0.32009 | - | - | - | 1.00000 | |
| 2 | T/D Maint.. Expense | - | - | - | 0.02130 | 0.23890 | - | 0.13820 | 0.33572 | - | 0.26588 | 1.00000 | |
| 3 | Fixed O&M | 0.03753 | 0.05990 | 0.20705 | 0.02014 | 0.22598 | - | 0.11997 | 0.08774 | 0.17220 | 0.06949 | 1.00000 | |
| 4 | Labor | 0.01776 | 0.10530 | 0.28195 | 0.02502 | 0.28072 | - | 0.14620 | 0.05551 | 0.04315 | 0.04438 | 1.00000 | |
| 5 | Net Plant (less gen. and int.) | 0.05101 | 0.06325 | 0.14683 | 0.12253 | 0.33670 | 0.04117 | 0.09476 | 0.08906 | 0.01487 | 0.03982 | 1.00000 | |
| 6 | Rate Base | 0.06119 | 0.07523 | 0.17430 | 0.13427 | 0.25795 | 0.04952 | 0.11119 | 0.07539 | 0.01745 | 0.04353 | 1.00000 | |
| -- | ------ | | | | | | | | | | | | |
| -- | ------ | | | | | | | | | | | | |
| -- | ------ | | | | | | | | | | | | |
| -- | ------ | | | | | | | | | | | | |

| Alloc | Description | Residential | Non Residential | Rate J | Rate B | Rate P | Public Fire | Rate F Private Fire | Total |
|---|---|---|---|---|---|---|---|---|---|
| 1 | Total Usage | 0.40826 | 0.21120 | 0.22593 | 0.08171 | 0.07260 | - | 0.00031 | 1.00000 |
| 2 | Base/Extra Daily | 0.45592 | 0.24644 | 0.17704 | 0.06197 | 0.05841 | - | 0.00022 | 1.00000 |
| 3 | Base/Extra Daily w/ Fire | 0.42376 | 0.22996 | 0.15813 | 0.05510 | 0.05235 | 0.06078 | 0.01992 | 1.00000 |
| 4 | Base/Extra Hourly w/ Fire | 0.43916 | 0.19744 | 0.00540 | 0.00886 | - | 0.26318 | 0.08595 | 1.00000 |
| 5 | Storage | 0.55322 | 0.24524 | 0.03789 | 0.01163 | 0.01371 | - | 0.13831 | 1.00000 |
| 7 | Hydrants | - | - | - | - | - | 0.97813 | 0.02187 | 1.00000 |
| 8 | Meters | 0.83002 | 0.15358 | 0.01335 | 0.00305 | - | - | - | 1.00000 |
| 9 | Services | 0.75348 | 0.15472 | 0.00515 | 0.00127 | - | - | 0.08537 | 1.00000 |
| 10 | Customers | 0.89650 | 0.08249 | 0.00057 | 0.00015 | 0.00002 | - | 0.02027 | 1.00000 |
| -- | ------ | | | | | | | - | |
| -- | ------ | | | | | | | - | |
| -- | ------ | | | | | | | - | |
| -- | ------ | | | | | | | | |