

Exhibit No.:
Issue(s): *Class Cost of Service/
Rate Design*
Witness: *Keri Roth*
Sponsoring Party: *MoPSC Staff*
Type of Exhibit: *Rebuttal Testimony*
Case No.: *WR-2022-0303*
Date Testimony Prepared: *January 25, 2023*

MISSOURI PUBLIC SERVICE COMMISSION

INDUSTRY ANALYSIS DIVISION

WATER, SEWER, & STEAM DEPARTMENT

**REBUTTAL TESTIMONY
Class Cost of Service/Rate Design**

OF

KERI ROTH

MISSOURI-AMERICAN WATER COMPANY

CASE NO. WR-2022-0303

*Jefferson City, Missouri
January 2023*

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KERI ROTH
MISSOURI-AMERICAN WATER COMPANY
CASE NO. WR-2022-0303**

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1 **CLASS COST OF SERVICE**

2 Q. Has Staff made any corrections or updates to its CCOS study for MAWC's water
3 operations for rebuttal testimony?

4 A. Yes.

5 Q. Can you please describe these adjustments or updates?

6 A. In my direct testimony, I stated that Staff proposed to continue a main
7 adjustment for sale for resale and certain large industrial customers. However, the adjustment
8 was erroneously excluded from Staff's CCOS. This adjustment has now been included in
9 Factor 4 of Staff's CCOS.

10 **RATE DESIGN**

11 Q. Has Staff made any adjustments or updates to its calculated rate design for
12 MAWC's water or wastewater operations for rebuttal testimony?

13 A. No. Staff did not make any changes to the rate structure originally proposed in
14 direct testimony. As shown in schedules 1 and 9, the rates have been updated to account for
15 updates in Staff's revenue requirement, and due to the correction noted above.

16 **SPECIAL CONTRACTS**

17 Q. Does MAWC have any special contracts currently in effect?

18 A. Yes, as I stated, beginning on page 12 of my direct testimony, MAWC
19 has special contracts with Triumph Foods, LLC; Consolidated Public Water Supply District
20 No. C-1; the City of Kirkwood; Chariton County Public Water Supply District #2; and Empire.
21 Both Triumph Food, LLC and Empire have special contract rates for the large volume of water
22 utilized at their specified locations. Consolidated Public Water Supply District No. C-1, the

Rebuttal Testimony of
Keri Roth

1 City of Kirkwood, and the Chariton County Public Water Supply District #2 are sale for resale
2 customers that are also large volume water users with special contracts.

3 Q. Have there been any changes to the special contracts since MAWC's last
4 rate case?

5 A. No. The contracts contain language for the calculation of rates, and it is
6 Staff's understanding that the language in these contracts remains the same. However,
7 volumetric rates have changed for the City of Kirkwood, Consolidated Public Water
8 Supply District No. C-1, and the Chariton County Public Water Supply District #2.

9 Q. Does Staff have any concerns with the continuation of these special contracts?

10 A. No.

11 Q. Since filing this rate case, has MAWC asked for Commission approval to enter
12 into a special contract?

13 A. Yes. Since the filing of this rate case (on December 12, 2022), MAWC filed
14 an application, in Case No. WO-2023-0193, requesting the Commission authorize MAWC
15 to enter into an agreement with the City of O'Fallon ("O'Fallon"). Per the application,
16 O'Fallon has requested to supplement its water supply by purchasing water from MAWC at
17 wholesale to be delivered for resale by O'Fallon. Pending approval from the Commission,
18 the agreement could be completed prior to the completion of this rate case.

19 Q. Does Staff have a position on the potential contract with O'Fallon?

20 A. Staff is still conducting its investigation, and has not yet developed a position.

21 Q. Does Staff have any proposal regarding special contract rates in the
22 effective tariff?

1 A. Yes. In my direct testimony, beginning on page 12, I incorrectly stated that the
2 currently effective tariff includes a tariff sheet for Empire's special contract. Currently, there
3 is no tariff sheet included in the effective tariff for Empire's special contract. Staff proposes a
4 tariff sheet for Empire be included in the effective tariff, so it is clear that there is a special
5 contract in place.

6 **METER CHARGE CONSOLIDATION**

7 Q. Can you please describe MAWC's proposed change to the monthly fixed
8 meter charge for 5/8-inch and 3/4-inch meters?

9 A. Yes. In his direct testimony, Mr. Rea¹ provides a rate structure based on
10 each meter size. However, Mr. Kaiser recommends in his direct testimony to consolidate
11 the fixed monthly charge for 5/8-inch and 3/4-inch meters to a proposed single fixed charge
12 of \$12.27 per month.² MAWC is proposing to combine these meters to simplify its
13 rate structure, customer communications, and meter inventories.³

14 Q. What is the price difference between the two meter sizes?

15 A. The 5/8-inch Badger meter costs \$63.75 and a meter reading register
16 costs \$78.50. The 3/4-inch Badger meter costs \$82.62 and a meter reading register costs
17 \$98.50. Installation costs for both meters are similar.⁴ The overall difference in cost between
18 the two meter sizes is \$38.87.

19 Q. Does Staff believe it is beneficial to combine the fixed meter charge for the
20 5/8-inch meter and 3/4-inch meter?

¹ *Direct Testimony of Charles B. Rea*, WR-2022-0303, Schedule CBR-1

² *Direct Testimony of Jeffrey T. Kaiser*, WR-2022-0303, P. 25:4-5.

³ *Id.* at P. 24:10-15.

⁴ *Id.* at P. 24:17-21.

1 A. No. Currently, approximately 420,000 customers have a 5/8-inch meter and
2 approximately 33,000 customers have a 3/4-inch meter.⁵ Mr. Kaiser states in his direct
3 testimony that combining the meters into a single fixed charge would allow MAWC to
4 standardize on one meter size.⁶ However, MAWC has not stated if it will replace all of the
5 5/8-inch meters with 3/4-inch meters, or vice versa. MAWC does not state a schedule for
6 these replacements, such as whether it will be at the end of the meter's useful life. Over time
7 the replacement of 5/8-inch meters with 3/4-inch meters will cost customers approximately
8 an additional \$16,325,400⁷ in meter costs alone. This would be a significant additional
9 investment, and does not appear to be justified based upon the information presented by
10 MAWC to date. This does not include costs related to installation and the return of and return
11 on rate base. At this time, Staff does not support MAWC's proposal to set the 5/8-inch meter
12 and 3/4-inch meter fixed monthly charge at the same rate.

13 **PRIVATE FIRE VOLUMETRIC RATES**

14 Q. What volumetric rate does MAWC use to charge for private fire service?

15 A. Mr. Rea states in his direct testimony that volumetric rates for water used for
16 private fire service are charged at the applicable rate for Rate Schedule A.⁸

17 Q. Is this specified in the currently effective tariff?

18 A. No. The private fire protection tariff sheets do not specify the volumetric rates
19 for private fire service.

20 Q. What is Staff's proposal regarding private fire volumetric rates?

⁵ *Id.* at P. 24:23-25:1.

⁶ *Id.* at P. 24:5-6

⁷ Approximately 420,000 customers have 5/8-inch meters. Multiplying the number of 5/8-inch meters by the difference in cost of the two meter sizes, \$38.87, equals \$16,325,400.00.

⁸ *Direct Testimony of Charles B. Rea*, WR-2022-0303, P. 8:6-7.

Rebuttal Testimony of
Keri Roth

1 A. Staff proposes language be included in the effective tariff that specifies private
2 fire volumetric rates.

3 Q. Does this conclude your rebuttal testimony?

4 A. Yes it does.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of Missouri-American Water)
Company's Request for Authority to) Case No. WR-2022-0303
Implement General Rate Increase for Water)
and Sewer Service Provided in Missouri)
Service Areas)

AFFIDAVIT OF KERI ROTH

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW KERI ROTH and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Rebuttal Testimony of Keri Roth*; and that the same is true and correct according to her best knowledge and belief.

Further the Affiant sayeth not.

Keri Roth
KERI ROTH

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 20th day of January 2023.

D. SUZIE MANKIN
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: April 04, 2025
Commission Number: 12412070

D. Suzie Mankin
Notary Public

Missouri-American Water Company
WR-2022-0303
Staff Rate Design

Example Rate A Customer Using 5,000 gallons per month

	District 1		
	Customer Charge	Commodity Charge	Total
Current Rates	\$9.00	\$5.63	\$37.15
Proposed Rates	\$9.00	\$6.60	\$41.99

	District 2		
	Customer Charge	Commodity Charge	Total
Current Rates	\$9.00	\$6.25	\$40.23
Proposed Rates	\$12.60	\$6.56	\$45.41

Missouri-American Water Company
Staff Class Cost of Service Study

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential		Commercial		Industrial		Other Public Authorities		Sales for Resale		Fire Protection		
														Private	Public	
REVENUES																
OPERATING REVENUES																
461.100	\$ 175,102,487	Residential	To Residential	\$ 175,102,487	\$ 175,102,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
461.200	\$ 45,597,239	Commercial	To Commercial	\$ 45,597,239	\$ -	\$ 45,597,239	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
461.300	\$ 4,886,354	Industrial	To Industrial	\$ 4,886,354	\$ -	\$ -	\$ 4,886,354	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
462.000	\$ 3,759,867	Private Fire Protection	To Private Fire Protection	\$ 3,759,867	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,759,867	\$ -	\$ -	
463.000	\$ -	Public Fire Protection	To Public Fire Protection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
470.000	\$ 1,064,769	Other Revenue - Late Payment Charge	19	\$ 1,064,769	\$ 673,906	\$ 162,512	\$ 23,100	\$ 12,032	\$ 24,766	\$ 34,582	\$ 133,872	\$ -	\$ -	\$ -	\$ -	
472.000	\$ 460,268	Other Revenue - Rent	19	\$ 460,268	\$ 291,309	\$ 70,249	\$ 9,985	\$ 5,201	\$ 10,706	\$ 14,949	\$ 57,869	\$ -	\$ -	\$ -	\$ -	
464.000	\$ 3,240,867	Other Public Authority	To Other Public Authority	\$ 3,240,867	\$ -	\$ -	\$ -	\$ 3,240,867	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
466.000	\$ 8,055,469	Sales for Resale	To Sales for Resale	\$ 8,055,469	\$ -	\$ -	\$ -	\$ -	\$ 8,055,469	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
471.000	\$ 2,184,028	Other Water Revenue - Oper. Rev.	19	\$ 2,184,028	\$ 1,382,299	\$ 333,340	\$ 47,382	\$ 24,679	\$ 50,800	\$ 70,934	\$ 274,594	\$ -	\$ -	\$ -	\$ -	
TOTAL OPERATING REVENUES				\$ 244,351,348	\$ 177,450,001	\$ 46,163,340	\$ 4,966,821	\$ 3,282,778	\$ 8,141,741	\$ 3,880,332	\$ 466,335					
OPERATION AND MAINTENANCE EXPENSES																
SOURCE OF SUPPLY EXPENSES																
601.000	\$ 252,761	Operation Labor & Expenses	2	\$ 252,761	\$ 158,459	\$ 55,900	\$ 15,450	\$ 4,154	\$ 18,592	\$ 205	\$ -	\$ -	\$ -	\$ -	\$ -	
602.000	\$ 438,509	Purchased Water	2	\$ 438,509	\$ 274,907	\$ 96,980	\$ 26,804	\$ 7,207	\$ 32,255	\$ 356	\$ -	\$ -	\$ -	\$ -	\$ -	
603.000	\$ 4,776,817	Miscellaneous Expenses	2	\$ 4,776,817	\$ 2,994,645	\$ 1,056,436	\$ 291,981	\$ 78,513	\$ 351,366	\$ 3,876	\$ -	\$ -	\$ -	\$ -	\$ -	
604.000	\$ 1,056	Rents - SSE	2	\$ 1,056	\$ 662	\$ 234	\$ 65	\$ 17	\$ 78	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	
610.000	\$ -	Maint. Supervision & Engineering	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
611.000	\$ -	Maint. Of Structures & Improvements	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
612.000	\$ -	Maint. Of Collect. & Impound. Reservoirs	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
613.000	\$ -	Maint. Of Lake, River and Other Intakes	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
614.000	\$ -	Maint. Of Wells & Springs	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
615.000	\$ -	Maint. Of Infiltration Galleries & Tunnels	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
616.000	\$ -	Maint. Of Supply Mains	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
617.000	\$ 90,787	Maint. Of Misc. Water Source Plant	2	\$ 90,787	\$ 56,915	\$ 20,078	\$ 5,549	\$ 1,492	\$ 6,678	\$ 74	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL SOURCE OF SUPPLY EXPENSES				\$ 5,559,930	\$ 3,485,588	\$ 1,229,629	\$ 339,848	\$ 91,384	\$ 408,969	\$ 4,512	\$ -	\$ -	\$ -	\$ -	\$ -	
PUMPING EXPENSES																
620.000	\$ 78,587	Operation Supervision & Engineering - PE	3	\$ 78,587	\$ 46,166	\$ 16,286	\$ 4,501	\$ 1,210	\$ 5,417	\$ 1,169	\$ 3,838	\$ -	\$ -	\$ -	\$ -	
621.000	\$ 178,922	Fuel for Power Production	1	\$ 178,922	\$ 111,098	\$ 35,185	\$ 11,722	\$ 2,615	\$ 18,066	\$ 237	\$ -	\$ -	\$ -	\$ -	\$ -	
622.000	\$ -	Power Production Labor & Expenses	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
623.000	\$ 2,899,860	Fuel or Power Purchased for Pumping	1	\$ 2,899,860	\$ 1,800,607	\$ 570,252	\$ 189,989	\$ 42,380	\$ 292,796	\$ 3,836	\$ -	\$ -	\$ -	\$ -	\$ -	
624.000	\$ 627,312	Pumping Labor and Expenses	3	\$ 627,312	\$ 368,513	\$ 130,002	\$ 35,930	\$ 9,662	\$ 43,238	\$ 9,328	\$ 30,639	\$ -	\$ -	\$ -	\$ -	
625.000	\$ -	Expenses Transferred - Cr.	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
626.000	\$ 5,114	Miscellaneous Expenses	3	\$ 5,114	\$ 3,004	\$ 1,060	\$ 293	\$ 79	\$ 352	\$ 76	\$ 250	\$ -	\$ -	\$ -	\$ -	
627.000	\$ -	Rents - PE	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
630.000	\$ 126,896	Maint. Supervision & Engineering - PE	3	\$ 126,896	\$ 74,545	\$ 26,298	\$ 7,268	\$ 1,954	\$ 8,746	\$ 1,887	\$ 6,198	\$ -	\$ -	\$ -	\$ -	
631.000	\$ 879	Main. Of Structures & Improvements - PE	3	\$ 879	\$ 516	\$ 182	\$ 50	\$ 14	\$ 61	\$ 13	\$ 43	\$ -	\$ -	\$ -	\$ -	
632.000	\$ 187	Maint. Of Power Production Equipment	3	\$ 187	\$ 110	\$ 39	\$ 11	\$ 3	\$ 13	\$ 3	\$ 9	\$ -	\$ -	\$ -	\$ -	
633.000	\$ 262,570	Maint. Of Pumping Equipment	3	\$ 262,570	\$ 154,246	\$ 54,414	\$ 15,039	\$ 4,044	\$ 18,098	\$ 3,904	\$ 12,824	\$ -	\$ -	\$ -	\$ -	
TOTAL PUMPING EXPENSES				\$ 4,180,327	\$ 2,558,805	\$ 833,717	\$ 264,804	\$ 61,960	\$ 386,787	\$ 20,451	\$ 53,802	\$ -	\$ -	\$ -	\$ -	
WATER TREATMENT EXPENSES																
640.000	\$ -	Operation. Supervision & Engineer. - WTE	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
641.000	\$ 10,956,389	Chemicals - WTE	2	\$ 10,956,389	\$ 6,868,694	\$ 2,423,105	\$ 669,705	\$ 180,081	\$ 805,914	\$ 8,891	\$ -	\$ -	\$ -	\$ -	\$ -	
642.000	\$ 4,082,660	Operation Labor & Expense - WTE	2	\$ 4,082,660	\$ 2,559,470	\$ 902,917	\$ 249,551	\$ 67,103	\$ 300,306	\$ 3,313	\$ -	\$ -	\$ -	\$ -	\$ -	
643.000	\$ 446,711	Miscellaneous Expenses - WTE	2	\$ 446,711	\$ 280,049	\$ 98,794	\$ 27,305	\$ 7,342	\$ 32,858	\$ 362	\$ -	\$ -	\$ -	\$ -	\$ -	
644.000	\$ 13,431	Rents - WTE	2	\$ 13,431	\$ 8,420	\$ 2,970	\$ 821	\$ 221	\$ 988	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -	
650.000	\$ 1,907,855	Maint. Supervision & Engineering - WTE	2	\$ 1,907,855	\$ 1,196,058	\$ 421,939	\$ 116,617	\$ 31,358	\$ 140,335	\$ 1,548	\$ -	\$ -	\$ -	\$ -	\$ -	
651.000	\$ -	Maint. Of Structures & Improvements - WTE	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
652.000	\$ 822,124	Maint. Of Water Treatment Equipment	2	\$ 822,124	\$ 515,400	\$ 181,820	\$ 50,252	\$ 13,513	\$ 60,473	\$ 667	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL WATER TREATMENT EXPENSES				\$ 18,229,170	\$ 11,428,090	\$ 4,031,546	\$ 1,114,250	\$ 299,618	\$ 1,340,874	\$ 14,793	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSMISSION & DIST. EXPENSES																
660.000	\$ 45,877	Operation Supervision & Engineering - TDE	11	\$ 45,877	\$ 28,711	\$ 6,391	\$ 406	\$ 472	\$ 282	\$ 2,305	\$ 7,311	\$ -	\$ -	\$ -	\$ -	
661.000	\$ -	Storage Facilities Expenses TDE	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
662.000	\$ 183,833	Transmission & Distribution Lines Expenses	7	\$ 183,833	\$ 112,114	\$ 26,498	\$ 1,722	\$ 1,969	\$ 1,199	\$ 9,119	\$ 31,211	\$ -	\$ -	\$ -	\$ -	
663.000	\$ -	Meter Expenses - TDE	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
664.000	\$ 12,028	Customer Installation Expenses - TDE	10	\$ 12,028	\$ 10,460	\$ 787	\$ 12	\$ 45	\$ 3	\$ 721	\$ -	\$ -	\$ -	\$ -	\$ -	
665.000	\$ 9,723,611	Miscellaneous Expenses - TDE	11	\$ 9,723,611	\$ 6,085,268	\$ 1,354,582	\$ 86,085	\$ 99,999	\$ 59,681	\$ 488,502	\$ 1,549,495	\$ -	\$ -	\$ -	\$ -	
666.000	\$ 10,651	Rents - TDE	11	\$ 10,651	\$ 6,666	\$ 1,484	\$ 94	\$ 110	\$ 65	\$ 535	\$ 1,697	\$ -	\$ -	\$ -	\$ -	
670.000	\$ 39,300	Maint. Supervision and Engineering - TDE	12	\$ 39,300	\$ 22,890	\$ 4,646	\$ 300	\$ 340	\$ 211	\$ 1,747	\$ 9,166	\$ -	\$ -	\$ -	\$ -	
671.000	\$ -	Maint. Of Structures & Improvements - TDE	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
672.000	\$ 28,179	Maint. Of Dist. Reservoirs & Standpipes - TDE	5	\$ 28,179	\$ 17,850	\$ 3,923	\$ 1,239	\$ 292	\$ 1,238	\$ 826	\$ 2,811	\$ -	\$ -	\$ -	\$ -	
673.000	\$ 1,539,389	Maint. Of Transmission & Distribution Mains	7	\$ 1,539,389	\$ 938,828	\$ 221,893	\$ 14,420	\$ 16,491	\$ 10,038	\$ 76,361	\$ 261,358	\$ -	\$ -	\$ -	\$ -	
674.000	\$ (575)	Maint. Of Fire Mains - TDE	8	\$ (575)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (575)	\$ -	\$ -	\$ -	\$ -	
675.000	\$ 297,978	Maint. Of Services - TDE	10	\$ 297,978	\$ 259,137	\$ 19,490	\$ 296	\$ 1,114	\$ 84	\$ 17,858	\$ -	\$ -	\$ -	\$ -	\$ -	
676.000	\$ 38,040	Maint. Of Meters - TDE	9	\$ 38,040	\$ 29,502	\$ 7,438	\$ 361	\$ 618	\$ 121	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
677.000	\$ 235,086	Maint. Of Hydrants - TDE	8	\$ 235,086	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 235,086	\$ -	\$ -	\$ -	\$ -	
678.000	\$ 6,583,581	Maint. Of Miscellaneous Plant - TDE	12	\$ 6,583,581	\$ 3,834,550	\$ 778,246	\$ 50,242	\$ 57,008	\$ 35,351	\$ 292,660	\$ 1,535,523	\$ -	\$ -	\$ -	\$ -	
TOTAL TRANSMISSION & DIST. EXPENSES				\$ 18,736,978	\$ 11,345,975	\$ 2,425,378	\$ 155,178	\$ 178,457	\$ 108,273	\$ 890,634	\$ 3,633,083	\$ -	\$ -	\$ -	\$ -	\$ -

Missouri-American Water Company
Staff Class Cost of Service Study

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional							Fire Protection		
				Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Private	Public		
CUSTOMER ACCOUNTS EXPENSES												
901.000	\$ 13,849	Supervision - CAE	13	\$ 13,849	\$ 12,952	\$ 681	\$ 4	\$ 31	\$ 1	\$ 180	\$ -	0.0
902.000	\$ 20,266	Meter Reading Expenses - CAE	14	\$ 20,266	\$ 19,203	\$ 1,010	\$ 6	\$ 46	\$ 1	\$ -	\$ -	0.0
903.000	\$ 1,133,360	Customer Records & Collection Expenses	13	\$ 1,133,360	\$ 1,059,966	\$ 55,755	\$ 310	\$ 2,533	\$ 70	\$ 14,727	\$ -	0.0
904.000	\$ 2,445,890	Uncollectible Amounts - CAE	13	\$ 2,445,890	\$ 2,287,499	\$ 120,324	\$ 668	\$ 5,467	\$ 151	\$ 31,782	\$ -	0.0
905.000	\$ 52,607	Misc. Customer Accounts Expenses - CAE	13	\$ 52,607	\$ 49,200	\$ 2,588	\$ 14	\$ 118	\$ 3	\$ 684	\$ -	0.0
		TOTAL CUSTOMER ACCOUNTS EXPENSES		\$ 3,665,972	\$ 3,428,820	\$ 180,358	\$ 1,001	\$ 8,195	\$ 226	\$ 47,372	\$ -	0.0
CUSTOMER SERVICE EXPENSES												
907.000	\$ -	- Customer Service & Information Expenses	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
		TOTAL CUSTOMER SERVICE EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
SALES PROMOTION EXPENSES												
910.000	\$ -	- Sales Promotion Expenses - SPE	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
		TOTAL SALES PROMOTION EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
ADMIN. & GENERAL EXPENSES												
920.000	\$ 8,530,631	Admin. & General Salaries	10	\$ 8,530,631	\$ 7,418,681	\$ 557,962	\$ 8,485	\$ 31,880	\$ 2,392	\$ 511,232	\$ -	0.0
921.000	\$ 1,962,602	Office Supplies & Expenses	15	\$ 1,962,602	\$ 1,268,391	\$ 303,166	\$ 52,567	\$ 22,143	\$ 58,860	\$ 53,371	\$ 204,104	0.0
922.000	\$ -	Admin. Expenses Transferred - Credit	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
923.000	\$ 27,975,097	Outside Services Employed	15	\$ 27,975,097	\$ 18,079,757	\$ 4,321,348	\$ 749,294	\$ 315,630	\$ 839,001	\$ 760,754	\$ 2,909,314	0.0
924.000	\$ 4,884,321	Property Insurance	15	\$ 4,884,321	\$ 3,156,641	\$ 754,487	\$ 130,823	\$ 55,107	\$ 146,486	\$ 132,824	\$ 507,953	0.0
925.000	\$ 37,883	Injuries & Damages	16	\$ 37,883	\$ 25,797	\$ 5,016	\$ 690	\$ 359	\$ 741	\$ 1,478	\$ 3,803	0.0
926.000	\$ 1,385,855	Employee Pension & Benefits	16	\$ 1,385,855	\$ 943,715	\$ 183,500	\$ 25,228	\$ 13,146	\$ 27,095	\$ 54,063	\$ 139,109	0.0
927.000	\$ -	Franchise Requirements	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
928.000	\$ 33,557	Regulatory Commission Expenses	15	\$ 33,557	\$ 21,687	\$ 5,184	\$ 899	\$ 379	\$ 1,006	\$ 913	\$ 3,490	0.0
929.000	\$ -	Duplicate Charges - Credit	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
930.100	\$ -	Institutional or Goodwill Advertising Expenses	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
930.200	\$ 2,039,465	Misc. General Expenses	15	\$ 2,039,465	\$ 1,318,066	\$ 315,039	\$ 54,626	\$ 23,010	\$ 61,166	\$ 55,461	\$ 212,097	0.0
930.300	\$ 65,221	Research & Development Expenses - AGE	15	\$ 65,221	\$ 42,151	\$ 10,075	\$ 1,747	\$ 736	\$ 1,956	\$ 1,774	\$ 6,783	0.0
931.000	\$ 132,193	Rents - AGE	15	\$ 132,193	\$ 85,434	\$ 20,420	\$ 3,541	\$ 1,491	\$ 3,965	\$ 3,595	\$ 13,748	0.0
932.000	\$ 524,564	Maint. Of General Plant - AGE	15	\$ 524,564	\$ 339,015	\$ 81,030	\$ 14,050	\$ 5,918	\$ 15,732	\$ 14,265	\$ 54,553	0.0
		TOTAL ADMIN. & GENERAL EXPENSES		\$ 47,571,389	\$ 32,699,335	\$ 6,557,225	\$ 1,041,950	\$ 469,799	\$ 1,158,399	\$ 1,589,729	\$ 4,054,952	0.0
		TOTAL OPERATION AND MAINTENANCE EXPENSES		\$ 97,943,766	\$ 64,946,613	\$ 15,257,852	\$ 2,917,032	\$ 1,109,413	\$ 3,403,529	\$ 2,567,491	\$ 7,741,837	0.0

Missouri-American Water Company
Staff Class Cost of Service Study

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Fire Protection		
									Private	Public	
DEPRECIATION EXPENSES											
INTANGIBLE PLANT											
301.000 \$	- Organization	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
302.000 \$	- Franchises and Consents	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
303.000 \$	- Miscellaneous Intangible Plant	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL INTANGIBLE PLANT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
SOURCE OF SUPPLY											
310.000 \$	- Land and Land Rights - SPP	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
311.000 \$	282,413 Structures and Improvements - SPP	2	\$ 282,413	\$ 177,048	\$ 62,458	\$ 17,262	\$ 4,642	\$ 20,773	\$ 229	\$ -	0.0
312.000 \$	- Collecting & Impounding Reservoirs	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
313.000 \$	12,498 Lake, River and Other Intakes	2	\$ 12,498	\$ 7,835	\$ 2,764	\$ 764	\$ 205	\$ 919	\$ 10	\$ -	0.0
314.000 \$	1,222 Wells and Springs	2	\$ 1,222	\$ 766	\$ 270	\$ 75	\$ 20	\$ 90	\$ 1	\$ -	0.0
315.000 \$	- Infiltration Galleries and Tunnels	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
316.000 \$	87,848 Supply Mains	2	\$ 87,848	\$ 55,073	\$ 19,428	\$ 5,370	\$ 1,444	\$ 6,462	\$ 71	\$ -	0.0
317.000 \$	- Other Water Source Plant	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL SOURCE OF SUPPLY PLANT		\$ 383,981	\$ 240,722	\$ 84,921	\$ 23,471	\$ 6,311	\$ 28,244	\$ 312	\$ -	0.0
PUMPING PLANT											
320.000 \$	- Land and Land Rights - PP	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
321.000 \$	867,903 Structures and Improvements - PP	3	\$ 867,903	\$ 509,847	\$ 179,861	\$ 49,711	\$ 13,367	\$ 59,821	\$ 12,905	\$ 42,390	0.0
322.000 \$	- Boiler Plant Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
323.000 \$	390,622 Other Power Production Equipment	3	\$ 390,622	\$ 229,470	\$ 80,951	\$ 22,374	\$ 6,016	\$ 26,924	\$ 5,808	\$ 19,079	0.0
324.000 \$	- Steam Pumping Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
325.000 \$	1,082,003 Electric Pumping Equipment	3	\$ 1,082,003	\$ 635,620	\$ 224,231	\$ 61,974	\$ 16,664	\$ 74,578	\$ 16,089	\$ 52,847	0.0
326.000 \$	37,191 Diesel Pumping Equipment	3	\$ 37,191	\$ 21,848	\$ 7,707	\$ 2,130	\$ 573	\$ 2,563	\$ 553	\$ 1,816	0.0
327.000 \$	4,935 Hydraulic Pumping Equipment	3	\$ 4,935	\$ 2,899	\$ 1,023	\$ 283	\$ 76	\$ 340	\$ 73	\$ 241	0.0
328.000 \$	163,742 Other Pumping Equipment	3	\$ 163,742	\$ 96,190	\$ 33,933	\$ 9,379	\$ 2,522	\$ 11,286	\$ 2,435	\$ 7,998	0.0
	TOTAL PUMPING PLANT		\$ 2,546,396	\$ 1,495,874	\$ 527,707	\$ 145,849	\$ 39,218	\$ 175,513	\$ 37,863	\$ 124,372	0.0
WATER TREATMENT PLANT											
330.000 \$	- Land and Land Rights - WTP	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
331.000 \$	2,124,505 Structures and Improvements - WTP	2	\$ 2,124,505	\$ 1,331,878	\$ 469,853	\$ 129,859	\$ 34,919	\$ 156,271	\$ 1,724	\$ -	0.0
332.000 \$	2,296,719 Water Treatment Equipment	2	\$ 2,296,719	\$ 1,439,841	\$ 507,940	\$ 140,386	\$ 37,749	\$ 168,939	\$ 1,864	\$ -	0.0
333.000 \$	- Water Treatment - Other	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL WATER TREATMENT PLANT		\$ 4,421,224	\$ 2,771,719	\$ 977,794	\$ 270,245	\$ 72,668	\$ 325,210	\$ 3,588	\$ -	0.0
TRANSMISSION & DISTRIBUTION PLANT											
340.000 \$	- Land and Land Rights - TDP	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
341.000 \$	87,944 Structures and Improvements - TDP	7	\$ 87,944	\$ 53,634	\$ 12,677	\$ 824	\$ 942	\$ 573	\$ 4,362	\$ 14,931	0.0
341.100 \$	- Structure and Improv - Special Crossing	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
342.000 \$	231,232 Distribution Reservoirs and Standpipes	5	\$ 231,232	\$ 146,471	\$ 32,194	\$ 10,167	\$ 2,393	\$ 10,161	\$ 6,782	\$ 23,064	0.0
343.000 \$	22,399,793 Transmission and Distribution Mains	7	\$ 22,399,793	\$ 13,660,971	\$ 3,228,791	\$ 209,826	\$ 239,958	\$ 146,069	\$ 1,111,135	\$ 3,803,042	0.0
344.000 \$	- Fire Mains	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
345.000 \$	1,292,413 Services	10	\$ 1,292,413	\$ 1,123,950	\$ 84,533	\$ 1,286	\$ 4,830	\$ 362	\$ 77,453	\$ -	0.0
346.000 \$	3,694,790 Meters	9	\$ 3,694,790	\$ 2,865,466	\$ 722,469	\$ 35,101	\$ 60,034	\$ 11,720	\$ -	\$ -	0.0
347.000 \$	595,106 Meter Installations	9	\$ 595,106	\$ 461,530	\$ 116,365	\$ 5,654	\$ 9,670	\$ 1,888	\$ -	\$ -	0.0
348.000 \$	1,685,320 Hydrants	8	\$ 1,685,320	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,685,320	0.0
349.000 \$	- Other Transmission & Distribution Plant	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL TRANSMISSION & DIST. PLANT		\$ 29,986,598	\$ 18,312,022	\$ 4,197,028	\$ 262,858	\$ 317,827	\$ 170,773	\$ 1,199,733	\$ 5,526,357	0.0
INCENTIVE COMPENSATION CAPITALIZATION											
0.000 \$	- Incentive Compensation Capitalization Adj.	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
GENERAL PLANT											
389.000 \$	- Land and Land Rights - GP	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
390.000 \$	632,488 Structures and Improvements - GP	15	\$ 632,488	\$ 408,765	\$ 97,701	\$ 16,941	\$ 7,136	\$ 18,969	\$ 17,200	\$ 65,777	0.0
390.100 \$	164,563 Office Structures	15	\$ 164,563	\$ 106,354	\$ 25,420	\$ 4,408	\$ 1,857	\$ 4,935	\$ 4,475	\$ 17,113.99	0.0
390.200 \$	28,945 General Structures - HVAC	15	\$ 28,945	\$ 18,707	\$ 4,471	\$ 775	\$ 327	\$ 868	\$ 787	\$ 3,010.18	0.0
390.300 \$	53,468 Miscellaneous Structures	15	\$ 53,468	\$ 34,555	\$ 8,259	\$ 1,432	\$ 603	\$ 1,604	\$ 1,454	\$ 5,560	0.0
390.900 \$	1,157 Structures & Improvements - Leasehold	15	\$ 1,157	\$ 748	\$ 179	\$ 31	\$ 13	\$ 35	\$ 31	\$ 120	0.0
391.000 \$	46,339 Office Furniture and Equipment	15	\$ 46,339	\$ 29,948	\$ 7,158	\$ 1,241	\$ 523	\$ 1,390	\$ 1,260	\$ 4,819	0.0
391.100 \$	602,431 Computers & Peripheral Equipment	15	\$ 602,431	\$ 389,339	\$ 93,058	\$ 16,136	\$ 6,797	\$ 18,068	\$ 16,382	\$ 62,651	0.0
391.200 \$	1,054,023 Computer Hardware & Software	15	\$ 1,054,023	\$ 681,194	\$ 162,816	\$ 28,231	\$ 11,892	\$ 31,611	\$ 28,663	\$ 109,615	0.0
391.250 \$	1,974,406 Computer Software	15	\$ 1,974,406	\$ 1,276,020	\$ 304,989	\$ 52,883	\$ 22,276	\$ 59,214	\$ 53,692	\$ 205,331	0.0
391.260 \$	- Personal Computer Software	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
391.300 \$	2,586 Other Office Equipment	15	\$ 2,586	\$ 1,671	\$ 399	\$ 69	\$ 29	\$ 78	\$ 70	\$ 269	0.0
391.400 \$	1,625,569 BTS Initial Investment	15	\$ 1,625,569	\$ 1,050,573	\$ 251,104	\$ 43,540	\$ 18,341	\$ 48,752	\$ 44,206	\$ 169,054	0.0
392.100 \$	670,997 Transportation Equipment - Light Trucks	15	\$ 670,997	\$ 433,652	\$ 103,650	\$ 17,972	\$ 7,571	\$ 20,124	\$ 18,247	\$ 69,781	0.0
392.200 \$	- Transportation Equipment - Heavy Trucks	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
392.300 \$	- Transportation Equipment - Cars	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0

Missouri-American Water Company
Staff Class Cost of Service Study

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential		Commercial		Industrial		Other Public Authorities	Sales for Resale	Fire Protection		
												Private	Public	
392.400	\$ 426,510 Transportation Equipment - Other	15	\$ 426,510	\$ 275,645	\$ 65,884	\$ 11,424	\$ 4,812	\$ 12,791	\$ 11,599	\$ 44,356	0.0			
393.000	\$ 23,553 Stores Equipment	2	\$ 23,553	\$ 14,766	\$ 5,209	\$ 1,440	\$ 387	\$ 1,732	\$ 19	\$ -	0.0			
394.000	\$ 314,685 Tools, Shop and Garage Equipment	15	\$ 314,685	\$ 203,375	\$ 48,610	\$ 8,429	\$ 3,550	\$ 9,438	\$ 8,558	\$ 32,726	0.0			
395.000	\$ 42,554 Laboratory Equipment	15	\$ 42,554	\$ 27,502	\$ 6,573	\$ 1,140	\$ 480	\$ 1,276	\$ 1,157	\$ 4,425	0.0			
396.000	\$ 31,402 Power Operated Equipment	15	\$ 31,402	\$ 20,294	\$ 4,851	\$ 841	\$ 354	\$ 942	\$ 854	\$ 3,266	0.0			
397.100	\$ 360,392 Communication Equipment (non telephone)	15	\$ 360,392	\$ 232,914	\$ 55,670	\$ 9,653	\$ 4,066	\$ 10,809	\$ 9,800	\$ 37,480	0.0			
397.200	\$ 8,115 Telephone Equipment	15	\$ 8,115	\$ 5,245	\$ 1,254	\$ 217	\$ 92	\$ 243	\$ 221	\$ 844	0.0			
398.000	\$ 224,324 Miscellaneous Equipment	15	\$ 224,324	\$ 144,976	\$ 34,652	\$ 6,008	\$ 2,531	\$ 6,728	\$ 6,100	\$ 23,329	0.0			
399.000	\$ 1,344 Other Tangible Equipment	17	\$ 1,344	\$ 820	\$ 202	\$ 21	\$ 15	\$ 20	\$ 50	\$ 216	0.0			
TOTAL GENERAL PLANT			\$ 8,289,851	\$ 5,357,064	\$ 1,282,109	\$ 222,832	\$ 93,652	\$ 249,626	\$ 224,826	\$ 859,742	0.0			
403.000	\$ 45,628,050 DEPRECIATION EXPENSES	17	\$ 45,628,050	\$ 27,845,504	\$ 6,865,696	\$ 715,243	\$ 515,562	\$ 672,295	\$ 1,697,353	\$ 7,316,398	0.0			
Note: Depreciation Expense adjusted. See Dep & Amort Expense Tab														
AMORTIZATION EXPENSES														
404.000	\$ 1,108,136 Amortization of Expense	15	\$ 1,108,136	\$ 716,167	\$ 171,175	\$ 29,681	\$ 12,503	\$ 33,234	\$ 30,135	\$ 115,242	0.0			
405.000	\$ 1,354,025 Amortization of Reg Asset	15	\$ 1,354,025	\$ 875,080	\$ 209,158	\$ 36,267	\$ 15,277	\$ 40,609	\$ 36,821	\$ 140,814	0.0			
405.001	\$ - Amortization of Reg Asset AFUDC	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0			
407.000	\$ - Amortization - Property Losses	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0			
TOTAL AMORTIZATION EXPENSES			\$ 2,462,161	\$ 1,591,246	\$ 380,333	\$ 65,947	\$ 27,779	\$ 73,843	\$ 66,956	\$ 256,056	0.0			
OTHER OPERATING EXPENSES														
408.100	\$ 21,836,186 Property Taxes	19	\$ 21,836,186	\$ 13,820,399	\$ 3,332,779	\$ 473,726	\$ 246,741	\$ 507,903	\$ 709,208	\$ 2,745,429	0.0			
408.101	\$ 2,261,213 Payroll Taxes	16	\$ 2,261,213	\$ 1,539,801	\$ 299,405	\$ 41,163	\$ 21,449	\$ 44,209	\$ 88,210	\$ 226,975	0.0			
408.102	\$ (106,111) Other Taxes	16	\$ (106,111)	\$ (72,258)	\$ (14,050)	\$ (1,932)	\$ (1,007)	\$ (2,075)	\$ (4,139)	\$ (10,651)	0.0			
408.103	\$ 1,355,160 PSC Assessment	15	\$ 1,355,160	\$ 875,813	\$ 209,333	\$ 36,297	\$ 15,290	\$ 40,643	\$ 36,852	\$ 140,932	0.0			
TOTAL OTHER OPERATING EXPENSES			\$ 25,346,448	\$ 16,163,755	\$ 3,827,468	\$ 549,255	\$ 282,473	\$ 590,681	\$ 830,131	\$ 3,102,685	0.0			
TOTAL OPERATION AND MAINTENANCE EXPENSES			\$ 171,380,425	\$ 110,547,119	\$ 26,331,349	\$ 4,247,477	\$ 1,935,227	\$ 4,740,347	\$ 5,161,931	\$ 18,416,976	0.0			
NET INCOME BEFORE TAXES			\$ 72,970,923	\$ 66,902,882	\$ 19,831,992	\$ 719,343	\$ 1,347,551	\$ 3,401,394	\$ (1,281,598)	\$ (17,950,641)				
INCOME TAXES														
409.100	\$ (7,758,636) Current Income Taxes	15	\$ (7,758,636)	\$ (5,014,254)	\$ (1,198,486)	\$ (207,810)	\$ (87,537)	\$ (232,689)	\$ (210,988)	\$ (806,871)	0.0			
TOTAL CURRENT INCOME TAXES			\$ (7,758,636)	\$ (5,014,254)	\$ (1,198,486)	\$ (207,810)	\$ (87,537)	\$ (232,689)	\$ (210,988)	\$ (806,871)	0.0			
DEFERRED INCOME TAXES														
410.100	\$ 18,795,314 Deferred Income Taxes - Def. Inc. Tax.	15	\$ 18,795,314	\$ 12,147,043	\$ 2,903,335	\$ 503,420	\$ 212,058	\$ 563,690	\$ 511,119	\$ 1,954,648	0.0			
412.200	\$ (98,028) Amortization of Deferred ITC	15	\$ (98,028)	\$ (63,354)	\$ (15,143)	\$ (2,626)	\$ (1,106)	\$ (2,940)	\$ (2,666)	\$ (10,195)	0.0			
0.000	\$ (590,125) Amortization of Protected Excess ADIT	15	\$ (590,125)	\$ (381,386)	\$ (91,157)	\$ (15,806)	\$ (6,658)	\$ (17,698)	\$ (16,048)	\$ (61,371)	0.0			
0.100	\$ (5,387,501) Amortization of Unprotected Excess ADIT	15	\$ (5,387,501)	\$ (3,481,836)	\$ (832,214)	\$ (144,301)	\$ (60,785)	\$ (161,577)	\$ (146,508)	\$ (560,282)	0.0			
TOTAL DEFERRED INCOME TAXES			\$ 12,719,660	\$ 8,220,467	\$ 1,964,822	\$ 340,688	\$ 143,510	\$ 381,475	\$ 345,898	\$ 1,322,801	0.0			
NET OPERATING INCOME			\$ 68,009,899	\$ 63,696,670	\$ 19,065,656	\$ 586,466	\$ 1,291,578	\$ 3,252,608	\$ (1,416,508)	\$ (18,466,570)				

Missouri-American Water Company
Staff Class Cost of Service Study

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Fire Protection			
									Private	Public		
PLANT IN SERVICE												
INTANGIBLE PLANT												
301.000	\$ 155,652	Organization	17	\$ 155,652	\$ 94,990	\$ 23,421	\$ 2,440	\$ 1,759	\$ 2,293	\$ 5,790	\$ 24,959	0.0
302.000	\$ -	- Franchises and Consents	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
303.000	\$ 508,372	Miscellaneous Intangible Plant	6	\$ 508,372	\$ 313,013	\$ 110,200	\$ 30,361	\$ 8,190	\$ 36,522	\$ 2,574	\$ 7,512	0.0
		TOTAL INTANGIBLE PLANT		\$ 664,024	\$ 408,003	\$ 133,621	\$ 32,801	\$ 9,949	\$ 38,815	\$ 8,365	\$ 32,470	0.0
SOURCE OF SUPPLY PLANT												
310.000	\$ 1,250,782	Land and Land Rights - SSP	2	\$ 1,250,782	\$ 784,131	\$ 276,622	\$ 76,454	\$ 20,558	\$ 92,003	\$ 1,015	\$ -	0.0
311.000	\$ 14,335,672	Structures and Improvements - SPP	2	\$ 14,335,672	\$ 8,987,208	\$ 3,170,464	\$ 876,262	\$ 235,623	\$ 1,054,482	\$ 11,633	\$ -	0.0
312.000	\$ -	- Collecting & Impounding Reservoirs	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
313.000	\$ 350,082	Lake, River and Other Intakes	2	\$ 350,082	\$ 219,471	\$ 77,424	\$ 21,399	\$ 5,754	\$ 25,751	\$ 284	\$ -	0.0
314.000	\$ 48,481	Wells and Springs	2	\$ 48,481	\$ 30,393	\$ 10,722	\$ 2,963	\$ 797	\$ 3,566	\$ 39	\$ -	0.0
315.000	\$ -	- Infiltration Galleries and Tunnels	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
316.000	\$ 6,058,472	Supply Mains	2	\$ 6,058,472	\$ 3,798,130	\$ 1,339,886	\$ 370,321	\$ 99,578	\$ 445,640	\$ 4,916	\$ -	0.0
317.000	\$ -	- Other Water Source Plant	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
		TOTAL SOURCE OF SUPPLY PLANT		\$ 22,043,489	\$ 13,819,333	\$ 4,875,117	\$ 1,347,399	\$ 362,310	\$ 1,621,442	\$ 17,888	\$ -	0.0
PUMPING PLANT												
320.000	\$ 284,360	Land and Land Rights - PP	3	\$ 284,360	\$ 167,047	\$ 58,930	\$ 16,287	\$ 4,380	\$ 19,600	\$ 4,228	\$ 13,889	0.0
321.000	\$ 21,972,220	Structures and Improvements - PP	3	\$ 21,972,220	\$ 12,907,526	\$ 4,553,454	\$ 1,258,497	\$ 338,405	\$ 1,514,458	\$ 326,709	\$ 1,073,171	0.0
322.000	\$ -	- Boiler Plant Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
323.000	\$ 12,807,292	Other Power Production Equipment	3	\$ 12,807,292	\$ 7,523,612	\$ 2,654,143	\$ 733,560	\$ 197,251	\$ 882,756	\$ 190,434	\$ 625,536	0.0
324.000	\$ -	- Steam Pumping Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
325.000	\$ 57,248,813	Electric Pumping Equipment	3	\$ 57,248,813	\$ 33,630,672	\$ 11,864,064	\$ 3,279,024	\$ 881,717	\$ 3,945,934	\$ 851,244	\$ 2,796,157	0.0
326.000	\$ 1,967,760	Diesel Pumping Equipment	3	\$ 1,967,760	\$ 1,155,956	\$ 407,792	\$ 112,707	\$ 30,306	\$ 135,630	\$ 29,259	\$ 96,110	0.0
327.000	\$ 261,087	Hydraulic Pumping Equipment	3	\$ 261,087	\$ 153,375	\$ 54,107	\$ 14,954	\$ 4,021	\$ 17,996	\$ 3,882	\$ 12,752	0.0
328.000	\$ 8,663,587	Other Pumping Equipment	3	\$ 8,663,587	\$ 5,089,402	\$ 1,795,415	\$ 496,222	\$ 133,432	\$ 597,147	\$ 128,821	\$ 423,149	0.0
		TOTAL PUMPING PLANT		\$ 103,205,119	\$ 60,627,588	\$ 21,387,905	\$ 5,911,250	\$ 1,589,513	\$ 7,113,521	\$ 1,534,578	\$ 5,040,764	0.0
WATER TREATMENT PLANT												
330.000	\$ 1,902,246	Land and Land Rights - WTP	2	\$ 1,902,246	\$ 1,192,541	\$ 420,699	\$ 116,274	\$ 31,266	\$ 139,923	\$ 1,544	\$ -	0.0
331.000	\$ 90,790,831	Structures and Improvements - WTP	2	\$ 90,790,831	\$ 56,917,883	\$ 20,079,214	\$ 5,549,551	\$ 1,492,253	\$ 6,678,256	\$ 73,675	\$ -	0.0
332.000	\$ 105,354,069	Water Treatment Equipment	2	\$ 105,354,069	\$ 66,047,756	\$ 23,300,005	\$ 6,439,722	\$ 1,731,617	\$ 7,749,477	\$ 85,493	\$ -	0.0
333.000	\$ -	- Water Treatment - Other	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
		TOTAL WATER TREATMENT PLANT		\$ 198,047,146	\$ 124,158,180	\$ 43,799,918	\$ 12,105,547	\$ 3,255,135	\$ 14,567,655	\$ 160,711	\$ -	0.0
TRANSMISSION & DIST. PLANT												
340.000	\$ 3,991,422	Land and Land Rights - TDP	7	\$ 3,991,422	\$ 2,434,250	\$ 575,339	\$ 37,389	\$ 42,758	\$ 26,028	\$ 197,993	\$ 677,664	0.0
341.000	\$ 5,902,311	Structures and Improvements - TDP	7	\$ 5,902,311	\$ 3,599,645	\$ 850,782	\$ 55,289	\$ 63,229	\$ 38,489	\$ 292,782	\$ 1,002,096	0.0
342.000	\$ 13,601,895	Distribution Reservoirs and Standpipes	5	\$ 13,601,895	\$ 8,615,944	\$ 1,893,765	\$ 598,085	\$ 140,741	\$ 597,681	\$ 398,947	\$ 1,356,732	0.0
343.000	\$ 1,611,495,894	Transmission and Distribution Mains	7	\$ 1,611,495,894	\$ 982,803,669	\$ 232,287,133	\$ 15,095,417	\$ 17,263,183	\$ 10,508,574	\$ 79,937,798	\$ 273,600,119	0.0
344.000	\$ -	- Fire Mains	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
345.000	\$ 44,260,724	Services	10	\$ 44,260,724	\$ 38,491,429	\$ 2,894,954	\$ 44,027	\$ 165,405	\$ 12,408	\$ 2,652,501	\$ -	0.0
346.000	\$ 153,949,601	Meters	9	\$ 153,949,601	\$ 119,394,440	\$ 30,102,862	\$ 1,462,543	\$ 2,501,432	\$ 488,325	\$ -	\$ -	0.0
347.000	\$ 24,796,094	Meter Installations	9	\$ 24,796,094	\$ 19,230,422	\$ 4,848,557	\$ 235,566	\$ 402,896	\$ 78,653	\$ -	\$ -	0.0
348.000	\$ 91,098,403	Hydrants	8	\$ 91,098,403	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,098,403	0.0
349.000	\$ -	- Other Transmission & Distribution Plant	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
		TOTAL TRANSMISSION & DIST. PLANT		\$ 1,949,096,344	\$ 1,174,569,799	\$ 273,453,391	\$ 17,528,316	\$ 20,579,644	\$ 11,750,158	\$ 83,480,021	\$ 367,735,015	0.0
INCENTIVE COMPENSATION CAPITALIZATION												
0.000	\$ -	- Incentive Compensation Capitalization Adj.	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
		TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
GENERAL PLANT												
389.000	\$ 1,749	Land and Land Rights - GP	15	\$ 1,749	\$ 1,130	\$ 270	\$ 47	\$ 20	\$ 52	\$ 48	\$ 182	0.0
390.000	\$ 20,943,319	Structures and Improvements - GP	15	\$ 20,943,319	\$ 13,535,256	\$ 3,235,140	\$ 560,953	\$ 236,293	\$ 628,111	\$ 569,532	\$ 2,178,033	0.0
390.100	\$ 7,873,847	Office Structures	15	\$ 7,873,847	\$ 5,088,713	\$ 1,216,283	\$ 210,896	\$ 88,837	\$ 236,145	\$ 214,121	\$ 818,853.01	0.0
390.200	\$ 1,384,915	General Structures - HVAC	15	\$ 1,384,915	\$ 895,043	\$ 213,930	\$ 37,094	\$ 15,625	\$ 41,535	\$ 37,661	\$ 144,026.40	0.0
390.300	\$ 1,437,308	Miscellaneous Structures	15	\$ 1,437,308	\$ 928,904	\$ 222,023	\$ 38,497	\$ 16,216	\$ 43,106	\$ 39,086	\$ 149,475	0.0
390.900	\$ 42,065	Structures & Improvements - Leasehold	15	\$ 42,065	\$ 27,186	\$ 6,498	\$ 1,127	\$ 475	\$ 1,262	\$ 1,144	\$ 4,375	0.0
391.000	\$ 1,327,766	Office Furniture and Equipment	15	\$ 1,327,766	\$ 858,109	\$ 205,102	\$ 35,563	\$ 14,981	\$ 39,821	\$ 36,107	\$ 138,083	0.0
391.100	\$ 3,160,708	Computers & Peripheral Equipment	15	\$ 3,160,708	\$ 2,042,704	\$ 488,238	\$ 84,657	\$ 35,661	\$ 94,793	\$ 85,952	\$ 328,703	0.0
391.200	\$ 5,530,028	Computer Hardware and Software	15	\$ 5,530,028	\$ 3,573,949	\$ 854,230	\$ 148,118	\$ 62,393	\$ 165,851	\$ 150,383	\$ 575,104	0.0
391.250	\$ 39,488,128	Computer Software	15	\$ 39,488,128	\$ 25,520,403	\$ 6,099,780	\$ 1,057,663	\$ 445,526	\$ 1,184,288	\$ 1,073,839	\$ 4,106,630	0.0
391.260	\$ -	- Personal Computer Software	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
391.300	\$ 24,721	Other Office Equipment	15	\$ 24,721	\$ 15,977	\$ 3,819	\$ 662	\$ 279	\$ 741	\$ 672	\$ 2,571	0.0
391.400	\$ 32,511,371	BTS Initial Investment	15	\$ 32,511,371	\$ 21,011,462	\$ 5,022,071	\$ 870,795	\$ 366,810	\$ 975,048	\$ 884,113	\$ 3,381,071	0.0
392.100	\$ 12,046,624	Transportation Equipment - Light Trucks	15	\$ 12,046,624	\$ 7,785,497	\$ 1,860,857	\$ 322,661	\$ 135,916	\$ 361,290	\$ 327,596	\$ 1,252,807	0.0
392.200	\$ 21,495,187	Transportation Equipment - Heavy Trucks	15	\$ 21,495,187	\$ 13,891,918	\$ 3,320,388	\$ 575,734	\$ 242,520	\$ 644,662	\$ 584,539	\$ 2,235,426	0.0
392.300	\$ 3,026,134	Transportation Equipment - Cars	15	\$ 3,026,134	\$ 1,955,731	\$ 467,451	\$ 81,053	\$ 34,142	\$ 90,757	\$ 82,293	\$ 314,708	0.0

Missouri-American Water Company
Staff Class Cost of Service Study

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	MO Adjusted Jurisdictional			Other Public Authorities	Sales for Resale	Fire Protection		
				Residential	Commercial	Industrial			Private	Public	
392.400	\$ 6,935,121 Transportation Equipment - Other	15	\$ 6,935,121	\$ 4,482,033	\$ 1,071,277	\$ 185,753	\$ 78,246	\$ 207,991	\$ 188,593	\$ 721,229	0.0
393.000	\$ 607,045 Stores Equipment	2	\$ 607,045	\$ 380,564	\$ 134,253	\$ 37,105	\$ 9,977	\$ 44,652	\$ 493	\$ -	0.0
394.000	\$ 8,436,595 Tools, Shop and Garage Equipment	15	\$ 8,436,595	\$ 5,452,406	\$ 1,303,211	\$ 225,969	\$ 95,186	\$ 253,022	\$ 229,425	\$ 877,377	0.0
395.000	\$ 1,091,135 Laboratory Equipment	15	\$ 1,091,135	\$ 705,179	\$ 168,549	\$ 29,225	\$ 12,311	\$ 32,724	\$ 29,672	\$ 113,474	0.0
396.000	\$ 828,536 Power Operated Equipment	15	\$ 828,536	\$ 535,467	\$ 127,985	\$ 22,192	\$ 9,348	\$ 24,849	\$ 22,531	\$ 86,165	0.0
397.100	\$ 6,256,808 Communication Equipment (non Telephone)	15	\$ 6,256,808	\$ 4,043,652	\$ 966,497	\$ 167,584	\$ 70,593	\$ 187,648	\$ 170,147	\$ 650,687	0.0
397.200	\$ 90,772 Telephone Equipment	15	\$ 90,772	\$ 58,664	\$ 14,022	\$ 2,431	\$ 1,024	\$ 2,722	\$ 2,468	\$ 9,440	0.0
398.000	\$ 3,461,794 Miscellaneous Equipment	17	\$ 3,461,794	\$ 2,112,635	\$ 520,899	\$ 54,265	\$ 39,116	\$ 51,007	\$ 128,778	\$ 555,094	0.0
399.000	\$ 55,305 Other Tangible Equipment	17	\$ 55,305	\$ 33,751	\$ 8,322	\$ 867	\$ 625	\$ 815	\$ 2,057	\$ 8,868	0.0
TOTAL GENERAL PLANT			\$ 178,056,981	\$ 114,936,331	\$ 27,531,094	\$ 4,750,913	\$ 2,012,119	\$ 5,312,893	\$ 4,861,252	\$ 18,652,379	0.0
TOTAL PLANT IN SERVICE			\$ 2,451,113,103	\$ 1,488,519,235	\$ 371,181,046	\$ 41,676,226	\$ 27,808,669	\$ 40,404,483	\$ 90,062,815	\$ 391,460,628	0.0

Missouri-American Water Company
Staff Class Cost of Service Study

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Fire Protection			
									Private	Public		
ACCUMULATED DEPRECIATION RESERVE												
INTANGIBLE PLANT												
301.000	\$ - Organization	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
302.000	\$ - Franchises and Consents	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
303.000	\$ - Miscellaneous Intangible Plant	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL INTANGIBLE PLANT			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
SOURCE OF SUPPLY PLANT												
310.000	\$ - Land and Land Rights - SSP	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
311.000	2,880,269 Structures and Improvements - SPP	2	\$ 2,880,269	\$ 1,805,676	\$ 636,998	\$ 176,055	\$ 47,341	\$ 211,863	\$ 2,337	\$ -	\$ -	0.0
312.000	\$ - Collecting & Impounding Reservoirs	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
313.000	77,390 Lake, River and Other Intakes	2	\$ 77,390	\$ 48,517	\$ 17,115	\$ 4,730	\$ 1,272	\$ 5,693	\$ 63	\$ -	\$ -	0.0
314.000	3,084 Wells and Springs	2	\$ 3,084	\$ 1,933	\$ 682	\$ 189	\$ 51	\$ 227	\$ 3	\$ -	\$ -	0.0
315.000	\$ - Infiltration Galleries and Tunnels	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
316.000	4,454,246 Supply Mains	2	\$ 4,454,246	\$ 2,792,421	\$ 985,097	\$ 272,264	\$ 73,211	\$ 327,639	\$ 3,615	\$ -	\$ -	0.0
317.000	\$ - Other Water Source Plant	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL SOURCE OF SUPPLY PLANT			\$ 7,414,989	\$ 4,648,547	\$ 1,639,892	\$ 453,238	\$ 121,874	\$ 545,421	\$ 6,017	\$ -	\$ -	0.0
PUMPING PLANT												
320.000	\$ - Land and Land Rights - PP	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
321.000	6,249,637 Structures and Improvements - PP	3	\$ 6,249,637	\$ 3,671,334	\$ 1,295,155	\$ 357,959	\$ 96,254	\$ 430,763	\$ 92,927	\$ 305,246	\$ -	0.0
322.000	\$ - Boiler Plant Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
323.000	1,636,766 Other Power Production Equipment	3	\$ 1,636,766	\$ 961,514	\$ 339,198	\$ 93,749	\$ 25,209	\$ 112,816	\$ 24,337	\$ 79,943	\$ -	0.0
324.000	\$ - Steam Pumping Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
325.000	20,476,921 Electric Pumping Equipment	3	\$ 20,476,921	\$ 12,029,116	\$ 4,243,573	\$ 1,172,851	\$ 315,375	\$ 1,411,393	\$ 304,476	\$ 1,000,138	\$ -	0.0
326.000	1,813,991 Diesel Pumping Equipment	3	\$ 1,813,991	\$ 1,065,624	\$ 375,926	\$ 103,899	\$ 27,938	\$ 125,031	\$ 26,973	\$ 88,599	\$ -	0.0
327.000	48,722 Hydraulic Pumping Equipment	3	\$ 48,722	\$ 28,622	\$ 10,097	\$ 2,791	\$ 750	\$ 3,358	\$ 724	\$ 2,380	\$ -	0.0
328.000	(820,297) Other Pumping Equipment	3	\$ (820,297)	\$ (481,881)	\$ (169,996)	\$ (46,984)	\$ (12,634)	\$ (56,540)	\$ (12,197)	\$ (40,065)	\$ -	0.0
TOTAL PUMPING PLANT			\$ 29,405,740	\$ 17,274,328	\$ 6,093,953	\$ 1,684,264	\$ 452,892	\$ 2,026,821	\$ 437,240	\$ 1,436,241	\$ -	0.0
WATER TREATMENT PLANT												
330.000	\$ - Land and Land Rights - WTP	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
331.000	34,385,828 Structures and Improvements - WTP	2	\$ 34,385,828	\$ 21,556,897	\$ 7,604,737	\$ 2,101,819	\$ 565,171	\$ 2,529,301	\$ 27,903	\$ -	\$ -	0.0
332.000	22,635,663 Water Treatment Equipment	2	\$ 22,635,663	\$ 14,190,574	\$ 5,006,082	\$ 1,383,595	\$ 372,043	\$ 1,665,000	\$ 18,368	\$ -	\$ -	0.0
333.000	\$ - Water Treatment - Other	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL WATER TREATMENT PLANT			\$ 57,021,491	\$ 35,747,471	\$ 12,610,819	\$ 3,485,414	\$ 937,214	\$ 4,194,301	\$ 46,272	\$ -	\$ -	0.0
TRANSMISSION & DIST. PLANT												
340.000	\$ - Land and Land Rights - TDP	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
341.000	4,216,953 Structures and Improvements - TDP	7	\$ 4,216,953	\$ 2,571,795	\$ 607,848	\$ 39,502	\$ 45,174	\$ 27,499	\$ 209,181	\$ 715,955	\$ -	0.0
342.000	8,630,597 Distribution Reservoirs and Standpipes	5	\$ 8,630,597	\$ 5,466,940	\$ 1,201,621	\$ 379,494	\$ 89,302	\$ 379,237	\$ 253,137	\$ 860,866	\$ -	0.0
343.000	230,394,038 Transmission and Distribution Mains	7	\$ 230,394,038	\$ 140,510,508	\$ 33,209,871	\$ 2,158,177	\$ 2,468,101	\$ 1,502,401	\$ 11,428,631	\$ 39,116,349	\$ -	0.0
344.000	\$ - Fire Mains	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
345.000	781,290 Services	10	\$ 781,290	\$ 679,450	\$ 51,102	\$ 777	\$ 2,920	\$ 219	\$ 46,822	\$ -	\$ -	0.0
346.000	(12,919,422) Meters	9	\$ (12,919,422)	\$ (10,019,559)	\$ (2,526,227)	\$ (122,736)	\$ (209,920)	\$ (40,980)	\$ -	\$ -	\$ -	0.0
347.000	10,057,043 Meter Installations	9	\$ 10,057,043	\$ 7,799,663	\$ 1,966,525	\$ 95,543	\$ 163,411	\$ 31,901	\$ -	\$ -	\$ -	0.0
348.000	15,351,607 Hydrants	8	\$ 15,351,607	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,351,607	\$ -	0.0
349.000	\$ - Other Transmission & Distribution Plant	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL TRANSMISSION & DIST. PLANT			\$ 256,512,106	\$ 147,008,796	\$ 34,510,740	\$ 2,550,757	\$ 2,558,988	\$ 1,900,276	\$ 11,937,771	\$ 56,044,778	\$ -	0.0
INCENTIVE COMPENSATION CAPITALIZATION												
0.000	\$ - Incentive Compensation Capitalization Adj.	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL INCENTIVE COMPENSATION CAPITALIZATION			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
GENERAL PLANT												
389.000	\$ - Land and Land Rights - GP	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
390.000	553,051 Structures and Improvements - GP	15	\$ 553,051	\$ 357,426	\$ 85,430	\$ 14,813.10	\$ 6,240	\$ 16,587	\$ 15,040	\$ 57,515	\$ -	0.0
390.100	854,276 Office Structures	15	\$ 854,276	\$ 552,102	\$ 131,961	\$ 22,881	\$ 9,638	\$ 25,621	\$ 23,231	\$ 88,842	\$ -	0.0
390.200	78,300 General Structures - HVAC	15	\$ 78,300	\$ 50,604	\$ 12,095	\$ 2,097	\$ 883	\$ 2,348	\$ 2,129	\$ 8,143	\$ -	0.0
390.300	842,391 Miscellaneous Structures	15	\$ 842,391	\$ 544,421	\$ 130,125	\$ 22,563	\$ 9,504	\$ 25,264	\$ 22,908	\$ 87,606	\$ -	0.0
390.900	180,047 Structures & Improvements - Leasehold	15	\$ 180,047	\$ 116,361	\$ 27,812	\$ 4,822	\$ 2,031	\$ 5,400	\$ 4,896	\$ 18,724	\$ -	0.0
391.000	495,095 Office Furniture and Equipment	15	\$ 495,095	\$ 319,970	\$ 76,478	\$ 13,261	\$ 5,586	\$ 14,848	\$ 13,464	\$ 51,488	\$ -	0.0
391.100	1,693,779 Computers & Peripheral Equipment	15	\$ 1,693,779	\$ 1,094,656	\$ 261,640	\$ 45,367	\$ 19,110	\$ 50,798	\$ 46,061	\$ 176,147	\$ -	0.0
391.200	4,504,560 Computer Hardware and Software	15	\$ 4,504,560	\$ 2,911,209	\$ 695,825	\$ 120,652	\$ 50,823	\$ 135,096	\$ 122,497	\$ 468,459	\$ -	0.0
391.250	10,375,192 Computer Software	15	\$ 10,375,192	\$ 6,705,283	\$ 1,602,669	\$ 277,893	\$ 117,058	\$ 311,162	\$ 282,143	\$ 1,078,984	\$ -	0.0
391.260	\$ - Personal Computer Software	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
391.300	(9,657) Other Office Equipment	15	\$ (9,657)	\$ (6,241)	\$ (1,492)	\$ (259)	\$ (109)	\$ (290)	\$ (263)	\$ (1,004)	\$ -	0.0
391.400	14,010,335 BTS Initial Investment	15	\$ 14,010,335	\$ 9,054,605	\$ 2,164,194	\$ 375,257	\$ 158,072	\$ 420,184	\$ 380,997	\$ 1,457,027	\$ -	0.0
392.100	2,637,009 Transportation Equipment - Light Trucks	15	\$ 2,637,009	\$ 1,704,247	\$ 407,342	\$ 70,631	\$ 29,752	\$ 79,087	\$ 71,711	\$ 274,240	\$ -	0.0
392.200	4,425,404 Transportation Equipment - Heavy Trucks	15	\$ 4,425,404	\$ 2,860,052	\$ 683,598	\$ 118,531	\$ 49,930	\$ 132,722	\$ 120,344	\$ 460,227	\$ -	0.0

Missouri-American Water Company
Staff Class Cost of Service Study

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional							Fire Protection		
				Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Private	Public		
392.300	\$ 1,754,604 Transportation Equipment - Cars	15	\$ 1,754,604	\$ 1,133,966	\$ 271,036	\$ 46,996	\$ 19,796	\$ 52,622	\$ 47,715	\$ 182,473	0.0	
392.400	\$ 2,435,044 Transportation Equipment - Other	15	\$ 2,435,044	\$ 1,573,721	\$ 376,144	\$ 65,221	\$ 27,473	\$ 73,029	\$ 66,219	\$ 253,236	0.0	
393.000	\$ (168,771) Stores Equipment	2	\$ (168,771)	\$ (105,805)	\$ (37,325)	\$ (10,316)	\$ (2,774)	\$ (12,414)	\$ (137)	\$ -	0.0	
394.000	\$ 2,621,948 Tools, Shop and Garage Equipment	15	\$ 2,621,948	\$ 1,694,514	\$ 405,016	\$ 70,227	\$ 29,582	\$ 78,635	\$ 71,301	\$ 272,674	0.0	
395.000	\$ 318,616 Laboratory Equipment	15	\$ 318,616	\$ 205,915	\$ 49,217	\$ 8,534	\$ 3,595	\$ 9,556	\$ 8,664	\$ 33,135	0.0	
396.000	\$ 729,535 Power Operated Equipment	15	\$ 729,535	\$ 471,484	\$ 112,692	\$ 19,540	\$ 8,231	\$ 21,879	\$ 19,839	\$ 75,869	0.0	
397.100	\$ 1,673,698 Communication Equipment (non Telephone)	15	\$ 1,673,698	\$ 1,081,678	\$ 258,538	\$ 44,829	\$ 18,884	\$ 50,196	\$ 45,514	\$ 174,059	0.0	
397.200	\$ (391) Telephone Equipment	15	\$ (391)	\$ (253)	\$ (60)	\$ (10)	\$ (4)	\$ (12)	\$ (11)	\$ (41)	0.0	
398.000	\$ 1,037,541 Miscellaneous Equipment	17	\$ 1,037,541	\$ 633,182	\$ 156,120	\$ 16,264	\$ 11,723	\$ 15,287	\$ 38,596	\$ 166,368	0.0	
399.000	\$ 5,640 Other Tangible Equipment	17	\$ 5,640	\$ 3,442	\$ 849	\$ 88	\$ 64	\$ 83	\$ 210	\$ 904	0.0	
TOTAL GENERAL PLANT			\$ 51,047,246	\$ 32,956,539	\$ 7,869,903	\$ 1,349,882	\$ 575,089	\$ 1,507,690	\$ 1,403,068	\$ 5,385,075	0.0	
TOTAL ACCUMULATED DEPRECIATION RESERVE			\$ 401,401,572	\$ 237,635,682	\$ 62,725,306	\$ 9,523,556	\$ 4,646,058	\$ 10,174,509	\$ 13,830,368	\$ 62,866,093	0.0	

Missouri-American Water Company
Staff Class Cost of Service Study

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Fire Protection			
									Private	Public		
NET PLANT IN SERVICE (Rate Base)												
INTANGIBLE PLANT												
301.000	\$ 155,652	Organization	17	\$ 155,652	\$ 94,990	\$ 23,421	\$ 2,440	\$ 1,759	\$ 2,293	\$ 5,790	\$ 24,959	0.0
302.000	\$ -	- Franchises and Consents	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
303.000	\$ 508,372	Miscellaneous Intangible Plant	6	\$ 508,372	\$ 313,013	\$ 110,200	\$ 30,361	\$ 8,190	\$ 36,522	\$ 2,574	\$ 7,512	0.0
		TOTAL INTANGIBLE PLANT		\$ 664,024	\$ 408,003	\$ 133,621	\$ 32,801	\$ 9,949	\$ 38,815	\$ 8,365	\$ 32,470	0.0
SOURCE OF SUPPLY PLANT												
310.000	\$ 1,250,782	Land and Land Rights - SSP	2	\$ 1,250,782	\$ 784,131	\$ 276,622	\$ 76,454	\$ 20,558	\$ 92,003	\$ 1,015	\$ -	0.0
311.000	\$ 11,455,403	Structures and Improvements - SPP	2	\$ 11,455,403	\$ 7,181,532	\$ 2,533,466	\$ 700,207	\$ 188,283	\$ 842,619	\$ 9,296	\$ -	0.0
312.000	\$ -	- Collecting & Impounding Reservoirs	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
313.000	\$ 272,692	Lake, River and Other Intakes	2	\$ 272,692	\$ 170,954	\$ 60,308	\$ 16,668	\$ 4,482	\$ 20,058	\$ 221	\$ -	0.0
314.000	\$ 45,397	Wells and Springs	2	\$ 45,397	\$ 28,460	\$ 10,040	\$ 2,775	\$ 746	\$ 3,339	\$ 37	\$ -	0.0
315.000	\$ -	- Infiltration Galleries and Tunnels	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
316.000	\$ 1,604,226	Supply Mains	2	\$ 1,604,226	\$ 1,005,709	\$ 354,789	\$ 98,058	\$ 26,367	\$ 118,001	\$ 1,302	\$ -	0.0
317.000	\$ -	- Other Water Source Plant	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
		TOTAL SOURCE OF SUPPLY PLANT		\$ 14,628,500	\$ 9,170,786	\$ 3,235,225	\$ 894,161	\$ 240,436	\$ 1,076,021	\$ 11,871	\$ -	0.0
PUMPING PLANT												
320.000	\$ 284,360	Land and Land Rights - PP	3	\$ 284,360	\$ 167,047	\$ 58,930	\$ 16,287	\$ 4,380	\$ 19,600	\$ 4,228	\$ 13,889	0.0
321.000	\$ 15,722,583	Structures and Improvements - PP	3	\$ 15,722,583	\$ 9,236,192	\$ 3,258,299	\$ 900,538	\$ 242,151	\$ 1,083,695	\$ 233,782	\$ 767,925	0.0
322.000	\$ -	- Boiler Plant Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
323.000	\$ 11,170,526	Other Power Production Equipment	3	\$ 11,170,526	\$ 6,562,097	\$ 2,314,945	\$ 639,811	\$ 172,043	\$ 769,940	\$ 166,097	\$ 545,593	0.0
324.000	\$ -	- Steam Pumping Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
325.000	\$ 36,771,892	Electric Pumping Equipment	3	\$ 36,771,892	\$ 21,601,556	\$ 7,620,492	\$ 2,106,173	\$ 566,342	\$ 2,534,541	\$ 546,769	\$ 1,796,020	0.0
326.000	\$ 153,769	Diesel Pumping Equipment	3	\$ 153,769	\$ 90,331	\$ 31,867	\$ 8,807	\$ 2,368	\$ 10,599	\$ 2,286	\$ 7,510	0.0
327.000	\$ 212,365	Hydraulic Pumping Equipment	3	\$ 212,365	\$ 124,753	\$ 44,010	\$ 12,164	\$ 3,271	\$ 14,637	\$ 3,158	\$ 10,372	0.0
328.000	\$ 9,483,884	Other Pumping Equipment	3	\$ 9,483,884	\$ 5,571,284	\$ 1,965,410	\$ 543,206	\$ 146,066	\$ 653,687	\$ 141,018	\$ 463,214	0.0
		TOTAL PUMPING PLANT		\$ 73,799,379	\$ 43,353,260	\$ 15,293,952	\$ 4,226,986	\$ 1,136,620	\$ 5,086,699	\$ 1,097,338	\$ 3,604,523	0.0
WATER TREATMENT PLANT												
330.000	\$ 1,902,246	Land and Land Rights - WTP	2	\$ 1,902,246	\$ 1,192,541	\$ 420,699	\$ 116,274	\$ 31,266	\$ 139,923	\$ 1,544	\$ -	0.0
331.000	\$ 56,405,003	Structures and Improvements - WTP	2	\$ 56,405,003	\$ 35,360,987	\$ 12,474,477	\$ 3,447,732	\$ 927,082	\$ 4,148,955	\$ 45,771	\$ -	0.0
332.000	\$ 82,718,406	Water Treatment Equipment	2	\$ 82,718,406	\$ 51,857,181	\$ 18,293,924	\$ 5,056,127	\$ 1,359,573	\$ 6,084,476	\$ 67,124	\$ -	0.0
333.000	\$ -	- Water Treatment - Other	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
		TOTAL WATER TREATMENT PLANT		\$ 141,025,655	\$ 88,410,710	\$ 31,189,099	\$ 8,620,133	\$ 2,317,921	\$ 10,373,354	\$ 114,439	\$ -	0.0
TRANSMISSION & DIST. PLANT												
340.000	\$ 3,991,422	Land and Land Rights - TDP	7	\$ 3,991,422	\$ 2,434,250	\$ 575,339	\$ 37,389	\$ 42,758	\$ 26,028	\$ 197,993	\$ 677,664	0.0
341.000	\$ 1,685,358	Structures and Improvements - TDP	7	\$ 1,685,358	\$ 1,027,850	\$ 242,934	\$ 15,787	\$ 18,054	\$ 10,990	\$ 83,602	\$ 286,140	0.0
342.000	\$ 4,971,298	Distribution Reservoirs and Standpipes	5	\$ 4,971,298	\$ 3,149,004	\$ 692,144	\$ 218,592	\$ 51,439	\$ 218,444	\$ 145,809	\$ 495,866	0.0
343.000	\$ 1,381,101,856	Transmission and Distribution Mains	7	\$ 1,381,101,856	\$ 842,293,162	\$ 199,077,262	\$ 12,937,240	\$ 14,795,082	\$ 9,006,173	\$ 68,509,167	\$ 234,483,770	0.0
344.000	\$ -	- Fire Mains	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
345.000	\$ 43,479,434	Services	10	\$ 43,479,434	\$ 37,811,979	\$ 2,843,852	\$ 43,249	\$ 162,485	\$ 12,189	\$ 2,605,679	\$ -	0.0
346.000	\$ 166,869,023	Meters	9	\$ 166,869,023	\$ 129,413,999	\$ 32,629,088	\$ 1,585,280	\$ 2,711,351	\$ 529,305	\$ -	\$ -	0.0
347.000	\$ 14,739,051	Meter Installations	9	\$ 14,739,051	\$ 11,430,759	\$ 2,882,032	\$ 140,023	\$ 239,486	\$ 46,752	\$ -	\$ -	0.0
348.000	\$ 75,746,796	Hydrants	8	\$ 75,746,796	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,746,796	0.0
349.000	\$ -	- Other Transmission & Distribution Plant	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
		TOTAL TRANSMISSION & DIST. PLANT		\$ 1,692,584,238	\$ 1,027,561,003	\$ 238,942,651	\$ 14,977,559	\$ 18,020,656	\$ 9,849,882	\$ 71,542,250	\$ 311,690,237	0.0
INCENTIVE COMPENSATION CAPITALIZATION												
0.000	\$ -	- Incentive Compensation Capitalization Adj.	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
		TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
GENERAL PLANT												
389.000	\$ 1,749	Land and Land Rights - GP	15	\$ 1,749	\$ 1,130	\$ 270	\$ 47	\$ 20	\$ 52	\$ 48	\$ 182	0.0
390.000	\$ 20,390,268	Structures and Improvements - GP	15	\$ 20,390,268	\$ 13,177,830	\$ 3,149,710	\$ 546,140	\$ 230,054	\$ 611,524	\$ 554,492	\$ 2,120,518	0.0
390.100	\$ 7,019,571	Office Structures	15	\$ 7,019,571	\$ 4,536,611	\$ 1,084,321.76	\$ 188,015	\$ 79,198	\$ 210,524	\$ 190,890	\$ 730,011	0.0
390.200	\$ 1,306,615	General Structures - HVAC	15	\$ 1,306,615	\$ 844,440	\$ 201,834.43	\$ 34,997	\$ 14,742	\$ 39,187	\$ 35,532	\$ 135,883	0.0
390.300	\$ 594,917	Miscellaneous Structures	15	\$ 594,917	\$ 384,483	\$ 91,898	\$ 15,934	\$ 6,712	\$ 17,842	\$ 16,178	\$ 61,869	0.0
390.900	\$ (137,982)	Structures & Improvements - Leasehold	15	\$ (137,982)	\$ (89,175)	\$ (21,314)	\$ (3,696)	\$ (1,557)	\$ (4,138)	\$ (3,752)	\$ (14,350)	0.0
391.000	\$ 832,671	Office Furniture and Equipment	15	\$ 832,671	\$ 538,139	\$ 128,624	\$ 22,303	\$ 9,395	\$ 24,973	\$ 22,644	\$ 86,595	0.0
391.100	\$ 1,466,929	Computers & Peripheral Equipment	15	\$ 1,466,929	\$ 948,047	\$ 226,598	\$ 39,291	\$ 16,551	\$ 43,995	\$ 39,892	\$ 152,556	0.0
391.200	\$ 1,025,468	Computer Hardware and Software	15	\$ 1,025,468	\$ 662,740	\$ 158,405	\$ 27,466	\$ 11,570	\$ 30,755	\$ 27,887	\$ 106,645	0.0
391.250	\$ 29,112,936	Computer Software	15	\$ 29,112,936	\$ 18,815,120	\$ 4,497,111	\$ 779,771	\$ 328,467	\$ 873,126	\$ 791,696	\$ 3,027,645	0.0
391.260	\$ -	- Personal Computer Software	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
391.300	\$ 34,378	Other Office Equipment	15	\$ 34,378	\$ 22,218	\$ 5,310	\$ 921	\$ 388	\$ 1,031	\$ 935	\$ 3,575	0.0
391.400	\$ 18,501,036	BTS Initial Investment	15	\$ 18,501,036	\$ 11,956,857	\$ 2,857,878	\$ 495,538	\$ 208,738	\$ 554,864	\$ 503,117	\$ 1,924,044	0.0
392.100	\$ 9,409,615	Transportation Equipment - Light Trucks	15	\$ 9,409,615	\$ 6,081,250	\$ 1,453,515	\$ 252,030	\$ 106,164	\$ 282,204	\$ 255,885	\$ 978,568	0.0
392.200	\$ 17,069,783	Transportation Equipment - Heavy Trucks	15	\$ 17,069,783	\$ 11,031,866	\$ 2,636,790	\$ 457,203	\$ 192,590	\$ 511,940	\$ 464,195	\$ 1,775,199	0.0
392.300	\$ 1,271,530	Transportation Equipment - Cars	15	\$ 1,271,530	\$ 821,765	\$ 196,415	\$ 34,057	\$ 14,346	\$ 38,134	\$ 34,578	\$ 132,235	0.0

Missouri-American Water Company
Staff Class Cost of Service Study

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential			Commercial			Industrial			Other Public Authorities	Sales for Resale	Fire Protection		
				Residential	Commercial	Industrial	Residential	Commercial	Industrial	Private	Public						
392.400	\$ 4,500,077 Transportation Equipment - Other	15	\$ 4,500,077	\$ 2,908,312	\$ 695,132	\$ 120,532	\$ 50,772	\$ 134,962	\$ 122,375	\$ 467,993	0.0						
393.000	\$ 775,816 Stores Equipment	2	\$ 775,816	\$ 486,369	\$ 171,579	\$ 47,421	\$ 12,751	\$ 57,066	\$ 630	\$ -	0.0						
394.000	\$ 5,814,647 Tools, Shop and Garage Equipment	15	\$ 5,814,647	\$ 3,757,892	\$ 898,196	\$ 155,741	\$ 65,604	\$ 174,387	\$ 158,123	\$ 604,703	0.0						
395.000	\$ 772,519 Laboratory Equipment	15	\$ 772,519	\$ 499,264	\$ 119,332	\$ 20,691	\$ 8,716	\$ 23,169	\$ 21,008	\$ 80,339	0.0						
396.000	\$ 99,001 Power Operated Equipment	15	\$ 99,001	\$ 63,982	\$ 15,293	\$ 2,652	\$ 1,117	\$ 2,969	\$ 2,692	\$ 10,296	0.0						
397.100	\$ 4,583,110 Communication Equipment (non Telephone)	15	\$ 4,583,110	\$ 2,961,974	\$ 707,959	\$ 122,756	\$ 51,709	\$ 137,452	\$ 124,633	\$ 476,628	0.0						
397.200	\$ 91,163 Telephone Equipment	15	\$ 91,163	\$ 58,917	\$ 14,082	\$ 2,442	\$ 1,029	\$ 2,734	\$ 2,479	\$ 9,481	0.0						
398.000	\$ 2,424,253 Miscellaneous Equipment	17	\$ 2,424,253	\$ 1,479,453	\$ 364,780	\$ 38,001	\$ 27,392	\$ 35,720	\$ 90,182	\$ 388,726	0.0						
399.000	\$ 49,665 Other Tangible Equipment	17	\$ 49,665	\$ 30,309	\$ 7,473	\$ 779	\$ 561	\$ 732	\$ 1,848	\$ 7,964	0.0						
TOTAL GENERAL PLANT			\$ 127,009,735	\$ 81,979,792	\$ 19,661,191	\$ 3,401,030	\$ 1,437,029	\$ 3,805,203	\$ 3,458,185	\$ 13,267,304	0.0						
TOTAL NET PLANT IN SERVICE (Rate Base)			\$ 2,049,711,531	\$ 1,250,883,553	\$ 308,455,739	\$ 32,152,671	\$ 23,162,611	\$ 30,229,974	\$ 76,232,447	\$ 328,594,535	0.0						

Missouri-American Water Company
Staff Class Cost of Service Study

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Fire Protection		
									Private	Public	
SUMMARY											
	Plant In Service	from Plant	\$ 2,451,113,103	\$ 1,488,519,235	\$ 371,181,046	\$ 41,676,226	\$ 27,808,669	\$ 40,404,483	\$ 90,062,815	\$ 391,460,628	0.0
	Less Accumulated Depreciation Reserve	from Reserve	\$ 401,401,572	\$ 237,635,682	\$ 62,725,306	\$ 9,523,556	\$ 4,646,058	\$ 10,174,509	\$ 13,830,368	\$ 62,866,093	0.0
	Net Plant In Service (Rate Base)	from Net Plant	\$ 2,049,711,531	\$ 1,250,883,553	\$ 308,455,739	\$ 32,152,671	\$ 23,162,611	\$ 30,229,974	\$ 76,232,447	\$ 328,594,535	0.0
From EMS Run	ADD TO NET PLANT IN SERVICE (Rate Base)										
\$	- Chemical	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Group Insurance	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Labor/Base Payroll	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Pension and OPEB	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- 401K	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Support Services	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Fuel Power	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Telephone	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Rents	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Postage	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- IOTG	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- PSC Assessment	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Waste Disposal	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Uncollectible Expense	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	2,415,538 Cash Working Capital	15	\$ 2,415,538	\$ 1,561,115	\$ 373,131	\$ 64,699	\$ 27,253	\$ 72,444	\$ 65,688	\$ 251,208	0.0
\$	- Payroll Tax	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Property Tax	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	59,067,922 Contributions in Aid of Construction	17	\$ 59,067,922	\$ 36,047,477	\$ 8,888,006	\$ 925,920	\$ 667,422	\$ 870,321	\$ 2,197,313	\$ 9,471,463	0.0
\$	7,552,486 Materials and Supplies	15	\$ 7,552,486	\$ 4,881,024	\$ 1,166,642	\$ 202,288	\$ 85,211	\$ 226,507	\$ 205,382	\$ 785,433	0.0
\$	1,295,462 Prepayments	15	\$ 1,295,462	\$ 837,232	\$ 200,112	\$ 34,698	\$ 14,616	\$ 38,852	\$ 35,229	\$ 134,724	0.0
\$	12,805,301 Prepaid Pension Asset	15	\$ 12,805,301	\$ 8,275,815	\$ 1,978,051	\$ 342,981	\$ 144,476	\$ 384,044	\$ 348,227	\$ 1,331,707	0.0
	TOTAL ADD TO NET PLANT IN SERVICE (Rate Base)		\$ 83,136,709	\$ 51,602,662	\$ 12,605,941	\$ 1,570,586	\$ 938,979	\$ 1,592,168	\$ 2,851,839	\$ 11,974,534	0.0
From EMS Run	SUBTRACT FROM NET PLANT IN SERVICE (Rate Base)										
\$	(14,506) Federal Tax Offset	17	\$ (14,506)	\$ (8,853)	\$ (2,183)	\$ (227)	\$ (164)	\$ (214)	\$ (540)	\$ (2,326)	0.0
\$	(2,576) State Tax Offset	17	\$ (2,576)	\$ (1,572)	\$ (388)	\$ (40)	\$ (29)	\$ (38)	\$ (96)	\$ (413)	0.0
\$	- City Tax Offset	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	4,025,698 Interest Expense Offset	17	\$ 4,025,698	\$ 2,456,769	\$ 605,751	\$ 63,105	\$ 45,487	\$ 59,316	\$ 149,755	\$ 645,515	0.0
\$	251,104,848 Contributions in Aid of Construction	17	\$ 251,104,848	\$ 153,242,163	\$ 37,783,984	\$ 3,936,197	\$ 2,837,292	\$ 3,699,839	\$ 9,341,041	\$ 40,264,331	0.0
\$	599,019 Customer Advances	17	\$ 599,019	\$ 365,564	\$ 90,135	\$ 9,390	\$ 6,768	\$ 8,826	\$ 22,283	\$ 96,052	0.0
\$	365,847,638 Accumulated Deferred Income Taxes	17	\$ 365,847,638	\$ 223,266,432	\$ 55,049,440	\$ 5,734,849	\$ 4,133,797	\$ 5,390,487	\$ 13,609,446	\$ 58,663,186	0.0
\$	62,438 TCJA EADIT Tracker	15	\$ 62,438	\$ 40,352	\$ 9,645	\$ 1,672	\$ 704	\$ 1,873	\$ 1,698	\$ 6,493	0.0
\$	5,276,003 OPEB Tracker	16	\$ 5,276,003	\$ 3,592,760	\$ 698,591	\$ 96,044	\$ 50,046	\$ 103,152	\$ 205,818	\$ 529,593	0.0
\$	6,117,197 Pension Tracker	16	\$ 6,117,197	\$ 4,165,581	\$ 809,972	\$ 111,357	\$ 58,025	\$ 119,598	\$ 238,633	\$ 614,030	0.0
	TOTAL SUBTRACT FROM NET PLANT IN SERVICE (Rate Base)		\$ 633,015,759	\$ 387,119,198	\$ 95,044,948	\$ 9,952,346	\$ 7,131,928	\$ 9,382,839	\$ 23,568,039	\$ 100,816,461	0.0
	TOTAL RATE BASE		\$ 1,499,832,481	\$ 915,367,017	\$ 226,016,733	\$ 23,770,911	\$ 16,969,662	\$ 22,439,303	\$ 55,516,247	\$ 239,752,608	0.0
		Rate of Return Used From EMS:									
	TOTAL RETURN ON RATE BASE	6.327%	\$ 94,894,401	\$ 57,915,271	\$ 14,300,079	\$ 1,503,986	\$ 1,073,671	\$ 1,419,735	\$ 3,512,513	\$ 15,169,148	0.0
	TOTAL OPERATING AND MAINTENANCE EXPENSE		\$ 171,380,425	\$ 110,547,119	\$ 26,331,349	\$ 4,247,477	\$ 1,935,227	\$ 4,740,347	\$ 5,161,931	\$ 18,416,976	0.0
	TOTAL CURRENT INCOME TAXES		\$ (7,758,636)	\$ (5,014,254)	\$ (1,198,486)	\$ (207,810)	\$ (87,537)	\$ (232,689)	\$ (210,988)	\$ (806,871)	0.0
	TOTAL DEFERRED INCOME TAXES		\$ 12,719,660	\$ 8,220,467	\$ 1,964,822	\$ 340,688	\$ 143,510	\$ 381,475	\$ 345,898	\$ 1,322,801	0.0
From EMS Revenue Requirement											
\$	6,598,021 ADDITIONAL CURRENT TAX REQUIRED	18	\$ 6,598,021	\$ 4,026,857	\$ 994,286	\$ 104,572	\$ 74,652	\$ 98,714	\$ 244,226	\$ 1,054,713	0.0
\$	12,971,611 Allowance for Known and Measurable Changes/True-up	18	\$ 12,971,611	\$ 7,916,741	\$ 1,954,752	\$ 205,588	\$ 146,766	\$ 194,071	\$ 480,144	\$ 2,073,550	0.0
	TOTAL EXPENSES		\$ 195,911,081	\$ 125,696,929	\$ 30,046,723	\$ 4,690,515	\$ 2,212,618	\$ 5,181,918	\$ 6,021,210	\$ 22,061,168	0.0
	CLASS COST OF SERVICE		\$ 290,805,482	\$ 183,612,200	\$ 44,346,802	\$ 6,194,500	\$ 3,286,289	\$ 6,601,653	\$ 9,533,723	\$ 37,230,316	0.0
	OTHER WATER REVENUE - OPER. REV.		\$ 3,709,065	\$ 2,347,514	\$ 566,101	\$ 80,467	\$ 41,911	\$ 86,272	\$ 120,465	\$ 466,335	
	DESCRIPTION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	REVENUE CONTRIBUTION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL OTHER WATER REVENUE		\$ 3,709,065	\$ 2,347,514	\$ 566,101	\$ 80,467	\$ 41,911	\$ 86,272	\$ 120,465	\$ 466,335	
	TOTAL COST OF SERVICE RELATED TO SALES OF WATER		\$ 287,096,417	\$ 181,264,686	\$ 43,780,700	\$ 6,114,034	\$ 3,244,378	\$ 6,515,381	\$ 9,413,258	\$ 36,763,981	
	REALLOCATION OF PUBLIC FIRE	9	\$ 36,763,981	\$ 28,512,025	\$ 7,188,723	\$ 349,263	\$ 597,355	\$ 116,615	\$ -	\$ (36,763,981)	0.0
	TOTAL AFTER REALLOCATION OF PUBLIC FIRE		\$ 287,096,417	\$ 209,776,711	\$ 50,969,423	\$ 6,463,297	\$ 3,841,733	\$ 6,631,996	\$ 9,413,258	\$ -	

Missouri-American Water Company
Staff Class Cost of Service Study

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional							
				Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Fire Protection	
									Private	Public
	REQUIRED MARGIN REVENUES		\$ 287,096,417	\$ 209,776,711	\$ 50,969,423	\$ 6,463,297	\$ 3,841,733	\$ 6,631,996	\$ 9,413,258	\$ -

Missouri-American Water Company
Staff Class Cost of Service Study

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential		Commercial		Industrial		Other Public Authorities	Sales for Resale	Fire Protection		
												Private	Public	
	CURRENT MARGIN REVENUES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	ZERO REVENUE INCREASE PLUG		\$ (287,096,417)	\$ (209,776,711)	\$ (50,969,423)	\$ (6,463,297)	\$ (3,841,733)	\$ (6,631,996)	\$ (9,413,258)	\$ -	\$ -	\$ -	\$ -	
	COS MARGIN REVENUES @ 0%		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	REVENUE ABOVE (BELOW) COS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	% CHANGE NEEDED TO BRING CLASS REVENUE TO COST-OF SERVICE		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0

Missouri-American Water Company
Staff Class Cost of Service Study

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK								
REVENUES																		
OPERATING REVENUES																		
	To Residential	\$	175,102,487															
	Commercial	\$	45,597,239															
	Industrial	\$	4,886,354															
	Private Fire Protection	\$	3,759,867															
	Public Fire Protection	\$	-															
Other Revenue - Late Payment Charge	19	\$	1,064,769	\$	387,512	\$	121,490	\$	223,786	\$	54,698	\$	68,407	\$	40,422	\$	168,454	
Other Revenue - Rent	19	\$	460,268	\$	167,510	\$	52,517	\$	96,736	\$	23,644	\$	29,570	\$	17,473	\$	72,818	
Other Public Authority	To Other Public Authority	\$	3,240,867															
Sales for Resale	To Sales for Resale	\$	8,055,469															
Other Water Revenue - Oper. Rev.	19	\$	2,184,028	\$	794,856	\$	249,198	\$	459,025	\$	112,194	\$	140,314	\$	82,912	\$	345,528	
TOTAL OPERATING REVENUES		\$	244,351,348															
SOURCE OF SUPPLY EXPENSES																		
Operation Labor & Expenses	2	\$	252,761	\$	154,863	\$	97,693	\$	-	\$	-	\$	-	\$	-	\$	205	0.0
Purchased Water	2	\$	438,509	\$	268,668	\$	169,485	\$	-	\$	-	\$	-	\$	-	\$	356	0.0
Miscellaneous Expenses	2	\$	4,776,817	\$	2,926,686	\$	1,846,254	\$	-	\$	-	\$	-	\$	-	\$	3,876	0.0
Rents - SSE	2	\$	1,056	\$	647	\$	408	\$	-	\$	-	\$	-	\$	-	\$	1	0.0
Maint. Supervision & Engineering	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Structures & Improvements	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Collect. & Impound. Reservoirs	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Lake, River and Other Intakes	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Wells & Springs	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Infiltration Galleries & Tunnels	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Supply Mains	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Misc. Water Source Plant	2	\$	90,787	\$	55,624	\$	35,089	\$	-	\$	-	\$	-	\$	-	\$	74	0.0
TOTAL SOURCE OF SUPPLY EXPENSES		\$	5,559,930	\$	3,406,488	\$	2,148,930	\$	-	\$	-	\$	-	\$	-	\$	4,512	0.0
PUMPING EXPENSES																		
Operation Supervision & Engineering - PE	3	\$	78,587	\$	45,118	\$	28,462	\$	-	\$	-	\$	-	\$	-	\$	5,007	0.0
Fuel for Power Production	1	\$	178,922	\$	178,685	\$	-	\$	-	\$	-	\$	-	\$	-	\$	237	0.0
Power Production Labor & Expenses	3	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Fuel or Power Purchased for Pumping	1	\$	2,899,860	\$	2,896,024	\$	-	\$	-	\$	-	\$	-	\$	-	\$	3,836	0.0
Pumping Labor and Expenses	3	\$	627,312	\$	360,150	\$	227,195	\$	-	\$	-	\$	-	\$	-	\$	39,967	0.0
Expenses Transferred - Cr.	3	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Miscellaneous Expenses	3	\$	5,114	\$	2,936	\$	1,852	\$	-	\$	-	\$	-	\$	-	\$	326	0.0
Rents - PE	3	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Supervision & Engineering - PE	3	\$	126,896	\$	72,853	\$	45,958	\$	-	\$	-	\$	-	\$	-	\$	8,085	0.0
Main. Of Structures & Improvements - PE	3	\$	879	\$	505	\$	318	\$	-	\$	-	\$	-	\$	-	\$	56	0.0
Maint. Of Power Production Equipment	3	\$	187	\$	107	\$	68	\$	-	\$	-	\$	-	\$	-	\$	12	0.0
Maint. Of Pumping Equipment	3	\$	262,570	\$	150,746	\$	95,096	\$	-	\$	-	\$	-	\$	-	\$	16,729	0.0
TOTAL PUMPING EXPENSES		\$	4,180,327	\$	3,707,125	\$	398,949	\$	-	\$	-	\$	-	\$	-	\$	74,253	0.0
WATER TREATMENT EXPENSES																		
Operation. Supervision & Engineer. - WTE	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Chemicals - WTE	2	\$	10,956,389	\$	6,712,820	\$	4,234,678	\$	-	\$	-	\$	-	\$	-	\$	8,891	0.0
Operation Labor & Expense - WTE	2	\$	4,082,660	\$	2,501,386	\$	1,577,961	\$	-	\$	-	\$	-	\$	-	\$	3,313	0.0
Miscellaneous Expenses - WTE	2	\$	446,711	\$	273,693	\$	172,655	\$	-	\$	-	\$	-	\$	-	\$	362	0.0
Rents - WTE	2	\$	13,431	\$	8,229	\$	5,191	\$	-	\$	-	\$	-	\$	-	\$	11	0.0
Maint. Supervision & Engineering - WTE	2	\$	1,907,855	\$	1,168,915	\$	737,392	\$	-	\$	-	\$	-	\$	-	\$	1,548	0.0
Maint. Of Structures & Improvements - WTE	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Water Treatment Equipment	2	\$	822,124	\$	503,703	\$	317,753	\$	-	\$	-	\$	-	\$	-	\$	667	0.0
TOTAL WATER TREATMENT EXPENSES		\$	18,229,170	\$	11,168,747	\$	7,045,630	\$	-	\$	-	\$	-	\$	-	\$	14,793	0.0
TRANSMISSION & DIST. EXPENSES																		
Super & Eng Oper TD	11	\$	45,877	\$	15,696	\$	1,475	\$	16,442	\$	-	\$	2,649	\$	-	\$	9,615	0.0
Storage Facility Exp	5	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Storage Facility Exp	7	\$	183,833	\$	67,009	\$	6,299	\$	70,194	\$	-	\$	-	\$	-	\$	40,330	0.0
TD Lines Exp	9	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
TD Lines Exp	10	\$	12,028	\$	-	\$	-	\$	-	\$	-	\$	11,307	\$	-	\$	721	0.0
Meter Expense	11	\$	9,723,611	\$	3,326,712	\$	312,716	\$	3,484,837	\$	-	\$	561,350	\$	-	\$	2,037,997	0.0
Meter Expense	11	\$	10,651	\$	3,644	\$	343	\$	3,817	\$	-	\$	615	\$	-	\$	2,232	0.0
Customer Install Exp	12	\$	39,300	\$	10,516	\$	970	\$	11,053	\$	699	\$	5,149	\$	-	\$	10,913	0.0
Customer Install Exp	12	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Misc Exp Oper TD	5	\$	28,179	\$	11,002	\$	-	\$	13,540	\$	-	\$	-	\$	-	\$	3,637	0.0
Misc Exp Oper TD	7	\$	1,539,389	\$	561,126	\$	52,747	\$	587,798	\$	-	\$	-	\$	-	\$	337,719	0.0
Misc Exp Oper TD	8	\$	(575)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(575)	0.0
Rents Oper TD	10	\$	297,978	\$	-	\$	-	\$	-	\$	-	\$	280,120	\$	-	\$	17,858	0.0
Super & Eng Maint TD	9	\$	38,040	\$	-	\$	-	\$	-	\$	38,040	\$	-	\$	-	\$	-	0.0
Struct & Improve Maint TD	8	\$	235,086	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	235,086	0.0
Struct & Improve Maint TD	12	\$	6,583,581	\$	1,761,684	\$	162,416	\$	1,851,624	\$	117,132	\$	862,541	\$	-	\$	1,828,183	0.0
TOTAL TRANSMISSION & DIST. EXPENSES		\$	18,736,978	\$	5,757,390	\$	536,965	\$	6,039,305	\$	155,871	\$	1,723,731	\$	-	\$	4,523,717	0.0

Missouri-American Water Company
Staff Class Cost of Service Study

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK
CUSTOMER ACCOUNTS EXPENSES										
Supervision - CAE	13	\$ 13,849	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,669	\$ 180	0.0
Meter Reading Expenses - CAE	14	\$ 20,266	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,266	\$ -	0.0
Customer Records & Collection Expenses	13	\$ 1,133,360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,118,633	\$ 14,727	0.0
Uncollectible Amounts - CAE	13	\$ 2,445,890	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,414,108	\$ 31,782	0.0
Misc. Customer Accounts Expenses - CAE	13	\$ 52,607	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,923	\$ 684	0.0
TOTAL CUSTOMER ACCOUNTS EXPENSES		\$ 3,665,972	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,618,600	\$ 47,372	0.0
CUSTOMER SERVICE EXPENSES										
Customer Service & Information Expenses	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL CUSTOMER SERVICE EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
SALES PROMOTION EXPENSES										
Sales Promotion Expenses - SPE	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL SALES PROMOTION EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
ADMIN. & GENERAL EXPENSES										
Admin. & General Salaries	10	\$ 8,530,631	\$ -	\$ -	\$ -	\$ -	\$ 8,019,399	\$ -	\$ 511,232	0.0
Office Supplies & Expenses	15	\$ 1,962,602	\$ 758,970	\$ 307,447	\$ 334,333	\$ 8,629	\$ 95,425	\$ 200,324	\$ 257,475	0.0
Admin. Expenses Transferred - Credit	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Outside Services Employed	15	\$ 27,975,097	\$ 10,818,424	\$ 4,382,380	\$ 4,765,604	\$ 122,998	\$ 1,360,193	\$ 2,855,431	\$ 3,670,068	0.0
Property Insurance	15	\$ 4,884,321	\$ 1,888,846	\$ 765,143	\$ 832,052	\$ 21,475	\$ 237,483	\$ 498,545	\$ 640,777	0.0
Injuries & Damages	16	\$ 37,883	\$ 11,156	\$ 3,846	\$ 6,228	\$ 161	\$ 9,933	\$ 1,279	\$ 5,280	0.0
Employee Pension & Benefits	16	\$ 1,385,855	\$ 408,105	\$ 140,682	\$ 227,844	\$ 5,884	\$ 363,370	\$ 46,799	\$ 193,171	0.0
Franchise Requirements	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Regulatory Commission Expenses	15	\$ 33,557	\$ 12,977	\$ 5,257	\$ 5,716	\$ 148	\$ 1,632	\$ 3,425	\$ 4,402	0.0
Duplicate Charges - Credit	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Institutional or Goodwill Advertising Expenses	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Misc. General Expenses	15	\$ 2,039,465	\$ 788,694	\$ 319,488	\$ 347,426	\$ 8,967	\$ 99,162	\$ 208,169	\$ 267,558	0.0
Research & Development Expenses - AGE	15	\$ 65,221	\$ 25,222	\$ 10,217	\$ 11,111	\$ 287	\$ 3,171	\$ 6,657	\$ 8,556	0.0
Rents - AGE	15	\$ 132,193	\$ 51,121	\$ 20,708	\$ 22,519	\$ 581	\$ 6,427	\$ 13,493	\$ 17,342	0.0
Maint. Of General Plant - AGE	15	\$ 524,564	\$ 202,857	\$ 82,174	\$ 89,360	\$ 2,306	\$ 25,505	\$ 53,542	\$ 68,818	0.0
TOTAL ADMIN. & GENERAL EXPENSES		\$ 47,571,389	\$ 14,966,373	\$ 6,037,343	\$ 6,642,194	\$ 171,435	\$ 10,221,699	\$ 3,887,664	\$ 5,644,681	0.0
Total Operation & Maintenance Expenses		\$ 97,943,766	\$ 39,006,122	\$ 16,167,817	\$ 12,681,499	\$ 327,306	\$ 11,945,430	\$ 7,506,264	\$ 10,309,327	0.0

Missouri-American Water Company
Staff Class Cost of Service Study

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK
DEPRECIATION EXPENSES										
INTANGIBLE PLANT										
Organization	17	\$	-	\$	-	\$	-	\$	-	0.0
Franchises and Consents	17	\$	-	\$	-	\$	-	\$	-	0.0
Miscellaneous Intangible Plant	6	\$	-	\$	-	\$	-	\$	-	0.0
TOTAL INTANGIBLE PLANT		\$	-	\$	-	\$	-	\$	-	0.0
SOURCE OF SUPPLY										
Land and Land Rights - SPP	2	\$	-	\$	-	\$	-	\$	-	0.0
Structures and Improvements - SPP	2	\$	282,413	\$	173,030	\$	109,153	\$	-	229
Collecting & Impounding Reservoirs	2	\$	-	\$	-	\$	-	\$	-	-
Lake, River and Other Intakes	2	\$	12,498	\$	7,657	\$	4,831	\$	-	10
Wells and Springs	2	\$	1,222	\$	749	\$	472	\$	-	1
Infiltration Galleries and Tunnels	2	\$	-	\$	-	\$	-	\$	-	-
Supply Mains	2	\$	87,848	\$	53,823	\$	33,954	\$	-	71
Other Water Source Plant	2	\$	-	\$	-	\$	-	\$	-	-
TOTAL SOURCE OF SUPPLY PLANT		\$	383,981	\$	235,260	\$	148,410	\$	-	312
PUMPING PLANT										
Land and Land Rights - PP	3	\$	-	\$	-	\$	-	\$	-	0.0
Structures and Improvements - PP	3	\$	867,903	\$	498,277	\$	314,330	\$	-	55,295
Boiler Plant Equipment	3	\$	-	\$	-	\$	-	\$	-	-
Other Power Production Equipment	3	\$	390,622	\$	224,262	\$	141,472	\$	-	24,887
Steam Pumping Equipment	3	\$	-	\$	-	\$	-	\$	-	-
Electric Pumping Equipment	3	\$	1,082,003	\$	621,196	\$	391,872	\$	-	68,936
Diesel Pumping Equipment	3	\$	37,191	\$	21,352	\$	13,470	\$	-	2,369
Hydraulic Pumping Equipment	3	\$	4,935	\$	2,833	\$	1,787	\$	-	314
Other Pumping Equipment	3	\$	163,742	\$	94,007	\$	59,303	\$	-	10,432
TOTAL PUMPING PLANT		\$	2,546,396	\$	1,461,927	\$	922,234	\$	-	162,234
WATER TREATMENT PLANT										
Land and Land Rights - WTP	2	\$	-	\$	-	\$	-	\$	-	0.0
Structures and Improvements - WTP	2	\$	2,124,505	\$	1,301,653	\$	821,128	\$	-	1,724
Water Treatment Equipment	2	\$	2,296,719	\$	1,407,166	\$	887,689	\$	-	1,864
Water Treatment - Other	2	\$	-	\$	-	\$	-	\$	-	-
TOTAL WATER TREATMENT PLANT		\$	4,421,224	\$	2,708,820	\$	1,708,817	\$	-	3,588
TRANSMISSION & DISTRIBUTION PLANT										
Land and Land Rights - TDP	7	\$	-	\$	-	\$	-	\$	-	0.0
Structures and Improvements - TDP	7	\$	87,944	\$	32,057	\$	3,013	\$	-	19,294
Structure and Improv - Special Crossing	7	\$	-	\$	-	\$	-	\$	-	-
Distribution Reservoirs and Standpipes	5	\$	231,232	\$	90,281	\$	-	\$	-	29,847
Transmission and Distribution Mains	7	\$	22,399,793	\$	8,164,998	\$	767,521	\$	-	4,914,177
Fire Mains	8	\$	-	\$	-	\$	-	\$	-	-
Services	10	\$	1,292,413	\$	-	\$	-	\$	1,214,960	77,453
Meters	9	\$	3,694,790	\$	-	\$	-	\$	3,694,790	-
Meter Installations	9	\$	595,106	\$	-	\$	-	\$	595,106	-
Hydrants	8	\$	1,685,320	\$	-	\$	-	\$	-	1,685,320
Other Transmission & Distribution Plant	4	\$	-	\$	-	\$	-	\$	-	-
TOTAL TRANSMISSION & DIST. PLANT		\$	29,986,598	\$	8,287,336	\$	770,535	\$	4,289,896	6,726,090
INCENTIVE COMPENSATION CAPITALIZATION										
Incentive Compensation Capitalization Adj.	15	\$	-	\$	-	\$	-	\$	-	0.0
TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$	-	\$	-	\$	-	\$	-	0.0
GENERAL PLANT										
Land and Land Rights - GP	15	\$	-	\$	-	\$	-	\$	-	0.0
Structures and Improvements - GP	15	\$	632,488	\$	244,593	\$	99,081	\$	107,745	82,976
Office Structures	15	\$	164,563	\$	63,639	\$	25,779	\$	28,034	21,589
General Structures - HVAC	15	\$	28,945	\$	11,194	\$	4,534	\$	127	3,797
Miscellaneous Structures	15	\$	53,468	\$	20,677	\$	8,376	\$	235	7,014
Structures & Improvements - Leasehold	15	\$	1,157	\$	447	\$	181	\$	5	152
Office Furniture and Equipment	15	\$	46,339	\$	17,920	\$	7,259	\$	204	6,079
Computers & Peripheral Equipment	15	\$	602,431	\$	232,970	\$	94,373	\$	2,649	79,033
Computer Hardware & Software	15	\$	1,054,023	\$	407,608	\$	165,116	\$	4,634	138,278
Computer Software	15	\$	1,974,406	\$	763,535	\$	309,296	\$	8,681	259,023
Personal Computer Software	15	\$	-	\$	-	\$	-	\$	-	-
Other Office Equipment	15	\$	2,586	\$	1,000	\$	405	\$	11	339
BTS Initial Investment	15	\$	1,625,569	\$	628,634	\$	254,650	\$	7,147	213,259
Transportation Equipment - Light Trucks	15	\$	670,997	\$	259,485	\$	105,114	\$	2,950	88,028
Transportation Equipment - Heavy Trucks	15	\$	-	\$	-	\$	-	\$	-	-
Transportation Equipment - Cars	15	\$	-	\$	-	\$	-	\$	-	-

Missouri-American Water Company
Staff Class Cost of Service Study

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
Transportation Equipment - Other	15	\$ 426,510	\$ 164,938	\$ 66,814	\$ 72,657	\$ 1,875	\$ 20,738	\$ 43,534	\$ 55,954	0.0
Stores Equipment	2	\$ 23,553	\$ 14,431	\$ 9,103	\$ -	\$ -	\$ -	\$ -	\$ 19	0.0
Tools, Shop and Garage Equipment	15	\$ 314,685	\$ 121,694	\$ 49,296	\$ 53,607	\$ 1,384	\$ 15,300	\$ 32,120	\$ 41,284	0.0
Laboratory Equipment	15	\$ 42,554	\$ 16,456	\$ 6,666	\$ 7,249	\$ 187	\$ 2,069	\$ 4,344	\$ 5,583	0.0
Power Operated Equipment	15	\$ 31,402	\$ 12,144	\$ 4,919	\$ 5,349	\$ 138	\$ 1,527	\$ 3,205	\$ 4,120	0.0
Communication Equipment (non telephone)	15	\$ 360,392	\$ 139,369	\$ 56,456	\$ 61,393	\$ 1,585	\$ 17,523	\$ 36,785	\$ 47,280	0.0
Telephone Equipment	15	\$ 8,115	\$ 3,138	\$ 1,271	\$ 1,382	\$ 36	\$ 395	\$ 828	\$ 1,065	0.0
Miscellaneous Equipment	15	\$ 224,324	\$ 86,750	\$ 35,141	\$ 38,214	\$ 986	\$ 10,907	\$ 22,897	\$ 29,429	0.0
Other Tangible Equipment	17	\$ 1,344	\$ 455	\$ 101	\$ 363	\$ 120	\$ 31	\$ 8	\$ 266	0.0
TOTAL GENERAL PLANT		\$ 8,289,851	\$ 3,211,078	\$ 1,303,933	\$ 1,408,312	\$ 36,458	\$ 401,886	\$ 843,616	\$ 1,084,568	0.0
DEPRECIATION EXPENSES	17	\$ 45,628,050	\$ 15,461,712	\$ 3,435,494	\$ 12,328,972	\$ 4,061,056	\$ 1,045,431	\$ 281,634	\$ 9,013,750	0.0
AMORTIZATION EXPENSES										
Amortization of Expense	15	\$ 1,108,136	\$ 428,534	\$ 173,593	\$ 188,773	\$ 4,872	\$ 53,879	\$ 113,108	\$ 145,377	0.0
Amortization of Reg Asset	15	\$ 1,354,025	\$ 523,623	\$ 212,112	\$ 230,660	\$ 5,953	\$ 65,835	\$ 138,206	\$ 177,635	0.0
Amortization of Reg Asset AFUDC	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Amortization - Property Losses	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL AMORTIZATION EXPENSES		\$ 2,462,161	\$ 952,158	\$ 385,705	\$ 419,433	\$ 10,825	\$ 119,714	\$ 251,314	\$ 323,012	0.0
OTHER OPERATING EXPENSES										
Property Taxes	19	\$ 21,836,186	\$ 7,947,069	\$ 2,491,514	\$ 4,589,388	\$ 1,121,734	\$ 1,402,875	\$ 828,968	\$ 3,454,637	0.0
Payroll Taxes	16	\$ 2,261,213	\$ 665,879	\$ 229,542	\$ 371,759	\$ 9,601	\$ 592,888	\$ 76,359	\$ 315,186	0.0
Other Taxes	16	\$ (106,111)	\$ (31,247)	\$ (10,772)	\$ (17,445)	\$ (451)	\$ (27,822)	\$ (3,583)	\$ (14,791)	0.0
PSC Assessment	15	\$ 1,355,160	\$ 524,062	\$ 212,290	\$ 230,854	\$ 5,958	\$ 65,890	\$ 138,322	\$ 177,784	0.0
TOTAL OTHER OPERATING EXPENSES		\$ 25,346,448	\$ 9,105,763	\$ 2,922,574	\$ 5,174,556	\$ 1,136,843	\$ 2,033,831	\$ 1,040,066	\$ 3,932,816	0.0
TOTAL OPERATION AND MAINTENANCE EXPENSES		\$ 171,380,425	\$ 64,525,755	\$ 22,911,590	\$ 30,604,460	\$ 5,536,031	\$ 15,144,406	\$ 9,079,277	\$ 23,578,906	0.0
NET INCOME BEFORE TAXES		\$ 72,970,923	\$ 64,525,755	\$ 22,911,590	\$ 30,604,460	\$ 5,536,031	\$ 15,144,406	\$ 9,079,277	\$ 23,578,906	0.0
INCOME TAXES										
Current Income Taxes	15	\$ (7,758,636)	\$ (3,000,390)	\$ (1,215,413)	\$ (1,321,697)	\$ (34,112)	\$ (377,237)	\$ (791,927)	\$ (1,017,860)	0.0
TOTAL CURRENT INCOME TAXES		\$ (7,758,636)	\$ (3,000,390)	\$ (1,215,413)	\$ (1,321,697)	\$ (34,112)	\$ (377,237)	\$ (791,927)	\$ (1,017,860)	0.0
DEFERRED INCOME TAXES										
Deferred Income Taxes - Def. Inc. Tax.	15	\$ 18,795,314	\$ 7,268,453	\$ 2,944,340	\$ 3,201,813	\$ 82,637	\$ 913,857	\$ 1,918,446	\$ 2,465,767	0.0
Amortization of Deferred ITC	15	\$ (98,028)	\$ (37,909)	\$ (15,356)	\$ (16,699)	\$ (431)	\$ (4,766)	\$ (10,006)	\$ (12,860)	0.0
Amortization of Protected Excess ADIT	15	\$ (590,125)	\$ (228,211)	\$ (92,445)	\$ (100,529)	\$ (2,595)	\$ (28,693)	\$ (60,234)	\$ (77,419)	0.0
Amortization of Unprotected Excess ADIT	15	\$ (5,387,501)	\$ (2,083,434)	\$ (843,968)	\$ (917,770)	\$ (23,687)	\$ (261,949)	\$ (549,905)	\$ (706,789)	0.0
TOTAL DEFERRED INCOME TAXES		\$ 12,719,660	\$ 4,918,899	\$ 1,992,571	\$ 2,166,815	\$ 55,924	\$ 618,450	\$ 1,298,301	\$ 1,668,699	0.0
NET OPERATING INCOME		\$ 68,009,899	\$ 66,444,263	\$ 23,688,748	\$ 31,449,579	\$ 5,557,843	\$ 15,385,619	\$ 9,585,651	\$ 24,229,746	

Missouri-American Water Company
Staff Class Cost of Service Study

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service		
PLANT IN SERVICE											
INTANGIBLE PLANT											
Organization	17	\$	155,652	\$ 52,745	\$ 11,720	\$ 42,058	\$ 13,854	\$ 3,566	\$ 961	\$ 30,749	0.0
Franchises and Consents	17	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Miscellaneous Intangible Plant	6	\$	508,372	\$ 305,181	\$ 191,903	\$ 1,201	\$ -	\$ -	\$ -	\$ 10,086	0.0
TOTAL INTANGIBLE PLANT		\$	664,024	\$ 357,926	\$ 203,623	\$ 43,260	\$ 13,854	\$ 3,566	\$ 961	\$ 40,835	0.0
SOURCE OF SUPPLY PLANT											
Land and Land Rights - SSP	2	\$	1,250,782	\$ 766,336	\$ 483,431	\$ -	\$ -	\$ -	\$ -	\$ 1,015	0.0
Structures and Improvements - SPP	2	\$	14,335,672	\$ 8,783,258	\$ 5,540,781	\$ -	\$ -	\$ -	\$ -	\$ 11,633	0.0
Collecting & Impounding Reservoirs	2	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Lake, River and Other Intakes	2	\$	350,082	\$ 214,490	\$ 135,308	\$ -	\$ -	\$ -	\$ -	\$ 284	0.0
Wells and Springs	2	\$	48,481	\$ 29,704	\$ 18,738	\$ -	\$ -	\$ -	\$ -	\$ 39	0.0
Infiltration Galleries and Tunnels	2	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Supply Mains	2	\$	6,058,472	\$ 3,711,938	\$ 2,341,618	\$ -	\$ -	\$ -	\$ -	\$ 4,916	0.0
Other Water Source Plant	2	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL SOURCE OF SUPPLY PLANT		\$	22,043,489	\$ 13,505,725	\$ 8,519,876	\$ -	\$ -	\$ -	\$ -	\$ 17,888	0.0
PUMPING PLANT											
Land and Land Rights - PP	3	\$	284,360	\$ 163,256	\$ 102,987	\$ -	\$ -	\$ -	\$ -	\$ 18,117	0.0
Structures and Improvements - PP	3	\$	21,972,220	\$ 12,614,610	\$ 7,957,730	\$ -	\$ -	\$ -	\$ -	\$ 1,399,881	0.0
Boiler Plant Equipment	3	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Other Power Production Equipment	3	\$	12,807,292	\$ 7,352,875	\$ 4,638,447	\$ -	\$ -	\$ -	\$ -	\$ 815,970	0.0
Steam Pumping Equipment	3	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Electric Pumping Equipment	3	\$	57,248,813	\$ 32,867,476	\$ 20,733,935	\$ -	\$ -	\$ -	\$ -	\$ 3,647,402	0.0
Diesel Pumping Equipment	3	\$	1,967,760	\$ 1,129,723	\$ 712,668	\$ -	\$ -	\$ -	\$ -	\$ 125,369	0.0
Hydraulic Pumping Equipment	3	\$	261,087	\$ 149,894	\$ 94,558	\$ -	\$ -	\$ -	\$ -	\$ 16,634	0.0
Other Pumping Equipment	3	\$	8,663,587	\$ 4,973,906	\$ 3,137,711	\$ -	\$ -	\$ -	\$ -	\$ 551,969	0.0
TOTAL PUMPING PLANT		\$	103,205,119	\$ 59,251,740	\$ 37,378,037	\$ -	\$ -	\$ -	\$ -	\$ 6,575,342	0.0
WATER TREATMENT PLANT											
Land and Land Rights - WTP	2	\$	1,902,246	\$ 1,165,478	\$ 735,224	\$ -	\$ -	\$ -	\$ -	\$ 1,543.63	0.0
Structures and Improvements - WTP	2	\$	90,790,831	\$ 55,626,221	\$ 35,090,935	\$ -	\$ -	\$ -	\$ -	\$ 73,674.86	0.0
Water Treatment Equipment	2	\$	105,354,069	\$ 64,548,906	\$ 40,719,671	\$ -	\$ -	\$ -	\$ -	\$ 85,492.62	0.0
Water Treatment - Other	2	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL WATER TREATMENT PLANT		\$	198,047,146	\$ 121,340,605	\$ 76,545,829	\$ -	\$ -	\$ -	\$ -	\$ 160,711.11	0.0
TRANSMISSION & DIST. PLANT											
Land and Land Rights - TDP	7	\$	3,991,422	\$ 1,454,922	\$ 136,765	\$ 1,524,077	\$ -	\$ -	\$ -	\$ 875,658	0.0
Structures and Improvements - TDP	7	\$	5,902,311	\$ 2,151,464	\$ 202,241	\$ 2,253,728	\$ -	\$ -	\$ -	\$ 1,294,878	0.0
Distribution Reservoirs and Standpipes	5	\$	13,601,895	\$ 5,310,661	\$ -	\$ 6,535,555	\$ -	\$ -	\$ -	\$ 1,755,679	0.0
Transmission and Distribution Mains	7	\$	1,611,495,894	\$ 587,409,924	\$ 55,217,366	\$ 615,330,686	\$ -	\$ -	\$ -	\$ 353,537,918	0.0
Fire Mains	8	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Services	10	\$	44,260,724	\$ -	\$ -	\$ -	\$ 41,608,223	\$ -	\$ -	\$ 2,652,501	0.0
Meters	9	\$	153,949,601	\$ -	\$ -	\$ 153,949,601	\$ -	\$ -	\$ -	\$ -	0.0
Meter Installations	9	\$	24,796,094	\$ -	\$ -	\$ 24,796,094	\$ -	\$ -	\$ -	\$ -	0.0
Hydrants	8	\$	91,098,403	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,098,403	0.0
Other Transmission & Distribution Plant	4	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL TRANSMISSION & DIST. PLANT		\$	1,949,096,344	\$ 596,326,972	\$ 55,556,372	\$ 625,644,046	\$ 178,745,695	\$ 41,608,223	\$ -	\$ 451,215,036	0.0
INCENTIVE COMPENSATION CAPITALIZATION											
Incentive Compensation Capitalization Adj.	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
GENERAL PLANT											
Land and Land Rights - GP	15	\$	1,749	\$ 676	\$ 274	\$ 298	\$ 8	\$ 85	\$ 179	\$ 229	0.0
Structures and Improvements - GP	15	\$	20,943,319	\$ 8,099,121	\$ 3,280,831	\$ 3,567,729	\$ 92,081	\$ 1,018,297	\$ 2,137,694	\$ 2,747,565	0.0
Office Structures	15	\$	7,873,847	\$ 3,044,944	\$ 1,233,461	\$ 1,341,323	\$ 34,619	\$ 382,839	\$ 803,687	\$ 1,032,974	0.0
General Structures - HVAC	15	\$	1,384,915	\$ 535,569	\$ 216,951	\$ 235,923	\$ 6,089	\$ 67,337	\$ 141,359	\$ 181,688	0.0
Miscellaneous Structures	15	\$	1,437,308	\$ 555,830	\$ 225,158	\$ 244,848	\$ 6,319	\$ 69,884	\$ 146,707	\$ 188,561	0.0
Structures & Improvements - Leasehold	15	\$	42,065	\$ 16,267	\$ 6,590	\$ 7,166	\$ 185	\$ 2,045	\$ 4,294	\$ 5,519	0.0
Office Furniture and Equipment	15	\$	1,327,766	\$ 513,469	\$ 207,998	\$ 226,187	\$ 5,838	\$ 64,558	\$ 135,526	\$ 174,190	0.0
Computers & Peripheral Equipment	15	\$	3,160,708	\$ 1,222,297	\$ 495,134	\$ 538,432	\$ 13,897	\$ 153,679	\$ 322,615	\$ 414,655	0.0
Computer Hardware and Software	15	\$	5,530,028	\$ 2,138,552	\$ 866,295	\$ 942,049	\$ 24,314	\$ 268,879	\$ 564,452	\$ 725,487	0.0
Computer Software	15	\$	39,488,128	\$ 15,270,700	\$ 6,185,929	\$ 6,726,868	\$ 173,617	\$ 1,919,974	\$ 4,030,571	\$ 5,180,469	0.0
Personal Computer Software	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Other Office Equipment	15	\$	24,721	\$ 9,560	\$ 3,873	\$ 4,211	\$ 109	\$ 1,202	\$ 2,523	\$ 3,243	0.0
BTS Initial Investment	15	\$	32,511,371	\$ 12,572,675	\$ 5,093,000	\$ 5,538,366	\$ 142,942	\$ 1,580,753	\$ 3,318,450	\$ 4,265,184	0.0
Transportation Equipment - Light Trucks	15	\$	12,046,624	\$ 4,658,625	\$ 1,887,138	\$ 2,052,162	\$ 52,965	\$ 585,726	\$ 1,229,604	\$ 1,580,403	0.0
Transportation Equipment - Heavy Trucks	15	\$	21,495,187	\$ 8,312,538	\$ 3,367,283	\$ 3,661,741	\$ 94,508	\$ 1,045,129	\$ 2,194,023	\$ 2,819,965	0.0
Transportation Equipment - Cars	15	\$	3,026,134	\$ 1,170,255	\$ 474,053	\$ 515,507	\$ 13,305	\$ 147,135	\$ 308,879	\$ 397,000	0.0

Missouri-American Water Company
Staff Class Cost of Service Study

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK
Transportation Equipment - Other	15	\$ 6,935,121	\$ 2,681,924	\$ 1,086,407	\$ 1,181,409	\$ 30,492	\$ 337,196	\$ 707,871	\$ 909,822	0.0
Stores Equipment	2	\$ 607,045	\$ 371,928	\$ 234,625	\$ -	\$ -	\$ -	\$ -	\$ 493	0.0
Tools, Shop and Garage Equipment	15	\$ 8,436,595	\$ 3,262,568	\$ 1,321,617	\$ 1,437,188	\$ 37,093	\$ 410,200	\$ 861,127	\$ 1,106,801	0.0
Laboratory Equipment	15	\$ 1,091,135	\$ 421,960	\$ 170,929	\$ 185,877	\$ 4,797	\$ 53,053	\$ 111,373	\$ 143,147	0.0
Power Operated Equipment	15	\$ 828,536	\$ 320,408	\$ 129,793	\$ 141,142	\$ 3,643	\$ 40,285	\$ 84,569	\$ 108,696	0.0
Communication Equipment (non Telephone)	15	\$ 6,256,808	\$ 2,419,609	\$ 980,147	\$ 1,065,858	\$ 27,509	\$ 304,216	\$ 638,635	\$ 820,834	0.0
Telephone Equipment	15	\$ 90,772	\$ 35,103	\$ 14,220	\$ 15,463	\$ 399	\$ 4,413	\$ 9,265	\$ 11,908	0.0
Miscellaneous Equipment	17	\$ 3,461,794	\$ 1,173,078	\$ 260,650	\$ 935,397	\$ 308,112	\$ 79,317	\$ 21,368	\$ 683,872	0.0
Other Tangible Equipment	17	\$ 55,305	\$ 18,741	\$ 4,164	\$ 14,944	\$ 4,922	\$ 1,267	\$ 341	\$ 10,925	0.0
TOTAL GENERAL PLANT		\$ 178,056,981	\$ 68,826,398	\$ 27,746,521	\$ 30,580,090	\$ 1,077,762	\$ 8,537,469	\$ 17,775,111	\$ 23,513,632	0.0
TOTAL PLANT IN SERVICE		\$ 2,451,113,103	\$ 1,488,519,235	\$ 371,181,046	\$ 41,676,226	\$ 27,808,669	\$ 40,404,483	\$ 90,062,815	\$ 391,460,628	0.0

Missouri-American Water Company
Staff Class Cost of Service Study

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK
ACCUMULATED DEPRECIATION RESERVE										
INTANGIBLE PLANT										
Organization	17	\$	-	\$	-	\$	-	\$	-	0.0
Franchises and Consents	17	\$	-	\$	-	\$	-	\$	-	0.0
Miscellaneous Intangible Plant	6	\$	-	\$	-	\$	-	\$	-	0.0
TOTAL INTANGIBLE PLANT		\$	-	\$	-	\$	-	\$	-	0.0
SOURCE OF SUPPLY PLANT										
Land and Land Rights - SSP	2	\$	-	\$	-	\$	-	\$	-	0.0
Structures and Improvements - SPP	2	\$	2,880,269	\$	1,764,699	\$	1,113,233	\$	-	2,337
Collecting & Impounding Reservoirs	2	\$	-	\$	-	\$	-	\$	-	-
Lake, River and Other Intakes	2	\$	77,390	\$	47,416	\$	29,911	\$	-	63
Wells and Springs	2	\$	3,084	\$	1,890	\$	1,192	\$	-	3
Infiltration Galleries and Tunnels	2	\$	-	\$	-	\$	-	\$	-	-
Supply Mains	2	\$	4,454,246	\$	2,729,052	\$	1,721,580	\$	-	3,615
Other Water Source Plant	2	\$	-	\$	-	\$	-	\$	-	-
TOTAL SOURCE OF SUPPLY PLANT		\$	7,414,989	\$	4,543,056	\$	2,865,916	\$	-	6,017
PUMPING PLANT										
Land and Land Rights - PP	3	\$	-	\$	-	\$	-	\$	-	0.0
Structures and Improvements - PP	3	\$	6,249,637	\$	3,588,018	\$	2,263,445	\$	-	398,173
Boiler Plant Equipment	3	\$	-	\$	-	\$	-	\$	-	-
Other Power Production Equipment	3	\$	1,636,766	\$	939,694	\$	592,791	\$	-	104,281
Steam Pumping Equipment	3	\$	-	\$	-	\$	-	\$	-	-
Electric Pumping Equipment	3	\$	20,476,921	\$	11,756,134	\$	7,416,174	\$	-	1,304,613
Diesel Pumping Equipment	3	\$	1,813,991	\$	1,041,442	\$	656,977	\$	-	115,572
Hydraulic Pumping Equipment	3	\$	48,722	\$	27,972	\$	17,646	\$	-	3,104
Other Pumping Equipment	3	\$	(820,297)	\$	(470,946)	\$	(297,089)	\$	-	(52,262)
TOTAL PUMPING PLANT		\$	29,405,740	\$	16,882,314	\$	10,649,945	\$	-	1,873,481
WATER TREATMENT PLANT										
Land and Land Rights - WTP	2	\$	-	\$	-	\$	-	\$	-	0.0
Structures and Improvements - WTP	2	\$	34,385,828	\$	21,067,697	\$	13,290,228	\$	-	27,903
Water Treatment Equipment	2	\$	22,635,663	\$	13,868,541	\$	8,748,753	\$	-	18,368
Water Treatment - Other	2	\$	-	\$	-	\$	-	\$	-	-
TOTAL WATER TREATMENT PLANT		\$	57,021,491	\$	34,936,238	\$	22,038,981	\$	-	46,272
TRANSMISSION & DIST. PLANT										
Land and Land Rights - TDP	7	\$	-	\$	-	\$	-	\$	-	0.0
Structures and Improvements - TDP	7	\$	4,216,953	\$	1,537,131	\$	144,492	\$	-	925,136
Distribution Reservoirs and Standpipes	5	\$	8,630,597	\$	3,369,690	\$	4,146,903	\$	-	1,114,003
Transmission and Distribution Mains	7	\$	230,394,038	\$	83,981,439	\$	7,894,374	\$	-	50,544,980
Fire Mains	8	\$	-	\$	-	\$	-	\$	-	-
Services	10	\$	781,290	\$	-	\$	-	\$	734,468	46,822
Meters	9	\$	(12,919,422)	\$	-	\$	-	\$	(12,919,422)	-
Meter Installations	9	\$	10,057,043	\$	-	\$	-	\$	10,057,043	-
Hydrants	8	\$	15,351,607	\$	-	\$	-	\$	-	15,351,607
Other Transmission & Distribution Plant	4	\$	-	\$	-	\$	-	\$	-	-
TOTAL TRANSMISSION & DIST. PLANT		\$	256,512,106	\$	88,888,260	\$	8,038,867	\$	93,730,341	(2,862,379)
INCENTIVE COMPENSATION CAPITALIZATION										
Incentive Compensation Capitalization Adj.	15	\$	-	\$	-	\$	-	\$	-	0.0
TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$	-	\$	-	\$	-	\$	-	0.0
GENERAL PLANT										
Land and Land Rights - GP	15	\$	-	\$	-	\$	-	\$	-	0.0
Structures and Improvements - GP	15	\$	553,051	\$	213,874	\$	86,637	\$	94,213	2,432
Office Structures	15	\$	854,276	\$	330,362	\$	133,825	\$	145,527	3,756
General Structures - HVAC	15	\$	78,300	\$	30,280	\$	12,266	\$	13,339	344
Miscellaneous Structures	15	\$	842,391	\$	325,766	\$	131,963	\$	143,503	3,704
Structures & Improvements - Leasehold	15	\$	180,047	\$	69,627	\$	28,205	\$	30,671	792
Office Furniture and Equipment	15	\$	495,095	\$	191,461	\$	77,558	\$	84,340	2,177
Computers & Peripheral Equipment	15	\$	1,693,779	\$	655,012	\$	265,335	\$	288,538	7,447
Computer Hardware and Software	15	\$	4,504,560	\$	1,741,986	\$	705,652	\$	767,359	19,805
Computer Software	15	\$	10,375,192	\$	4,012,255	\$	1,625,304	\$	1,767,431	45,616
Personal Computer Software	15	\$	-	\$	-	\$	-	\$	-	-
Other Office Equipment	15	\$	(9,657)	\$	(3,735)	\$	(1,513)	\$	(1,645)	(42)
BTS Initial Investment	15	\$	14,010,335	\$	5,418,024	\$	2,194,759	\$	2,386,684	61,599
Transportation Equipment - Light Trucks	15	\$	2,637,009	\$	1,019,774	\$	413,095	\$	449,219	11,594
Transportation Equipment - Heavy Trucks	15	\$	4,425,404	\$	1,711,376	\$	693,252	\$	753,875	19,457

Missouri-American Water Company
Staff Class Cost of Service Study

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK	
Transportation Equipment - Cars	15	\$	1,754,604	\$ 678,534	\$ 274,864	\$ 298,900	\$ 7,714	\$ 85,312	\$ 179,093	\$ 230,187	0.0
Transportation Equipment - Other	15	\$	2,435,044	\$ 941,671	\$ 381,457	\$ 414,814	\$ 10,706	\$ 118,396	\$ 248,546	\$ 319,455	0.0
Stores Equipment	2	\$	(168,771)	\$ (103,404)	\$ (65,231)	\$ -	\$ -	\$ -	\$ -	\$ (137)	0.0
Tools, Shop and Garage Equipment	15	\$	2,621,948	\$ 1,013,950	\$ 410,736	\$ 446,653	\$ 11,528	\$ 127,483	\$ 267,623	\$ 343,975	0.0
Laboratory Equipment	15	\$	318,616	\$ 123,214	\$ 49,912	\$ 54,277	\$ 1,401	\$ 15,492	\$ 32,521	\$ 41,799	0.0
Power Operated Equipment	15	\$	729,535	\$ 282,123	\$ 114,284	\$ 124,278	\$ 3,208	\$ 35,471	\$ 74,464	\$ 95,708	0.0
Communication Equipment (non Telephone)	15	\$	1,673,698	\$ 647,246	\$ 262,190	\$ 285,117	\$ 7,359	\$ 81,378	\$ 170,835	\$ 219,573	0.0
Telephone Equipment	15	\$	(391)	\$ (151)	\$ (61)	\$ (67)	\$ (2)	\$ (19)	\$ (40)	\$ (51)	0.0
Miscellaneous Equipment	17	\$	1,037,541	\$ 351,585	\$ 78,120	\$ 280,350	\$ 92,345	\$ 23,772	\$ 6,404	\$ 204,965	0.0
Other Tangible Equipment	17	\$	5,640	\$ 1,911	\$ 425	\$ 1,524	\$ 502	\$ 129	\$ 35	\$ 1,114	0.0
TOTAL GENERAL PLANT		\$	51,047,246	\$ 19,652,743	\$ 7,873,034	\$ 8,828,900	\$ 313,441	\$ 2,463,383	\$ 5,127,603	\$ 6,788,143	0.0
TOTAL ACCUMULATED DEPRECIATION RESERVE		\$	401,401,572	\$ 164,902,612	\$ 51,466,743	\$ 102,559,241	\$ (2,548,938)	\$ 3,197,851	\$ 5,127,603	\$ 76,696,461	0.0

Missouri-American Water Company
Staff Class Cost of Service Study

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK
NET PLANT IN SERVICE (Rate Base)										
INTANGIBLE PLANT										
Organization	17	\$ 155,652	\$ 52,745	\$ 11,720	\$ 42,058	\$ 13,854	\$ 3,566	\$ 961	\$ 30,749	0.0
Franchises and Consents	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Miscellaneous Intangible Plant	6	\$ 508,372	\$ 305,181	\$ 191,903	\$ 1,201	\$ -	\$ -	\$ -	\$ 10,086	0.0
TOTAL INTANGIBLE PLANT		\$ 664,024	\$ 357,926	\$ 203,623	\$ 43,260	\$ 13,854	\$ 3,566	\$ 961	\$ 40,835	0.0
SOURCE OF SUPPLY PLANT										
Land and Land Rights - SSP	2	\$ 1,250,782	\$ 766,336	\$ 483,431	\$ -	\$ -	\$ -	\$ -	\$ 1,015	0.0
Structures and Improvements - SPP	2	\$ 11,455,403	\$ 7,018,559	\$ 4,427,548	\$ -	\$ -	\$ -	\$ -	\$ 9,296	0.0
Collecting & Impounding Reservoirs	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Lake, River and Other Intakes	2	\$ 272,692	\$ 167,074	\$ 105,396	\$ -	\$ -	\$ -	\$ -	\$ 221	0.0
Wells and Springs	2	\$ 45,397	\$ 27,814	\$ 17,546	\$ -	\$ -	\$ -	\$ -	\$ 37	0.0
Infiltration Galleries and Tunnels	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Supply Mains	2	\$ 1,604,226	\$ 982,886	\$ 620,038	\$ -	\$ -	\$ -	\$ -	\$ 1,302	0.0
Other Water Source Plant	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL SOURCE OF SUPPLY PLANT		\$ 14,628,500	\$ 8,962,669	\$ 5,653,960	\$ -	\$ -	\$ -	\$ -	\$ 11,871	0.0
PUMPING PLANT										
Land and Land Rights - PP	3	\$ 284,360	\$ 163,256	\$ 102,987	\$ -	\$ -	\$ -	\$ -	\$ 18,117	0.0
Structures and Improvements - PP	3	\$ 15,722,583	\$ 9,026,591	\$ 5,694,284	\$ -	\$ -	\$ -	\$ -	\$ 1,001,708	0.0
Boiler Plant Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Other Power Production Equipment	3	\$ 11,170,526	\$ 6,413,181	\$ 4,045,655	\$ -	\$ -	\$ -	\$ -	\$ 711,690	0.0
Steam Pumping Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Electric Pumping Equipment	3	\$ 36,771,892	\$ 21,111,342	\$ 13,317,761	\$ -	\$ -	\$ -	\$ -	\$ 2,342,788	0.0
Diesel Pumping Equipment	3	\$ 153,769	\$ 88,281	\$ 55,691	\$ -	\$ -	\$ -	\$ -	\$ 9,797	0.0
Hydraulic Pumping Equipment	3	\$ 212,365	\$ 121,922	\$ 76,913	\$ -	\$ -	\$ -	\$ -	\$ 13,530	0.0
Other Pumping Equipment	3	\$ 9,483,884	\$ 5,444,852	\$ 3,434,800	\$ -	\$ -	\$ -	\$ -	\$ 604,231	0.0
TOTAL PUMPING PLANT		\$ 73,799,379	\$ 42,369,426	\$ 26,728,092	\$ -	\$ -	\$ -	\$ -	\$ 4,701,861	0.0
WATER TREATMENT PLANT										
Land and Land Rights - WTP	2	\$ 1,902,246	\$ 1,165,478	\$ 735,224	\$ -	\$ -	\$ -	\$ -	\$ 1,544	0.0
Structures and Improvements - WTP	2	\$ 56,405,003	\$ 34,558,525	\$ 21,800,707	\$ -	\$ -	\$ -	\$ -	\$ 45,771	0.0
Water Treatment Equipment	2	\$ 82,718,406	\$ 50,680,364	\$ 31,970,918	\$ -	\$ -	\$ -	\$ -	\$ 67,124	0.0
Water Treatment - Other	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL WATER TREATMENT PLANT		\$ 141,025,655	\$ 86,404,367	\$ 54,506,848	\$ -	\$ -	\$ -	\$ -	\$ 114,439	0.0
TRANSMISSION & DIST. PLANT										
Land and Land Rights - TDP	7	\$ 3,991,422	\$ 1,454,922	\$ 136,765	\$ 1,524,077	\$ -	\$ -	\$ -	\$ 875,658	0.0
Structures and Improvements - TDP	7	\$ 1,685,358	\$ 614,334	\$ 57,748	\$ 643,534	\$ -	\$ -	\$ -	\$ 369,742	0.0
Distribution Reservoirs and Standpipes	5	\$ 4,971,298	\$ 1,940,970	\$ -	\$ 2,388,652	\$ -	\$ -	\$ -	\$ 641,676	0.0
Transmission and Distribution Mains	7	\$ 1,381,101,856	\$ 503,428,485	\$ 47,322,992	\$ 527,357,442	\$ -	\$ -	\$ -	\$ 302,992,937	0.0
Fire Mains	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Services	10	\$ 43,479,434	\$ -	\$ -	\$ -	\$ 40,873,755	\$ -	\$ -	\$ 2,605,679	0.0
Meters	9	\$ 166,869,023	\$ -	\$ -	\$ 166,869,023	\$ -	\$ -	\$ -	\$ -	0.0
Meter Installations	9	\$ 14,739,051	\$ -	\$ -	\$ 14,739,051	\$ -	\$ -	\$ -	\$ -	0.0
Hydrants	8	\$ 75,746,796	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,746,796	0.0
Other Transmission & Distribution Plant	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL TRANSMISSION & DIST. PLANT		\$ 1,692,584,238	\$ 507,438,711	\$ 47,517,505	\$ 531,913,705	\$ 181,608,074	\$ 40,873,755	\$ -	\$ 383,232,488	0.0
INCENTIVE COMPENSATION CAPITALIZATION										
Incentive Compensation Capitalization Adj.	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
GENERAL PLANT										
Land and Land Rights - GP	15	\$ 1,749	\$ 676	\$ 274	\$ 298	\$ 8	\$ 85	\$ 179	\$ 229	0.0
Structures and Improvements - GP	15	\$ 20,390,268	\$ 7,885,248	\$ 3,194,194	\$ 3,473,516	\$ 89,650	\$ 991,406	\$ 2,081,244	\$ 2,675,010	0.0
Office Structures	15	\$ 7,019,571	\$ 2,714,582	\$ 1,099,636	\$ 1,195,796	\$ 30,863	\$ 341,302	\$ 716,491	\$ 920,901	0.0
General Structures - HVAC	15	\$ 1,306,615	\$ 505,289	\$ 204,685	\$ 222,584	\$ 5,745	\$ 63,530	\$ 133,367	\$ 171,416	0.0
Miscellaneous Structures	15	\$ 594,917	\$ 230,064	\$ 93,195	\$ 101,345	\$ 2,616	\$ 28,926	\$ 60,723	\$ 78,047	0.0
Structures & Improvements - Leasehold	15	\$ (137,982)	\$ (53,360)	\$ (21,615)	\$ (23,505)	\$ (607)	\$ (6,709)	\$ (14,084)	\$ (18,102)	0.0
Office Furniture and Equipment	15	\$ 832,671	\$ 322,007	\$ 130,440	\$ 141,847	\$ 3,661	\$ 40,486	\$ 84,991	\$ 109,239	0.0
Computers & Peripheral Equipment	15	\$ 1,466,929	\$ 567,285	\$ 229,799	\$ 249,894	\$ 6,450	\$ 71,324	\$ 149,730	\$ 192,447	0.0
Computer Hardware and Software	15	\$ 1,025,468	\$ 396,565	\$ 160,643	\$ 174,690	\$ 4,509	\$ 49,860	\$ 104,670	\$ 134,532	0.0
Computer Software	15	\$ 29,112,936	\$ 11,258,445	\$ 4,560,626	\$ 4,959,437	\$ 128,000	\$ 1,415,516	\$ 2,971,570	\$ 3,819,342	0.0
Personal Computer Software	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Other Office Equipment	15	\$ 34,378	\$ 13,295	\$ 5,385	\$ 5,856	\$ 151	\$ 1,672	\$ 3,509	\$ 4,510	0.0
BTS Initial Investment	15	\$ 18,501,036	\$ 7,154,651	\$ 2,898,241	\$ 3,151,682	\$ 81,343	\$ 899,549	\$ 1,888,409	\$ 2,427,161	0.0
Transportation Equipment - Light Trucks	15	\$ 9,409,615	\$ 3,638,851	\$ 1,474,043	\$ 1,602,944	\$ 41,371	\$ 457,510	\$ 960,444	\$ 1,234,452	0.0
Transportation Equipment - Heavy Trucks	15	\$ 17,069,783	\$ 6,601,162	\$ 2,674,031	\$ 2,907,866	\$ 75,050	\$ 829,959	\$ 1,742,320	\$ 2,239,394	0.0
Transportation Equipment - Cars	15	\$ 1,271,530	\$ 491,721	\$ 199,189	\$ 216,607	\$ 5,591	\$ 61,824	\$ 129,786	\$ 166,813	0.0

Missouri-American Water Company
Staff Class Cost of Service Study

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK
Transportation Equipment - Other	15	\$ 4,500,077	\$ 1,740,253	\$ 704,950	\$ 766,596	\$ 19,785	\$ 218,801	\$ 459,325	\$ 590,367	0.0
Stores Equipment	2	\$ 775,816	\$ 475,331	\$ 299,855	\$ -	\$ -	\$ -	\$ -	\$ 630	0.0
Tools, Shop and Garage Equipment	15	\$ 5,814,647	\$ 2,248,618	\$ 910,881	\$ 990,535	\$ 25,565	\$ 282,717	\$ 593,504	\$ 762,827	0.0
Laboratory Equipment	15	\$ 772,519	\$ 298,746	\$ 121,017	\$ 131,600	\$ 3,397	\$ 37,561	\$ 78,851	\$ 101,347	0.0
Power Operated Equipment	15	\$ 99,001	\$ 38,285	\$ 15,509	\$ 16,865	\$ 435	\$ 4,814	\$ 10,105	\$ 12,988	0.0
Communication Equipment (non Telephone)	15	\$ 4,583,110	\$ 1,772,363	\$ 717,957	\$ 780,740	\$ 20,150	\$ 222,838	\$ 467,800	\$ 601,261	0.0
Telephone Equipment	15	\$ 91,163	\$ 35,254	\$ 14,281	\$ 15,530	\$ 401	\$ 4,432	\$ 9,305	\$ 11,960	0.0
Miscellaneous Equipment	17	\$ 2,424,253	\$ 821,493	\$ 182,530	\$ 655,048	\$ 215,767	\$ 55,545	\$ 14,963	\$ 478,907	0.0
Other Tangible Equipment	17	\$ 49,665	\$ 16,830	\$ 3,739	\$ 13,420	\$ 4,420	\$ 1,138	\$ 307	\$ 9,811	0.0
TOTAL GENERAL PLANT		\$ 127,009,735	\$ 49,173,654	\$ 19,873,487	\$ 21,751,190	\$ 764,321	\$ 6,074,086	\$ 12,647,508	\$ 16,725,489	0.0
TOTAL NET PLANT IN SERVICE (Rate Base)		\$ 2,049,711,531	\$ 694,706,755	\$ 154,483,515	\$ 553,708,155	\$ 182,386,248	\$ 46,951,407	\$ 12,648,469	\$ 404,826,982	0.0

Missouri-American Water Company
Staff Class Cost of Service Study

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK	
SUMMARY											
Plant In Service	from Plant	\$	2,451,113,103	\$ 1,488,519,235	\$ 371,181,046	\$ 41,676,226	\$ 27,808,669	\$ 40,404,483	\$ 90,062,815	\$ 391,460,628	0.0
Less Accumulated Depreciation Reserve	from Reserve	\$	401,401,572	\$ 164,902,612	\$ 51,466,743	\$ 102,559,241	\$ (2,548,938)	\$ 3,197,851	\$ 5,127,603	\$ 76,696,461	0.0
Net Plant In Service (Rate Base)	from Net Plant	\$	2,049,711,531	\$ 694,706,755	\$ 154,483,515	\$ 553,708,155	\$ 182,386,248	\$ 46,951,407	\$ 12,648,469	\$ 404,826,982	0.0
ADD TO NET PLANT IN SERVICE (Rate Base)											
Chemical	16	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Group Insurance	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Labor/Base Payroll	16	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Pension and OPEB	16	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
401K	16	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Support Services	16	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Fuel Power	1	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Telephone	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Rents	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Postage	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
IOTG	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
PSC Assessment	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Waste Disposal	1	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Uncollectible Expense	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Cash Working Capital	15	\$	2,415,538	\$ 934,128	\$ 378,401	\$ 411,491	\$ 10,620	\$ 117,447	\$ 246,555	\$ 316,896	0.0
Payroll Tax	17	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Property Tax	17	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Contributions in Aid of Construction	17	\$	59,067,922	\$ 20,016,004	\$ 4,447,429	\$ 15,960,506	\$ 5,257,252	\$ 1,353,366	\$ 364,590	\$ 11,668,776	0.0
Materials and Supplies	15	\$	7,552,486	\$ 2,920,669	\$ 1,183,119	\$ 1,286,579	\$ 33,206	\$ 367,214	\$ 770,886	\$ 990,815	0.0
Prepayments	15	\$	1,295,462	\$ 500,976	\$ 202,938	\$ 220,684	\$ 5,696	\$ 62,987	\$ 132,228	\$ 169,952	0.0
Prepaid Pension Asset	15	\$	12,805,301	\$ 4,952,018	\$ 2,005,987	\$ 2,181,404	\$ 56,301	\$ 622,614	\$ 1,307,043	\$ 1,679,934	0.0
TOTAL ADD TO NET PLANT IN SERVICE (Rate Base)		\$	83,136,709	\$ 29,323,794	\$ 8,217,874	\$ 20,060,664	\$ 5,363,074	\$ 2,523,628	\$ 2,821,302	\$ 14,826,373	0.0
SUBTRACT FROM NET PLANT IN SERVICE (Rate Base)											
Federal Tax Offset	17	\$	(14,506)	\$ (4,916)	\$ (1,092)	\$ (3,920)	\$ (1,291)	\$ (332)	\$ (90)	\$ (2,866)	0.0
State Tax Offset	17	\$	(2,576)	\$ (873)	\$ (194)	\$ (696)	\$ (229)	\$ (59)	\$ (16)	\$ (509)	0.0
City Tax Offset	17	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Interest Expense Offset	17	\$	4,025,698	\$ 1,364,165	\$ 303,109	\$ 1,087,768	\$ 358,301	\$ 92,237	\$ 24,848	\$ 795,270	0.0
Contributions in Aid of Construction	17	\$	251,104,848	\$ 85,090,441	\$ 18,906,555	\$ 67,850,032	\$ 22,349,210	\$ 5,753,322	\$ 1,549,916	\$ 49,605,372	0.0
Customer Advances	17	\$	599,019	\$ 202,986	\$ 45,102	\$ 161,859	\$ 53,315	\$ 13,725	\$ 3,697	\$ 118,335	0.0
Accumulated Deferred Income Taxes	17	\$	365,847,638	\$ 123,972,664	\$ 27,545,937	\$ 98,854,220	\$ 32,561,719	\$ 8,382,313	\$ 2,258,152	\$ 72,272,632	0.0
TCJA EADIT Tracker	15	\$	62,438	\$ 24,146	\$ 9,781	\$ 10,636	\$ 275	\$ 3,036	\$ 6,373	\$ 8,191	0.0
OPEB Tracker	16	\$	5,276,003	\$ 1,553,670	\$ 535,582	\$ 867,411	\$ 22,401	\$ 1,383,363	\$ 178,165	\$ 735,411	0.0
Pension Tracker	16	\$	6,117,197	\$ 1,801,384	\$ 620,974	\$ 1,005,709	\$ 25,973	\$ 1,603,923	\$ 206,571	\$ 852,663	0.0
TOTAL SUBTRACT FROM NET PLANT IN SERVICE (Rate Base)		\$	633,015,759	\$ 214,003,668	\$ 47,965,754	\$ 169,833,019	\$ 55,369,674	\$ 17,231,527	\$ 4,227,617	\$ 124,384,500	0.0
TOTAL RATE BASE		\$	1,499,832,481	\$ 510,026,880	\$ 114,735,634	\$ 403,935,799	\$ 132,379,649	\$ 32,243,509	\$ 11,242,154	\$ 295,268,855	0.0
	Rate of Return Used										
	From EMS:										
TOTAL RETURN ON RATE BASE	6.33%	\$	94,894,401	\$ 32,269,401	\$ 7,259,324	\$ 25,557,018	\$ 8,375,660	\$ 2,040,047	\$ 711,291	\$ 18,681,660	0.0
TOTAL OPERATING AND MAINTENANCE EXPENSE		\$	171,380,425	\$ 64,525,755	\$ 22,911,590	\$ 30,604,460	\$ 5,536,031	\$ 15,144,406	\$ 9,079,277	\$ 23,578,906	0.0
TOTAL CURRENT INCOME TAXES		\$	(7,758,636)	\$ (3,000,390)	\$ (1,215,413)	\$ (1,321,697)	\$ (34,112)	\$ (377,237)	\$ (791,927)	\$ (1,017,860)	0.0
TOTAL DEFERRED INCOME TAXES		\$	12,719,660	\$ 4,918,899	\$ 1,992,571	\$ 2,166,815	\$ 55,924	\$ 618,450	\$ 1,298,301	\$ 1,668,699	0.0
ADDITIONAL CURRENT TAX REQUIRED	18	\$	6,598,021	\$ 2,243,696	\$ 504,742	\$ 1,776,983	\$ 582,361	\$ 141,845	\$ 49,456	\$ 1,298,938	0.0
Allowance for Known and Measurable Changes/True-up	18	\$	12,971,611	\$ 4,411,073	\$ 992,315	\$ 3,493,522	\$ 1,144,913	\$ 278,865	\$ 97,230	\$ 2,553,694	0.0
TOTAL EXPENSES		\$	195,911,081	\$ 76,604,700	\$ 26,148,243	\$ 33,432,149	\$ 6,286,969	\$ 15,721,535	\$ 10,115,251	\$ 27,602,234	0.0
CLASS COST OF SERVICE		\$	290,805,482	\$ 108,874,101	\$ 33,407,566	\$ 58,989,167	\$ 14,662,629	\$ 17,761,582	\$ 10,826,542	\$ 46,283,895	0.0
OTHER WATER REVENUE - OPER. REV.		\$	3,709,065	\$ 1,349,878	\$ 423,205	\$ 779,547	\$ 190,536	\$ 238,291	\$ 140,807	\$ 586,800	0.0
DESCRIPTION		\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
REVENUE CONTRIBUTION		\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL OTHER WATER REVENUE		\$	3,709,065	\$ 1,349,878	\$ 423,205	\$ 779,547	\$ 190,536	\$ 238,291	\$ 140,807	\$ 586,800	0.0
TOTAL COST OF SERVICE RELATED TO SALES OF WATER		\$	287,096,417	\$ 107,524,222	\$ 32,984,361	\$ 58,209,620	\$ 14,472,093	\$ 17,523,291	\$ 10,685,735	\$ 45,697,095	0.0
REALLOCATION OF PUBLIC FIRE	9	\$	-	\$ -	\$ -	\$ -	\$ 36,763,981	\$ -	\$ -	\$ (36,763,981)	0.0
TOTAL AFTER REALLOCATION OF PUBLIC FIRE		\$	287,096,417	\$ 107,524,222	\$ 32,984,361	\$ 58,209,620	\$ 51,236,074	\$ 17,523,291	\$ 10,685,735	\$ 8,933,114	0.0

Missouri-American Water Company
Staff Class Cost of Service Study

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK							
REQUIRED MARGIN REVENUES	\$	287,096,417	\$	107,524,222	\$	32,984,361	\$	58,209,620	\$	51,236,074	\$	17,523,291	\$	10,685,735	\$	8,933,114	0.0

Missouri-American Water Company
Staff Class Cost of Service Study

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK	
CURRENT MARGIN REVENUES	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
ZERO REVENUE INCREASE PLUG	\$	(287,096,417)	\$ (107,524,222)	\$ (32,984,361)	\$ (58,209,620)	\$ (51,236,074)	\$ (17,523,291)	\$ (10,685,735)	\$ (8,933,114)	0.0
COS MARGIN REVENUES @ 0%	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
REVENUE ABOVE (BELOW) COS	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
% CHANGE NEEDED TO BRING CLASS REVENUE TO COST-OF SERVICE		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0	

Missouri-American Water Company
Staff Class Cost of Service Study District 2

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential		Commercial		Industrial		Other Public Authorities	Sales for Resale	Fire Protection	
												Private	Public
REVENUES													
OPERATING REVENUES													
461.100	\$ 54,876,626	Residential	To Residential	\$ 54,876,626	\$ 54,876,626	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
461.200	\$ 17,934,442	Commercial	To Commercial	\$ 17,934,442	\$ -	\$ 17,934,442	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
461.300	\$ 9,496,157	Industrial	To Industrial	\$ 9,496,157	\$ -	\$ -	\$ 9,496,157	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
462.000	\$ 1,434,399	Private Fire Protection	To Private Fire Protection	\$ 1,434,399	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,434,399	\$ -
463.000	\$ -	Public Fire Protection	To Public Fire Protection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
470.000	\$ 328,705	Other Revenue - Late Payment Charge	19	\$ 328,705	\$ 197,846	\$ 52,091	\$ 30,805	\$ 11,905	\$ 8,684	\$ 5,968	\$ 21,406	\$ -	\$ -
472.000	\$ 292,394	Other Revenue - Rent	19	\$ 292,394	\$ 175,991	\$ 46,337	\$ 27,402	\$ 10,590	\$ 7,724	\$ 5,308	\$ 19,042	\$ -	\$ -
464.000	\$ 3,938,759	Other Public Authority	To Other Public Authority	\$ 3,938,759	\$ -	\$ -	\$ -	\$ 3,938,759	\$ -	\$ -	\$ -	\$ -	\$ -
466.000	\$ 3,626,612	Sales for Resale	To Sales for Resale	\$ 3,626,612	\$ -	\$ -	\$ -	\$ -	\$ 3,626,612	\$ -	\$ -	\$ -	\$ -
471.000	\$ 1,092,536	Other Water Revenue - Oper. Rev.	19	\$ 1,092,536	\$ 657,593	\$ 173,138	\$ 102,389	\$ 39,570	\$ 28,862	\$ 19,835	\$ 71,149	\$ -	\$ -
TOTAL OPERATING REVENUES				\$ 93,020,630	\$ 55,908,056	\$ 18,206,008	\$ 9,656,754	\$ 4,000,824	\$ 3,671,882	\$ 1,465,509	\$ 111,597	\$ -	\$ -
OPERATION AND MAINTENANCE EXPENSES													
SOURCE OF SUPPLY EXPENSES													
601.000	\$ 323,976	Operation Labor & Expenses	2	\$ 323,976	\$ 158,076	\$ 58,871	\$ 71,201	\$ 14,024	\$ 21,748	\$ 56	\$ -	\$ -	\$ -
602.000	\$ 1,126,367	Purchased Water	2	\$ 1,126,367	\$ 549,582	\$ 204,678	\$ 247,545	\$ 48,756	\$ 75,612	\$ 194	\$ -	\$ -	\$ -
603.000	\$ 144,700	Miscellaneous Expenses	2	\$ 144,700	\$ 70,603	\$ 26,294	\$ 31,801	\$ 6,264	\$ 9,714	\$ 25	\$ -	\$ -	\$ -
604.000	\$ 5,792	Rents - SSE	2	\$ 5,792	\$ 2,826	\$ 1,052	\$ 1,273	\$ 251	\$ 389	\$ 1	\$ -	\$ -	\$ -
610.000	\$ -	Maint. Supervision & Engineering	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
611.000	\$ -	Maint. Of Structures & Improvements	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
612.000	\$ -	Maint. Of Collect. & Impound. Reservoirs	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
613.000	\$ -	Maint. Of Lake, River and Other Intakes	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
614.000	\$ 163,646	Maint. Of Wells & Springs	2	\$ 163,646	\$ 79,847	\$ 29,737	\$ 35,965	\$ 7,084	\$ 10,985	\$ 28	\$ -	\$ -	\$ -
615.000	\$ -	Maint. Of Infiltration Galleries & Tunnels	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
616.000	\$ -	Maint. Of Supply Mains	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
617.000	\$ 34,829	Maint. Of Misc. Water Source Plant	2	\$ 34,829	\$ 16,994	\$ 6,329	\$ 7,654	\$ 1,508	\$ 2,338	\$ 6	\$ -	\$ -	\$ -
TOTAL SOURCE OF SUPPLY EXPENSES				\$ 1,799,310	\$ 877,927	\$ 326,961	\$ 395,440	\$ 77,886	\$ 120,786	\$ 310	\$ -	\$ -	\$ 0.0
PUMPING EXPENSES													
620.000	\$ 101,459	Operation Supervision & Engineering - PE	3	\$ 101,459	\$ 44,763	\$ 16,671	\$ 20,162	\$ 3,971	\$ 6,158	\$ 2,403	\$ 7,331	\$ -	\$ -
621.000	\$ 582	Fuel for Power Production	1	\$ 582	\$ 253	\$ 107	\$ 145	\$ 25	\$ 51	\$ 0	\$ -	\$ -	\$ -
622.000	\$ -	Power Production Labor & Expenses	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
623.000	\$ 131,901	Fuel or Power Purchased for Pumping	1	\$ 131,901	\$ 57,428	\$ 24,216	\$ 32,813	\$ 5,768	\$ 11,639	\$ 37	\$ -	\$ -	\$ -
624.000	\$ 989,730	Pumping Labor and Expenses	3	\$ 989,730	\$ 436,658	\$ 162,622	\$ 196,681	\$ 38,738	\$ 60,076	\$ 23,438	\$ 71,518	\$ -	\$ -
625.000	\$ -	Expenses Transferred - Cr.	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
626.000	\$ 29,317	Miscellaneous Expenses	3	\$ 29,317	\$ 12,934	\$ 4,817	\$ 5,826	\$ 1,147	\$ 1,780	\$ 694	\$ 2,118	\$ -	\$ -
627.000	\$ 1,606	Rents - PE	3	\$ 1,606	\$ 709	\$ 264	\$ 319	\$ 63	\$ 97	\$ 38	\$ 116	\$ -	\$ -
630.000	\$ 16,215	Maint. Supervision & Engineering - PE	3	\$ 16,215	\$ 7,154	\$ 2,664	\$ 3,222	\$ 635	\$ 984	\$ 384	\$ 1,172	\$ -	\$ -
631.000	\$ -	Maint. Of Structures & Improvements - PE	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
632.000	\$ -	Maint. Of Power Production Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
633.000	\$ 181,812	Maint. Of Pumping Equipment	3	\$ 181,812	\$ 80,213	\$ 29,873	\$ 36,130	\$ 7,116	\$ 11,036	\$ 4,305	\$ 13,138	\$ -	\$ -
TOTAL PUMPING EXPENSES				\$ 1,452,622	\$ 640,112	\$ 241,234	\$ 295,299	\$ 57,465	\$ 91,821	\$ 31,299	\$ 95,393	\$ 0.0	\$ 0.0
WATER TREATMENT EXPENSES													
640.000	\$ 297,867	Operation. Supervision & Engineer. - WTE	2	\$ 297,867	\$ 145,337	\$ 54,127	\$ 65,463	\$ 12,894	\$ 19,995	\$ 51	\$ -	\$ -	\$ -
641.000	\$ 2,769,908	Chemicals - WTE	2	\$ 2,769,908	\$ 1,351,506	\$ 503,333	\$ 608,751	\$ 119,900	\$ 185,941	\$ 477	\$ -	\$ -	\$ -
642.000	\$ 731,660	Operation Labor & Expense - WTE	2	\$ 731,660	\$ 356,995	\$ 132,953	\$ 160,799	\$ 31,671	\$ 49,115	\$ 126	\$ -	\$ -	\$ -
643.000	\$ 4,368,885	Miscellaneous Expenses - WTE	2	\$ 4,368,885	\$ 2,131,685	\$ 793,891	\$ 960,164	\$ 189,114	\$ 293,278	\$ 753	\$ -	\$ -	\$ -
644.000	\$ 564	Rents - WTE	2	\$ 564	\$ 275	\$ 102	\$ 124	\$ 24	\$ 38	\$ 0	\$ -	\$ -	\$ -
650.000	\$ 143,544	Maint. Supervision & Engineering - WTE	2	\$ 143,544	\$ 70,039	\$ 26,084	\$ 31,547	\$ 6,214	\$ 9,636	\$ 25	\$ -	\$ -	\$ -
651.000	\$ -	Maint. Of Structures & Improvements - WTE	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
652.000	\$ 51,149	Maint. Of Water Treatment Equipment	2	\$ 51,149	\$ 24,957	\$ 9,295	\$ 11,241	\$ 2,214	\$ 3,434	\$ 9	\$ -	\$ -	\$ -
TOTAL WATER TREATMENT EXPENSES				\$ 8,363,577	\$ 4,080,793	\$ 1,519,786	\$ 1,838,090	\$ 362,030	\$ 561,437	\$ 1,442	\$ -	\$ -	\$ 0.0
TRANSMISSION & DIST. EXPENSES													
660.000	\$ 38,991	Operation Supervision & Engineering - TDE	11	\$ 38,991	\$ 25,843	\$ 6,892	\$ 1,155	\$ 1,630	\$ 186	\$ 889	\$ 2,396	\$ -	\$ -
661.000	\$ -	Storage Facilities Expenses TDE	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
662.000	\$ 1,421,158	Transmission & Distribution Lines Expenses	7	\$ 1,421,158	\$ 871,607	\$ 266,303	\$ 50,181	\$ 63,436	\$ 7,060	\$ 40,105	\$ 122,465	\$ -	\$ -
663.000	\$ 479,602	Meter Expenses - TDE	9	\$ 479,602	\$ 372,273	\$ 77,600	\$ 8,651	\$ 18,693	\$ 2,385	\$ -	\$ -	\$ -	\$ -
664.000	\$ 91,872	Customer Installation Expenses - TDE	10	\$ 91,872	\$ 76,811	\$ 8,304	\$ 208	\$ 1,167	\$ 59	\$ 5,323	\$ -	\$ -	\$ -
665.000	\$ 471,984	Miscellaneous Expenses - TDE	11	\$ 471,984	\$ 312,825	\$ 83,426	\$ 13,985	\$ 19,730	\$ 2,251	\$ 10,760	\$ 29,008	\$ -	\$ -
666.000	\$ 1,358	Rents - TDE	11	\$ 1,358	\$ 900	\$ 240	\$ 40	\$ 57	\$ 6	\$ 31	\$ 83	\$ -	\$ -
670.000	\$ 25,200	Maint. Supervision and Engineering - TDE	12	\$ 25,200	\$ 14,498	\$ 3,610	\$ 688	\$ 826	\$ 117	\$ 670	\$ 4,792	\$ -	\$ -
671.000	\$ -	Maint. Of Structures & Improvements - TDE	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
672.000	\$ 14,526	Maint. Of Dist. Reservoirs & Standpipes - TDE	5	\$ 14,526	\$ 7,541	\$ 2,180	\$ 2,302	\$ 519	\$ 601	\$ 341	\$ 1,042	\$ -	\$ -
673.000	\$ 306,681	Maint. Of Transmission & Distribution Mains	7	\$ 306,681	\$ 188,090	\$ 57,467	\$ 10,829	\$ 13,689	\$ 1,524	\$ 8,655	\$ 26,428	\$ -	\$ -
674.000	\$ -	Maint. Of Fire Mains - TDE	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
675.000	\$ 81,483	Maint. Of Services - TDE	10	\$ 81,483	\$ 68,125	\$ 7,365	\$ 185	\$ 1,035	\$ 52	\$ 4,721	\$ -	\$ -	\$ -
676.000	\$ 42,781	Maint. Of Meters - TDE	9	\$ 42,781	\$ 33,207	\$ 6,922	\$ 772	\$ 1,667	\$ 213	\$ -	\$ -	\$ -	\$ -
677.000	\$ 70,689	Maint. Of Hydrants - TDE	8	\$ 70,689	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,689	\$ -	\$ -
678.000	\$ 625,427	Maint. Of Miscellaneous Plant - TDE	12	\$ 625,427	\$ 359,828	\$ 89,586	\$ 17,070	\$ 20,491	\$ 2,894	\$ 16,620	\$ 118,938	\$ -	\$ -
TOTAL TRANSMISSION & DIST. EXPENSES				\$ 3,671,752	\$ 2,331,549	\$ 609,895	\$ 106,066	\$ 142,941	\$ 17,346	\$ 88,114	\$ 375,842	\$ 0.0	\$ 0.0

Missouri-American Water Company
Staff Class Cost of Service Study District 2

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Fire Protection			
									Private	Public		
CUSTOMER ACCOUNTS EXPENSES												
901.000	- Supervision - CAE	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
902.000	425,293 Meter Reading Expenses - CAE	14	\$ 425,293	\$ 388,325	\$ 32,907	\$ 370	\$ 3,589	\$ 102	\$ -	\$ -	\$ -	0.0
903.000	654,628 Customer Records & Collection Expenses	13	\$ 654,628	\$ 589,966	\$ 49,995	\$ 562	\$ 5,452	\$ 155	\$ 8,497	\$ -	\$ -	0.0
904.000	802,130 Uncollectible Amounts - CAE	13	\$ 802,130	\$ 722,899	\$ 61,260	\$ 688	\$ 6,681	\$ 191	\$ 10,412	\$ -	\$ -	0.0
905.000	153,745 Misc. Customer Accounts Expenses - CAE	13	\$ 153,745	\$ 138,559	\$ 11,742	\$ 132	\$ 1,281	\$ 37	\$ 1,996	\$ -	\$ -	0.0
	TOTAL CUSTOMER ACCOUNTS EXPENSES		\$ 2,035,796	\$ 1,839,748	\$ 155,904	\$ 1,752	\$ 17,003	\$ 485	\$ 20,905	\$ -	\$ -	0.0
CUSTOMER SERVICE EXPENSES												
907.000	2,814 Customer Service & Information Expenses	10	\$ 2,814	\$ 2,353	\$ 254	\$ 6	\$ 36	\$ 2	\$ 163	\$ -	\$ -	0.0
	TOTAL CUSTOMER SERVICE EXPENSES		\$ 2,814	\$ 2,353	\$ 254	\$ 6	\$ 36	\$ 2	\$ 163	\$ -	\$ -	0.0
SALES PROMOTION EXPENSES												
910.000	- Sales Promotion Expenses - SPE	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL SALES PROMOTION EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
ADMIN. & GENERAL EXPENSES												
920.000	2,513,169 Admin. & General Salaries	10	\$ 2,513,169	\$ 2,101,178	\$ 227,167	\$ 5,703	\$ 31,919	\$ 1,602	\$ 145,602	\$ -	\$ -	0.0
921.000	1,473,113 Office Supplies & Expenses	15	\$ 1,473,113	\$ 937,506	\$ 219,082	\$ 129,890	\$ 48,475	\$ 37,183	\$ 23,226	\$ 77,751	\$ -	0.0
922.000	- Admin. Expenses Transferred - Credit	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
923.000	10,778,054 Outside Services Employed	15	\$ 10,778,054	\$ 6,859,278	\$ 1,602,916	\$ 950,340	\$ 354,667	\$ 272,047	\$ 169,937	\$ 568,869	\$ -	0.0
924.000	1,824,952 Property Insurance	15	\$ 1,824,952	\$ 1,161,420	\$ 271,408	\$ 160,913	\$ 60,053	\$ 46,063	\$ 28,774	\$ 96,322	\$ -	0.0
925.000	41,901 Injuries & Damages	16	\$ 41,901	\$ 27,921	\$ 5,860	\$ 3,027	\$ 1,249	\$ 863	\$ 1,097	\$ 1,884	\$ -	0.0
926.000	496,317 Employee Pension & Benefits	16	\$ 496,317	\$ 330,729	\$ 69,412	\$ 35,849	\$ 14,796	\$ 10,226	\$ 12,990	\$ 22,315	\$ -	0.0
927.000	- Franchise Requirements	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
928.000	12,775 Regulatory Commission Expenses	15	\$ 12,775	\$ 8,130	\$ 1,900	\$ 1,126	\$ 420	\$ 322	\$ 201	\$ 674	\$ -	0.0
929.000	- Duplicate Charges - Credit	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
930.100	- Institutional or Goodwill Advertising Expenses	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
930.200	1,045,509 Misc. General Expenses	15	\$ 1,045,509	\$ 665,374	\$ 155,488	\$ 92,186	\$ 34,404	\$ 26,390	\$ 16,484	\$ 55,182	\$ -	0.0
930.300	24,504 Research & Development Expenses - AGE	15	\$ 24,504	\$ 15,595	\$ 3,644	\$ 2,161	\$ 806	\$ 619	\$ 386	\$ 1,293	\$ -	0.0
931.000	57,633 Rents - AGE	15	\$ 57,633	\$ 36,678	\$ 8,571	\$ 5,082	\$ 1,896	\$ 1,455	\$ 909	\$ 3,042	\$ -	0.0
932.000	136,630 Maint. Of General Plant - AGE	15	\$ 136,630	\$ 86,953	\$ 20,320	\$ 12,047	\$ 4,496	\$ 3,449	\$ 2,154	\$ 7,211	\$ -	0.0
	TOTAL ADMIN. & GENERAL EXPENSES		\$ 18,404,557	\$ 12,230,763	\$ 2,585,767	\$ 1,398,324	\$ 553,181	\$ 400,218	\$ 401,760	\$ 834,544	\$ -	0.0
	TOTAL OPERATION AND MAINTENANCE EXPENSES		\$ 35,730,428	\$ 22,003,244	\$ 5,439,801	\$ 4,034,976	\$ 1,210,541	\$ 1,192,095	\$ 543,992	\$ 1,305,779	\$ -	0.0

Missouri-American Water Company
Staff Class Cost of Service Study District 2

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Fire Protection		
									Private	Public	
DEPRECIATION EXPENSES											
INTANGIBLE PLANT											
301.000 \$	- Organization	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
302.000 \$	- Franchises and Consents	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
303.000 \$	- Miscellaneous Intangible Plant	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL INTANGIBLE PLANT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
SOURCE OF SUPPLY											
310.000 \$	- Land and Land Rights - SPP	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
311.000 \$	265,135 Structures and Improvements - SPP	2	\$ 265,135	\$ 129,366	\$ 48,179	\$ 58,270	\$ 11,477	\$ 17,798	\$ 46	\$ -	0.0
312.000 \$	590 Collecting & Impounding Reservoirs	2	\$ 590	\$ 288	\$ 107	\$ 130	\$ 26	\$ 40	\$ 0	\$ -	0.0
313.000 \$	263,834 Lake, River and Other Intakes	2	\$ 263,834	\$ 128,731	\$ 47,943	\$ 57,984	\$ 11,420	\$ 17,711	\$ 45	\$ -	0.0
314.000 \$	274,913 Wells and Springs	2	\$ 274,913	\$ 134,137	\$ 49,956	\$ 60,418	\$ 11,900	\$ 18,455	\$ 47	\$ -	0.0
315.000 \$	32 Infiltration Galleries and Tunnels	2	\$ 32	\$ 16	\$ 6	\$ 7	\$ 1	\$ 2	\$ 0	\$ -	0.0
316.000 \$	239,971 Supply Mains	2	\$ 239,971	\$ 117,088	\$ 43,606	\$ 52,739	\$ 10,388	\$ 16,109	\$ 41	\$ -	0.0
317.000 \$	20,828 Other Water Source Plant	2	\$ 20,828	\$ 10,162	\$ 3,785	\$ 4,577	\$ 902	\$ 1,398	\$ 4	\$ -	0.0
	TOTAL SOURCE OF SUPPLY PLANT		\$ 1,065,303	\$ 519,787	\$ 193,581	\$ 234,125	\$ 46,113	\$ 71,513	\$ 184	\$ -	0.0
PUMPING PLANT											
320.000 \$	- Land and Land Rights - PP	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
321.000 \$	553,865 Structures and Improvements - PP	3	\$ 553,865	\$ 244,359	\$ 91,005	\$ 110,065	\$ 21,678	\$ 33,619	\$ 13,116	\$ 40,022	0.0
322.000 \$	- Boiler Plant Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
323.000 \$	101,423 Other Power Production Equipment	3	\$ 101,423	\$ 44,747	\$ 16,665	\$ 20,155	\$ 3,970	\$ 6,156	\$ 2,402	\$ 7,329	0.0
324.000 \$	4,426 Steam Pumping Equipment	3	\$ 4,426	\$ 1,953	\$ 727	\$ 880	\$ 173	\$ 269	\$ 105	\$ 320	0.0
325.000 \$	551,373 Electric Pumping Equipment	3	\$ 551,373	\$ 243,259	\$ 90,596	\$ 109,570	\$ 21,581	\$ 33,468	\$ 13,057	\$ 39,842	0.0
326.000 \$	9,059 Diesel Pumping Equipment	3	\$ 9,059	\$ 3,997	\$ 1,488	\$ 1,800	\$ 355	\$ 550	\$ 215	\$ 655	0.0
327.000 \$	6,881 Hydraulic Pumping Equipment	3	\$ 6,881	\$ 3,036	\$ 1,131	\$ 1,367	\$ 269	\$ 418	\$ 163	\$ 497	0.0
328.000 \$	63,688 Other Pumping Equipment	3	\$ 63,688	\$ 28,098	\$ 10,465	\$ 12,656	\$ 2,493	\$ 3,866	\$ 1,508	\$ 4,602	0.0
	TOTAL PUMPING PLANT		\$ 1,290,715	\$ 569,449	\$ 212,076	\$ 256,494	\$ 50,519	\$ 78,345	\$ 30,565	\$ 93,267	0.0
WATER TREATMENT PLANT											
330.000 \$	- Land and Land Rights - WTP	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
331.000 \$	1,614,157 Structures and Improvements - WTP	2	\$ 1,614,157	\$ 787,587	\$ 293,316	\$ 354,748	\$ 69,871	\$ 108,356	\$ 278	\$ -	0.0
332.000 \$	1,438,674 Water Treatment Equipment	2	\$ 1,438,674	\$ 701,964	\$ 261,428	\$ 316,182	\$ 62,275	\$ 96,576	\$ 248	\$ -	0.0
333.000 \$	49,058 Water Treatment - Other	2	\$ 49,058	\$ 23,937	\$ 8,915	\$ 10,782	\$ 2,124	\$ 3,293	\$ 8	\$ -	0.0
	TOTAL WATER TREATMENT PLANT		\$ 3,101,889	\$ 1,513,487	\$ 563,659	\$ 681,712	\$ 134,270	\$ 208,226	\$ 535	\$ -	0.0
TRANSMISSION & DISTRIBUTION PLANT											
340.000 \$	- Land and Land Rights - TDP	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
341.000 \$	106,423 Structures and Improvements - TDP	7	\$ 106,423	\$ 65,270	\$ 19,942	\$ 3,758	\$ 4,750	\$ 529	\$ 3,003	\$ 9,171	0.0
341.100 \$	- Structure and Improv - Special Crossing	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
342.000 \$	624,575 Distribution Reservoirs and Standpipes	5	\$ 624,575	\$ 324,249	\$ 93,723	\$ 98,991	\$ 22,326	\$ 25,820	\$ 14,660	\$ 44,806	0.0
343.000 \$	5,173,226 Transmission and Distribution Mains	7	\$ 5,173,226	\$ 3,172,779	\$ 969,383	\$ 182,666	\$ 230,918	\$ 25,700	\$ 145,988	\$ 445,792	0.0
344.000 \$	9,949 Fire Mains	8	\$ 9,949	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,949	0.0
345.000 \$	2,101,635 Services	10	\$ 2,101,635	\$ 1,757,108	\$ 189,968	\$ 4,769	\$ 26,692	\$ 1,339	\$ 121,759	\$ -	0.0
346.000 \$	1,149,260 Meters	9	\$ 1,149,260	\$ 892,070	\$ 185,952	\$ 20,730	\$ 44,795	\$ 5,714	\$ -	\$ -	0.0
347.000 \$	539,971 Meter Installations	9	\$ 539,971	\$ 419,132	\$ 87,368	\$ 9,740	\$ 21,046	\$ 2,685	\$ -	\$ -	0.0
348.000 \$	569,618 Hydrants	8	\$ 569,618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 569,618	0.0
349.000 \$	2,707 Other Transmission & Distribution Plant	4	\$ 2,707	\$ 1,702	\$ 513	\$ 56	\$ 122	\$ -	\$ 77	\$ 237	0.0
	TOTAL TRANSMISSION & DIST. PLANT		\$ 10,277,364	\$ 6,632,309	\$ 1,546,849	\$ 320,709	\$ 350,649	\$ 61,787	\$ 285,489	\$ 1,079,572	0.0
INCENTIVE COMPENSATION CAPITALIZATION											
0.000 \$	- Incentive Compensation Capitalization Adj.	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
GENERAL PLANT											
389.000 \$	- Land and Land Rights - GP	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
390.000 \$	403,908 Structures and Improvements - GP	15	\$ 403,908	\$ 257,052	\$ 60,069	\$ 35,614	\$ 13,291	\$ 10,195	\$ 6,368	\$ 21,318	0.0
390.100 \$	158,278 Office Structures	15	\$ 158,278	\$ 100,730	\$ 23,539	\$ 13,956	\$ 5,208	\$ 3,995	\$ 2,496	\$ 8,354	0.0
390.300 \$	88,099 Miscellaneous Structures	15	\$ 88,099	\$ 56,067	\$ 13,102	\$ 7,768	\$ 2,899	\$ 2,224	\$ 1,389	\$ 4,650	0.0
390.900 \$	707 Structures & Improvements - Leasehold	15	\$ 707	\$ 450	\$ 105	\$ 62	\$ 23	\$ 18	\$ 11	\$ 37	0.0
391.000 \$	31,516 Office Furniture and Equipment	15	\$ 31,516	\$ 20,057	\$ 4,687	\$ 2,779	\$ 1,037	\$ 795	\$ 497	\$ 1,663	0.0
391.100 \$	316,233 Computers & Peripheral Equipment	15	\$ 316,233	\$ 201,254	\$ 47,030	\$ 27,883	\$ 10,406	\$ 7,982	\$ 4,986	\$ 16,691	0.0
391.200 \$	395,748 Computer Hardware & Software	15	\$ 395,748	\$ 251,859	\$ 58,856	\$ 34,895	\$ 13,023	\$ 9,989	\$ 6,240	\$ 20,888	0.0
391.250 \$	735,378 Computer Software	15	\$ 735,378	\$ 468,003	\$ 109,366	\$ 64,841	\$ 24,199	\$ 18,562	\$ 11,595	\$ 38,813	0.0
391.260 \$	- Personal Computer Software	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
391.300 \$	3,616 Other Office Equipment	15	\$ 3,616	\$ 2,301	\$ 538	\$ 319	\$ 119	\$ 91	\$ 57	\$ 191	0.0
391.400 \$	610,342 BTS Initial Investment	15	\$ 610,342	\$ 388,429	\$ 90,770	\$ 53,816	\$ 20,084	\$ 15,406	\$ 9,623	\$ 32,214	0.0
392.100 \$	397,021 Transportation Equipment - Light Trucks	15	\$ 397,021	\$ 252,669	\$ 59,045	\$ 35,007	\$ 13,065	\$ 10,021	\$ 6,260	\$ 20,955	0.0
392.200 \$	- Transportation Equipment - Heavy Trucks	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
392.300 \$	- Transportation Equipment - Cars	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0

Missouri-American Water Company
Staff Class Cost of Service Study District 2

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Fire Protection		
									Private	Public	
392.400	\$ 196,618 Transportation Equipment - Other	15	\$ 196,618	\$ 125,130	\$ 29,241	\$ 17,337	\$ 6,470	\$ 4,963	\$ 3,100	\$ 10,378	0.0
393.000	\$ 8,946 Stores Equipment	2	\$ 8,946	\$ 4,365	\$ 1,626	\$ 1,966	\$ 387	\$ 601	\$ 2	\$ -	0.0
394.000	\$ 145,924 Tools, Shop and Garage Equipment	15	\$ 145,924	\$ 92,868	\$ 21,702	\$ 12,867	\$ 4,802	\$ 3,683	\$ 2,301	\$ 7,702	0.0
395.000	\$ 39,279 Laboratory Equipment	15	\$ 39,279	\$ 24,998	\$ 5,842	\$ 3,463	\$ 1,293	\$ 991	\$ 619	\$ 2,073	0.0
396.000	\$ 53,632 Power Operated Equipment	15	\$ 53,632	\$ 34,132	\$ 7,976	\$ 4,729	\$ 1,765	\$ 1,354	\$ 846	\$ 2,831	0.0
397.100	\$ 425,304 Communication Equipment (non telephone)	15	\$ 425,304	\$ 270,668	\$ 63,251	\$ 37,501	\$ 13,995	\$ 10,735	\$ 6,706	\$ 22,448	0.0
397.200	\$ 6,647 Telephone Equipment	15	\$ 6,647	\$ 4,230	\$ 989	\$ 586	\$ 219	\$ 168	\$ 105	\$ 351	0.0
398.000	\$ 148,201 Miscellaneous Equipment	15	\$ 148,201	\$ 94,317	\$ 22,041	\$ 13,067	\$ 4,877	\$ 3,741	\$ 2,337	\$ 7,822	0.0
399.000	\$ 5,637 Other Tangible Equipment	17	\$ 5,637	\$ 3,320	\$ 923	\$ 458	\$ 215	\$ 123	\$ 114	\$ 483	0.0
	TOTAL GENERAL PLANT		\$ 4,171,034	\$ 2,652,899	\$ 620,697	\$ 368,914	\$ 137,376	\$ 105,636	\$ 65,650	\$ 219,862	0.0
403.000	\$ 19,906,305 DEPRECIATION EXPENSES Note: Depreciation Expense adjusted. See Dep & Amort Expense Tab	17	\$ 19,906,305	\$ 11,725,086	\$ 3,258,187	\$ 1,618,439	\$ 759,173	\$ 434,827	\$ 404,152	\$ 1,706,442	0.0
	AMORTIZATION EXPENSES										
404.000	\$ 953,348 Amortization of Expense	15	\$ 953,348	\$ 606,722	\$ 141,782	\$ 84,060	\$ 31,371	\$ 24,063	\$ 15,031	\$ 50,318	0.0
405.000	\$ 461,885 Amortization of Reg Asset	15	\$ 461,885	\$ 293,949	\$ 68,692	\$ 40,726	\$ 15,199	\$ 11,658	\$ 7,282	\$ 24,378	0.0
405.001	\$ - Amortization of Reg Asset AFUDC	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
407.000	\$ 158,892 Amortization - Property Losses	15	\$ 158,892	\$ 101,121	\$ 23,630	\$ 14,010	\$ 5,229	\$ 4,011	\$ 2,505	\$ 8,386	0.0
	TOTAL AMORTIZATION EXPENSES		\$ 1,574,125	\$ 1,001,791	\$ 234,104	\$ 138,796	\$ 51,799	\$ 39,732	\$ 24,819	\$ 83,083	0.0
	OTHER OPERATING EXPENSES										
408.100	\$ 8,299,862 Property Taxes	19	\$ 8,299,862	\$ 4,995,653	\$ 1,315,308	\$ 777,840	\$ 300,608	\$ 219,261	\$ 150,681	\$ 540,512	0.0
408.101	\$ 618,099 Payroll Taxes	16	\$ 618,099	\$ 411,881	\$ 86,443	\$ 44,646	\$ 18,426	\$ 12,735	\$ 16,177	\$ 27,790	0.0
408.102	\$ (26,164) Other Taxes	16	\$ (26,164)	\$ (17,435)	\$ (3,659)	\$ (1,890)	\$ (780)	\$ (539)	\$ (685)	\$ (1,176)	0.0
408.103	\$ 515,888 PSC Assessment	15	\$ 515,888	\$ 328,317	\$ 76,723	\$ 45,488	\$ 16,976	\$ 13,021	\$ 8,134	\$ 27,229	0.0
	TOTAL OTHER OPERATING EXPENSES		\$ 9,407,685	\$ 5,718,416	\$ 1,474,815	\$ 866,084	\$ 335,230	\$ 244,479	\$ 174,308	\$ 594,355	0.0
	TOTAL OPERATION AND MAINTENANCE EXPENSES		\$ 66,618,543	\$ 40,448,537	\$ 10,406,907	\$ 6,658,295	\$ 2,356,742	\$ 1,911,133	\$ 1,147,271	\$ 3,689,658	0.0
	NET INCOME BEFORE TAXES		\$ 26,402,087	\$ 15,459,518	\$ 7,799,100	\$ 2,998,459	\$ 1,644,082	\$ 1,760,749	\$ 318,239	\$ (3,578,061)	
	INCOME TAXES										
409.100	\$ (1,276,947) Current Income Taxes	15	\$ (1,276,947)	\$ (812,664)	\$ (189,908)	\$ (112,593)	\$ (42,020)	\$ (32,231)	\$ (20,133)	\$ (67,398)	0.0
	TOTAL CURRENT INCOME TAXES		\$ (1,276,947)	\$ (812,664)	\$ (189,908)	\$ (112,593)	\$ (42,020)	\$ (32,231)	\$ (20,133)	\$ (67,398)	0.0
	DEFERRED INCOME TAXES										
410.100	\$ 5,533,704 Deferred Income Taxes - Def. Inc. Tax.	15	\$ 5,533,704	\$ 3,521,713	\$ 822,974	\$ 487,927	\$ 182,094	\$ 139,675	\$ 87,249	\$ 292,071	0.0
412.200	\$ (3,900) Amortization of Deferred ITC	15	\$ (3,900)	\$ (2,482)	\$ (580)	\$ (344)	\$ (128)	\$ (98)	\$ (61)	\$ (206)	0.0
0.000	\$ (214,743) Amortization of Protected Excess ADIT	15	\$ (214,743)	\$ (136,665)	\$ (31,937)	\$ (18,935)	\$ (7,066)	\$ (5,420)	\$ (3,386)	\$ (11,334)	0.0
0.100	\$ (1,960,480) Amortization of Unprotected Excess ADIT	15	\$ (1,960,480)	\$ (1,247,672)	\$ (291,563)	\$ (172,863)	\$ (64,512)	\$ (49,484)	\$ (30,911)	\$ (103,475)	0.0
	TOTAL DEFERRED INCOME TAXES		\$ 3,354,581	\$ 2,134,894	\$ 498,895	\$ 295,786	\$ 110,387	\$ 84,672	\$ 52,891	\$ 177,056	0.0
	NET OPERATING INCOME		\$ 24,324,453	\$ 14,137,288	\$ 7,490,114	\$ 2,815,267	\$ 1,575,715	\$ 1,708,308	\$ 285,481	\$ (3,687,719)	

Missouri-American Water Company
Staff Class Cost of Service Study District 2

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential			Commercial			Industrial			Other Public Authorities	Sales for Resale	Fire Protection		
				Residential	Commercial	Industrial	Private	Public									
PLANT IN SERVICE																	
INTANGIBLE PLANT																	
301.000	\$ 87,147	Organization	17	\$ 87,147	\$ 51,331	\$ 14,264	\$ 7,085	\$ 3,324	\$ 1,904	\$ 1,769	\$ 7,471	0.0					
302.000	\$ 43,698	Franchises and Consents	17	\$ 43,698	\$ 25,739	\$ 7,152	\$ 3,553	\$ 1,667	\$ 955	\$ 887	\$ 3,746	0.0					
303.000	\$ 554,239	Miscellaneous Intangible Plant	6	\$ 554,239	\$ 263,568	\$ 98,021	\$ 117,905	\$ 23,350	\$ 35,994	\$ 3,853	\$ 11,549	0.0					
		TOTAL INTANGIBLE PLANT		\$ 685,084	\$ 340,637	\$ 119,437	\$ 128,543	\$ 28,340	\$ 38,852	\$ 6,509	\$ 22,765	0.0					
SOURCE OF SUPPLY PLANT																	
310.000	\$ 2,367,394	Land and Land Rights - SSP	2	\$ 2,367,394	\$ 1,155,109	\$ 430,191	\$ 520,290	\$ 102,476	\$ 158,920	\$ 408	\$ -	0.0					
311.000	\$ 13,458,654	Structures and Improvements - SPP	2	\$ 13,458,654	\$ 6,566,805	\$ 2,445,637	\$ 2,957,851	\$ 582,578	\$ 903,463	\$ 2,320	\$ -	0.0					
312.000	\$ 168,617	Collecting & Impounding Reservoirs	2	\$ 168,617	\$ 82,272	\$ 30,640	\$ 37,057	\$ 7,299	\$ 11,319	\$ 29	\$ -	0.0					
313.000	\$ 7,390,315	Lake, River and Other Intakes	2	\$ 7,390,315	\$ 3,605,915	\$ 1,342,930	\$ 1,624,193	\$ 319,901	\$ 496,103	\$ 1,274	\$ -	0.0					
314.000	\$ 10,909,241	Wells and Springs	2	\$ 10,909,241	\$ 5,322,885	\$ 1,982,371	\$ 2,397,558	\$ 472,223	\$ 732,324	\$ 1,880	\$ -	0.0					
315.000	\$ 1,804	Infiltration Galleries and Tunnels	2	\$ 1,804	\$ 880	\$ 328	\$ 396	\$ 78	\$ 121	\$ 0	\$ -	0.0					
316.000	\$ 16,549,730	Supply Mains	2	\$ 16,549,730	\$ 8,075,017	\$ 3,007,331	\$ 3,637,186	\$ 716,380	\$ 1,110,964	\$ 2,853	\$ -	0.0					
317.000	\$ 419,067	Other Water Source Plant	2	\$ 419,067	\$ 204,473	\$ 76,151	\$ 92,100	\$ 18,140	\$ 28,131	\$ 72	\$ -	0.0					
		TOTAL SOURCE OF SUPPLY PLANT		\$ 51,264,822	\$ 25,013,356	\$ 9,315,577	\$ 11,266,632	\$ 2,219,074	\$ 3,441,346	\$ 8,837	\$ -	0.0					
PUMPING PLANT																	
320.000	\$ 188,269	Land and Land Rights - PP	3	\$ 188,269	\$ 83,062	\$ 30,934	\$ 37,413	\$ 7,369	\$ 11,428	\$ 4,458	\$ 13,604	0.0					
321.000	\$ 14,021,910	Structures and Improvements - PP	3	\$ 14,021,910	\$ 6,186,307	\$ 2,303,930	\$ 2,786,465	\$ 548,822	\$ 851,114	\$ 332,053	\$ 1,013,219	0.0					
322.000	\$ -	Boiler Plant Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0					
323.000	\$ 3,325,356	Other Power Production Equipment	3	\$ 3,325,356	\$ 1,467,109	\$ 546,387	\$ 660,822	\$ 130,155	\$ 201,845	\$ 78,748	\$ 240,289	0.0					
324.000	\$ 234,170	Steam Pumping Equipment	3	\$ 234,170	\$ 103,313	\$ 38,476	\$ 46,535	\$ 9,165	\$ 14,214	\$ 5,545	\$ 16,921	0.0					
325.000	\$ 29,173,154	Electric Pumping Equipment	3	\$ 29,173,154	\$ 12,870,864	\$ 4,793,420	\$ 5,797,354	\$ 1,141,846	\$ 1,770,778	\$ 690,849	\$ 2,108,044	0.0					
326.000	\$ 479,289	Diesel Pumping Equipment	3	\$ 479,289	\$ 211,457	\$ 78,752	\$ 95,245	\$ 18,760	\$ 29,092	\$ 11,350	\$ 34,633	0.0					
327.000	\$ 364,051	Hydraulic Pumping Equipment	3	\$ 364,051	\$ 160,615	\$ 59,817	\$ 72,345	\$ 14,249	\$ 22,097	\$ 8,621	\$ 26,306	0.0					
328.000	\$ 3,369,721	Other Pumping Equipment	3	\$ 3,369,721	\$ 1,486,683	\$ 553,676	\$ 669,638	\$ 131,892	\$ 204,538	\$ 79,798	\$ 243,495	0.0					
		TOTAL PUMPING PLANT		\$ 51,155,920	\$ 22,569,410	\$ 8,405,392	\$ 10,165,818	\$ 2,002,258	\$ 3,105,107	\$ 1,211,423	\$ 3,696,512	0.0					
WATER TREATMENT PLANT																	
330.000	\$ 1,457,375	Land and Land Rights - WTP	2	\$ 1,457,375	\$ 711,089	\$ 264,827	\$ 320,292	\$ 63,085	\$ 97,832	\$ 251	\$ -	0.0					
331.000	\$ 68,981,065	Structures and Improvements - WTP	2	\$ 68,981,065	\$ 33,657,543	\$ 12,534,880	\$ 15,160,186	\$ 2,985,948	\$ 4,630,616	\$ 11,891	\$ -	0.0					
332.000	\$ 65,994,199	Water Treatment Equipment	2	\$ 65,994,199	\$ 32,200,178	\$ 11,992,123	\$ 14,503,753	\$ 2,856,658	\$ 4,430,111	\$ 11,376	\$ -	0.0					
333.000	\$ 1,473,221	Water Treatment - Other	2	\$ 1,473,221	\$ 718,820	\$ 267,706	\$ 323,774	\$ 63,771	\$ 98,896	\$ 254	\$ -	0.0					
		TOTAL WATER TREATMENT PLANT		\$ 137,905,860	\$ 67,287,631	\$ 25,059,536	\$ 30,308,006	\$ 5,969,461	\$ 9,257,455	\$ 23,771	\$ -	0.0					
TRANSMISSION & DIST. PLANT																	
340.000	\$ 1,412,978	Land and Land Rights - TDP	7	\$ 1,412,978	\$ 866,590	\$ 264,770	\$ 49,892	\$ 63,071	\$ 7,019	\$ 39,874	\$ 121,760	0.0					
341.000	\$ 7,142,498	Structures and Improvements - TDP	7	\$ 7,142,498	\$ 4,380,548	\$ 1,338,395	\$ 252,201	\$ 318,821	\$ 35,483	\$ 201,561	\$ 615,490	0.0					
342.000	\$ 36,739,690	Distribution Reservoirs and Standpipes	5	\$ 36,739,690	\$ 19,073,436	\$ 5,513,114	\$ 5,822,991	\$ 1,313,285	\$ 1,518,831	\$ 862,371	\$ 2,635,662	0.0					
343.000	\$ 372,174,547	Transmission and Distribution Mains	7	\$ 372,174,547	\$ 228,257,483	\$ 69,739,799	\$ 13,141,465	\$ 16,612,799	\$ 1,848,889	\$ 10,502,763	\$ 32,071,350	0.0					
344.000	\$ 637,786	Fire Mains	8	\$ 637,786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 637,786	0.0					
345.000	\$ 71,973,792	Services	10	\$ 71,973,792	\$ 60,174,909	\$ 6,505,753	\$ 163,314	\$ 914,112	\$ 45,871	\$ 4,169,833	\$ -	0.0					
346.000	\$ 47,885,832	Meters	9	\$ 47,885,832	\$ 7,747,999	\$ 7,747,999	\$ 863,740	\$ 1,866,441	\$ 238,085	\$ -	\$ -	0.0					
347.000	\$ 22,498,781	Meter Installations	9	\$ 22,498,781	\$ 17,463,828	\$ 3,640,336	\$ 405,822	\$ 876,933	\$ 111,862	\$ -	\$ -	0.0					
348.000	\$ 30,790,177	Hydrants	8	\$ 30,790,177	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,790,177	0.0					
349.000	\$ 91,457	Other Transmission & Distribution Plant	4	\$ 91,457	\$ 57,494	\$ 17,326	\$ 1,897	\$ 4,127	\$ -	\$ 2,618	\$ 7,995	0.0					
		TOTAL TRANSMISSION & DIST. PLANT		\$ 591,347,538	\$ 367,443,856	\$ 94,767,491	\$ 20,701,323	\$ 21,969,589	\$ 3,806,040	\$ 15,779,020	\$ 66,880,219	0.0					
INCENTIVE COMPENSATION CAPITALIZATION																	
0.000	\$ -	Incentive Compensation Capitalization Adj.	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0					
		TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0					
GENERAL PLANT																	
389.000	\$ 624,577	Land and Land Rights - GP	15	\$ 624,577	\$ 397,488	\$ 92,887	\$ 55,071	\$ 20,553	\$ 15,765	\$ 9,848	\$ 32,965	0.0					
390.000	\$ 13,374,431	Structures and Improvements - GP	15	\$ 13,374,431	\$ 8,511,642	\$ 1,989,050	\$ 1,179,273	\$ 440,105	\$ 337,582	\$ 210,873	\$ 705,907	0.0					
390.100	\$ 7,573,125	Office Structures	15	\$ 7,573,125	\$ 4,819,624	\$ 1,126,278	\$ 667,750	\$ 249,204	\$ 191,152	\$ 119,405	\$ 399,712	0.0					
390.300	\$ 2,368,258	Miscellaneous Structures	15	\$ 2,368,258	\$ 1,507,187	\$ 352,208	\$ 208,818	\$ 77,931	\$ 59,777	\$ 37,340	\$ 124,997	0.0					
390.900	\$ 25,725	Structures & Improvements - Leasehold	15	\$ 25,725	\$ 16,372	\$ 3,826	\$ 2,268	\$ 847	\$ 649	\$ 406	\$ 1,358	0.0					
391.000	\$ 903,029	Office Furniture and Equipment	15	\$ 903,029	\$ 574,698	\$ 134,299	\$ 79,623	\$ 29,715	\$ 22,793	\$ 14,238	\$ 47,662	0.0					
391.100	\$ 1,659,147	Computers & Peripheral Equipment	15	\$ 1,659,147	\$ 1,055,900	\$ 246,749	\$ 146,293	\$ 54,597	\$ 41,878	\$ 26,160	\$ 87,570	0.0					
391.200	\$ 2,076,325	Computer Hardware and Software	15	\$ 2,076,325	\$ 1,321,397	\$ 308,792	\$ 183,077	\$ 68,324	\$ 52,408	\$ 32,737	\$ 109,589	0.0					
391.250	\$ 14,707,567	Computer Software	15	\$ 14,707,567	\$ 9,360,065	\$ 2,187,315	\$ 1,296,820	\$ 483,973	\$ 371,231	\$ 231,893	\$ 776,270	0.0					
391.260	\$ -	Personal Computer Software	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0					
391.300	\$ 34,570	Other Office Equipment	15	\$ 34,570	\$ 22,001	\$ 5,141	\$ 3,048	\$ 1,138	\$ 873	\$ 545	\$ 1,825	0.0					
391.400	\$ 12,206,838	BTS Initial Investment	15	\$ 12,206,838	\$ 7,768,572	\$ 1,815,405	\$ 1,076,322	\$ 401,683	\$ 308,111	\$ 192,464	\$ 644,281	0.0					
392.100	\$ 7,127,838	Transportation Equipment - Light Trucks	15	\$ 7,127,838	\$ 4,536,238	\$ 1,060,055	\$ 628,488	\$ 234,552	\$ 179,913	\$ 112,384	\$ 376,210	0.0					
392.200	\$ 3,795,414	Transportation Equipment - Heavy Trucks	15	\$ 3,795,414	\$ 2,415,445	\$ 564,455	\$ 334,656	\$ 124,893	\$ 95,799	\$ 59,842	\$ 200,323	0.0					
392.300	\$ 1,728,666	Transportation Equipment - Cars	15	\$ 1,728,666	\$ 1,100,143	\$ 257,088	\$ 152,423	\$ 56,884	\$ 43,633	\$ 27,256	\$ 91,240	0.0					

Missouri-American Water Company
Staff Class Cost of Service Study District 2

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional						Fire Protection		
				Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Private	Public	
392.400	\$ 3,197,043 Transportation Equipment - Other	15	\$ 3,197,043	\$ 2,034,635	\$ 475,465	\$ 281,895	\$ 105,203	\$ 80,696	\$ 50,407	\$ 168,741	0.0
393.000	\$ 230,557 Stores Equipment	2	\$ 230,557	\$ 112,494	\$ 41,896	\$ 50,670	\$ 9,980	\$ 15,477	\$ 40	\$ -	0.0
394.000	\$ 3,912,179 Tools, Shop and Garage Equipment	15	\$ 3,912,179	\$ 2,489,756	\$ 581,821	\$ 344,951	\$ 128,736	\$ 98,747	\$ 61,683	\$ 206,486	0.0
395.000	\$ 1,007,155 Laboratory Equipment	15	\$ 1,007,155	\$ 640,965	\$ 149,784	\$ 88,805	\$ 33,142	\$ 25,421	\$ 15,880	\$ 53,158	0.0
396.000	\$ 1,415,081 Power Operated Equipment	15	\$ 1,415,081	\$ 900,574	\$ 210,451	\$ 124,773	\$ 46,565	\$ 35,718	\$ 22,311	\$ 74,688	0.0
397.100	\$ 7,383,751 Communication Equipment (non Telephone)	15	\$ 7,383,751	\$ 4,699,104	\$ 1,098,114	\$ 651,052	\$ 242,973	\$ 186,372	\$ 116,419	\$ 389,717	0.0
397.200	\$ 74,353 Telephone Equipment	15	\$ 74,353	\$ 47,319	\$ 11,058	\$ 6,556	\$ 2,447	\$ 1,877	\$ 1,172	\$ 3,924	0.0
398.000	\$ 2,287,052 Miscellaneous Equipment	17	\$ 2,287,052	\$ 1,347,105	\$ 374,336	\$ 185,944	\$ 87,222	\$ 49,958	\$ 46,433	\$ 196,055	0.0
399.000	\$ 231,995 Other Tangible Equipment	17	\$ 231,995	\$ 136,648	\$ 37,972	\$ 18,862	\$ 8,848	\$ 5,068	\$ 4,710	\$ 19,887	0.0
TOTAL GENERAL PLANT			\$ 87,944,676	\$ 55,815,372	\$ 13,124,446	\$ 7,767,437	\$ 2,909,514	\$ 2,220,897	\$ 1,394,445	\$ 4,712,565	0.0
TOTAL PLANT IN SERVICE			\$ 920,303,900	\$ 538,470,263	\$ 150,791,878	\$ 80,337,759	\$ 35,098,236	\$ 21,869,697	\$ 18,424,006	\$ 75,312,061	0.0

Missouri-American Water Company
Staff Class Cost of Service Study District 2

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Fire Protection		
									Private	Public	
ACCUMULATED DEPRECIATION RESERVE											
INTANGIBLE PLANT											
301.000	\$ 2,933 Organization	17	\$ 2,933	\$ 1,728	\$ 480	\$ 238	\$ 112	\$ 64	\$ 60	\$ 251	0.0
302.000	\$ - Franchises and Consents	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
303.000	\$ 306,586 Miscellaneous Intangible Plant	6	\$ 306,586	\$ 145,797	\$ 54,222	\$ 65,221	\$ 12,916	\$ 19,911	\$ 2,131	\$ 6,388	0.0
	TOTAL INTANGIBLE PLANT		\$ 309,519	\$ 147,524	\$ 54,702	\$ 65,460	\$ 13,028	\$ 19,975	\$ 2,191	\$ 6,640	0.0
SOURCE OF SUPPLY PLANT											
310.000	\$ - Land and Land Rights - SSP	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
311.000	\$ 1,874,931 Structures and Improvements - SPP	2	\$ 1,874,931	\$ 914,825	\$ 340,703	\$ 412,060	\$ 81,159	\$ 125,862	\$ 323	\$ -	0.0
312.000	\$ 100,737 Collecting & Impounding Reservoirs	2	\$ 100,737	\$ 49,152	\$ 18,305	\$ 22,139	\$ 4,361	\$ 6,762	\$ 17	\$ -	0.0
313.000	\$ 2,145,522 Lake, River and Other Intakes	2	\$ 2,145,522	\$ 1,046,852	\$ 389,873	\$ 471,528	\$ 92,872	\$ 144,026	\$ 370	\$ -	0.0
314.000	\$ 2,803,712 Wells and Springs	2	\$ 2,803,712	\$ 1,367,999	\$ 509,476	\$ 616,181	\$ 121,363	\$ 188,210	\$ 483	\$ -	0.0
315.000	\$ 529 Infiltration Galleries and Tunnels	2	\$ 529	\$ 258	\$ 96	\$ 116	\$ 23	\$ 36	\$ 0	\$ -	0.0
316.000	\$ 5,465,646 Supply Mains	2	\$ 5,465,646	\$ 2,666,822	\$ 993,189	\$ 1,201,202	\$ 236,589	\$ 366,902	\$ 942	\$ -	0.0
317.000	\$ 36,442 Other Water Source Plant	2	\$ 36,442	\$ 17,781	\$ 6,622	\$ 8,009	\$ 1,577	\$ 2,446	\$ 6	\$ -	0.0
	TOTAL SOURCE OF SUPPLY PLANT		\$ 12,427,519	\$ 6,063,689	\$ 2,258,264	\$ 2,731,235	\$ 537,944	\$ 834,244	\$ 2,142	\$ -	0.0
PUMPING PLANT											
320.000	\$ - Land and Land Rights - PP	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
321.000	\$ 5,022,602 Structures and Improvements - PP	3	\$ 5,022,602	\$ 2,215,915	\$ 825,260	\$ 998,103	\$ 196,586	\$ 304,866	\$ 118,940	\$ 362,932	0.0
322.000	\$ - Boiler Plant Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
323.000	\$ 510,301 Other Power Production Equipment	3	\$ 510,301	\$ 225,139	\$ 83,847	\$ 101,408	\$ 19,973	\$ 30,975	\$ 12,084	\$ 36,874	0.0
324.000	\$ (30,028) Steam Pumping Equipment	3	\$ (30,028)	\$ (13,248)	\$ (4,934)	\$ (5,967)	\$ (1,175)	\$ (1,823)	\$ (711)	\$ (2,170)	0.0
325.000	\$ 5,170,025 Electric Pumping Equipment	3	\$ 5,170,025	\$ 2,280,956	\$ 849,483	\$ 1,027,399	\$ 202,356	\$ 313,815	\$ 122,431	\$ 373,585	0.0
326.000	\$ 133,257 Diesel Pumping Equipment	3	\$ 133,257	\$ 58,791	\$ 21,895	\$ 26,481	\$ 5,216	\$ 8,089	\$ 3,156	\$ 9,629	0.0
327.000	\$ 45,998 Hydraulic Pumping Equipment	3	\$ 45,998	\$ 20,294	\$ 7,558	\$ 9,141	\$ 1,800	\$ 2,792	\$ 1,089	\$ 3,324	0.0
328.000	\$ (315,357) Other Pumping Equipment	3	\$ (315,357)	\$ (139,132)	\$ (51,816)	\$ (62,668)	\$ (12,343)	\$ (19,142)	\$ (7,468)	\$ (22,788)	0.0
	TOTAL PUMPING PLANT		\$ 10,536,798	\$ 4,648,715	\$ 1,731,294	\$ 2,093,896	\$ 412,413	\$ 639,572	\$ 249,522	\$ 761,386	0.0
WATER TREATMENT PLANT											
330.000	\$ - Land and Land Rights - WTP	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
331.000	\$ 18,240,039 Structures and Improvements - WTP	2	\$ 18,240,039	\$ 8,899,760	\$ 3,314,485	\$ 4,008,671	\$ 789,547	\$ 1,224,432	\$ 3,144	\$ -	0.0
332.000	\$ 22,079,421 Water Treatment Equipment	2	\$ 22,079,421	\$ 10,773,088	\$ 4,012,158	\$ 4,852,464	\$ 955,741	\$ 1,482,165	\$ 3,806	\$ -	0.0
333.000	\$ 713,870 Water Treatment - Other	2	\$ 713,870	\$ 348,315	\$ 129,721	\$ 156,889	\$ 30,901	\$ 47,921	\$ 123	\$ -	0.0
	TOTAL WATER TREATMENT PLANT		\$ 41,033,330	\$ 20,021,162	\$ 7,456,363	\$ 9,018,024	\$ 1,776,189	\$ 2,754,518	\$ 7,073	\$ -	0.0
TRANSMISSION & DIST. PLANT											
340.000	\$ - Land and Land Rights - TDP	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
341.000	\$ 1,956,603 Structures and Improvements - TDP	7	\$ 1,956,603	\$ 1,200,000	\$ 366,637	\$ 69,088	\$ 87,337	\$ 9,720	\$ 55,215	\$ 168,606	0.0
342.000	\$ 9,657,765 Distribution Reservoirs and Standpipes	5	\$ 9,657,765	\$ 5,013,835	\$ 1,449,233	\$ 1,530,690	\$ 345,223	\$ 399,255	\$ 226,692	\$ 692,837	0.0
343.000	\$ 54,899,491 Transmission and Distribution Mains	7	\$ 54,899,491	\$ 33,670,276	\$ 10,287,322	\$ 1,938,498	\$ 2,450,555	\$ 272,730	\$ 1,549,263	\$ 4,730,847	0.0
344.000	\$ 208,746 Fire Mains	8	\$ 208,746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 208,746	0.0
345.000	\$ 14,133,085 Services	10	\$ 14,133,085	\$ 11,816,205	\$ 1,277,498	\$ 32,069	\$ 179,499	\$ 9,007	\$ 818,806	\$ -	0.0
346.000	\$ (4,273,907) Meters	9	\$ (4,273,907)	\$ (3,317,459)	\$ (691,524)	\$ (77,091)	\$ (166,584)	\$ (21,250)	\$ -	\$ -	0.0
347.000	\$ 5,792,437 Meter Installations	9	\$ 5,792,437	\$ 4,496,160	\$ 937,225	\$ 104,481	\$ 225,771	\$ 28,800	\$ -	\$ -	0.0
348.000	\$ 3,592,783 Hydrants	8	\$ 3,592,783	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,592,783	0.0
349.000	\$ 16,111 Other Transmission & Distribution Plant	4	\$ 16,111	\$ 10,128	\$ 3,052	\$ 334	\$ 727	\$ -	\$ 461	\$ 1,408	0.0
	TOTAL TRANSMISSION & DIST. PLANT		\$ 85,983,114	\$ 52,889,146	\$ 13,629,442	\$ 3,598,070	\$ 3,122,529	\$ 698,262	\$ 2,650,438	\$ 9,395,227	0.0
INCENTIVE COMPENSATION CAPITALIZATION											
0.000	\$ - Incentive Compensation Capitalization Adj.	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
GENERAL PLANT											
389.000	\$ - Land and Land Rights - GP	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
390.000	\$ 2,198,479 Structures and Improvements - GP	15	\$ 2,198,479	\$ 1,399,137	\$ 326,959	\$ 193,847.94	\$ 72,344	\$ 55,491	\$ 34,663	\$ 116,036	0.0
390.100	\$ 550,845 Office Structures	15	\$ 550,845	\$ 350,564	\$ 81,922	\$ 48,570	\$ 18,126	\$ 13,904	\$ 8,685	\$ 29,074	0.0
390.300	\$ 1,164,686 Miscellaneous Structures	15	\$ 1,164,686	\$ 741,220	\$ 173,213	\$ 102,695	\$ 38,326	\$ 29,398	\$ 18,363	\$ 61,472	0.0
390.900	\$ 5,369 Structures & Improvements - Leasehold	15	\$ 5,369	\$ 3,417	\$ 798	\$ 473	\$ 177	\$ 136	\$ 85	\$ 283	0.0
391.000	\$ 536,857 Office Furniture and Equipment	15	\$ 536,857	\$ 341,662	\$ 79,842	\$ 47,337	\$ 17,666	\$ 13,551	\$ 8,465	\$ 28,335	0.0
391.100	\$ 566,453 Computers & Peripheral Equipment	15	\$ 566,453	\$ 360,497	\$ 84,243	\$ 49,946	\$ 18,640	\$ 14,298	\$ 8,931	\$ 29,898	0.0
391.200	\$ 1,970,801 Computer Hardware and Software	15	\$ 1,970,801	\$ 1,254,240	\$ 293,098	\$ 173,773	\$ 64,852	\$ 49,745	\$ 31,073	\$ 104,019	0.0
391.250	\$ 4,098,459 Computer Software	15	\$ 4,098,459	\$ 2,608,306	\$ 609,524	\$ 361,376	\$ 134,866	\$ 103,449	\$ 64,620	\$ 216,318	0.0
391.260	\$ - Personal Computer Software	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
391.300	\$ (16,205) Other Office Equipment	15	\$ (16,205)	\$ (10,313)	\$ (2,410)	\$ (1,429)	\$ (533)	\$ (409)	\$ (256)	\$ (855)	0.0
391.400	\$ 6,129,697 BTS Initial Investment	15	\$ 6,129,697	\$ 3,901,010	\$ 911,611	\$ 540,478	\$ 201,706	\$ 154,719	\$ 96,646	\$ 323,527	0.0
392.100	\$ 1,983,523 Transportation Equipment - Light Trucks	15	\$ 1,983,523	\$ 1,262,337	\$ 294,990	\$ 174,894	\$ 65,271	\$ 50,066	\$ 31,274	\$ 104,691	0.0
392.200	\$ 20,207 Transportation Equipment - Heavy Trucks	15	\$ 20,207	\$ 12,860	\$ 3,005	\$ 1,782	\$ 665	\$ 510	\$ 319	\$ 1,067	0.0

Missouri-American Water Company
Staff Class Cost of Service Study District 2

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential			Commercial			Industrial			Other Public Authorities	Sales for Resale	Fire Protection		
				Residential	Commercial	Industrial	Residential	Commercial	Industrial	Private	Public						
392.300	\$ 463,719 Transportation Equipment - Cars	15	\$ 463,719	\$ 295,116	\$ 68,964	\$ 40,888	\$ 15,259	\$ 11,705	\$ 7,311	\$ 24,475	0.0						
392.400	\$ 1,516,340 Transportation Equipment - Other	15	\$ 1,516,340	\$ 965,016	\$ 225,511	\$ 133,701	\$ 49,897	\$ 38,274	\$ 23,908	\$ 80,033	0.0						
393.000	\$ 151,899 Stores Equipment	2	\$ 151,899	\$ 74,115	\$ 27,602	\$ 33,383	\$ 6,575	\$ 10,197	\$ 26	\$ -	0.0						
394.000	\$ 1,571,393 Tools, Shop and Garage Equipment	15	\$ 1,571,393	\$ 1,000,053	\$ 233,698	\$ 138,555	\$ 51,709	\$ 39,663	\$ 24,776	\$ 82,939	0.0						
395.000	\$ 524,731 Laboratory Equipment	15	\$ 524,731	\$ 333,945	\$ 78,038	\$ 46,267	\$ 17,267	\$ 13,245	\$ 8,273	\$ 27,695	0.0						
396.000	\$ 967,175 Power Operated Equipment	15	\$ 967,175	\$ 615,521	\$ 143,839	\$ 85,279	\$ 31,826	\$ 24,412	\$ 15,249	\$ 51,048	0.0						
397.100	\$ 856,379 Communication Equipment (non Telephone)	15	\$ 856,379	\$ 545,009	\$ 127,361	\$ 75,510	\$ 28,180	\$ 21,616	\$ 13,502	\$ 45,200	0.0						
397.200	\$ 101,280 Telephone Equipment	15	\$ 101,280	\$ 64,456	\$ 15,062	\$ 8,930	\$ 3,333	\$ 2,556	\$ 1,597	\$ 5,346	0.0						
398.000	\$ 303,009 Miscellaneous Equipment	17	\$ 303,009	\$ 178,476	\$ 49,595	\$ 24,635	\$ 11,556	\$ 6,619	\$ 6,152	\$ 25,975	0.0						
399.000	\$ (309,735) Other Tangible Equipment	17	\$ (309,735)	\$ (182,438)	\$ (50,696)	\$ (25,182)	\$ (11,812)	\$ (6,766)	\$ (6,288)	\$ (26,552)	0.0						
TOTAL GENERAL PLANT			\$ 25,355,361	\$ 16,114,207	\$ 3,775,770	\$ 2,255,711	\$ 835,895	\$ 646,376	\$ 397,376	\$ 1,330,025	0.0						
TOTAL ACCUMULATED DEPRECIATION RESERVE			\$ 175,645,641	\$ 99,884,444	\$ 28,905,835	\$ 19,762,396	\$ 6,697,999	\$ 5,592,948	\$ 3,308,742	\$ 11,493,278	0.0						

Missouri-American Water Company
Staff Class Cost of Service Study District 2

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential			Commercial			Industrial			Other Public Authorities	Sales for Resale	Fire Protection		
				Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Private	Public							
NET PLANT IN SERVICE (Rate Base)																	
INTANGIBLE PLANT																	
301.000	\$ 84,214	Organization	17	\$ 84,214	\$ 49,603	\$ 13,784	\$ 6,847	\$ 3,212	\$ 1,840	\$ 1,710	\$ 7,219	0.0					
302.000	\$ 43,698	Franchises and Consents	17	\$ 43,698	\$ 25,739	\$ 7,152	\$ 3,553	\$ 1,667	\$ 955	\$ 887	\$ 3,746	0.0					
303.000	\$ 247,653	Miscellaneous Intangible Plant	6	\$ 247,653	\$ 117,771	\$ 43,799	\$ 52,684	\$ 10,433	\$ 16,083	\$ 1,722	\$ 5,160	0.0					
		TOTAL INTANGIBLE PLANT		\$ 375,565	\$ 193,113	\$ 64,735	\$ 63,084	\$ 15,312	\$ 18,877	\$ 4,319	\$ 16,125	0.0					
SOURCE OF SUPPLY PLANT																	
310.000	\$ 2,367,394	Land and Land Rights - SSP	2	\$ 2,367,394	\$ 1,155,109	\$ 430,191	\$ 520,290	\$ 102,476	\$ 158,920	\$ 408	\$ -	0.0					
311.000	\$ 11,583,723	Structures and Improvements - SPP	2	\$ 11,583,723	\$ 5,651,981	\$ 2,104,934	\$ 2,545,791	\$ 501,419	\$ 777,601	\$ 1,997	\$ -	0.0					
312.000	\$ 67,880	Collecting & Impounding Reservoirs	2	\$ 67,880	\$ 33,120	\$ 12,335	\$ 14,918	\$ 2,938	\$ 4,557	\$ 12	\$ -	0.0					
313.000	\$ 5,244,793	Lake, River and Other Intakes	2	\$ 5,244,793	\$ 2,559,062	\$ 953,057	\$ 1,152,665	\$ 227,029	\$ 352,077	\$ 904	\$ -	0.0					
314.000	\$ 8,105,529	Wells and Springs	2	\$ 8,105,529	\$ 3,954,885	\$ 1,472,895	\$ 1,781,378	\$ 350,860	\$ 544,114	\$ 1,397	\$ -	0.0					
315.000	\$ 1,275	Infiltration Galleries and Tunnels	2	\$ 1,275	\$ 622	\$ 232	\$ 280	\$ 55	\$ 86	\$ 0	\$ -	0.0					
316.000	\$ 11,084,084	Supply Mains	2	\$ 11,084,084	\$ 5,408,195	\$ 2,014,142	\$ 2,435,984	\$ 479,791	\$ 744,061	\$ 1,911	\$ -	0.0					
317.000	\$ 382,625	Other Water Source Plant	2	\$ 382,625	\$ 186,692	\$ 69,529	\$ 84,091	\$ 16,562	\$ 25,685	\$ 66	\$ -	0.0					
		TOTAL SOURCE OF SUPPLY PLANT		\$ 38,837,303	\$ 18,949,667	\$ 7,057,313	\$ 8,535,397	\$ 1,681,131	\$ 2,607,102	\$ 6,695	\$ -	0.0					
PUMPING PLANT																	
320.000	\$ 188,269	Land and Land Rights - PP	3	\$ 188,269	\$ 83,062	\$ 30,934	\$ 37,413	\$ 7,369	\$ 11,428	\$ 4,458	\$ 13,604	0.0					
321.000	\$ 8,999,308	Structures and Improvements - PP	3	\$ 8,999,308	\$ 3,970,392	\$ 1,478,670	\$ 1,788,362	\$ 352,236	\$ 546,248	\$ 213,113	\$ 650,287	0.0					
322.000	\$ -	Boiler Plant Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0					
323.000	\$ 2,815,055	Other Power Production Equipment	3	\$ 2,815,055	\$ 1,241,970	\$ 462,540	\$ 559,414	\$ 110,182	\$ 170,871	\$ 66,663	\$ 203,415	0.0					
324.000	\$ 264,198	Steam Pumping Equipment	3	\$ 264,198	\$ 116,561	\$ 43,410	\$ 52,502	\$ 10,341	\$ 16,037	\$ 6,256	\$ 19,091	0.0					
325.000	\$ 24,003,129	Electric Pumping Equipment	3	\$ 24,003,129	\$ 10,589,907	\$ 3,943,937	\$ 4,769,955	\$ 939,490	\$ 1,456,963	\$ 568,418	\$ 1,734,459	0.0					
326.000	\$ 346,032	Diesel Pumping Equipment	3	\$ 346,032	\$ 152,665	\$ 56,856	\$ 68,764	\$ 13,544	\$ 21,004	\$ 8,194	\$ 25,004	0.0					
327.000	\$ 318,053	Hydraulic Pumping Equipment	3	\$ 318,053	\$ 140,321	\$ 52,259	\$ 63,204	\$ 12,449	\$ 19,305	\$ 7,532	\$ 22,982	0.0					
328.000	\$ 3,685,078	Other Pumping Equipment	3	\$ 3,685,078	\$ 1,625,814	\$ 605,492	\$ 732,307	\$ 144,235	\$ 223,680	\$ 87,266	\$ 266,283	0.0					
		TOTAL PUMPING PLANT		\$ 40,619,122	\$ 17,920,694	\$ 6,674,099	\$ 8,071,922	\$ 1,589,845	\$ 2,465,535	\$ 961,901	\$ 2,935,126	0.0					
WATER TREATMENT PLANT																	
330.000	\$ 1,457,375	Land and Land Rights - WTP	2	\$ 1,457,375	\$ 711,089	\$ 264,827	\$ 320,292	\$ 63,085	\$ 97,832	\$ 251	\$ -	0.0					
331.000	\$ 50,741,026	Structures and Improvements - WTP	2	\$ 50,741,026	\$ 24,757,784	\$ 9,220,395	\$ 11,151,515	\$ 2,196,401	\$ 3,406,184	\$ 8,746	\$ -	0.0					
332.000	\$ 43,914,778	Water Treatment Equipment	2	\$ 43,914,778	\$ 21,427,091	\$ 7,979,965	\$ 9,651,289	\$ 1,900,917	\$ 2,947,946	\$ 7,570	\$ -	0.0					
333.000	\$ 759,351	Water Treatment - Other	2	\$ 759,351	\$ 370,506	\$ 137,985	\$ 166,885	\$ 32,870	\$ 50,974	\$ 131	\$ -	0.0					
		TOTAL WATER TREATMENT PLANT		\$ 96,872,530	\$ 47,266,469	\$ 17,603,172	\$ 21,289,982	\$ 4,193,272	\$ 6,502,937	\$ 16,698	\$ -	0.0					
TRANSMISSION & DIST. PLANT																	
340.000	\$ 1,412,978	Land and Land Rights - TDP	7	\$ 1,412,978	\$ 866,590	\$ 264,770	\$ 49,892	\$ 63,071	\$ 7,019	\$ 39,874	\$ 121,760	0.0					
341.000	\$ 5,185,895	Structures and Improvements - TDP	7	\$ 5,185,895	\$ 3,180,549	\$ 971,757	\$ 183,114	\$ 231,483	\$ 25,762	\$ 146,346	\$ 446,883	0.0					
342.000	\$ 27,081,925	Distribution Reservoirs and Standpipes	5	\$ 27,081,925	\$ 14,059,600	\$ 4,063,881	\$ 4,292,301	\$ 968,062	\$ 1,119,576	\$ 635,680	\$ 1,942,825	0.0					
343.000	\$ 317,275,056	Transmission and Distribution Mains	7	\$ 317,275,056	\$ 194,587,207	\$ 59,452,477	\$ 11,202,967	\$ 14,162,244	\$ 1,576,159	\$ 8,953,500	\$ 27,340,503	0.0					
344.000	\$ 429,040	Fire Mains	8	\$ 429,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 429,040	0.0					
345.000	\$ 57,840,707	Services	10	\$ 57,840,707	\$ 48,358,704	\$ 5,228,256	\$ 131,245	\$ 734,613	\$ 36,863	\$ 3,351,027	\$ -	0.0					
346.000	\$ 52,159,739	Meters	9	\$ 52,159,739	\$ 40,487,026	\$ 8,439,523	\$ 940,831	\$ 2,033,025	\$ 259,334	\$ -	\$ -	0.0					
347.000	\$ 16,706,344	Meter Installations	9	\$ 16,706,344	\$ 12,967,668	\$ 2,703,111	\$ 301,341	\$ 651,161	\$ 83,063	\$ -	\$ -	0.0					
348.000	\$ 27,197,394	Hydrants	8	\$ 27,197,394	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,197,394	0.0					
349.000	\$ 75,346	Other Transmission & Distribution Plant	4	\$ 75,346	\$ 47,366	\$ 14,274	\$ 1,563	\$ 3,400	\$ -	\$ 2,157	\$ 6,586	0.0					
		TOTAL TRANSMISSION & DIST. PLANT		\$ 505,364,424	\$ 314,554,710	\$ 81,138,049	\$ 17,103,253	\$ 18,847,059	\$ 3,107,778	\$ 13,128,583	\$ 57,484,992	0.0					
INCENTIVE COMPENSATION CAPITALIZATION																	
0.000	\$ -	Incentive Compensation Capitalization Adj.	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0					
		TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0					
GENERAL PLANT																	
389.000	\$ 624,577	Land and Land Rights - GP	15	\$ 624,577	\$ 397,488	\$ 92,887	\$ 55,071	\$ 20,553	\$ 15,765	\$ 9,848	\$ 32,965	0.0					
390.000	\$ 11,175,952	Structures and Improvements - GP	15	\$ 11,175,952	\$ 7,112,505	\$ 1,662,092	\$ 985,425	\$ 367,760	\$ 282,090	\$ 176,210	\$ 589,870	0.0					
390.100	\$ 7,022,280	Office Structures	15	\$ 7,022,280	\$ 4,469,060	\$ 1,044,356	\$ 619,180	\$ 231,078	\$ 177,248	\$ 110,720	\$ 370,638	0.0					
390.300	\$ 1,203,572	Miscellaneous Structures	15	\$ 1,203,572	\$ 765,967	\$ 178,996	\$ 106,123	\$ 39,605	\$ 30,379	\$ 18,977	\$ 63,525	0.0					
390.900	\$ 20,356	Structures & Improvements - Leasehold	15	\$ 20,356	\$ 12,955	\$ 3,027	\$ 1,795	\$ 670	\$ 514	\$ 321	\$ 1,074	0.0					
391.000	\$ 366,172	Office Furniture and Equipment	15	\$ 366,172	\$ 233,036	\$ 54,457	\$ 32,287	\$ 12,049	\$ 9,242	\$ 5,773	\$ 19,327	0.0					
391.100	\$ 1,092,694	Computers & Peripheral Equipment	15	\$ 1,092,694	\$ 695,403	\$ 162,506	\$ 96,347	\$ 35,957	\$ 27,581	\$ 17,228	\$ 57,673	0.0					
391.200	\$ 105,524	Computer Hardware and Software	15	\$ 105,524	\$ 67,157	\$ 15,694	\$ 9,304	\$ 3,472	\$ 2,664	\$ 1,664	\$ 5,570	0.0					
391.250	\$ 10,609,108	Computer Software	15	\$ 10,609,108	\$ 6,751,758	\$ 1,577,790	\$ 935,444	\$ 349,108	\$ 267,783	\$ 167,273	\$ 559,952	0.0					
391.260	\$ -	Personal Computer Software	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0					
391.300	\$ 50,775	Other Office Equipment	15	\$ 50,775	\$ 32,314	\$ 7,551	\$ 4,477	\$ 1,671	\$ 1,282	\$ 801	\$ 2,680	0.0					
391.400	\$ 6,077,141	BTS Initial Investment	15	\$ 6,077,141	\$ 3,867,563	\$ 903,795	\$ 535,844	\$ 199,977	\$ 153,392	\$ 95,818	\$ 320,753	0.0					
392.100	\$ 5,144,315	Transportation Equipment - Light Trucks	15	\$ 5,144,315	\$ 3,273,901	\$ 765,064	\$ 453,593	\$ 169,281	\$ 129,847	\$ 81,110	\$ 271,519	0.0					
392.200	\$ 3,775,207	Transportation Equipment - Heavy Trucks	15	\$ 3,775,207	\$ 2,402,585	\$ 561,450	\$ 332,874	\$ 124,229	\$ 95,289	\$ 59,523	\$ 199,257	0.0					
392.300	\$ 1,264,947	Transportation Equipment - Cars	15	\$ 1,264,947	\$ 805,027	\$ 188,123	\$ 111,535	\$ 41,625	\$ 31,928	\$ 19,944	\$ 66,764	0.0					

Missouri-American Water Company
Staff Class Cost of Service Study District 2

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Fire Protection		
									Private	Public	
392.400	\$ 1,680,703 Transportation Equipment - Other	15	\$ 1,680,703	\$ 1,069,619	\$ 249,955	\$ 148,194	\$ 55,306	\$ 42,422	\$ 26,499	\$ 88,708	0.0
393.000	\$ 78,658 Stores Equipment	2	\$ 78,658	\$ 38,379	\$ 14,293	\$ 17,287	\$ 3,405	\$ 5,280	\$ 14	\$ -	0.0
394.000	\$ 2,340,786 Tools, Shop and Garage Equipment	15	\$ 2,340,786	\$ 1,489,703	\$ 348,123	\$ 206,396	\$ 77,027	\$ 59,083	\$ 36,907	\$ 123,547	0.0
395.000	\$ 482,424 Laboratory Equipment	15	\$ 482,424	\$ 307,020	\$ 71,746	\$ 42,537	\$ 15,875	\$ 12,177	\$ 7,606	\$ 25,462	0.0
396.000	\$ 447,906 Power Operated Equipment	15	\$ 447,906	\$ 285,053	\$ 66,613	\$ 39,494	\$ 14,739	\$ 11,306	\$ 7,062	\$ 23,641	0.0
397.100	\$ 6,527,372 Communication Equipment (non Telephone)	15	\$ 6,527,372	\$ 4,154,095	\$ 970,753	\$ 575,542	\$ 214,792	\$ 164,756	\$ 102,916	\$ 344,517	0.0
397.200	\$ (26,927) Telephone Equipment	15	\$ (26,927)	\$ (17,137)	\$ (4,005)	\$ (2,374)	\$ (886)	\$ (680)	\$ (425)	\$ (1,421)	0.0
398.000	\$ 1,984,043 Miscellaneous Equipment	17	\$ 1,984,043	\$ 1,168,629	\$ 324,740	\$ 161,308	\$ 75,666	\$ 43,339	\$ 40,281	\$ 170,079	0.0
399.000	\$ 541,730 Other Tangible Equipment	17	\$ 541,730	\$ 319,086	\$ 88,668	\$ 44,044	\$ 20,660	\$ 11,833	\$ 10,999	\$ 46,439	0.0
TOTAL GENERAL PLANT			\$ 62,589,315	\$ 39,701,165	\$ 9,348,676	\$ 5,511,726	\$ 2,073,618	\$ 1,574,521	\$ 997,069	\$ 3,382,540	0.0
TOTAL NET PLANT IN SERVICE (Rate Base)			\$ 744,658,259	\$ 438,585,819	\$ 121,886,043	\$ 60,575,363	\$ 28,400,237	\$ 16,276,750	\$ 15,115,264	\$ 63,818,783	0.0

Missouri-American Water Company
Staff Class Cost of Service Study District 2

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Fire Protection		
									Private	Public	
SUMMARY											
	Plant In Service	from Plant	\$ 920,303,900	\$ 538,470,263	\$ 150,791,878	\$ 80,337,759	\$ 35,098,236	\$ 21,869,697	\$ 18,424,006	\$ 75,312,061	0.0
	Less Accumulated Depreciation Reserve	from Reserve	\$ 175,645,641	\$ 99,884,444	\$ 28,905,835	\$ 19,762,396	\$ 6,697,999	\$ 5,592,948	\$ 3,308,742	\$ 11,493,278	0.0
	Net Plant In Service (Rate Base)	from Net Plant	\$ 744,658,259	\$ 438,585,819	\$ 121,886,043	\$ 60,575,363	\$ 28,400,237	\$ 16,276,750	\$ 15,115,264	\$ 63,818,783	0.0
From EMS Run ADD TO NET PLANT IN SERVICE (Rate Base)											
\$	- Chemical	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Group Insurance	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Labor/Base Payroll	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Pension and OPEB	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- 401K	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Support Services	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Fuel Power	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Telephone	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Rents	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Postage	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- IOTG	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- PSC Assessment	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Waste Disposal	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Uncollectible Expense	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	629,309 Cash Working Capital	15	\$ 629,309	\$ 400,499	\$ 93,591	\$ 55,488	\$ 20,708	\$ 15,884	\$ 9,922	\$ 33,215	0.0
\$	- Payroll Tax	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Property Tax	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	30,155,272 Contributions in Aid of Construction	17	\$ 30,155,272	\$ 17,761,868	\$ 4,935,698	\$ 2,451,709	\$ 1,150,040	\$ 658,702	\$ 612,233	\$ 2,585,021	0.0
\$	2,868,958 Materials and Supplies	15	\$ 2,868,958	\$ 1,825,838	\$ 426,672	\$ 252,967	\$ 94,407	\$ 72,415	\$ 45,235	\$ 151,425	0.0
\$	471,458 Prepayments	15	\$ 471,458	\$ 300,041	\$ 70,115	\$ 41,570	\$ 15,514	\$ 11,900	\$ 7,433	\$ 24,884	0.0
\$	4,402,804 Prepaid Pension Asset	15	\$ 4,402,804	\$ 2,801,995	\$ 654,787	\$ 388,211	\$ 144,880	\$ 111,130	\$ 69,419	\$ 232,381	0.0
	TOTAL ADD TO NET PLANT IN SERVICE (Rate Base)		\$ 38,527,801	\$ 23,090,242	\$ 6,180,864	\$ 3,189,945	\$ 1,425,550	\$ 870,032	\$ 744,242	\$ 3,026,926	0.0
From EMS Run SUBTRACT FROM NET PLANT IN SERVICE (Rate Base)											
\$	(34,617) Federal Tax Offset	17	\$ (34,617)	\$ (20,390)	\$ (5,666)	\$ (2,814)	\$ (1,320)	\$ (756)	\$ (703)	\$ (2,967)	0.0
\$	(6,147) State Tax Offset	17	\$ (6,147)	\$ (3,621)	\$ (1,006)	\$ (500)	\$ (234)	\$ (134)	\$ (125)	\$ (527)	0.0
\$	- City Tax Offset	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	1,405,891 Interest Expense Offset	17	\$ 1,405,891	\$ 828,089	\$ 230,111	\$ 114,303	\$ 53,617	\$ 30,710	\$ 28,543	\$ 120,518	0.0
\$	120,787,420 Contributions in Aid of Construction	17	\$ 120,787,420	\$ 71,145,445	\$ 19,770,017	\$ 9,820,357	\$ 4,606,505	\$ 2,638,442	\$ 2,452,310	\$ 10,354,343	0.0
\$	178,621 Customer Advances	17	\$ 178,621	\$ 105,210	\$ 29,236	\$ 14,522	\$ 6,812	\$ 3,902	\$ 3,626	\$ 15,312	0.0
\$	133,129,783 Accumulated Deferred Income Taxes	17	\$ 133,129,783	\$ 78,415,266	\$ 21,790,167	\$ 10,823,826	\$ 5,077,209	\$ 2,908,044	\$ 2,702,894	\$ 11,412,376	0.0
\$	22,721 TCJA EADIT Tracker	15	\$ 22,721	\$ 14,460	\$ 3,379	\$ 2,003	\$ 748	\$ 573	\$ 358	\$ 1,199	0.0
\$	1,814,030 OPEB Tracker	16	\$ 1,814,030	\$ 1,208,810	\$ 253,698	\$ 131,029	\$ 54,078	\$ 37,376	\$ 47,478	\$ 81,561	0.0
\$	2,103,255 Pension Tracker	16	\$ 2,103,255	\$ 1,401,540	\$ 294,147	\$ 151,920	\$ 62,700	\$ 43,335	\$ 55,048	\$ 94,565	0.0
	TOTAL SUBTRACT FROM NET PLANT IN SERVICE (Rate Base)		\$ 259,400,957	\$ 153,094,811	\$ 42,364,083	\$ 21,054,647	\$ 9,860,113	\$ 5,661,492	\$ 5,289,430	\$ 22,076,380	0.0
	TOTAL RATE BASE		\$ 523,785,103	\$ 308,581,250	\$ 85,702,824	\$ 42,710,661	\$ 19,965,674	\$ 11,485,289	\$ 10,570,076	\$ 44,769,329	0.0
	TOTAL RETURN ON RATE BASE	Rate of Return Used From EMS: 6.327%	\$ 33,139,883	\$ 19,523,936	\$ 5,422,418	\$ 2,702,304	\$ 1,263,228	\$ 726,674	\$ 668,769	\$ 2,832,555	0.0
	TOTAL OPERATING AND MAINTENANCE EXPENSE		\$ 66,618,543	\$ 40,448,537	\$ 10,406,907	\$ 6,658,295	\$ 2,356,742	\$ 1,911,133	\$ 1,147,271	\$ 3,689,658	0.0
	TOTAL CURRENT INCOME TAXES		\$ (1,276,947)	\$ (812,664)	\$ (189,908)	\$ (112,593)	\$ (42,020)	\$ (32,231)	\$ (20,133)	\$ (67,398)	0.0
	TOTAL DEFERRED INCOME TAXES		\$ 3,354,581	\$ 2,134,894	\$ 498,895	\$ 295,786	\$ 110,387	\$ 84,672	\$ 52,891	\$ 177,056	0.0
From EMS Revenue Requirement											
\$	1,939,076 ADDITIONAL CURRENT TAX REQUIRED	18	\$ 1,939,076	\$ 1,142,382	\$ 317,276	\$ 158,117	\$ 73,914	\$ 42,519	\$ 39,131	\$ 165,738	0.0
\$	5,463,204 Allowance for Known and Measurable Changes/True-up	18	\$ 5,463,204	\$ 3,218,576	\$ 893,901	\$ 445,482	\$ 208,247	\$ 119,794	\$ 110,248	\$ 466,955	0.0
	TOTAL EXPENSES		\$ 76,098,457	\$ 46,131,726	\$ 11,927,071	\$ 7,445,087	\$ 2,707,270	\$ 2,125,887	\$ 1,329,408	\$ 4,432,009	0.0
	CLASS COST OF SERVICE		\$ 109,238,340	\$ 65,655,661	\$ 17,349,488	\$ 10,147,390	\$ 3,970,498	\$ 2,852,561	\$ 1,998,177	\$ 7,264,565	0.0
	OTHER WATER REVENUE - OPER. REV.		\$ 1,713,635	\$ 1,031,430	\$ 271,566	\$ 160,597	\$ 62,065	\$ 45,270	\$ 31,110	\$ 111,597	0.0
	DESCRIPTION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	REVENUE CONTRIBUTION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL OTHER WATER REVENUE		\$ 1,713,635	\$ 1,031,430	\$ 271,566	\$ 160,597	\$ 62,065	\$ 45,270	\$ 31,110	\$ 111,597	0.0
	TOTAL COST OF SERVICE RELATED TO SALES OF WATER		\$ 107,524,705	\$ 64,624,231	\$ 17,077,923	\$ 9,986,793	\$ 3,908,433	\$ 2,807,292	\$ 1,967,066	\$ 7,152,968	0.0
	REALLOCATION OF PUBLIC FIRE	9	\$ 7,152,968	\$ 5,552,221	\$ 1,157,361	\$ 129,022	\$ 278,800	\$ 35,564	\$ -	\$ (7,152,968)	0.0
	TOTAL AFTER REALLOCATION OF PUBLIC FIRE		\$ 107,524,705	\$ 70,176,452	\$ 18,235,283	\$ 10,115,815	\$ 4,187,234	\$ 2,842,856	\$ 1,967,066	\$ -	0.0

Missouri-American Water Company
 Staff Class Cost of Service Study District 2

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional							
				Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Fire Protection	
									Private	Public
	REQUIRED MARGIN REVENUES		\$ 107,524,705	\$ 70,176,452	\$ 18,235,283	\$ 10,115,815	\$ 4,187,234	\$ 2,842,856	\$ 1,967,066	\$ -

Missouri-American Water Company
Staff Class Cost of Service Study District 2

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional						Fire Protection			
				Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Private	Public		
	CURRENT MARGIN REVENUES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	ZERO REVENUE INCREASE PLUG		\$ (107,524,705)	\$ (70,176,452)	\$ (18,235,283)	\$ (10,115,815)	\$ (4,187,234)	\$ (2,842,856)	\$ (1,967,066)	\$ -		
	COS MARGIN REVENUES @ 0%		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	REVENUE ABOVE (BELOW) COS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	% CHANGE NEEDED TO BRING CLASS REVENUE TO COST-OF SERVICE		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0

Missouri-American Water Company
Staff Class Cost of Service Study District 2

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK								
REVENUES																		
OPERATING REVENUES																		
	To Residential	\$	54,876,626															
	To Commercial	\$	17,934,442															
	To Industrial	\$	9,496,157															
	To Private Fire Protection	\$	1,434,399															
	To Public Fire Protection	\$	-															
Other Revenue - Late Payment Charge	19	\$	328,705	\$	120,871	\$	47,144	\$	53,569	\$	26,573	\$	26,444	\$	26,731	\$	27,374	
Other Revenue - Rent	19	\$	292,394	\$	107,519	\$	41,936	\$	47,651	\$	23,637	\$	23,523	\$	23,778	\$	24,350	
Other Public Authority	To Other Public Authority	\$	3,938,759															
Sales for Resale	To Sales for Resale	\$	3,626,612															
Other Water Revenue - Oper. Rev.	19	\$	1,092,536	\$	401,746	\$	156,695	\$	178,049	\$	88,321	\$	87,893	\$	88,849	\$	90,984	
TOTAL OPERATING REVENUES		\$	93,020,630															
SOURCE OF SUPPLY EXPENSES																		
Operation Labor & Expenses	2	\$	323,976	\$	198,702	\$	125,218	\$	-	\$	-	\$	-	\$	-	\$	56	0.0
Purchased Water	2	\$	1,126,367	\$	690,829	\$	435,344	\$	-	\$	-	\$	-	\$	-	\$	194	0.0
Miscellaneous Expenses	2	\$	144,700	\$	88,748	\$	55,927	\$	-	\$	-	\$	-	\$	-	\$	25	0.0
Rents - SSE	2	\$	5,792	\$	3,552	\$	2,239	\$	-	\$	-	\$	-	\$	-	\$	1	0.0
Maint. Supervision & Engineering	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Structures & Improvements	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Collect. & Impound. Reservoirs	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Lake, River and Other Intakes	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Wells & Springs	2	\$	163,646	\$	100,368	\$	63,250	\$	-	\$	-	\$	-	\$	-	\$	28	0.0
Maint. Of Infiltration Galleries & Tunnels	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Supply Mains	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Misc. Water Source Plant	2	\$	34,829	\$	21,361	\$	13,462	\$	-	\$	-	\$	-	\$	-	\$	6	0.0
TOTAL SOURCE OF SUPPLY EXPENSES		\$	1,799,310	\$	1,103,561	\$	695,439	\$	-	\$	-	\$	-	\$	-	\$	310	0.0
PUMPING EXPENSES																		
Operation Supervision & Engineering - PE	3	\$	101,459	\$	56,267	\$	35,458	\$	-	\$	-	\$	-	\$	-	\$	9,734	0.0
Fuel for Power Production	1	\$	582	\$	582	\$	-	\$	-	\$	-	\$	-	\$	-	\$	0	0.0
Power Production Labor & Expenses	3	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Fuel or Power Purchased for Pumping	1	\$	131,901	\$	131,864	\$	-	\$	-	\$	-	\$	-	\$	-	\$	37	0.0
Pumping Labor and Expenses	3	\$	989,730	\$	548,882	\$	345,893	\$	-	\$	-	\$	-	\$	-	\$	94,955	0.0
Expenses Transferred - Cr.	3	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Miscellaneous Expenses	3	\$	29,317	\$	16,259	\$	10,246	\$	-	\$	-	\$	-	\$	-	\$	2,813	0.0
Rents - PE	3	\$	1,606	\$	891	\$	561	\$	-	\$	-	\$	-	\$	-	\$	154	0.0
Maint. Supervision & Engineering - PE	3	\$	16,215	\$	8,992	\$	5,667	\$	-	\$	-	\$	-	\$	-	\$	1,556	0.0
Main. Of Structures & Improvements - PE	3	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Power Production Equipment	3	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Pumping Equipment	3	\$	181,812	\$	100,829	\$	63,540	\$	-	\$	-	\$	-	\$	-	\$	17,443	0.0
TOTAL PUMPING EXPENSES		\$	1,452,622	\$	864,565	\$	461,365	\$	-	\$	-	\$	-	\$	-	\$	126,692	0.0
WATER TREATMENT EXPENSES																		
Operation. Supervision & Engineer. - WTE	2	\$	297,867	\$	182,689	\$	115,127	\$	-	\$	-	\$	-	\$	-	\$	51	0.0
Chemicals - WTE	2	\$	2,769,908	\$	1,698,853	\$	1,070,578	\$	-	\$	-	\$	-	\$	-	\$	477	0.0
Operation Labor & Expense - WTE	2	\$	731,660	\$	448,745	\$	282,789	\$	-	\$	-	\$	-	\$	-	\$	126	0.0
Miscellaneous Expenses - WTE	2	\$	4,368,885	\$	2,679,544	\$	1,688,587	\$	-	\$	-	\$	-	\$	-	\$	753	0.0
Rents - WTE	2	\$	564	\$	346	\$	218	\$	-	\$	-	\$	-	\$	-	\$	0	0.0
Maint. Supervision & Engineering - WTE	2	\$	143,544	\$	88,039	\$	55,480	\$	-	\$	-	\$	-	\$	-	\$	25	0.0
Maint. Of Structures & Improvements - WTE	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Water Treatment Equipment	2	\$	51,149	\$	31,371	\$	19,769	\$	-	\$	-	\$	-	\$	-	\$	9	0.0
TOTAL WATER TREATMENT EXPENSES		\$	8,363,577	\$	5,129,587	\$	3,232,548	\$	-	\$	-	\$	-	\$	-	\$	1,442	0.0
TRANSMISSION & DIST. EXPENSES																		
Super & Eng Oper TD	11	\$	38,991	\$	11,640	\$	795	\$	12,192	\$	9,385	\$	1,694	\$	-	\$	3,285	0.0
Storage Facility Exp	5	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Storage Facility Exp	7	\$	1,421,158	\$	594,846	\$	40,649	\$	623,093	\$	-	\$	-	\$	-	\$	162,570	0.0
TD Lines Exp	9	\$	479,602	\$	-	\$	-	\$	-	\$	479,602	\$	-	\$	-	\$	-	0.0
TD Lines Exp	10	\$	91,872	\$	-	\$	-	\$	-	\$	-	\$	86,549	\$	-	\$	5,323	0.0
Meter Expense	11	\$	471,984	\$	140,898	\$	9,628	\$	147,589	\$	113,601	\$	20,500	\$	-	\$	39,768	0.0
Meter Expense	11	\$	1,358	\$	405	\$	28	\$	425	\$	327	\$	59	\$	-	\$	114	0.0
Customer Install Exp	12	\$	25,200	\$	6,562	\$	428	\$	6,911	\$	2,089	\$	3,748	\$	-	\$	5,462	0.0
Customer Install Exp	12	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Misc Exp Oper TD	5	\$	14,526	\$	6,043	\$	-	\$	7,099	\$	-	\$	-	\$	-	\$	1,383	0.0
Misc Exp Oper TD	7	\$	306,681	\$	128,366	\$	8,772	\$	134,461	\$	-	\$	-	\$	-	\$	35,082	0.0
Misc Exp Oper TD	8	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Rents Oper TD	10	\$	81,483	\$	-	\$	-	\$	-	\$	-	\$	76,762	\$	-	\$	4,721	0.0
Super & Eng Maint TD	9	\$	42,781	\$	-	\$	-	\$	-	\$	42,781	\$	-	\$	-	\$	-	0.0
Struct & Improve Maint TD	8	\$	70,689	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	70,689	0.0
Struct & Improve Maint TD	12	\$	625,427	\$	162,863	\$	10,629	\$	171,528	\$	51,837	\$	93,012	\$	-	\$	135,558	0.0
TOTAL TRANSMISSION & DIST. EXPENSES		\$	3,671,752	\$	1,051,623	\$	70,930	\$	1,103,298	\$	699,621	\$	282,325	\$	-	\$	463,955	0.0

Missouri-American Water Company
Staff Class Cost of Service Study District 2

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
CUSTOMER ACCOUNTS EXPENSES										
Supervision - CAE	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Meter Reading Expenses - CAE	14	\$ 425,293	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 425,293	\$ -	0.0
Customer Records & Collection Expenses	13	\$ 654,628	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 646,131	\$ 8,497	0.0
Uncollectible Amounts - CAE	13	\$ 802,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 791,718	\$ 10,412	0.0
Misc. Customer Accounts Expenses - CAE	13	\$ 153,745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 151,749	\$ 1,996	0.0
TOTAL CUSTOMER ACCOUNTS EXPENSES		\$ 2,035,796	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,014,891	\$ 20,905	0.0
CUSTOMER SERVICE EXPENSES										
Customer Service & Information Expenses	10	\$ 2,814	\$ -	\$ -	\$ -	\$ -	\$ 2,651	\$ -	\$ 163	0.0
TOTAL CUSTOMER SERVICE EXPENSES		\$ 2,814	\$ -	\$ -	\$ -	\$ -	\$ 2,651	\$ -	\$ 163	0.0
SALES PROMOTION EXPENSES										
Sales Promotion Expenses - SPE	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL SALES PROMOTION EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
ADMIN. & GENERAL EXPENSES										
Admin. & General Salaries	10	\$ 2,513,169	\$ -	\$ -	\$ -	\$ -	\$ 2,367,567	\$ -	\$ 145,602	0.0
Office Supplies & Expenses	15	\$ 1,473,113	\$ 486,350	\$ 208,846	\$ 182,039	\$ 115,434	\$ 47,020	\$ 332,447	\$ 100,978	0.0
Admin. Expenses Transferred - Credit	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Outside Services Employed	15	\$ 10,778,054	\$ 3,558,387	\$ 1,528,025	\$ 1,331,889	\$ 844,575	\$ 344,019	\$ 2,432,354	\$ 738,806	0.0
Property Insurance	15	\$ 1,824,952	\$ 602,510	\$ 258,727	\$ 225,517	\$ 143,004	\$ 58,250	\$ 411,849	\$ 125,095	0.0
Injuries & Damages	16	\$ 41,901	\$ 11,406	\$ 4,811	\$ 4,431	\$ 2,809	\$ 10,502	\$ 4,962	\$ 2,981	0.0
Employee Pension & Benefits	16	\$ 496,317	\$ 135,100	\$ 56,988	\$ 52,480	\$ 33,276	\$ 124,396	\$ 58,772	\$ 35,305	0.0
Franchise Requirements	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Regulatory Commission Expenses	15	\$ 12,775	\$ 4,218	\$ 1,811	\$ 1,579	\$ 1,001	\$ 408	\$ 2,883	\$ 876	0.0
Duplicate Charges - Credit	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Institutional or Goodwill Advertising Expenses	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Misc. General Expenses	15	\$ 1,045,509	\$ 345,176	\$ 148,224	\$ 129,198	\$ 81,927	\$ 33,371	\$ 235,947	\$ 71,667	0.0
Research & Development Expenses - AGE	15	\$ 24,504	\$ 8,090	\$ 3,474	\$ 3,028	\$ 1,920	\$ 782	\$ 5,530	\$ 1,680	0.0
Rents - AGE	15	\$ 57,633	\$ 19,028	\$ 8,171	\$ 7,122	\$ 4,516	\$ 1,840	\$ 13,006	\$ 3,951	0.0
Maint. Of General Plant - AGE	15	\$ 136,630	\$ 45,109	\$ 19,370	\$ 16,884	\$ 10,706	\$ 4,361	\$ 30,834	\$ 9,366	0.0
TOTAL ADMIN. & GENERAL EXPENSES		\$ 18,404,557	\$ 5,215,372	\$ 2,238,446	\$ 1,954,166	\$ 1,239,169	\$ 2,992,515	\$ 3,528,584	\$ 1,236,304	0.0
Total Operation & Maintenance Expenses		\$ 35,730,428	\$ 13,364,708	\$ 6,698,728	\$ 3,057,465	\$ 1,938,790	\$ 3,277,491	\$ 5,543,476	\$ 1,849,771	0.0

Missouri-American Water Company
Staff Class Cost of Service Study District 2

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK
DEPRECIATION EXPENSES										
INTANGIBLE PLANT										
Organization	17	\$	-	\$	-	\$	-	\$	-	0.0
Franchises and Consents	17	\$	-	\$	-	\$	-	\$	-	0.0
Miscellaneous Intangible Plant	6	\$	-	\$	-	\$	-	\$	-	0.0
TOTAL INTANGIBLE PLANT		\$	-	\$	-	\$	-	\$	-	0.0
SOURCE OF SUPPLY										
Land and Land Rights - SPP	2	\$	-	\$	-	\$	-	\$	-	0.0
Structures and Improvements - SPP	2	\$	265,135	\$	162,614	\$	102,475	\$	-	46
Collecting & Impounding Reservoirs	2	\$	590	\$	362	\$	228	\$	-	0
Lake, River and Other Intakes	2	\$	263,834	\$	161,816	\$	101,973	\$	-	45
Wells and Springs	2	\$	274,913	\$	168,611	\$	106,255	\$	-	47
Infiltration Galleries and Tunnels	2	\$	32	\$	20	\$	12	\$	-	0
Supply Mains	2	\$	239,971	\$	147,180	\$	92,750	\$	-	41
Other Water Source Plant	2	\$	20,828	\$	12,774	\$	8,050	\$	-	4
TOTAL SOURCE OF SUPPLY PLANT		\$	1,065,303	\$	653,376	\$	411,743	\$	-	184
PUMPING PLANT										
Land and Land Rights - PP	3	\$	-	\$	-	\$	-	\$	-	0.0
Structures and Improvements - PP	3	\$	553,865	\$	307,161	\$	193,566	\$	-	53,138
Boiler Plant Equipment	3	\$	-	\$	-	\$	-	\$	-	-
Other Power Production Equipment	3	\$	101,423	\$	56,247	\$	35,446	\$	-	9,731
Steam Pumping Equipment	3	\$	4,426	\$	2,455	\$	1,547	\$	-	425
Electric Pumping Equipment	3	\$	551,373	\$	305,779	\$	192,695	\$	-	52,899
Diesel Pumping Equipment	3	\$	9,059	\$	5,024	\$	3,166	\$	-	869
Hydraulic Pumping Equipment	3	\$	6,881	\$	3,816	\$	2,405	\$	-	660
Other Pumping Equipment	3	\$	63,688	\$	35,320	\$	22,258	\$	-	6,110
TOTAL PUMPING PLANT		\$	1,290,715	\$	715,801	\$	451,082	\$	-	123,832
WATER TREATMENT PLANT										
Land and Land Rights - WTP	2	\$	-	\$	-	\$	-	\$	-	0.0
Structures and Improvements - WTP	2	\$	1,614,157	\$	990,002	\$	623,877	\$	-	278
Water Treatment Equipment	2	\$	1,438,674	\$	882,374	\$	556,052	\$	-	248
Water Treatment - Other	2	\$	49,058	\$	30,088	\$	18,961	\$	-	8
TOTAL WATER TREATMENT PLANT		\$	3,101,889	\$	1,902,465	\$	1,198,890	\$	-	535
TRANSMISSION & DISTRIBUTION PLANT										
Land and Land Rights - TDP	7	\$	-	\$	-	\$	-	\$	-	0.0
Structures and Improvements - TDP	7	\$	106,423	\$	44,545	\$	3,044	\$	-	12,174
Structure and Improv - Special Crossing	7	\$	-	\$	-	\$	-	\$	-	-
Distribution Reservoirs and Standpipes	5	\$	624,575	\$	259,851	\$	-	\$	-	59,467
Transmission and Distribution Mains	7	\$	5,173,226	\$	2,165,328	\$	147,969	\$	-	591,780
Fire Mains	8	\$	9,949	\$	-	\$	-	\$	-	9,949
Services	10	\$	2,101,635	\$	-	\$	-	\$	1,979,876	121,759
Meters	9	\$	1,149,260	\$	-	\$	-	\$	1,149,260	-
Meter Installations	9	\$	539,971	\$	-	\$	-	\$	539,971	-
Hydrants	8	\$	569,618	\$	-	\$	-	\$	-	569,618
Other Transmission & Distribution Plant	4	\$	2,707	\$	1,100	\$	1,293	\$	-	314
TOTAL TRANSMISSION & DIST. PLANT		\$	10,277,364	\$	2,470,824	\$	151,013	\$	2,621,360	1,689,231
INCENTIVE COMPENSATION CAPITALIZATION										
Incentive Compensation Capitalization Adj.	15	\$	-	\$	-	\$	-	\$	-	0.0
TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$	-	\$	-	\$	-	\$	-	0.0
GENERAL PLANT										
Land and Land Rights - GP	15	\$	-	\$	-	\$	-	\$	-	0.0
Structures and Improvements - GP	15	\$	403,908	\$	133,351	\$	57,263	\$	31,650	12,892
Office Structures	15	\$	158,278	\$	52,256	\$	22,439	\$	12,403	5,052
Miscellaneous Structures	15	\$	88,099	\$	29,086	\$	12,490	\$	6,903	2,812
Structures & Improvements - Leasehold	15	\$	707	\$	233	\$	100	\$	55	23
Office Furniture and Equipment	15	\$	31,516	\$	10,405	\$	4,468	\$	2,470	1,006
Computers & Peripheral Equipment	15	\$	316,233	\$	104,405	\$	44,833	\$	39,078	24,780
Computer Hardware & Software	15	\$	395,748	\$	130,657	\$	56,106	\$	48,904	31,011
Computer Software	15	\$	735,378	\$	242,786	\$	104,256	\$	90,874	57,625
Personal Computer Software	15	\$	-	\$	-	\$	-	\$	-	-
Other Office Equipment	15	\$	3,616	\$	1,194	\$	513	\$	283	115
BTS Initial Investment	15	\$	610,342	\$	201,505	\$	86,529	\$	47,827	19,481
Transportation Equipment - Light Trucks	15	\$	397,021	\$	131,077	\$	56,286	\$	49,062	31,111
Transportation Equipment - Heavy Trucks	15	\$	-	\$	-	\$	-	\$	-	-
Transportation Equipment - Cars	15	\$	-	\$	-	\$	-	\$	-	-

Missouri-American Water Company
Staff Class Cost of Service Study District 2

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
Transportation Equipment - Other	15	\$ 196,618	\$ 64,914	\$ 27,875	\$ 24,297	\$ 15,407	\$ 6,276	\$ 44,372	\$ 13,478	0.0
Stores Equipment	2	\$ 8,946	\$ 5,487	\$ 3,458	\$ -	\$ -	\$ -	\$ -	\$ 2	0.0
Tools, Shop and Garage Equipment	15	\$ 145,924	\$ 48,177	\$ 20,688	\$ 18,032	\$ 11,435	\$ 4,658	\$ 32,932	\$ 10,003	0.0
Laboratory Equipment	15	\$ 39,279	\$ 12,968	\$ 5,569	\$ 4,854	\$ 3,078	\$ 1,254	\$ 8,864	\$ 2,692	0.0
Power Operated Equipment	15	\$ 53,632	\$ 17,707	\$ 7,604	\$ 6,628	\$ 4,203	\$ 1,712	\$ 12,103	\$ 3,676	0.0
Communication Equipment (non telephone)	15	\$ 425,304	\$ 140,415	\$ 60,296	\$ 52,557	\$ 33,327	\$ 13,575	\$ 95,981	\$ 29,153	0.0
Telephone Equipment	15	\$ 6,647	\$ 2,195	\$ 942	\$ 821	\$ 521	\$ 212	\$ 1,500	\$ 456	0.0
Miscellaneous Equipment	15	\$ 148,201	\$ 48,929	\$ 21,011	\$ 18,314	\$ 11,613	\$ 4,730	\$ 33,445	\$ 10,159	0.0
Other Tangible Equipment	17	\$ 5,637	\$ 2,071	\$ 642	\$ 1,236	\$ 559	\$ 429	\$ 103	\$ 598	0.0
TOTAL GENERAL PLANT		\$ 4,171,034	\$ 1,379,814	\$ 593,367	\$ 514,866	\$ 326,261	\$ 133,096	\$ 938,116	\$ 285,512	0.0
DEPRECIATION EXPENSES	17	\$ 19,906,305	\$ 7,312,273	\$ 2,266,256	\$ 4,365,901	\$ 1,974,283	\$ 1,513,705	\$ 363,293	\$ 2,110,594	0.0
AMORTIZATION EXPENSES										
Amortization of Expense	15	\$ 953,348	\$ 314,749	\$ 135,158	\$ 117,809	\$ 74,705	\$ 30,429	\$ 215,148	\$ 65,349	0.0
Amortization of Reg Asset	15	\$ 461,885	\$ 152,492	\$ 65,482	\$ 57,077	\$ 36,194	\$ 14,743	\$ 104,237	\$ 31,661	0.0
Amortization of Reg Asset AFUDC	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Amortization - Property Losses	15	\$ 158,892	\$ 52,458	\$ 22,526	\$ 19,635	\$ 12,451	\$ 5,072	\$ 35,858	\$ 10,892	0.0
TOTAL AMORTIZATION EXPENSES		\$ 1,574,125	\$ 519,699	\$ 223,167	\$ 194,521	\$ 123,349	\$ 50,244	\$ 355,243	\$ 107,902	0.0
OTHER OPERATING EXPENSES										
Property Taxes	19	\$ 8,299,862	\$ 3,052,013	\$ 1,190,391	\$ 1,352,617	\$ 670,966	\$ 667,709	\$ 674,973	\$ 691,193	0.0
Payroll Taxes	16	\$ 618,099	\$ 168,249	\$ 70,971	\$ 65,358	\$ 41,441	\$ 154,919	\$ 73,194	\$ 43,968	0.0
Other Taxes	16	\$ (26,164)	\$ (7,122)	\$ (3,004)	\$ (2,767)	\$ (1,754)	\$ (6,558)	\$ (3,098)	\$ (1,861)	0.0
PSC Assessment	15	\$ 515,888	\$ 170,321	\$ 73,138	\$ 63,750	\$ 40,425	\$ 16,466	\$ 116,424	\$ 35,363	0.0
TOTAL OTHER OPERATING EXPENSES		\$ 9,407,685	\$ 3,383,461	\$ 1,331,496	\$ 1,478,959	\$ 751,078	\$ 832,536	\$ 861,492	\$ 768,662	0.0
TOTAL OPERATION AND MAINTENANCE EXPENSES		\$ 66,618,543	\$ 24,580,141	\$ 10,519,647	\$ 9,096,846	\$ 4,787,501	\$ 5,673,976	\$ 7,123,504	\$ 4,836,929	0.0
NET INCOME BEFORE TAXES		\$ 26,402,087	\$ 24,580,141	\$ 10,519,647	\$ 9,096,846	\$ 4,787,501	\$ 5,673,976	\$ 7,123,504	\$ 4,836,929	0.0
INCOME TAXES										
Current Income Taxes	15	\$ (1,276,947)	\$ (421,586)	\$ (181,035)	\$ (157,798)	\$ (100,062)	\$ (40,758)	\$ (288,177)	\$ (87,531)	0.0
TOTAL CURRENT INCOME TAXES		\$ (1,276,947)	\$ (421,586)	\$ (181,035)	\$ (157,798)	\$ (100,062)	\$ (40,758)	\$ (288,177)	\$ (87,531)	0.0
DEFERRED INCOME TAXES										
Deferred Income Taxes - Def. Inc. Tax.	15	\$ 5,533,704	\$ 1,826,959	\$ 784,524	\$ 683,823	\$ 433,624	\$ 176,627	\$ 1,248,827	\$ 379,320	0.0
Amortization of Deferred ITC	15	\$ (3,900)	\$ (1,288)	\$ (553)	\$ (482)	\$ (306)	\$ (124)	\$ (880)	\$ (267)	0.0
Amortization of Protected Excess ADIT	15	\$ (214,743)	\$ (70,898)	\$ (30,445)	\$ (26,537)	\$ (16,827)	\$ (6,854)	\$ (48,462)	\$ (14,720)	0.0
Amortization of Unprotected Excess ADIT	15	\$ (1,960,480)	\$ (647,255)	\$ (277,941)	\$ (242,265)	\$ (153,624)	\$ (62,576)	\$ (442,434)	\$ (134,385)	0.0
TOTAL DEFERRED INCOME TAXES		\$ 3,354,581	\$ 1,107,519	\$ 475,585	\$ 414,540	\$ 262,867	\$ 107,073	\$ 757,050	\$ 229,947	0.0
NET OPERATING INCOME		\$ 24,324,453	\$ 25,266,074	\$ 10,814,197	\$ 9,353,588	\$ 4,950,305	\$ 5,740,291	\$ 7,592,377	\$ 4,979,345	

Missouri-American Water Company
Staff Class Cost of Service Study District 2

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service		
PLANT IN SERVICE											
INTANGIBLE PLANT											
Organization	17	\$	87,147	\$ 32,012	\$ 9,921	\$ 19,113	\$ 8,643	\$ 6,627	\$ 1,590	\$ 9,240	0.0
Franchises and Consents	17	\$	43,698	\$ 16,052	\$ 4,975	\$ 9,584	\$ 4,334	\$ 3,323	\$ 797	\$ 4,633	0.0
Miscellaneous Intangible Plant	6	\$	554,239	\$ 330,119	\$ 207,240	\$ 1,478	\$ -	\$ -	\$ -	\$ 15,402	0.0
TOTAL INTANGIBLE PLANT		\$	685,084	\$ 378,183	\$ 222,136	\$ 30,176	\$ 12,977	\$ 9,950	\$ 2,388	\$ 29,275	0.0
SOURCE OF SUPPLY PLANT											
Land and Land Rights - SSP	2	\$	2,367,394	\$ 1,451,981	\$ 915,005	\$ -	\$ -	\$ -	\$ -	\$ 408	0.0
Structures and Improvements - SPP	2	\$	13,458,654	\$ 8,254,523	\$ 5,201,811	\$ -	\$ -	\$ -	\$ -	\$ 2,320	0.0
Collecting & Impounding Reservoirs	2	\$	168,617	\$ 103,417	\$ 65,171	\$ -	\$ -	\$ -	\$ -	\$ 29	0.0
Lake, River and Other Intakes	2	\$	7,390,315	\$ 4,532,662	\$ 2,856,379	\$ -	\$ -	\$ -	\$ -	\$ 1,274	0.0
Wells and Springs	2	\$	10,909,241	\$ 6,690,905	\$ 4,216,455	\$ -	\$ -	\$ -	\$ -	\$ 1,880	0.0
Infiltration Galleries and Tunnels	2	\$	1,804	\$ 1,106	\$ 697	\$ -	\$ -	\$ -	\$ -	\$ 0	0.0
Supply Mains	2	\$	16,549,730	\$ 10,150,356	\$ 6,396,521	\$ -	\$ -	\$ -	\$ -	\$ 2,853	0.0
Other Water Source Plant	2	\$	419,067	\$ 257,024	\$ 161,971	\$ -	\$ -	\$ -	\$ -	\$ 72	0.0
TOTAL SOURCE OF SUPPLY PLANT		\$	51,264,822	\$ 31,441,974	\$ 19,814,011	\$ -	\$ -	\$ -	\$ -	\$ 8,837	0.0
PUMPING PLANT											
Land and Land Rights - PP	3	\$	188,269	\$ 104,410	\$ 65,797	\$ -	\$ -	\$ -	\$ -	\$ 18,063	0.0
Structures and Improvements - PP	3	\$	14,021,910	\$ 7,776,234	\$ 4,900,404	\$ -	\$ -	\$ -	\$ -	\$ 1,345,272	0.0
Boiler Plant Equipment	3	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Other Power Production Equipment	3	\$	3,325,356	\$ 1,844,167	\$ 1,162,152	\$ -	\$ -	\$ -	\$ -	\$ 319,037	0.0
Steam Pumping Equipment	3	\$	234,170	\$ 129,865	\$ 81,838	\$ -	\$ -	\$ -	\$ -	\$ 22,466	0.0
Electric Pumping Equipment	3	\$	29,173,154	\$ 16,178,771	\$ 10,195,490	\$ -	\$ -	\$ -	\$ -	\$ 2,798,893	0.0
Diesel Pumping Equipment	3	\$	479,289	\$ 265,803	\$ 167,503	\$ -	\$ -	\$ -	\$ -	\$ 45,983	0.0
Hydraulic Pumping Equipment	3	\$	364,051	\$ 201,894	\$ 127,229	\$ -	\$ -	\$ -	\$ -	\$ 34,927	0.0
Other Pumping Equipment	3	\$	3,369,721	\$ 1,868,771	\$ 1,177,657	\$ -	\$ -	\$ -	\$ -	\$ 323,293	0.0
TOTAL PUMPING PLANT		\$	51,155,920	\$ 28,369,915	\$ 17,878,070	\$ -	\$ -	\$ -	\$ -	\$ 4,907,935	0.0
WATER TREATMENT PLANT											
Land and Land Rights - WTP	2	\$	1,457,375	\$ 893,844	\$ 563,280	\$ -	\$ -	\$ -	\$ -	\$ 251.21	0.0
Structures and Improvements - WTP	2	\$	68,981,065	\$ 42,307,781	\$ 26,661,393	\$ -	\$ -	\$ -	\$ -	\$ 11,890.57	0.0
Water Treatment Equipment	2	\$	65,994,199	\$ 40,475,863	\$ 25,506,960	\$ -	\$ -	\$ -	\$ -	\$ 11,375.71	0.0
Water Treatment - Other	2	\$	1,473,221	\$ 903,563	\$ 569,404	\$ -	\$ -	\$ -	\$ -	\$ 253.95	0.0
TOTAL WATER TREATMENT PLANT		\$	137,905,860	\$ 84,581,051	\$ 53,301,038	\$ -	\$ -	\$ -	\$ -	\$ 23,771.44	0.0
TRANSMISSION & DIST. PLANT											
Land and Land Rights - TDP	7	\$	1,412,978	\$ 591,422	\$ 40,415	\$ 619,506	\$ -	\$ -	\$ -	\$ 161,635	0.0
Structures and Improvements - TDP	7	\$	7,142,498	\$ 2,989,594	\$ 204,295	\$ 3,131,557	\$ -	\$ -	\$ -	\$ 817,051	0.0
Distribution Reservoirs and Standpipes	5	\$	36,739,690	\$ 15,285,354	\$ -	\$ 17,956,303	\$ -	\$ -	\$ -	\$ 3,498,033	0.0
Transmission and Distribution Mains	7	\$	372,174,547	\$ 155,778,966	\$ 10,645,226	\$ 163,176,243	\$ -	\$ -	\$ -	\$ 42,574,113	0.0
Fire Mains	8	\$	637,786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 637,786	0.0
Services	10	\$	71,973,792	\$ -	\$ -	\$ -	\$ 67,803,959	\$ -	\$ -	\$ 4,169,833	0.0
Meters	9	\$	47,885,832	\$ -	\$ -	\$ 47,885,832	\$ -	\$ -	\$ -	\$ -	0.0
Meter Installations	9	\$	22,498,781	\$ -	\$ -	\$ 22,498,781	\$ -	\$ -	\$ -	\$ -	0.0
Hydrants	8	\$	30,790,177	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,790,177	0.0
Other Transmission & Distribution Plant	4	\$	91,457	\$ 37,172	\$ -	\$ 43,673	\$ -	\$ -	\$ -	\$ 10,612	0.0
TOTAL TRANSMISSION & DIST. PLANT		\$	591,347,538	\$ 174,682,509	\$ 10,889,936	\$ 184,927,282	\$ 70,384,613	\$ 67,803,959	\$ -	\$ 82,659,239	0.0
INCENTIVE COMPENSATION CAPITALIZATION											
Incentive Compensation Capitalization Adj.	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
GENERAL PLANT											
Land and Land Rights - GP	15	\$	624,577	\$ 206,205	\$ 88,547	\$ 77,182	\$ 48,942	\$ 19,936	\$ 140,952	\$ 42,813	0.0
Structures and Improvements - GP	15	\$	13,374,431	\$ 4,415,584	\$ 1,896,118	\$ 1,652,734	\$ 1,048,028	\$ 426,892	\$ 3,018,295	\$ 916,780	0.0
Office Structures	15	\$	7,573,125	\$ 2,500,276	\$ 1,073,656	\$ 935,843	\$ 593,435	\$ 241,723	\$ 1,709,077	\$ 519,117	0.0
Miscellaneous Structures	15	\$	2,368,258	\$ 781,883	\$ 335,752	\$ 292,656	\$ 185,578	\$ 75,591	\$ 534,460	\$ 162,337	0.0
Structures & Improvements - Leasehold	15	\$	25,725	\$ 8,493	\$ 3,647	\$ 3,179	\$ 2,016	\$ 821	\$ 5,806	\$ 1,763	0.0
Office Furniture and Equipment	15	\$	903,029	\$ 298,136	\$ 128,024	\$ 111,591	\$ 70,762	\$ 28,823	\$ 203,792	\$ 61,900	0.0
Computers & Peripheral Equipment	15	\$	1,659,147	\$ 547,769	\$ 235,220	\$ 205,028	\$ 130,012	\$ 52,957	\$ 374,431	\$ 113,730	0.0
Computer Hardware and Software	15	\$	2,076,325	\$ 685,501	\$ 294,364	\$ 256,580	\$ 162,702	\$ 66,273	\$ 468,578	\$ 142,326	0.0
Computer Software	15	\$	14,707,567	\$ 4,855,720	\$ 2,085,119	\$ 1,817,475	\$ 1,152,494	\$ 469,443	\$ 3,319,153	\$ 1,008,163	0.0
Personal Computer Software	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Other Office Equipment	15	\$	34,570	\$ 11,413	\$ 4,901	\$ 4,272	\$ 2,709	\$ 1,103	\$ 7,802	\$ 2,370	0.0
BTS Initial Investment	15	\$	12,206,838	\$ 4,030,101	\$ 1,730,586	\$ 1,508,450	\$ 956,535	\$ 389,624	\$ 2,754,797	\$ 836,745	0.0
Transportation Equipment - Light Trucks	15	\$	7,127,838	\$ 2,353,264	\$ 1,010,527	\$ 880,817	\$ 558,542	\$ 227,510	\$ 1,608,586	\$ 488,593	0.0
Transportation Equipment - Heavy Trucks	15	\$	3,795,414	\$ 1,253,060	\$ 538,083	\$ 469,015	\$ 297,411	\$ 121,144	\$ 856,536	\$ 260,165	0.0
Transportation Equipment - Cars	15	\$	1,728,666	\$ 570,721	\$ 245,076	\$ 213,618	\$ 135,459	\$ 55,176	\$ 390,119	\$ 118,495	0.0

Missouri-American Water Company
Staff Class Cost of Service Study District 2

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK								
Transportation Equipment - Other	15	\$	3,197,043	\$	1,055,507	\$	453,251	\$	395,072	\$	250,522	\$	102,045	\$	721,498	\$	219,148	0.0
Stores Equipment	2	\$	230,557	\$	141,406	\$	89,111	\$	-	\$	-	\$	-	\$	-	\$	40	0.0
Tools, Shop and Garage Equipment	15	\$	3,912,179	\$	1,291,610	\$	554,637	\$	483,444	\$	306,561	\$	124,871	\$	882,887	\$	268,169	0.0
Laboratory Equipment	15	\$	1,007,155	\$	332,513	\$	142,786	\$	124,458	\$	78,921	\$	32,147	\$	227,291	\$	69,038	0.0
Power Operated Equipment	15	\$	1,415,081	\$	467,191	\$	200,619	\$	174,867	\$	110,887	\$	45,167	\$	319,351	\$	97,000	0.0
Communication Equipment (non Telephone)	15	\$	7,383,751	\$	2,437,754	\$	1,046,808	\$	912,441	\$	578,595	\$	235,678	\$	1,666,339	\$	506,136	0.0
Telephone Equipment	15	\$	74,353	\$	24,548	\$	10,541	\$	9,188	\$	5,826	\$	2,373	\$	16,780	\$	5,097	0.0
Miscellaneous Equipment	17	\$	2,287,052	\$	840,113	\$	260,372	\$	501,602	\$	226,827	\$	173,911	\$	41,739	\$	242,488	0.0
Other Tangible Equipment	17	\$	231,995	\$	85,220	\$	26,412	\$	50,882	\$	23,009	\$	17,641	\$	4,234	\$	24,598	0.0
TOTAL GENERAL PLANT		\$	87,944,676	\$	29,193,989	\$	12,454,160	\$	11,080,394	\$	6,925,773	\$	2,910,850	\$	19,272,500	\$	6,107,010	0.0
TOTAL PLANT IN SERVICE		\$	920,303,900	\$	538,470,263	\$	150,791,878	\$	80,337,759	\$	35,098,236	\$	21,869,697	\$	18,424,006	\$	75,312,061	0.0

Missouri-American Water Company
Staff Class Cost of Service Study District 2

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK	
ACCUMULATED DEPRECIATION RESERVE											
INTANGIBLE PLANT											
Organization	17	\$	2,933	\$ 1,077	\$ 334	\$ 643	\$ 291	\$ 223	\$ 54	\$ 311	0.0
Franchises and Consents	17	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Miscellaneous Intangible Plant	6	\$	306,586	\$ 182,610	\$ 114,638	\$ 818	\$ -	\$ -	\$ -	\$ 8,520	0.0
TOTAL INTANGIBLE PLANT		\$	309,519	\$ 183,688	\$ 114,972	\$ 1,461	\$ 291	\$ 223	\$ 54	\$ 8,831	0.0
SOURCE OF SUPPLY PLANT											
Land and Land Rights - SSP	2	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Structures and Improvements - SPP	2	\$	1,874,931	\$ 1,149,941	\$ 724,667	\$ -	\$ -	\$ -	\$ -	\$ 323	0.0
Collecting & Impounding Reservoirs	2	\$	100,737	\$ 61,784	\$ 38,935	\$ -	\$ -	\$ -	\$ -	\$ 17	0.0
Lake, River and Other Intakes	2	\$	2,145,522	\$ 1,315,901	\$ 829,251	\$ -	\$ -	\$ -	\$ -	\$ 370	0.0
Wells and Springs	2	\$	2,803,712	\$ 1,719,585	\$ 1,083,643	\$ -	\$ -	\$ -	\$ -	\$ 483	0.0
Infiltration Galleries and Tunnels	2	\$	529	\$ 324	\$ 204	\$ -	\$ -	\$ -	\$ -	\$ 0	0.0
Supply Mains	2	\$	5,465,646	\$ 3,352,215	\$ 2,112,489	\$ -	\$ -	\$ -	\$ -	\$ 942	0.0
Other Water Source Plant	2	\$	36,442	\$ 22,351	\$ 14,085	\$ -	\$ -	\$ -	\$ -	\$ 6	0.0
TOTAL SOURCE OF SUPPLY PLANT		\$	12,427,519	\$ 7,622,103	\$ 4,803,274	\$ -	\$ -	\$ -	\$ -	\$ 2,142	0.0
PUMPING PLANT											
Land and Land Rights - PP	3	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Structures and Improvements - PP	3	\$	5,022,602	\$ 2,785,421	\$ 1,755,309	\$ -	\$ -	\$ -	\$ -	\$ 481,872	0.0
Boiler Plant Equipment	3	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Other Power Production Equipment	3	\$	510,301	\$ 283,001	\$ 178,341	\$ -	\$ -	\$ -	\$ -	\$ 48,959	0.0
Steam Pumping Equipment	3	\$	(30,028)	\$ (16,653)	\$ (10,494)	\$ -	\$ -	\$ -	\$ -	\$ (2,881)	0.0
Electric Pumping Equipment	3	\$	5,170,025	\$ 2,867,179	\$ 1,806,830	\$ -	\$ -	\$ -	\$ -	\$ 496,016	0.0
Diesel Pumping Equipment	3	\$	133,257	\$ 73,901	\$ 46,571	\$ -	\$ -	\$ -	\$ -	\$ 12,785	0.0
Hydraulic Pumping Equipment	3	\$	45,998	\$ 25,509	\$ 16,075	\$ -	\$ -	\$ -	\$ -	\$ 4,413	0.0
Other Pumping Equipment	3	\$	(315,357)	\$ (174,890)	\$ (110,212)	\$ -	\$ -	\$ -	\$ -	\$ (30,256)	0.0
TOTAL PUMPING PLANT		\$	10,536,798	\$ 5,843,470	\$ 3,682,421	\$ -	\$ -	\$ -	\$ -	\$ 1,010,908	0.0
WATER TREATMENT PLANT											
Land and Land Rights - WTP	2	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Structures and Improvements - WTP	2	\$	18,240,039	\$ 11,187,064	\$ 7,049,831	\$ -	\$ -	\$ -	\$ -	\$ 3,144	0.0
Water Treatment Equipment	2	\$	22,079,421	\$ 13,541,851	\$ 8,533,764	\$ -	\$ -	\$ -	\$ -	\$ 3,806	0.0
Water Treatment - Other	2	\$	713,870	\$ 437,834	\$ 275,913	\$ -	\$ -	\$ -	\$ -	\$ 123	0.0
TOTAL WATER TREATMENT PLANT		\$	41,033,330	\$ 25,166,749	\$ 15,859,508	\$ -	\$ -	\$ -	\$ -	\$ 7,073	0.0
TRANSMISSION & DIST. PLANT											
Land and Land Rights - TDP	7	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Structures and Improvements - TDP	7	\$	1,956,603	\$ 818,964	\$ 55,964	\$ 857,853	\$ -	\$ -	\$ -	\$ 223,821	0.0
Distribution Reservoirs and Standpipes	5	\$	9,657,765	\$ 4,018,062	\$ -	\$ 4,720,175	\$ -	\$ -	\$ -	\$ 919,528	0.0
Transmission and Distribution Mains	7	\$	54,899,491	\$ 22,978,965	\$ 1,570,278	\$ 24,070,138	\$ -	\$ -	\$ -	\$ 6,280,110	0.0
Fire Mains	8	\$	208,746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 208,746	0.0
Services	10	\$	14,133,085	\$ -	\$ -	\$ -	\$ 13,314,279	\$ -	\$ -	\$ 818,806	0.0
Meters	9	\$	(4,273,907)	\$ -	\$ -	\$ (4,273,907)	\$ -	\$ -	\$ -	\$ -	0.0
Meter Installations	9	\$	5,792,437	\$ -	\$ -	\$ 5,792,437	\$ -	\$ -	\$ -	\$ -	0.0
Hydrants	8	\$	3,592,783	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,592,783	0.0
Other Transmission & Distribution Plant	4	\$	16,111	\$ 6,548	\$ 7,693	\$ -	\$ -	\$ -	\$ -	\$ 1,869	0.0
TOTAL TRANSMISSION & DIST. PLANT		\$	85,983,114	\$ 27,822,540	\$ 1,626,242	\$ 29,655,859	\$ 1,518,530	\$ 13,314,279	\$ -	\$ 12,045,665	0.0
INCENTIVE COMPENSATION CAPITALIZATION											
Incentive Compensation Capitalization Adj.	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
GENERAL PLANT											
Land and Land Rights - GP	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Structures and Improvements - GP	15	\$	2,198,479	\$ 725,830	\$ 311,682	\$ 271,675	\$ 172,274	\$ 70,172	\$ 496,145	\$ 150,700	0.0
Office Structures	15	\$	550,845	\$ 181,862	\$ 78,094	\$ 68,070	\$ 43,165	\$ 17,582	\$ 124,313	\$ 37,759	0.0
Miscellaneous Structures	15	\$	1,164,686	\$ 384,522	\$ 165,120	\$ 143,925	\$ 91,265	\$ 37,175	\$ 262,842	\$ 79,836	0.0
Structures & Improvements - Leasehold	15	\$	5,369	\$ 1,773	\$ 761	\$ 663	\$ 421	\$ 171	\$ 1,212	\$ 368	0.0
Office Furniture and Equipment	15	\$	536,857	\$ 177,244	\$ 76,111	\$ 66,342	\$ 42,068	\$ 17,136	\$ 121,156	\$ 36,800	0.0
Computers & Peripheral Equipment	15	\$	566,453	\$ 187,015	\$ 80,307	\$ 69,999	\$ 44,388	\$ 18,080	\$ 127,835	\$ 38,829	0.0
Computer Hardware and Software	15	\$	1,970,801	\$ 650,662	\$ 279,404	\$ 243,540	\$ 154,433	\$ 62,905	\$ 444,764	\$ 135,093	0.0
Computer Software	15	\$	4,098,459	\$ 1,353,111	\$ 581,046	\$ 506,464	\$ 321,158	\$ 130,817	\$ 924,926	\$ 280,938	0.0
Personal Computer Software	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Other Office Equipment	15	\$	(16,205)	\$ (5,350)	\$ (2,297)	\$ (2,003)	\$ (1,270)	\$ (517)	\$ (3,657)	\$ (1,111)	0.0
BTS Initial Investment	15	\$	6,129,697	\$ 2,023,726	\$ 869,019	\$ 757,472	\$ 480,327	\$ 195,651	\$ 1,383,329	\$ 420,174	0.0
Transportation Equipment - Light Trucks	15	\$	1,983,523	\$ 654,862	\$ 281,208	\$ 245,112	\$ 155,430	\$ 63,311	\$ 447,635	\$ 135,965	0.0
Transportation Equipment - Heavy Trucks	15	\$	20,207	\$ 6,671	\$ 2,865	\$ 2,497	\$ 1,583	\$ 645	\$ 4,560	\$ 1,385	0.0

Missouri-American Water Company
Staff Class Cost of Service Study District 2

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK								
Transportation Equipment - Cars	15	\$	463,719	\$	153,097	\$	65,742	\$	57,304	\$	36,337	\$	14,801	\$	104,650	\$	31,787	0.0
Transportation Equipment - Other	15	\$	1,516,340	\$	500,621	\$	214,974	\$	187,380	\$	118,821	\$	48,399	\$	342,202	\$	103,941	0.0
Stores Equipment	2	\$	151,899	\$	93,163	\$	58,709	\$	-	\$	-	\$	-	\$	-	\$	26	0.0
Tools, Shop and Garage Equipment	15	\$	1,571,393	\$	518,797	\$	222,779	\$	194,184	\$	123,135	\$	50,156	\$	354,627	\$	107,715	0.0
Laboratory Equipment	15	\$	524,731	\$	173,241	\$	74,392	\$	64,843	\$	41,118	\$	16,749	\$	118,419	\$	35,969	0.0
Power Operated Equipment	15	\$	967,175	\$	319,314	\$	137,118	\$	119,518	\$	75,788	\$	30,871	\$	218,269	\$	66,297	0.0
Communication Equipment (non Telephone)	15	\$	856,379	\$	282,735	\$	121,410	\$	105,826	\$	67,106	\$	27,334	\$	193,265	\$	58,702	0.0
Telephone Equipment	15	\$	101,280	\$	33,438	\$	14,359	\$	12,516	\$	7,936	\$	3,233	\$	22,857	\$	6,942	0.0
Miscellaneous Equipment	17	\$	303,009	\$	111,306	\$	34,496	\$	66,457	\$	30,052	\$	23,041	\$	5,530	\$	32,127	0.0
Other Tangible Equipment	17	\$	(309,735)	\$	(113,776)	\$	(35,262)	\$	(67,932)	\$	(30,719)	\$	(23,553)	\$	(5,653)	\$	(32,840)	0.0
TOTAL GENERAL PLANT		\$	25,355,361	\$	8,413,865	\$	3,632,039	\$	3,113,853	\$	1,974,818	\$	804,160	\$	5,689,225	\$	1,727,401	0.0
TOTAL ACCUMULATED DEPRECIATION RESERVE		\$	175,645,641	\$	75,052,414	\$	29,718,456	\$	32,771,173	\$	3,493,639	\$	14,118,661	\$	5,689,278	\$	14,802,019	0.0

Missouri-American Water Company
Staff Class Cost of Service Study District 2

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK
NET PLANT IN SERVICE (Rate Base)										
INTANGIBLE PLANT										
Organization	17	\$ 84,214	\$ 30,935	\$ 9,587	\$ 18,470	\$ 8,352	\$ 6,404	\$ 1,537	\$ 8,929	0.0
Franchises and Consents	17	\$ 43,698	\$ 16,052	\$ 4,975	\$ 9,584	\$ 4,334	\$ 3,323	\$ 797	\$ 4,633	0.0
Miscellaneous Intangible Plant	6	\$ 247,653	\$ 147,508	\$ 92,602	\$ 661	\$ -	\$ -	\$ -	\$ 6,882	0.0
TOTAL INTANGIBLE PLANT		\$ 375,565	\$ 194,495	\$ 107,164	\$ 28,715	\$ 12,686	\$ 9,727	\$ 2,334	\$ 20,444	0.0
SOURCE OF SUPPLY PLANT										
Land and Land Rights - SSP	2	\$ 2,367,394	\$ 1,451,981	\$ 915,005	\$ -	\$ -	\$ -	\$ -	\$ 408	0.0
Structures and Improvements - SPP	2	\$ 11,583,723	\$ 7,104,582	\$ 4,477,144	\$ -	\$ -	\$ -	\$ -	\$ 1,997	0.0
Collecting & Impounding Reservoirs	2	\$ 67,880	\$ 41,632	\$ 26,236	\$ -	\$ -	\$ -	\$ -	\$ 12	0.0
Lake, River and Other Intakes	2	\$ 5,244,793	\$ 3,216,760	\$ 2,027,129	\$ -	\$ -	\$ -	\$ -	\$ 904	0.0
Wells and Springs	2	\$ 8,105,529	\$ 4,971,320	\$ 3,132,812	\$ -	\$ -	\$ -	\$ -	\$ 1,397	0.0
Infiltration Galleries and Tunnels	2	\$ 1,275	\$ 782	\$ 493	\$ -	\$ -	\$ -	\$ -	\$ 0	0.0
Supply Mains	2	\$ 11,084,084	\$ 6,798,141	\$ 4,284,032	\$ -	\$ -	\$ -	\$ -	\$ 1,911	0.0
Other Water Source Plant	2	\$ 382,625	\$ 234,673	\$ 147,886	\$ -	\$ -	\$ -	\$ -	\$ 66	0.0
TOTAL SOURCE OF SUPPLY PLANT		\$ 38,837,303	\$ 23,819,872	\$ 15,010,737	\$ -	\$ -	\$ -	\$ -	\$ 6,695	0.0
PUMPING PLANT										
Land and Land Rights - PP	3	\$ 188,269	\$ 104,410	\$ 65,797	\$ -	\$ -	\$ -	\$ -	\$ 18,063	0.0
Structures and Improvements - PP	3	\$ 8,999,308	\$ 4,990,813	\$ 3,145,096	\$ -	\$ -	\$ -	\$ -	\$ 863,400	0.0
Boiler Plant Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Other Power Production Equipment	3	\$ 2,815,055	\$ 1,561,166	\$ 983,811	\$ -	\$ -	\$ -	\$ -	\$ 270,078	0.0
Steam Pumping Equipment	3	\$ 264,198	\$ 146,518	\$ 92,332	\$ -	\$ -	\$ -	\$ -	\$ 25,347	0.0
Electric Pumping Equipment	3	\$ 24,003,129	\$ 13,311,592	\$ 8,388,660	\$ -	\$ -	\$ -	\$ -	\$ 2,302,877	0.0
Diesel Pumping Equipment	3	\$ 346,032	\$ 191,902	\$ 120,932	\$ -	\$ -	\$ -	\$ -	\$ 33,199	0.0
Hydraulic Pumping Equipment	3	\$ 318,053	\$ 176,385	\$ 111,154	\$ -	\$ -	\$ -	\$ -	\$ 30,514	0.0
Other Pumping Equipment	3	\$ 3,685,078	\$ 2,043,661	\$ 1,287,868	\$ -	\$ -	\$ -	\$ -	\$ 353,549	0.0
TOTAL PUMPING PLANT		\$ 40,619,122	\$ 22,526,446	\$ 14,195,649	\$ -	\$ -	\$ -	\$ -	\$ 3,897,027	0.0
WATER TREATMENT PLANT										
Land and Land Rights - WTP	2	\$ 1,457,375	\$ 893,844	\$ 563,280	\$ -	\$ -	\$ -	\$ -	\$ 251	0.0
Structures and Improvements - WTP	2	\$ 50,741,026	\$ 31,120,717	\$ 19,611,562	\$ -	\$ -	\$ -	\$ -	\$ 8,746	0.0
Water Treatment Equipment	2	\$ 43,914,778	\$ 26,934,012	\$ 16,973,196	\$ -	\$ -	\$ -	\$ -	\$ 7,570	0.0
Water Treatment - Other	2	\$ 759,351	\$ 465,729	\$ 293,491	\$ -	\$ -	\$ -	\$ -	\$ 131	0.0
TOTAL WATER TREATMENT PLANT		\$ 96,872,530	\$ 59,414,302	\$ 37,441,530	\$ -	\$ -	\$ -	\$ -	\$ 16,698	0.0
TRANSMISSION & DIST. PLANT										
Land and Land Rights - TDP	7	\$ 1,412,978	\$ 591,422	\$ 40,415	\$ 619,506	\$ -	\$ -	\$ -	\$ 161,635	0.0
Structures and Improvements - TDP	7	\$ 5,185,895	\$ 2,170,630	\$ 148,331	\$ 2,273,704	\$ -	\$ -	\$ -	\$ 593,229	0.0
Distribution Reservoirs and Standpipes	5	\$ 27,081,925	\$ 11,267,292	\$ -	\$ 13,236,128	\$ -	\$ -	\$ -	\$ 2,578,505	0.0
Transmission and Distribution Mains	7	\$ 317,275,056	\$ 132,800,001	\$ 9,074,948	\$ 139,106,105	\$ -	\$ -	\$ -	\$ 36,294,002	0.0
Fire Mains	8	\$ 429,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 429,040	0.0
Services	10	\$ 57,840,707	\$ -	\$ -	\$ -	\$ 54,489,680	\$ -	\$ -	\$ 3,351,027	0.0
Meters	9	\$ 52,159,739	\$ -	\$ -	\$ -	\$ 52,159,739	\$ -	\$ -	\$ -	0.0
Meter Installations	9	\$ 16,706,344	\$ -	\$ -	\$ 16,706,344	\$ -	\$ -	\$ -	\$ -	0.0
Hydrants	8	\$ 27,197,394	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,197,394	0.0
Other Transmission & Distribution Plant	4	\$ 75,346	\$ 30,624	\$ -	\$ 35,979	\$ -	\$ -	\$ -	\$ 8,743	0.0
TOTAL TRANSMISSION & DIST. PLANT		\$ 505,364,424	\$ 146,859,969	\$ 9,263,694	\$ 155,271,423	\$ 68,866,083	\$ 54,489,680	\$ -	\$ 70,613,575	0.0
INCENTIVE COMPENSATION CAPITALIZATION										
Incentive Compensation Capitalization Adj.	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
GENERAL PLANT										
Land and Land Rights - GP	15	\$ 624,577	\$ 206,205	\$ 88,547	\$ 77,182	\$ 48,942	\$ 19,936	\$ 140,952	\$ 42,813	0.0
Structures and Improvements - GP	15	\$ 11,175,952	\$ 3,689,753	\$ 1,584,436	\$ 1,381,059	\$ 875,754	\$ 356,719	\$ 2,522,150	\$ 766,080	0.0
Office Structures	15	\$ 7,022,280	\$ 2,318,414	\$ 995,562	\$ 867,772	\$ 550,270	\$ 224,141	\$ 1,584,764	\$ 481,358	0.0
Miscellaneous Structures	15	\$ 1,203,572	\$ 397,361	\$ 170,633	\$ 148,730	\$ 94,313	\$ 38,416	\$ 271,618	\$ 82,502	0.0
Structures & Improvements - Leasehold	15	\$ 20,356	\$ 6,721	\$ 2,886	\$ 2,515	\$ 1,595	\$ 650	\$ 4,594	\$ 1,395	0.0
Office Furniture and Equipment	15	\$ 366,172	\$ 120,892	\$ 51,913	\$ 45,249	\$ 28,693	\$ 11,688	\$ 82,636	\$ 25,100	0.0
Computers & Peripheral Equipment	15	\$ 1,092,694	\$ 360,754	\$ 154,913	\$ 135,029	\$ 85,624	\$ 34,877	\$ 246,595	\$ 74,901	0.0
Computer Hardware and Software	15	\$ 105,524	\$ 34,839	\$ 14,960	\$ 13,040	\$ 8,269	\$ 3,368	\$ 23,814	\$ 7,233	0.0
Computer Software	15	\$ 10,609,108	\$ 3,502,609	\$ 1,504,073	\$ 1,311,012	\$ 831,336	\$ 338,627	\$ 2,394,227	\$ 727,225	0.0
Personal Computer Software	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Other Office Equipment	15	\$ 50,775	\$ 16,763	\$ 7,198	\$ 6,274	\$ 3,979	\$ 1,621	\$ 11,459	\$ 3,480	0.0
BTS Initial Investment	15	\$ 6,077,141	\$ 2,006,375	\$ 861,568	\$ 750,978	\$ 476,208	\$ 193,973	\$ 1,371,468	\$ 416,571	0.0
Transportation Equipment - Light Trucks	15	\$ 5,144,315	\$ 1,698,401	\$ 729,319	\$ 635,704	\$ 403,112	\$ 164,199	\$ 1,160,951	\$ 352,628	0.0
Transportation Equipment - Heavy Trucks	15	\$ 3,775,207	\$ 1,246,389	\$ 535,218	\$ 466,518	\$ 295,827	\$ 120,499	\$ 851,976	\$ 258,780	0.0
Transportation Equipment - Cars	15	\$ 1,264,947	\$ 417,624	\$ 179,334	\$ 156,315	\$ 99,122	\$ 40,375	\$ 285,469	\$ 86,709	0.0

Missouri-American Water Company
Staff Class Cost of Service Study District 2

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK
Transportation Equipment - Other	15	\$ 1,680,703	\$ 554,886	\$ 238,276	\$ 207,691	\$ 131,701	\$ 53,645	\$ 379,295	\$ 115,208	0.0
Stores Equipment	2	\$ 78,658	\$ 48,243	\$ 30,402	\$ -	\$ -	\$ -	\$ -	\$ 14	0.0
Tools, Shop and Garage Equipment	15	\$ 2,340,786	\$ 772,813	\$ 331,858	\$ 289,261	\$ 183,425	\$ 74,714	\$ 528,260	\$ 160,454	0.0
Laboratory Equipment	15	\$ 482,424	\$ 159,273	\$ 68,394	\$ 59,615	\$ 37,803	\$ 15,398	\$ 108,872	\$ 33,069	0.0
Power Operated Equipment	15	\$ 447,906	\$ 147,877	\$ 63,500	\$ 55,350	\$ 35,098	\$ 14,296	\$ 101,082	\$ 30,703	0.0
Communication Equipment (non Telephone)	15	\$ 6,527,372	\$ 2,155,019	\$ 925,398	\$ 806,615	\$ 511,489	\$ 208,344	\$ 1,473,075	\$ 447,433	0.0
Telephone Equipment	15	\$ (26,927)	\$ (8,890)	\$ (3,817)	\$ (3,327)	\$ (2,110)	\$ (859)	\$ (6,077)	\$ (1,846)	0.0
Miscellaneous Equipment	17	\$ 1,984,043	\$ 728,807	\$ 225,876	\$ 435,145	\$ 196,775	\$ 150,870	\$ 36,209	\$ 210,361	0.0
Other Tangible Equipment	17	\$ 541,730	\$ 198,996	\$ 61,674	\$ 118,814	\$ 53,728	\$ 41,194	\$ 9,887	\$ 57,438	0.0
TOTAL GENERAL PLANT		\$ 62,589,315	\$ 20,780,124	\$ 8,822,120	\$ 7,966,541	\$ 4,950,955	\$ 2,106,690	\$ 13,583,276	\$ 4,379,609	0.0
TOTAL NET PLANT IN SERVICE (Rate Base)		\$ 744,658,259	\$ 273,595,207	\$ 84,840,895	\$ 163,266,679	\$ 73,829,724	\$ 56,606,097	\$ 13,585,610	\$ 78,934,047	0.0

Missouri-American Water Company
Staff Class Cost of Service Study District 2

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service		
SUMMARY											
Plant In Service	from Plant	\$	920,303,900	\$ 538,470,263	\$ 150,791,878	\$ 80,337,759	\$ 35,098,236	\$ 21,869,697	\$ 18,424,006	\$ 75,312,061	0.0
Less Accumulated Depreciation Reserve	from Reserve	\$	175,645,641	\$ 75,052,414	\$ 29,718,456	\$ 32,771,173	\$ 3,493,639	\$ 14,118,661	\$ 5,689,278	\$ 14,802,019	0.0
Net Plant In Service (Rate Base)	from Net Plant	\$	744,658,259	\$ 273,595,207	\$ 84,840,895	\$ 163,266,679	\$ 73,829,724	\$ 56,606,097	\$ 13,585,610	\$ 78,934,047	0.0
ADD TO NET PLANT IN SERVICE (Rate Base)											
Chemical	16	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Group Insurance	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Labor/Base Payroll	16	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Pension and OPEB	16	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
401K	16	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Support Services	16	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Fuel Power	1	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Telephone	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Rents	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Postage	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
IOTG	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
PSC Assessment	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Waste Disposal	1	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Uncollectible Expense	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Cash Working Capital	15	\$	629,309	\$ 207,767	\$ 89,218	\$ 77,766	\$ 49,313	\$ 20,087	\$ 142,020	\$ 43,137	0.0
Payroll Tax	17	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Property Tax	17	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Contributions in Aid of Construction	17	\$	30,155,272	\$ 11,077,072	\$ 3,433,062	\$ 6,613,731	\$ 2,990,763	\$ 2,293,052	\$ 550,338	\$ 3,197,254	0.0
Materials and Supplies	15	\$	2,868,958	\$ 947,190	\$ 406,738	\$ 354,529	\$ 224,813	\$ 91,573	\$ 647,456	\$ 196,659	0.0
Prepayments	15	\$	471,458	\$ 155,652	\$ 66,839	\$ 58,260	\$ 36,944	\$ 15,048	\$ 106,397	\$ 32,317	0.0
Prepaid Pension Asset	15	\$	4,402,804	\$ 1,453,591	\$ 624,194	\$ 544,073	\$ 345,006	\$ 140,531	\$ 993,609	\$ 301,800	0.0
TOTAL ADD TO NET PLANT IN SERVICE (Rate Base)		\$	38,527,801	\$ 13,841,272	\$ 4,620,051	\$ 7,648,359	\$ 3,646,839	\$ 2,560,290	\$ 2,439,822	\$ 3,771,168	0.0
SUBTRACT FROM NET PLANT IN SERVICE (Rate Base)											
Federal Tax Offset	17	\$	(34,617)	\$ (12,716)	\$ (3,941)	\$ (7,592)	\$ (3,433)	\$ (2,632)	\$ (632)	\$ (3,670)	0.0
State Tax Offset	17	\$	(6,147)	\$ (2,258)	\$ (700)	\$ (1,348)	\$ (610)	\$ (467)	\$ (112)	\$ (652)	0.0
City Tax Offset	17	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Interest Expense Offset	17	\$	1,405,891	\$ 516,432	\$ 160,055	\$ 308,344	\$ 139,435	\$ 106,906	\$ 25,658	\$ 149,062	0.0
Contributions in Aid of Construction	17	\$	120,787,420	\$ 44,369,387	\$ 13,751,185	\$ 26,491,403	\$ 11,979,547	\$ 9,184,856	\$ 2,204,389	\$ 12,806,653	0.0
Customer Advances	17	\$	178,621	\$ 65,614	\$ 20,335	\$ 39,176	\$ 17,715	\$ 13,583	\$ 3,260	\$ 18,939	0.0
Accumulated Deferred Income Taxes	17	\$	133,129,783	\$ 48,903,162	\$ 15,156,315	\$ 29,198,361	\$ 13,203,647	\$ 10,123,388	\$ 2,429,639	\$ 14,115,270	0.0
TCJA EADIT Tracker	15	\$	22,721	\$ 7,501	\$ 3,221	\$ 2,808	\$ 1,780	\$ 725	\$ 5,128	\$ 1,557	0.0
OPEB Tracker	16	\$	1,814,030	\$ 493,786	\$ 208,288	\$ 191,815	\$ 121,624	\$ 454,665	\$ 214,812	\$ 129,039	0.0
Pension Tracker	16	\$	2,103,255	\$ 572,515	\$ 241,498	\$ 222,398	\$ 141,015	\$ 527,156	\$ 249,061	\$ 149,613	0.0
TOTAL SUBTRACT FROM NET PLANT IN SERVICE (Rate Base)		\$	259,400,957	\$ 94,913,423	\$ 29,536,257	\$ 56,445,363	\$ 25,600,720	\$ 20,408,179	\$ 5,131,204	\$ 27,365,810	0.0
TOTAL RATE BASE		\$	523,785,103	\$ 192,523,056	\$ 59,924,689	\$ 114,469,674	\$ 51,875,842	\$ 38,758,208	\$ 10,894,228	\$ 55,339,405	0.0
	Rate of Return Used										
	From EMS:										
TOTAL RETURN ON RATE BASE	6.33%	\$	33,139,883	\$ 12,180,934	\$ 3,791,435	\$ 7,242,496	\$ 3,282,185	\$ 2,452,232	\$ 689,278	\$ 3,501,324	0.0
TOTAL OPERATING AND MAINTENANCE EXPENSE		\$	66,618,543	\$ 24,580,141	\$ 10,519,647	\$ 9,096,846	\$ 4,787,501	\$ 5,673,976	\$ 7,123,504	\$ 4,836,929	0.0
TOTAL CURRENT INCOME TAXES		\$	(1,276,947)	\$ (421,586)	\$ (181,035)	\$ (157,798)	\$ (100,062)	\$ (40,758)	\$ (288,177)	\$ (87,531)	0.0
TOTAL DEFERRED INCOME TAXES		\$	3,354,581	\$ 1,107,519	\$ 475,585	\$ 414,540	\$ 262,867	\$ 107,073	\$ 757,050	\$ 229,947	0.0
ADDITIONAL CURRENT TAX REQUIRED	18	\$	1,939,076	\$ 712,729	\$ 221,844	\$ 423,772	\$ 192,047	\$ 143,485	\$ 40,331	\$ 204,869	0.0
Allowance for Known and Measurable Changes/True-up	18	\$	5,463,204	\$ 2,008,062	\$ 625,029	\$ 1,193,946	\$ 541,077	\$ 404,257	\$ 113,629	\$ 577,203	0.0
TOTAL EXPENSES		\$	76,098,457	\$ 29,197,379	\$ 11,929,942	\$ 10,222,842	\$ 5,350,599	\$ 6,003,570	\$ 7,742,957	\$ 5,651,169	0.0
CLASS COST OF SERVICE		\$	109,238,340	\$ 41,378,313	\$ 15,721,377	\$ 17,465,338	\$ 8,632,783	\$ 8,455,802	\$ 8,432,234	\$ 9,152,493	0.0
OTHER WATER REVENUE - OPER. REV.		\$	1,713,635	\$ 630,135	\$ 245,775	\$ 279,269	\$ 138,531	\$ 137,859	\$ 139,359	\$ 142,708	0.0
DESCRIPTION		\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
REVENUE CONTRIBUTION		\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL OTHER WATER REVENUE		\$	1,713,635	\$ 630,135	\$ 245,775	\$ 279,269	\$ 138,531	\$ 137,859	\$ 139,359	\$ 142,708	0.0
TOTAL COST OF SERVICE RELATED TO SALES OF WATER		\$	107,524,705	\$ 40,748,178	\$ 15,475,602	\$ 17,186,070	\$ 8,494,252	\$ 8,317,943	\$ 8,292,876	\$ 9,009,786	0.0
REALLOCATION OF PUBLIC FIRE	9	\$		\$ -	\$ -	\$ -	\$ 7,152,968	\$ -	\$ -	\$ (7,152,968)	0.0
TOTAL AFTER REALLOCATION OF PUBLIC FIRE		\$	107,524,705	\$ 40,748,178	\$ 15,475,602	\$ 17,186,070	\$ 15,647,220	\$ 8,317,943	\$ 8,292,876	\$ 1,856,818	0.0

Missouri-American Water Company
Staff Class Cost of Service Study District 2

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK							
REQUIRED MARGIN REVENUES	\$	107,524,705	\$	40,748,178	\$	15,475,602	\$	17,186,070	\$	15,647,220	\$	8,317,943	\$	8,292,876	\$	1,856,818	0.0

Missouri-American Water Company
 Staff Class Cost of Service Study District 2

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK	
CURRENT MARGIN REVENUES	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
ZERO REVENUE INCREASE PLUG	\$	(107,524,705)	\$ (40,748,178)	\$ (15,475,602)	\$ (17,186,070)	\$ (15,647,220)	\$ (8,317,943)	\$ (8,292,876)	\$ (1,856,818)	0.0
COS MARGIN REVENUES @ 0%	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
REVENUE ABOVE (BELOW) COS	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
% CHANGE NEEDED TO BRING CLASS REVENUE TO COST-OF SERVICE		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0	

Missouri-American Water Company
Staff Class Cost of Service Study

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential		Commercial		Industrial		Other Public Authorities		Sales for Resale		Fire Protection	
														Private	Public
REVENUES															
OPERATING REVENUES															
461.100	\$ 175,102,487	Residential	To Residential	\$ 175,102,487	\$ 175,102,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
461.200	\$ 45,597,239	Commercial	To Commercial	\$ 45,597,239	\$ -	\$ 45,597,239	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
461.300	\$ 4,886,354	Industrial	To Industrial	\$ 4,886,354	\$ -	\$ -	\$ 4,886,354	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
462.000	\$ 3,759,867	Private Fire Protection	To Private Fire Protection	\$ 3,759,867	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,759,867	\$ -	\$ -
463.000	\$ -	Public Fire Protection	To Public Fire Protection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
470.000	\$ 1,064,769	Other Revenue - Late Payment Charge	19	\$ 1,064,769	\$ 673,906	\$ 162,512	\$ 23,100	\$ 12,032	\$ 24,766	\$ 34,582	\$ 133,872	\$ -	\$ -	\$ -	\$ -
472.000	\$ 460,268	Other Revenue - Rent	19	\$ 460,268	\$ 291,309	\$ 70,249	\$ 9,985	\$ 5,201	\$ 10,706	\$ 14,949	\$ 57,869	\$ -	\$ -	\$ -	\$ -
464.000	\$ 3,240,867	Other Public Authority	To Other Public Authority	\$ 3,240,867	\$ -	\$ -	\$ -	\$ 3,240,867	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
466.000	\$ 8,055,469	Sales for Resale	To Sales for Resale	\$ 8,055,469	\$ -	\$ -	\$ -	\$ -	\$ 8,055,469	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
471.000	\$ 2,184,028	Other Water Revenue - Oper. Rev.	19	\$ 2,184,028	\$ 1,382,299	\$ 333,340	\$ 47,382	\$ 24,679	\$ 50,800	\$ 70,934	\$ 274,594	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATING REVENUES				\$ 244,351,348	\$ 177,450,001	\$ 46,163,340	\$ 4,966,821	\$ 3,282,778	\$ 8,141,741	\$ 3,880,332	\$ 466,335				
OPERATION AND MAINTENANCE EXPENSES															
SOURCE OF SUPPLY EXPENSES															
601.000	\$ 252,761	Operation Labor & Expenses	2	\$ 252,761	\$ 158,459	\$ 55,900	\$ 15,450	\$ 4,154	\$ 18,592	\$ 205	\$ -	\$ -	\$ -	\$ -	\$ -
602.000	\$ 438,509	Purchased Water	2	\$ 438,509	\$ 274,907	\$ 96,980	\$ 26,804	\$ 7,207	\$ 32,255	\$ 356	\$ -	\$ -	\$ -	\$ -	\$ -
603.000	\$ 4,776,817	Miscellaneous Expenses	2	\$ 4,776,817	\$ 2,994,645	\$ 1,056,436	\$ 291,981	\$ 78,513	\$ 351,366	\$ 3,876	\$ -	\$ -	\$ -	\$ -	\$ -
604.000	\$ 1,056	Rents - SSE	2	\$ 1,056	\$ 662	\$ 234	\$ 65	\$ 17	\$ 78	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
610.000	\$ -	Maint. Supervision & Engineering	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
611.000	\$ -	Maint. Of Structures & Improvements	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
612.000	\$ -	Maint. Of Collect. & Impound. Reservoirs	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
613.000	\$ -	Maint. Of Lake, River and Other Intakes	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
614.000	\$ -	Maint. Of Wells & Springs	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
615.000	\$ -	Maint. Of Infiltration Galleries & Tunnels	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
616.000	\$ -	Maint. Of Supply Mains	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
617.000	\$ 90,787	Maint. Of Misc. Water Source Plant	2	\$ 90,787	\$ 56,915	\$ 20,078	\$ 5,549	\$ 1,492	\$ 6,678	\$ 74	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SOURCE OF SUPPLY EXPENSES				\$ 5,559,930	\$ 3,485,588	\$ 1,229,629	\$ 339,848	\$ 91,384	\$ 408,969	\$ 4,512	\$ -				
PUMPING EXPENSES															
620.000	\$ 78,587	Operation Supervision & Engineering - PE	3	\$ 78,587	\$ 46,166	\$ 16,286	\$ 4,501	\$ 1,210	\$ 5,417	\$ 1,169	\$ 3,838	\$ -	\$ -	\$ -	\$ -
621.000	\$ 178,922	Fuel for Power Production	1	\$ 178,922	\$ 111,098	\$ 35,185	\$ 11,722	\$ 2,615	\$ 18,066	\$ 237	\$ -	\$ -	\$ -	\$ -	\$ -
622.000	\$ -	Power Production Labor & Expenses	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
623.000	\$ 2,899,860	Fuel or Power Purchased for Pumping	1	\$ 2,899,860	\$ 1,800,607	\$ 570,252	\$ 189,989	\$ 42,380	\$ 292,796	\$ 3,836	\$ -	\$ -	\$ -	\$ -	\$ -
624.000	\$ 627,312	Pumping Labor and Expenses	3	\$ 627,312	\$ 368,513	\$ 130,002	\$ 35,930	\$ 9,662	\$ 43,238	\$ 9,328	\$ 30,639	\$ -	\$ -	\$ -	\$ -
625.000	\$ -	Expenses Transferred - Cr.	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
626.000	\$ 5,114	Miscellaneous Expenses	3	\$ 5,114	\$ 3,004	\$ 1,060	\$ 293	\$ 79	\$ 352	\$ 76	\$ 250	\$ -	\$ -	\$ -	\$ -
627.000	\$ -	Rents - PE	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
630.000	\$ 126,896	Maint. Supervision & Engineering - PE	3	\$ 126,896	\$ 74,545	\$ 26,298	\$ 7,268	\$ 1,954	\$ 8,746	\$ 1,887	\$ 6,198	\$ -	\$ -	\$ -	\$ -
631.000	\$ 879	Main. Of Structures & Improvements - PE	3	\$ 879	\$ 516	\$ 182	\$ 50	\$ 14	\$ 61	\$ 13	\$ 43	\$ -	\$ -	\$ -	\$ -
632.000	\$ 187	Maint. Of Power Production Equipment	3	\$ 187	\$ 110	\$ 39	\$ 11	\$ 3	\$ 13	\$ 3	\$ 9	\$ -	\$ -	\$ -	\$ -
633.000	\$ 262,570	Maint. Of Pumping Equipment	3	\$ 262,570	\$ 154,246	\$ 54,414	\$ 15,039	\$ 4,044	\$ 18,098	\$ 3,904	\$ 12,824	\$ -	\$ -	\$ -	\$ -
TOTAL PUMPING EXPENSES				\$ 4,180,327	\$ 2,558,805	\$ 833,717	\$ 264,804	\$ 61,960	\$ 386,787	\$ 20,451	\$ 53,802				
WATER TREATMENT EXPENSES															
640.000	\$ -	Operation. Supervision & Engineer. - WTE	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
641.000	\$ 10,956,389	Chemicals - WTE	2	\$ 10,956,389	\$ 6,868,694	\$ 2,423,105	\$ 669,705	\$ 180,081	\$ 805,914	\$ 8,891	\$ -	\$ -	\$ -	\$ -	\$ -
642.000	\$ 4,082,660	Operation Labor & Expense - WTE	2	\$ 4,082,660	\$ 2,559,470	\$ 902,917	\$ 249,551	\$ 67,103	\$ 300,306	\$ 3,313	\$ -	\$ -	\$ -	\$ -	\$ -
643.000	\$ 446,711	Miscellaneous Expenses - WTE	2	\$ 446,711	\$ 280,049	\$ 98,794	\$ 27,305	\$ 7,342	\$ 32,858	\$ 362	\$ -	\$ -	\$ -	\$ -	\$ -
644.000	\$ 13,431	Rents - WTE	2	\$ 13,431	\$ 8,420	\$ 2,970	\$ 821	\$ 221	\$ 988	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -
650.000	\$ 1,907,855	Maint. Supervision & Engineering - WTE	2	\$ 1,907,855	\$ 1,196,058	\$ 421,939	\$ 116,617	\$ 31,358	\$ 140,335	\$ 1,548	\$ -	\$ -	\$ -	\$ -	\$ -
651.000	\$ -	Maint. Of Structures & Improvements - WTE	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
652.000	\$ 822,124	Maint. Of Water Treatment Equipment	2	\$ 822,124	\$ 515,400	\$ 181,820	\$ 50,252	\$ 13,513	\$ 60,473	\$ 667	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL WATER TREATMENT EXPENSES				\$ 18,229,170	\$ 11,428,090	\$ 4,031,546	\$ 1,114,250	\$ 299,618	\$ 1,340,874	\$ 14,793	\$ -				
TRANSMISSION & DIST. EXPENSES															
660.000	\$ 45,877	Operation Supervision & Engineering - TDE	11	\$ 45,877	\$ 28,711	\$ 6,391	\$ 406	\$ 472	\$ 282	\$ 2,305	\$ 7,311	\$ -	\$ -	\$ -	\$ -
661.000	\$ -	Storage Facilities Expenses TDE	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
662.000	\$ 183,833	Transmission & Distribution Lines Expenses	7	\$ 183,833	\$ 112,114	\$ 26,498	\$ 1,722	\$ 1,969	\$ 1,199	\$ 9,119	\$ 31,211	\$ -	\$ -	\$ -	\$ -
663.000	\$ -	Meter Expenses - TDE	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
664.000	\$ 12,028	Customer Installation Expenses - TDE	10	\$ 12,028	\$ 10,460	\$ 787	\$ 12	\$ 45	\$ 3	\$ 721	\$ -	\$ -	\$ -	\$ -	\$ -
665.000	\$ 9,723,611	Miscellaneous Expenses - TDE	11	\$ 9,723,611	\$ 6,085,268	\$ 1,354,582	\$ 86,085	\$ 99,999	\$ 59,681	\$ 488,502	\$ 1,549,495	\$ -	\$ -	\$ -	\$ -
666.000	\$ 10,651	Rents - TDE	11	\$ 10,651	\$ 6,666	\$ 1,484	\$ 94	\$ 110	\$ 65	\$ 535	\$ 1,697	\$ -	\$ -	\$ -	\$ -
670.000	\$ 39,300	Maint. Supervision and Engineering - TDE	12	\$ 39,300	\$ 22,890	\$ 4,646	\$ 300	\$ 340	\$ 211	\$ 1,747	\$ 9,166	\$ -	\$ -	\$ -	\$ -
671.000	\$ -	Maint. Of Structures & Improvements - TDE	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
672.000	\$ 28,179	Maint. Of Dist. Reservoirs & Standpipes - TDE	5	\$ 28,179	\$ 17,850	\$ 3,923	\$ 1,239	\$ 292	\$ 1,238	\$ 826	\$ 2,811	\$ -	\$ -	\$ -	\$ -
673.000	\$ 1,539,389	Maint. Of Transmission & Distribution Mains	7	\$ 1,539,389	\$ 938,828	\$ 221,893	\$ 14,420	\$ 16,491	\$ 10,038	\$ 76,361	\$ 261,358	\$ -	\$ -	\$ -	\$ -
674.000	\$ (575)	Maint. Of Fire Mains - TDE	8	\$ (575)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (575)	\$ -	\$ -	\$ -	\$ -
675.000	\$ 297,978	Maint. Of Services - TDE	10	\$ 297,978	\$ 259,137	\$ 19,490	\$ 296	\$ 1,114	\$ 84	\$ 17,858	\$ -	\$ -	\$ -	\$ -	\$ -
676.000	\$ 38,040	Maint. Of Meters - TDE	9	\$ 38,040	\$ 29,502	\$ 7,438	\$ 361	\$ 618	\$ 121	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
677.000	\$ 235,086	Maint. Of Hydrants - TDE	8	\$ 235,086	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 235,086	\$ -	\$ -	\$ -	\$ -
678.000	\$ 6,583,581	Maint. Of Miscellaneous Plant - TDE	12	\$ 6,583,581	\$ 3,834,550	\$ 778,246	\$ 50,242	\$ 57,008	\$ 35,351	\$ 292,660	\$ 1,535,523	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSMISSION & DIST. EXPENSES				\$ 18,736,978	\$ 11,345,975	\$ 2,425,378	\$ 155,178	\$ 178,457	\$ 108,273	\$ 890,634	\$ 3,633,083				

Missouri-American Water Company
Staff Class Cost of Service Study

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional							Fire Protection		
				Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Private	Public		
CUSTOMER ACCOUNTS EXPENSES												
901.000	\$ 13,849	Supervision - CAE	13	\$ 13,849	\$ 12,952	\$ 681	\$ 4	\$ 31	\$ 1	\$ 180	\$ -	0.0
902.000	\$ 20,266	Meter Reading Expenses - CAE	14	\$ 20,266	\$ 19,203	\$ 1,010	\$ 6	\$ 46	\$ 1	\$ -	\$ -	0.0
903.000	\$ 1,133,360	Customer Records & Collection Expenses	13	\$ 1,133,360	\$ 1,059,966	\$ 55,755	\$ 310	\$ 2,533	\$ 70	\$ 14,727	\$ -	0.0
904.000	\$ 2,445,890	Uncollectible Amounts - CAE	13	\$ 2,445,890	\$ 2,287,499	\$ 120,324	\$ 668	\$ 5,467	\$ 151	\$ 31,782	\$ -	0.0
905.000	\$ 52,607	Misc. Customer Accounts Expenses - CAE	13	\$ 52,607	\$ 49,200	\$ 2,588	\$ 14	\$ 118	\$ 3	\$ 684	\$ -	0.0
		TOTAL CUSTOMER ACCOUNTS EXPENSES		\$ 3,665,972	\$ 3,428,820	\$ 180,358	\$ 1,001	\$ 8,195	\$ 226	\$ 47,372	\$ -	0.0
CUSTOMER SERVICE EXPENSES												
907.000	\$ -	- Customer Service & Information Expenses	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
		TOTAL CUSTOMER SERVICE EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
SALES PROMOTION EXPENSES												
910.000	\$ -	- Sales Promotion Expenses - SPE	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
		TOTAL SALES PROMOTION EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
ADMIN. & GENERAL EXPENSES												
920.000	\$ 8,530,631	Admin. & General Salaries	10	\$ 8,530,631	\$ 7,418,681	\$ 557,962	\$ 8,485	\$ 31,880	\$ 2,392	\$ 511,232	\$ -	0.0
921.000	\$ 1,962,602	Office Supplies & Expenses	15	\$ 1,962,602	\$ 1,268,391	\$ 303,166	\$ 52,567	\$ 22,143	\$ 58,860	\$ 53,371	\$ 204,104	0.0
922.000	\$ -	Admin. Expenses Transferred - Credit	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
923.000	\$ 27,975,097	Outside Services Employed	15	\$ 27,975,097	\$ 18,079,757	\$ 4,321,348	\$ 749,294	\$ 315,630	\$ 839,001	\$ 760,754	\$ 2,909,314	0.0
924.000	\$ 4,884,321	Property Insurance	15	\$ 4,884,321	\$ 3,156,641	\$ 754,487	\$ 130,823	\$ 55,107	\$ 146,486	\$ 132,824	\$ 507,953	0.0
925.000	\$ 37,883	Injuries & Damages	16	\$ 37,883	\$ 25,797	\$ 5,016	\$ 690	\$ 359	\$ 741	\$ 1,478	\$ 3,803	0.0
926.000	\$ 1,385,855	Employee Pension & Benefits	16	\$ 1,385,855	\$ 943,715	\$ 183,500	\$ 25,228	\$ 13,146	\$ 27,095	\$ 54,063	\$ 139,109	0.0
927.000	\$ -	Franchise Requirements	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
928.000	\$ 33,557	Regulatory Commission Expenses	15	\$ 33,557	\$ 21,687	\$ 5,184	\$ 899	\$ 379	\$ 1,006	\$ 913	\$ 3,490	0.0
929.000	\$ -	Duplicate Charges - Credit	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
930.100	\$ -	Institutional or Goodwill Advertising Expenses	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
930.200	\$ 2,039,465	Misc. General Expenses	15	\$ 2,039,465	\$ 1,318,066	\$ 315,039	\$ 54,626	\$ 23,010	\$ 61,166	\$ 55,461	\$ 212,097	0.0
930.300	\$ 65,221	Research & Development Expenses - AGE	15	\$ 65,221	\$ 42,151	\$ 10,075	\$ 1,747	\$ 736	\$ 1,956	\$ 1,774	\$ 6,783	0.0
931.000	\$ 132,193	Rents - AGE	15	\$ 132,193	\$ 85,434	\$ 20,420	\$ 3,541	\$ 1,491	\$ 3,965	\$ 3,595	\$ 13,748	0.0
932.000	\$ 524,564	Maint. Of General Plant - AGE	15	\$ 524,564	\$ 339,015	\$ 81,030	\$ 14,050	\$ 5,918	\$ 15,732	\$ 14,265	\$ 54,553	0.0
		TOTAL ADMIN. & GENERAL EXPENSES		\$ 47,571,389	\$ 32,699,335	\$ 6,557,225	\$ 1,041,950	\$ 469,799	\$ 1,158,399	\$ 1,589,729	\$ 4,054,952	0.0
		TOTAL OPERATION AND MAINTENANCE EXPENSES		\$ 97,943,766	\$ 64,946,613	\$ 15,257,852	\$ 2,917,032	\$ 1,109,413	\$ 3,403,529	\$ 2,567,491	\$ 7,741,837	0.0

Missouri-American Water Company
Staff Class Cost of Service Study

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Fire Protection		
									Private	Public	
DEPRECIATION EXPENSES											
INTANGIBLE PLANT											
301.000	- Organization	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
302.000	- Franchises and Consents	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
303.000	- Miscellaneous Intangible Plant	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL INTANGIBLE PLANT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
SOURCE OF SUPPLY											
310.000	- Land and Land Rights - SPP	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
311.000	282,413 Structures and Improvements - SPP	2	\$ 282,413	\$ 177,048	\$ 62,458	\$ 17,262	\$ 4,642	\$ 20,773	\$ 229	\$ -	0.0
312.000	- Collecting & Impounding Reservoirs	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
313.000	12,498 Lake, River and Other Intakes	2	\$ 12,498	\$ 7,835	\$ 2,764	\$ 764	\$ 205	\$ 919	\$ 10	\$ -	0.0
314.000	1,222 Wells and Springs	2	\$ 1,222	\$ 766	\$ 270	\$ 75	\$ 20	\$ 90	\$ 1	\$ -	0.0
315.000	- Infiltration Galleries and Tunnels	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
316.000	87,848 Supply Mains	2	\$ 87,848	\$ 55,073	\$ 19,428	\$ 5,370	\$ 1,444	\$ 6,462	\$ 71	\$ -	0.0
317.000	- Other Water Source Plant	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL SOURCE OF SUPPLY PLANT		\$ 383,981	\$ 240,722	\$ 84,921	\$ 23,471	\$ 6,311	\$ 28,244	\$ 312	\$ -	0.0
PUMPING PLANT											
320.000	- Land and Land Rights - PP	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
321.000	867,903 Structures and Improvements - PP	3	\$ 867,903	\$ 509,847	\$ 179,861	\$ 49,711	\$ 13,367	\$ 59,821	\$ 12,905	\$ 42,390	0.0
322.000	- Boiler Plant Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
323.000	390,622 Other Power Production Equipment	3	\$ 390,622	\$ 229,470	\$ 80,951	\$ 22,374	\$ 6,016	\$ 26,924	\$ 5,808	\$ 19,079	0.0
324.000	- Steam Pumping Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
325.000	1,082,003 Electric Pumping Equipment	3	\$ 1,082,003	\$ 635,620	\$ 224,231	\$ 61,974	\$ 16,664	\$ 74,578	\$ 16,089	\$ 52,847	0.0
326.000	37,191 Diesel Pumping Equipment	3	\$ 37,191	\$ 21,848	\$ 7,707	\$ 2,130	\$ 573	\$ 2,563	\$ 553	\$ 1,816	0.0
327.000	4,935 Hydraulic Pumping Equipment	3	\$ 4,935	\$ 2,899	\$ 1,023	\$ 283	\$ 76	\$ 340	\$ 73	\$ 241	0.0
328.000	163,742 Other Pumping Equipment	3	\$ 163,742	\$ 96,190	\$ 33,933	\$ 9,379	\$ 2,522	\$ 11,286	\$ 2,435	\$ 7,998	0.0
	TOTAL PUMPING PLANT		\$ 2,546,396	\$ 1,495,874	\$ 527,707	\$ 145,849	\$ 39,218	\$ 175,513	\$ 37,863	\$ 124,372	0.0
WATER TREATMENT PLANT											
330.000	- Land and Land Rights - WTP	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
331.000	2,124,505 Structures and Improvements - WTP	2	\$ 2,124,505	\$ 1,331,878	\$ 469,853	\$ 129,859	\$ 34,919	\$ 156,271	\$ 1,724	\$ -	0.0
332.000	2,296,719 Water Treatment Equipment	2	\$ 2,296,719	\$ 1,439,841	\$ 507,940	\$ 140,386	\$ 37,749	\$ 168,939	\$ 1,864	\$ -	0.0
333.000	- Water Treatment - Other	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL WATER TREATMENT PLANT		\$ 4,421,224	\$ 2,771,719	\$ 977,794	\$ 270,245	\$ 72,668	\$ 325,210	\$ 3,588	\$ -	0.0
TRANSMISSION & DISTRIBUTION PLANT											
340.000	- Land and Land Rights - TDP	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
341.000	87,944 Structures and Improvements - TDP	7	\$ 87,944	\$ 53,634	\$ 12,677	\$ 824	\$ 942	\$ 573	\$ 4,362	\$ 14,931	0.0
341.100	- Structure and Improv - Special Crossing	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
342.000	231,232 Distribution Reservoirs and Standpipes	5	\$ 231,232	\$ 146,471	\$ 32,194	\$ 10,167	\$ 2,393	\$ 10,161	\$ 6,782	\$ 23,064	0.0
343.000	22,399,793 Transmission and Distribution Mains	7	\$ 22,399,793	\$ 13,660,971	\$ 3,228,791	\$ 209,826	\$ 239,958	\$ 146,069	\$ 1,111,135	\$ 3,803,042	0.0
344.000	- Fire Mains	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
345.000	1,292,413 Services	10	\$ 1,292,413	\$ 1,123,950	\$ 84,533	\$ 1,286	\$ 4,830	\$ 362	\$ 77,453	\$ -	0.0
346.000	3,694,790 Meters	9	\$ 3,694,790	\$ 2,865,466	\$ 722,469	\$ 35,101	\$ 60,034	\$ 11,720	\$ -	\$ -	0.0
347.000	595,106 Meter Installations	9	\$ 595,106	\$ 461,530	\$ 116,365	\$ 5,654	\$ 9,670	\$ 1,888	\$ -	\$ -	0.0
348.000	1,685,320 Hydrants	8	\$ 1,685,320	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,685,320	0.0
349.000	- Other Transmission & Distribution Plant	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL TRANSMISSION & DIST. PLANT		\$ 29,986,598	\$ 18,312,022	\$ 4,197,028	\$ 262,858	\$ 317,827	\$ 170,773	\$ 1,199,733	\$ 5,526,357	0.0
INCENTIVE COMPENSATION CAPITALIZATION											
0.000	- Incentive Compensation Capitalization Adj.	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
GENERAL PLANT											
389.000	- Land and Land Rights - GP	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
390.000	632,488 Structures and Improvements - GP	15	\$ 632,488	\$ 408,765	\$ 97,701	\$ 16,941	\$ 7,136	\$ 18,969	\$ 17,200	\$ 65,777	0.0
390.100	164,563 Office Structures	15	\$ 164,563	\$ 106,354	\$ 25,420	\$ 4,408	\$ 1,857	\$ 4,935	\$ 4,475	\$ 17,113.99	0.0
390.200	28,945 General Structures - HVAC	15	\$ 28,945	\$ 18,707	\$ 4,471	\$ 775	\$ 327	\$ 868	\$ 787	\$ 3,010.18	0.0
390.300	53,468 Miscellaneous Structures	15	\$ 53,468	\$ 34,555	\$ 8,259	\$ 1,432	\$ 603	\$ 1,604	\$ 1,454	\$ 5,560	0.0
390.900	1,157 Structures & Improvements - Leasehold	15	\$ 1,157	\$ 748	\$ 179	\$ 31	\$ 13	\$ 35	\$ 31	\$ 120	0.0
391.000	46,339 Office Furniture and Equipment	15	\$ 46,339	\$ 29,948	\$ 7,158	\$ 1,241	\$ 523	\$ 1,390	\$ 1,260	\$ 4,819	0.0
391.100	602,431 Computers & Peripheral Equipment	15	\$ 602,431	\$ 389,339	\$ 93,058	\$ 16,136	\$ 6,797	\$ 18,068	\$ 16,382	\$ 62,651	0.0
391.200	1,054,023 Computer Hardware & Software	15	\$ 1,054,023	\$ 681,194	\$ 162,816	\$ 28,231	\$ 11,892	\$ 31,611	\$ 28,663	\$ 109,615	0.0
391.250	1,974,406 Computer Software	15	\$ 1,974,406	\$ 1,276,020	\$ 304,989	\$ 52,883	\$ 22,276	\$ 59,214	\$ 53,692	\$ 205,331	0.0
391.260	- Personal Computer Software	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
391.300	2,586 Other Office Equipment	15	\$ 2,586	\$ 1,671	\$ 399	\$ 69	\$ 29	\$ 78	\$ 70	\$ 269	0.0
391.400	1,625,569 BTS Initial Investment	15	\$ 1,625,569	\$ 1,050,573	\$ 251,104	\$ 43,540	\$ 18,341	\$ 48,752	\$ 44,206	\$ 169,054	0.0
392.100	670,997 Transportation Equipment - Light Trucks	15	\$ 670,997	\$ 433,652	\$ 103,650	\$ 17,972	\$ 7,571	\$ 20,124	\$ 18,247	\$ 69,781	0.0
392.200	- Transportation Equipment - Heavy Trucks	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
392.300	- Transportation Equipment - Cars	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0

Missouri-American Water Company
Staff Class Cost of Service Study

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential		Commercial		Industrial		Other Public Authorities	Sales for Resale	Fire Protection		
												Private	Public	
392.400	\$ 426,510 Transportation Equipment - Other	15	\$ 426,510	\$ 275,645	\$ 65,884	\$ 11,424	\$ 4,812	\$ 12,791	\$ 11,599	\$ 44,356	0.0			
393.000	\$ 23,553 Stores Equipment	2	\$ 23,553	\$ 14,766	\$ 5,209	\$ 1,440	\$ 387	\$ 1,732	\$ 19	\$ -	0.0			
394.000	\$ 314,685 Tools, Shop and Garage Equipment	15	\$ 314,685	\$ 203,375	\$ 48,610	\$ 8,429	\$ 3,550	\$ 9,438	\$ 8,558	\$ 32,726	0.0			
395.000	\$ 42,554 Laboratory Equipment	15	\$ 42,554	\$ 27,502	\$ 6,573	\$ 1,140	\$ 480	\$ 1,276	\$ 1,157	\$ 4,425	0.0			
396.000	\$ 31,402 Power Operated Equipment	15	\$ 31,402	\$ 20,294	\$ 4,851	\$ 841	\$ 354	\$ 942	\$ 854	\$ 3,266	0.0			
397.100	\$ 360,392 Communication Equipment (non telephone)	15	\$ 360,392	\$ 232,914	\$ 55,670	\$ 9,653	\$ 4,066	\$ 10,809	\$ 9,800	\$ 37,480	0.0			
397.200	\$ 8,115 Telephone Equipment	15	\$ 8,115	\$ 5,245	\$ 1,254	\$ 217	\$ 92	\$ 243	\$ 221	\$ 844	0.0			
398.000	\$ 224,324 Miscellaneous Equipment	15	\$ 224,324	\$ 144,976	\$ 34,652	\$ 6,008	\$ 2,531	\$ 6,728	\$ 6,100	\$ 23,329	0.0			
399.000	\$ 1,344 Other Tangible Equipment	17	\$ 1,344	\$ 820	\$ 202	\$ 21	\$ 15	\$ 20	\$ 50	\$ 216	0.0			
TOTAL GENERAL PLANT			\$ 8,289,851	\$ 5,357,064	\$ 1,282,109	\$ 222,832	\$ 93,652	\$ 249,626	\$ 224,826	\$ 859,742	0.0			
403.000	\$ 45,628,050 DEPRECIATION EXPENSES	17	\$ 45,628,050	\$ 27,845,504	\$ 6,865,696	\$ 715,243	\$ 515,562	\$ 672,295	\$ 1,697,353	\$ 7,316,398	0.0			
Note: Depreciation Expense adjusted. See Dep & Amort Expense Tab														
AMORTIZATION EXPENSES														
404.000	\$ 1,108,136 Amortization of Expense	15	\$ 1,108,136	\$ 716,167	\$ 171,175	\$ 29,681	\$ 12,503	\$ 33,234	\$ 30,135	\$ 115,242	0.0			
405.000	\$ 1,354,025 Amortization of Reg Asset	15	\$ 1,354,025	\$ 875,080	\$ 209,158	\$ 36,267	\$ 15,277	\$ 40,609	\$ 36,821	\$ 140,814	0.0			
405.001	\$ - Amortization of Reg Asset AFUDC	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0			
407.000	\$ - Amortization - Property Losses	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0			
TOTAL AMORTIZATION EXPENSES			\$ 2,462,161	\$ 1,591,246	\$ 380,333	\$ 65,947	\$ 27,779	\$ 73,843	\$ 66,956	\$ 256,056	0.0			
OTHER OPERATING EXPENSES														
408.100	\$ 21,836,186 Property Taxes	19	\$ 21,836,186	\$ 13,820,399	\$ 3,332,779	\$ 473,726	\$ 246,741	\$ 507,903	\$ 709,208	\$ 2,745,429	0.0			
408.101	\$ 2,261,213 Payroll Taxes	16	\$ 2,261,213	\$ 1,539,801	\$ 299,405	\$ 41,163	\$ 21,449	\$ 44,209	\$ 88,210	\$ 226,975	0.0			
408.102	\$ (106,111) Other Taxes	16	\$ (106,111)	\$ (72,258)	\$ (14,050)	\$ (1,932)	\$ (1,007)	\$ (2,075)	\$ (4,139)	\$ (10,651)	0.0			
408.103	\$ 1,355,160 PSC Assessment	15	\$ 1,355,160	\$ 875,813	\$ 209,333	\$ 36,297	\$ 15,290	\$ 40,643	\$ 36,852	\$ 140,932	0.0			
TOTAL OTHER OPERATING EXPENSES			\$ 25,346,448	\$ 16,163,755	\$ 3,827,468	\$ 549,255	\$ 282,473	\$ 590,681	\$ 830,131	\$ 3,102,685	0.0			
TOTAL OPERATION AND MAINTENANCE EXPENSES			\$ 171,380,425	\$ 110,547,119	\$ 26,331,349	\$ 4,247,477	\$ 1,935,227	\$ 4,740,347	\$ 5,161,931	\$ 18,416,976	0.0			
NET INCOME BEFORE TAXES			\$ 72,970,923	\$ 66,902,882	\$ 19,831,992	\$ 719,343	\$ 1,347,551	\$ 3,401,394	\$ (1,281,598)	\$ (17,950,641)				
INCOME TAXES														
409.100	\$ (7,758,636) Current Income Taxes	15	\$ (7,758,636)	\$ (5,014,254)	\$ (1,198,486)	\$ (207,810)	\$ (87,537)	\$ (232,689)	\$ (210,988)	\$ (806,871)	0.0			
TOTAL CURRENT INCOME TAXES			\$ (7,758,636)	\$ (5,014,254)	\$ (1,198,486)	\$ (207,810)	\$ (87,537)	\$ (232,689)	\$ (210,988)	\$ (806,871)	0.0			
DEFERRED INCOME TAXES														
410.100	\$ 18,795,314 Deferred Income Taxes - Def. Inc. Tax.	15	\$ 18,795,314	\$ 12,147,043	\$ 2,903,335	\$ 503,420	\$ 212,058	\$ 563,690	\$ 511,119	\$ 1,954,648	0.0			
412.200	\$ (98,028) Amortization of Deferred ITC	15	\$ (98,028)	\$ (63,354)	\$ (15,143)	\$ (2,626)	\$ (1,106)	\$ (2,940)	\$ (2,666)	\$ (10,195)	0.0			
0.000	\$ (590,125) Amortization of Protected Excess ADIT	15	\$ (590,125)	\$ (381,386)	\$ (91,157)	\$ (15,806)	\$ (6,658)	\$ (17,698)	\$ (16,048)	\$ (61,371)	0.0			
0.100	\$ (5,387,501) Amortization of Unprotected Excess ADIT	15	\$ (5,387,501)	\$ (3,481,836)	\$ (832,214)	\$ (144,301)	\$ (60,785)	\$ (161,577)	\$ (146,508)	\$ (560,282)	0.0			
TOTAL DEFERRED INCOME TAXES			\$ 12,719,660	\$ 8,220,467	\$ 1,964,822	\$ 340,688	\$ 143,510	\$ 381,475	\$ 345,898	\$ 1,322,801	0.0			
NET OPERATING INCOME			\$ 68,009,899	\$ 63,696,670	\$ 19,065,656	\$ 586,466	\$ 1,291,578	\$ 3,252,608	\$ (1,416,508)	\$ (18,466,570)				

Missouri-American Water Company
Staff Class Cost of Service Study

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK								
REVENUES																		
OPERATING REVENUES																		
Residential	To Residential	\$	175,102,487															
Commercial	To Commercial	\$	45,597,239															
Industrial	To Industrial	\$	4,886,354															
Private Fire Protection	To Private Fire Protection	\$	3,759,867															
Public Fire Protection	To Public Fire Protection	\$	-															
Other Revenue - Late Payment Charge	19	\$	1,064,769	\$	387,512	\$	121,490	\$	223,786	\$	54,698	\$	68,407	\$	40,422	\$	168,454	
Other Revenue - Rent	19	\$	460,268	\$	167,510	\$	52,517	\$	96,736	\$	23,644	\$	29,570	\$	17,473	\$	72,818	
Other Public Authority	To Other Public Authority	\$	3,240,867															
Sales for Resale	To Sales for Resale	\$	8,055,469															
Other Water Revenue - Oper. Rev.	19	\$	2,184,028	\$	794,856	\$	249,198	\$	459,025	\$	112,194	\$	140,314	\$	82,912	\$	345,528	
TOTAL OPERATING REVENUES		\$	244,351,348															
SOURCE OF SUPPLY EXPENSES																		
Operation Labor & Expenses	2	\$	252,761	\$	154,863	\$	97,693	\$	-	\$	-	\$	-	\$	-	\$	205	0.0
Purchased Water	2	\$	438,509	\$	268,668	\$	169,485	\$	-	\$	-	\$	-	\$	-	\$	356	0.0
Miscellaneous Expenses	2	\$	4,776,817	\$	2,926,686	\$	1,846,254	\$	-	\$	-	\$	-	\$	-	\$	3,876	0.0
Rents - SSE	2	\$	1,056	\$	647	\$	408	\$	-	\$	-	\$	-	\$	-	\$	1	0.0
Maint. Supervision & Engineering	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Structures & Improvements	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Collect. & Impound. Reservoirs	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Lake, River and Other Intakes	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Wells & Springs	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Infiltration Galleries & Tunnels	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Supply Mains	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Misc. Water Source Plant	2	\$	90,787	\$	55,624	\$	35,089	\$	-	\$	-	\$	-	\$	-	\$	74	0.0
TOTAL SOURCE OF SUPPLY EXPENSES		\$	5,559,930	\$	3,406,488	\$	2,148,930	\$	-	\$	-	\$	-	\$	-	\$	4,512	0.0
PUMPING EXPENSES																		
Operation Supervision & Engineering - PE	3	\$	78,587	\$	45,118	\$	28,462	\$	-	\$	-	\$	-	\$	-	\$	5,007	0.0
Fuel for Power Production	1	\$	178,922	\$	178,685	\$	-	\$	-	\$	-	\$	-	\$	-	\$	237	0.0
Power Production Labor & Expenses	3	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Fuel or Power Purchased for Pumping	1	\$	2,899,860	\$	2,896,024	\$	-	\$	-	\$	-	\$	-	\$	-	\$	3,836	0.0
Pumping Labor and Expenses	3	\$	627,312	\$	360,150	\$	227,195	\$	-	\$	-	\$	-	\$	-	\$	39,967	0.0
Expenses Transferred - Cr.	3	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Miscellaneous Expenses	3	\$	5,114	\$	2,936	\$	1,852	\$	-	\$	-	\$	-	\$	-	\$	326	0.0
Rents - PE	3	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Supervision & Engineering - PE	3	\$	126,896	\$	72,853	\$	45,958	\$	-	\$	-	\$	-	\$	-	\$	8,085	0.0
Main. Of Structures & Improvements - PE	3	\$	879	\$	505	\$	318	\$	-	\$	-	\$	-	\$	-	\$	56	0.0
Maint. Of Power Production Equipment	3	\$	187	\$	107	\$	68	\$	-	\$	-	\$	-	\$	-	\$	12	0.0
Maint. Of Pumping Equipment	3	\$	262,570	\$	150,746	\$	95,096	\$	-	\$	-	\$	-	\$	-	\$	16,729	0.0
TOTAL PUMPING EXPENSES		\$	4,180,327	\$	3,707,125	\$	398,949	\$	-	\$	-	\$	-	\$	-	\$	74,253	0.0
WATER TREATMENT EXPENSES																		
Operation. Supervision & Engineer. - WTE	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Chemicals - WTE	2	\$	10,956,389	\$	6,712,820	\$	4,234,678	\$	-	\$	-	\$	-	\$	-	\$	8,891	0.0
Operation Labor & Expense - WTE	2	\$	4,082,660	\$	2,501,386	\$	1,577,961	\$	-	\$	-	\$	-	\$	-	\$	3,313	0.0
Miscellaneous Expenses - WTE	2	\$	446,711	\$	273,693	\$	172,655	\$	-	\$	-	\$	-	\$	-	\$	362	0.0
Rents - WTE	2	\$	13,431	\$	8,229	\$	5,191	\$	-	\$	-	\$	-	\$	-	\$	11	0.0
Maint. Supervision & Engineering - WTE	2	\$	1,907,855	\$	1,168,915	\$	737,392	\$	-	\$	-	\$	-	\$	-	\$	1,548	0.0
Maint. Of Structures & Improvements - WTE	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Water Treatment Equipment	2	\$	822,124	\$	503,703	\$	317,753	\$	-	\$	-	\$	-	\$	-	\$	667	0.0
TOTAL WATER TREATMENT EXPENSES		\$	18,229,170	\$	11,168,747	\$	7,045,630	\$	-	\$	-	\$	-	\$	-	\$	14,793	0.0
TRANSMISSION & DIST. EXPENSES																		
Super & Eng Oper TD	11	\$	45,877	\$	15,696	\$	1,475	\$	16,442	\$	-	\$	2,649	\$	-	\$	9,615	0.0
Storage Facility Exp	5	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Storage Facility Exp	7	\$	183,833	\$	67,009	\$	6,299	\$	70,194	\$	-	\$	-	\$	-	\$	40,330	0.0
TD Lines Exp	9	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
TD Lines Exp	10	\$	12,028	\$	-	\$	-	\$	-	\$	-	\$	11,307	\$	-	\$	721	0.0
Meter Expense	11	\$	9,723,611	\$	3,326,712	\$	312,716	\$	3,484,837	\$	-	\$	561,350	\$	-	\$	2,037,997	0.0
Meter Expense	11	\$	10,651	\$	3,644	\$	343	\$	3,817	\$	-	\$	615	\$	-	\$	2,232	0.0
Customer Install Exp	12	\$	39,300	\$	10,516	\$	970	\$	11,053	\$	699	\$	5,149	\$	-	\$	10,913	0.0
Customer Install Exp	12	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Misc Exp Oper TD	5	\$	28,179	\$	11,002	\$	-	\$	13,540	\$	-	\$	-	\$	-	\$	3,637	0.0
Misc Exp Oper TD	7	\$	1,539,389	\$	561,126	\$	52,747	\$	587,798	\$	-	\$	-	\$	-	\$	337,719	0.0
Misc Exp Oper TD	8	\$	(575)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(575)	0.0
Rents Oper TD	10	\$	297,978	\$	-	\$	-	\$	-	\$	-	\$	280,120	\$	-	\$	17,858	0.0
Super & Eng Maint TD	9	\$	38,040	\$	-	\$	-	\$	38,040	\$	-	\$	-	\$	-	\$	-	0.0
Struct & Improve Maint TD	8	\$	235,086	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	235,086	0.0
Struct & Improve Maint TD	12	\$	6,583,581	\$	1,761,684	\$	162,416	\$	1,851,624	\$	117,132	\$	862,541	\$	-	\$	1,828,183	0.0
TOTAL TRANSMISSION & DIST. EXPENSES		\$	18,736,978	\$	5,757,390	\$	536,965	\$	6,039,305	\$	155,871	\$	1,723,731	\$	-	\$	4,523,717	0.0

Missouri-American Water Company
Staff Class Cost of Service Study

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
CUSTOMER ACCOUNTS EXPENSES										
Supervision - CAE	13	\$ 13,849	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,669	\$ 180	0.0
Meter Reading Expenses - CAE	14	\$ 20,266	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,266	\$ -	0.0
Customer Records & Collection Expenses	13	\$ 1,133,360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,118,633	\$ 14,727	0.0
Uncollectible Amounts - CAE	13	\$ 2,445,890	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,414,108	\$ 31,782	0.0
Misc. Customer Accounts Expenses - CAE	13	\$ 52,607	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,923	\$ 684	0.0
TOTAL CUSTOMER ACCOUNTS EXPENSES		\$ 3,665,972	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,618,600	\$ 47,372	0.0
CUSTOMER SERVICE EXPENSES										
Customer Service & Information Expenses	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL CUSTOMER SERVICE EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
SALES PROMOTION EXPENSES										
Sales Promotion Expenses - SPE	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL SALES PROMOTION EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
ADMIN. & GENERAL EXPENSES										
Admin. & General Salaries	10	\$ 8,530,631	\$ -	\$ -	\$ -	\$ -	\$ 8,019,399	\$ -	\$ 511,232	0.0
Office Supplies & Expenses	15	\$ 1,962,602	\$ 758,970	\$ 307,447	\$ 334,333	\$ 8,629	\$ 95,425	\$ 200,324	\$ 257,475	0.0
Admin. Expenses Transferred - Credit	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Outside Services Employed	15	\$ 27,975,097	\$ 10,818,424	\$ 4,382,380	\$ 4,765,604	\$ 122,998	\$ 1,360,193	\$ 2,855,431	\$ 3,670,068	0.0
Property Insurance	15	\$ 4,884,321	\$ 1,888,846	\$ 765,143	\$ 832,052	\$ 21,475	\$ 237,483	\$ 498,545	\$ 640,777	0.0
Injuries & Damages	16	\$ 37,883	\$ 11,156	\$ 3,846	\$ 6,228	\$ 161	\$ 9,933	\$ 1,279	\$ 5,280	0.0
Employee Pension & Benefits	16	\$ 1,385,855	\$ 408,105	\$ 140,682	\$ 227,844	\$ 5,884	\$ 363,370	\$ 46,799	\$ 193,171	0.0
Franchise Requirements	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Regulatory Commission Expenses	15	\$ 33,557	\$ 12,977	\$ 5,257	\$ 5,716	\$ 148	\$ 1,632	\$ 3,425	\$ 4,402	0.0
Duplicate Charges - Credit	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Institutional or Goodwill Advertising Expenses	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Misc. General Expenses	15	\$ 2,039,465	\$ 788,694	\$ 319,488	\$ 347,426	\$ 8,967	\$ 99,162	\$ 208,169	\$ 267,558	0.0
Research & Development Expenses - AGE	15	\$ 65,221	\$ 25,222	\$ 10,217	\$ 11,111	\$ 287	\$ 3,171	\$ 6,657	\$ 8,556	0.0
Rents - AGE	15	\$ 132,193	\$ 51,121	\$ 20,708	\$ 22,519	\$ 581	\$ 6,427	\$ 13,493	\$ 17,342	0.0
Maint. Of General Plant - AGE	15	\$ 524,564	\$ 202,857	\$ 82,174	\$ 89,360	\$ 2,306	\$ 25,505	\$ 53,542	\$ 68,818	0.0
TOTAL ADMIN. & GENERAL EXPENSES		\$ 47,571,389	\$ 14,966,373	\$ 6,037,343	\$ 6,642,194	\$ 171,435	\$ 10,221,699	\$ 3,887,664	\$ 5,644,681	0.0
Total Operation & Maintenance Expenses		\$ 97,943,766	\$ 39,006,122	\$ 16,167,817	\$ 12,681,499	\$ 327,306	\$ 11,945,430	\$ 7,506,264	\$ 10,309,327	0.0

Missouri-American Water Company
Staff Class Cost of Service Study

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK	
DEPRECIATION EXPENSES										
INTANGIBLE PLANT										
Organization	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
Franchises and Consents	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
Miscellaneous Intangible Plant	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
TOTAL INTANGIBLE PLANT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
SOURCE OF SUPPLY										
Land and Land Rights - SPP	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
Structures and Improvements - SPP	2	\$ 282,413	\$ 173,030	\$ 109,153	\$ -	\$ -	\$ -	\$ 229	0.0	
Collecting & Impounding Reservoirs	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
Lake, River and Other Intakes	2	\$ 12,498	\$ 7,657	\$ 4,831	\$ -	\$ -	\$ -	\$ 10	0.0	
Wells and Springs	2	\$ 1,222	\$ 749	\$ 472	\$ -	\$ -	\$ -	\$ 1	0.0	
Infiltration Galleries and Tunnels	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
Supply Mains	2	\$ 87,848	\$ 53,823	\$ 33,954	\$ -	\$ -	\$ -	\$ 71	0.0	
Other Water Source Plant	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
TOTAL SOURCE OF SUPPLY PLANT		\$ 383,981	\$ 235,260	\$ 148,410	\$ -	\$ -	\$ -	\$ 312	0.0	
PUMPING PLANT										
Land and Land Rights - PP	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
Structures and Improvements - PP	3	\$ 867,903	\$ 498,277	\$ 314,330	\$ -	\$ -	\$ -	\$ 55,295	0.0	
Boiler Plant Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
Other Power Production Equipment	3	\$ 390,622	\$ 224,262	\$ 141,472	\$ -	\$ -	\$ -	\$ 24,887	0.0	
Steam Pumping Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
Electric Pumping Equipment	3	\$ 1,082,003	\$ 621,196	\$ 391,872	\$ -	\$ -	\$ -	\$ 68,936	0.0	
Diesel Pumping Equipment	3	\$ 37,191	\$ 21,352	\$ 13,470	\$ -	\$ -	\$ -	\$ 2,369	0.0	
Hydraulic Pumping Equipment	3	\$ 4,935	\$ 2,833	\$ 1,787	\$ -	\$ -	\$ -	\$ 314	0.0	
Other Pumping Equipment	3	\$ 163,742	\$ 94,007	\$ 59,303	\$ -	\$ -	\$ -	\$ 10,432	0.0	
TOTAL PUMPING PLANT		\$ 2,546,396	\$ 1,461,927	\$ 922,234	\$ -	\$ -	\$ -	\$ 162,234	0.0	
WATER TREATMENT PLANT										
Land and Land Rights - WTP	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
Structures and Improvements - WTP	2	\$ 2,124,505	\$ 1,301,653	\$ 821,128	\$ -	\$ -	\$ -	\$ 1,724	0.0	
Water Treatment Equipment	2	\$ 2,296,719	\$ 1,407,166	\$ 887,689	\$ -	\$ -	\$ -	\$ 1,864	0.0	
Water Treatment - Other	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
TOTAL WATER TREATMENT PLANT		\$ 4,421,224	\$ 2,708,820	\$ 1,708,817	\$ -	\$ -	\$ -	\$ 3,588	0.0	
TRANSMISSION & DISTRIBUTION PLANT										
Land and Land Rights - TDP	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
Structures and Improvements - TDP	7	\$ 87,944	\$ 32,057	\$ 3,013	\$ 33,580	\$ -	\$ -	\$ 19,294	0.0	
Structure and Improv - Special Crossing	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
Distribution Reservoirs and Standpipes	5	\$ 231,232	\$ 90,281	\$ -	\$ 111,104	\$ -	\$ -	\$ 29,847	0.0	
Transmission and Distribution Mains	7	\$ 22,399,793	\$ 8,164,998	\$ 767,521	\$ 8,553,097	\$ -	\$ -	\$ 4,914,177	0.0	
Fire Mains	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
Services	10	\$ 1,292,413	\$ -	\$ -	\$ -	\$ 1,214,960	\$ -	\$ 77,453	0.0	
Meters	9	\$ 3,694,790	\$ -	\$ -	\$ 3,694,790	\$ -	\$ -	\$ -	0.0	
Meter Installations	9	\$ 595,106	\$ -	\$ -	\$ 595,106	\$ -	\$ -	\$ -	0.0	
Hydrants	8	\$ 1,685,320	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,685,320	0.0	
Other Transmission & Distribution Plant	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
TOTAL TRANSMISSION & DIST. PLANT		\$ 29,986,598	\$ 8,287,336	\$ 770,535	\$ 8,697,781	\$ 4,289,896	\$ 1,214,960	\$ 6,726,090	0.0	
INCENTIVE COMPENSATION CAPITALIZATION										
Incentive Compensation Capitalization Adj.	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
GENERAL PLANT										
Land and Land Rights - GP	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
Structures and Improvements - GP	15	\$ 632,488	\$ 244,593	\$ 99,081	\$ 107,745	\$ 2,781	\$ 30,753	\$ 64,558	\$ 82,976	0.0
Office Structures	15	\$ 164,563	\$ 63,639	\$ 25,779	\$ 28,034	\$ 724	\$ 8,001	\$ 16,797	\$ 21,589	0.0
General Structures - HVAC	15	\$ 28,945	\$ 11,194	\$ 4,534	\$ 4,931	\$ 127	\$ 1,407	\$ 2,954	\$ 3,797	0.0
Miscellaneous Structures	15	\$ 53,468	\$ 20,677	\$ 8,376	\$ 9,108	\$ 235	\$ 2,600	\$ 5,458	\$ 7,014	0.0
Structures & Improvements - Leasehold	15	\$ 1,157	\$ 447	\$ 181	\$ 197	\$ 5	\$ 56	\$ 118	\$ 152	0.0
Office Furniture and Equipment	15	\$ 46,339	\$ 17,920	\$ 7,259	\$ 7,894	\$ 204	\$ 2,253	\$ 4,730	\$ 6,079	0.0
Computers & Peripheral Equipment	15	\$ 602,431	\$ 232,970	\$ 94,373	\$ 102,625	\$ 2,649	\$ 29,291	\$ 61,490	\$ 79,033	0.0
Computer Hardware & Software	15	\$ 1,054,023	\$ 407,608	\$ 165,116	\$ 179,555	\$ 4,634	\$ 51,248	\$ 107,585	\$ 138,278	0.0
Computer Software	15	\$ 1,974,406	\$ 763,535	\$ 309,296	\$ 336,343	\$ 8,681	\$ 95,999	\$ 201,528	\$ 259,023	0.0
Personal Computer Software	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Other Office Equipment	15	\$ 2,586	\$ 1,000	\$ 405	\$ 441	\$ 11	\$ 126	\$ 264	\$ 339	0.0
BTS Initial Investment	15	\$ 1,625,569	\$ 628,634	\$ 254,650	\$ 276,918	\$ 7,147	\$ 79,038	\$ 165,923	\$ 213,259	0.0
Transportation Equipment - Light Trucks	15	\$ 670,997	\$ 259,485	\$ 105,114	\$ 114,305	\$ 2,950	\$ 32,625	\$ 68,489	\$ 88,028	0.0
Transportation Equipment - Heavy Trucks	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Transportation Equipment - Cars	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0

Missouri-American Water Company
Staff Class Cost of Service Study

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK
Transportation Equipment - Other	15	\$ 426,510	\$ 164,938	\$ 66,814	\$ 72,657	\$ 1,875	\$ 20,738	\$ 43,534	\$ 55,954	0.0
Stores Equipment	2	\$ 23,553	\$ 14,431	\$ 9,103	\$ -	\$ -	\$ -	\$ -	\$ 19	0.0
Tools, Shop and Garage Equipment	15	\$ 314,685	\$ 121,694	\$ 49,296	\$ 53,607	\$ 1,384	\$ 15,300	\$ 32,120	\$ 41,284	0.0
Laboratory Equipment	15	\$ 42,554	\$ 16,456	\$ 6,666	\$ 7,249	\$ 187	\$ 2,069	\$ 4,344	\$ 5,583	0.0
Power Operated Equipment	15	\$ 31,402	\$ 12,144	\$ 4,919	\$ 5,349	\$ 138	\$ 1,527	\$ 3,205	\$ 4,120	0.0
Communication Equipment (non telephone)	15	\$ 360,392	\$ 139,369	\$ 56,456	\$ 61,393	\$ 1,585	\$ 17,523	\$ 36,785	\$ 47,280	0.0
Telephone Equipment	15	\$ 8,115	\$ 3,138	\$ 1,271	\$ 1,382	\$ 36	\$ 395	\$ 828	\$ 1,065	0.0
Miscellaneous Equipment	15	\$ 224,324	\$ 86,750	\$ 35,141	\$ 38,214	\$ 986	\$ 10,907	\$ 22,897	\$ 29,429	0.0
Other Tangible Equipment	17	\$ 1,344	\$ 455	\$ 101	\$ 363	\$ 120	\$ 31	\$ 8	\$ 266	0.0
TOTAL GENERAL PLANT		\$ 8,289,851	\$ 3,211,078	\$ 1,303,933	\$ 1,408,312	\$ 36,458	\$ 401,886	\$ 843,616	\$ 1,084,568	0.0
DEPRECIATION EXPENSES	17	\$ 45,628,050	\$ 15,461,712	\$ 3,435,494	\$ 12,328,972	\$ 4,061,056	\$ 1,045,431	\$ 281,634	\$ 9,013,750	0.0
AMORTIZATION EXPENSES										
Amortization of Expense	15	\$ 1,108,136	\$ 428,534	\$ 173,593	\$ 188,773	\$ 4,872	\$ 53,879	\$ 113,108	\$ 145,377	0.0
Amortization of Reg Asset	15	\$ 1,354,025	\$ 523,623	\$ 212,112	\$ 230,660	\$ 5,953	\$ 65,835	\$ 138,206	\$ 177,635	0.0
Amortization of Reg Asset AFUDC	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Amortization - Property Losses	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL AMORTIZATION EXPENSES		\$ 2,462,161	\$ 952,158	\$ 385,705	\$ 419,433	\$ 10,825	\$ 119,714	\$ 251,314	\$ 323,012	0.0
OTHER OPERATING EXPENSES										
Property Taxes	19	\$ 21,836,186	\$ 7,947,069	\$ 2,491,514	\$ 4,589,388	\$ 1,121,734	\$ 1,402,875	\$ 828,968	\$ 3,454,637	0.0
Payroll Taxes	16	\$ 2,261,213	\$ 665,879	\$ 229,542	\$ 371,759	\$ 9,601	\$ 592,888	\$ 76,359	\$ 315,186	0.0
Other Taxes	16	\$ (106,111)	\$ (31,247)	\$ (10,772)	\$ (17,445)	\$ (451)	\$ (27,822)	\$ (3,583)	\$ (14,791)	0.0
PSC Assessment	15	\$ 1,355,160	\$ 524,062	\$ 212,290	\$ 230,854	\$ 5,958	\$ 65,890	\$ 138,322	\$ 177,784	0.0
TOTAL OTHER OPERATING EXPENSES		\$ 25,346,448	\$ 9,105,763	\$ 2,922,574	\$ 5,174,556	\$ 1,136,843	\$ 2,033,831	\$ 1,040,066	\$ 3,932,816	0.0
TOTAL OPERATION AND MAINTENANCE EXPENSES		\$ 171,380,425	\$ 64,525,755	\$ 22,911,590	\$ 30,604,460	\$ 5,536,031	\$ 15,144,406	\$ 9,079,277	\$ 23,578,906	0.0
NET INCOME BEFORE TAXES		\$ 72,970,923	\$ 64,525,755	\$ 22,911,590	\$ 30,604,460	\$ 5,536,031	\$ 15,144,406	\$ 9,079,277	\$ 23,578,906	0.0
INCOME TAXES										
Current Income Taxes	15	\$ (7,758,636)	\$ (3,000,390)	\$ (1,215,413)	\$ (1,321,697)	\$ (34,112)	\$ (377,237)	\$ (791,927)	\$ (1,017,860)	0.0
TOTAL CURRENT INCOME TAXES		\$ (7,758,636)	\$ (3,000,390)	\$ (1,215,413)	\$ (1,321,697)	\$ (34,112)	\$ (377,237)	\$ (791,927)	\$ (1,017,860)	0.0
DEFERRED INCOME TAXES										
Deferred Income Taxes - Def. Inc. Tax.	15	\$ 18,795,314	\$ 7,268,453	\$ 2,944,340	\$ 3,201,813	\$ 82,637	\$ 913,857	\$ 1,918,446	\$ 2,465,767	0.0
Amortization of Deferred ITC	15	\$ (98,028)	\$ (37,909)	\$ (15,356)	\$ (16,699)	\$ (431)	\$ (4,766)	\$ (10,006)	\$ (12,860)	0.0
Amortization of Protected Excess ADIT	15	\$ (590,125)	\$ (228,211)	\$ (92,445)	\$ (100,529)	\$ (2,595)	\$ (28,693)	\$ (60,234)	\$ (77,419)	0.0
Amortization of Unprotected Excess ADIT	15	\$ (5,387,501)	\$ (2,083,434)	\$ (843,968)	\$ (917,770)	\$ (23,687)	\$ (261,949)	\$ (549,905)	\$ (706,789)	0.0
TOTAL DEFERRED INCOME TAXES		\$ 12,719,660	\$ 4,918,899	\$ 1,992,571	\$ 2,166,815	\$ 55,924	\$ 618,450	\$ 1,298,301	\$ 1,668,699	0.0
NET OPERATING INCOME		\$ 68,009,899	\$ 66,444,263	\$ 23,688,748	\$ 31,449,579	\$ 5,557,843	\$ 15,385,619	\$ 9,585,651	\$ 24,229,746	

Missouri-American Water Company
Staff Class Cost of Service Study District 2

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential		Commercial		Industrial		Other Public Authorities	Sales for Resale	Fire Protection	
												Private	Public
REVENUES													
OPERATING REVENUES													
461.100	\$ 54,876,626	Residential	To Residential	\$ 54,876,626	\$ 54,876,626	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
461.200	\$ 17,934,442	Commercial	To Commercial	\$ 17,934,442	\$ -	\$ 17,934,442	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
461.300	\$ 9,496,157	Industrial	To Industrial	\$ 9,496,157	\$ -	\$ -	\$ 9,496,157	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
462.000	\$ 1,434,399	Private Fire Protection	To Private Fire Protection	\$ 1,434,399	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,434,399	\$ -
463.000	\$ -	Public Fire Protection	To Public Fire Protection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
470.000	\$ 328,705	Other Revenue - Late Payment Charge	19	\$ 328,705	\$ 197,846	\$ 52,091	\$ 30,805	\$ 11,905	\$ 8,684	\$ 5,968	\$ 21,406	\$ -	\$ -
472.000	\$ 292,394	Other Revenue - Rent	19	\$ 292,394	\$ 175,991	\$ 46,337	\$ 27,402	\$ 10,590	\$ 7,724	\$ 5,308	\$ 19,042	\$ -	\$ -
464.000	\$ 3,938,759	Other Public Authority	To Other Public Authority	\$ 3,938,759	\$ -	\$ -	\$ -	\$ 3,938,759	\$ -	\$ -	\$ -	\$ -	\$ -
466.000	\$ 3,626,612	Sales for Resale	To Sales for Resale	\$ 3,626,612	\$ -	\$ -	\$ -	\$ -	\$ 3,626,612	\$ -	\$ -	\$ -	\$ -
471.000	\$ 1,092,536	Other Water Revenue - Oper. Rev.	19	\$ 1,092,536	\$ 657,593	\$ 173,138	\$ 102,389	\$ 39,570	\$ 28,862	\$ 19,835	\$ 71,149	\$ -	\$ -
TOTAL OPERATING REVENUES				\$ 93,020,630	\$ 55,908,056	\$ 18,206,008	\$ 9,656,754	\$ 4,000,824	\$ 3,671,882	\$ 1,465,509	\$ 111,597	\$ -	\$ -
OPERATION AND MAINTENANCE EXPENSES													
SOURCE OF SUPPLY EXPENSES													
601.000	\$ 323,976	Operation Labor & Expenses	2	\$ 323,976	\$ 158,076	\$ 58,871	\$ 71,201	\$ 14,024	\$ 21,748	\$ 56	\$ -	\$ -	\$ 0.0
602.000	\$ 1,126,367	Purchased Water	2	\$ 1,126,367	\$ 549,582	\$ 204,678	\$ 247,545	\$ 48,756	\$ 75,612	\$ 194	\$ -	\$ -	\$ 0.0
603.000	\$ 144,700	Miscellaneous Expenses	2	\$ 144,700	\$ 70,603	\$ 26,294	\$ 31,801	\$ 6,264	\$ 9,714	\$ 25	\$ -	\$ -	\$ 0.0
604.000	\$ 5,792	Rents - SSE	2	\$ 5,792	\$ 2,826	\$ 1,052	\$ 1,273	\$ 251	\$ 389	\$ 1	\$ -	\$ -	\$ 0.0
610.000	\$ -	Maint. Supervision & Engineering	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0
611.000	\$ -	Maint. Of Structures & Improvements	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0
612.000	\$ -	Maint. Of Collect. & Impound. Reservoirs	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0
613.000	\$ -	Maint. Of Lake, River and Other Intakes	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0
614.000	\$ 163,646	Maint. Of Wells & Springs	2	\$ 163,646	\$ 79,847	\$ 29,737	\$ 35,965	\$ 7,084	\$ 10,985	\$ 28	\$ -	\$ -	\$ 0.0
615.000	\$ -	Maint. Of Infiltration Galleries & Tunnels	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0
616.000	\$ -	Maint. Of Supply Mains	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0
617.000	\$ 34,829	Maint. Of Misc. Water Source Plant	2	\$ 34,829	\$ 16,994	\$ 6,329	\$ 7,654	\$ 1,508	\$ 2,338	\$ 6	\$ -	\$ -	\$ 0.0
TOTAL SOURCE OF SUPPLY EXPENSES				\$ 1,799,310	\$ 877,927	\$ 326,961	\$ 395,440	\$ 77,886	\$ 120,786	\$ 310	\$ -	\$ -	\$ 0.0
PUMPING EXPENSES													
620.000	\$ 101,459	Operation Supervision & Engineering - PE	3	\$ 101,459	\$ 44,763	\$ 16,671	\$ 20,162	\$ 3,971	\$ 6,158	\$ 2,403	\$ 7,331	\$ -	\$ 0.0
621.000	\$ 582	Fuel for Power Production	1	\$ 582	\$ 253	\$ 107	\$ 145	\$ 25	\$ 51	\$ 0	\$ -	\$ -	\$ 0.0
622.000	\$ -	Power Production Labor & Expenses	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0
623.000	\$ 131,901	Fuel or Power Purchased for Pumping	1	\$ 131,901	\$ 57,428	\$ 24,216	\$ 32,813	\$ 5,768	\$ 11,639	\$ 37	\$ -	\$ -	\$ 0.0
624.000	\$ 989,730	Pumping Labor and Expenses	3	\$ 989,730	\$ 436,658	\$ 162,622	\$ 196,681	\$ 38,738	\$ 60,076	\$ 23,438	\$ 71,518	\$ -	\$ 0.0
625.000	\$ -	Expenses Transferred - Cr.	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0
626.000	\$ 29,317	Miscellaneous Expenses	3	\$ 29,317	\$ 12,934	\$ 4,817	\$ 5,826	\$ 1,147	\$ 1,780	\$ 694	\$ 2,118	\$ -	\$ 0.0
627.000	\$ 1,606	Rents - PE	3	\$ 1,606	\$ 709	\$ 264	\$ 319	\$ 63	\$ 97	\$ 38	\$ 116	\$ -	\$ 0.0
630.000	\$ 16,215	Maint. Supervision & Engineering - PE	3	\$ 16,215	\$ 7,154	\$ 2,664	\$ 3,222	\$ 635	\$ 984	\$ 384	\$ 1,172	\$ -	\$ 0.0
631.000	\$ -	Maint. Of Structures & Improvements - PE	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0
632.000	\$ -	Maint. Of Power Production Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0
633.000	\$ 181,812	Maint. Of Pumping Equipment	3	\$ 181,812	\$ 80,213	\$ 29,873	\$ 36,130	\$ 7,116	\$ 11,036	\$ 4,305	\$ 13,138	\$ -	\$ 0.0
TOTAL PUMPING EXPENSES				\$ 1,452,622	\$ 640,112	\$ 241,234	\$ 295,299	\$ 57,465	\$ 91,821	\$ 31,299	\$ 95,393	\$ -	\$ 0.0
WATER TREATMENT EXPENSES													
640.000	\$ 297,867	Operation. Supervision & Engineer. - WTE	2	\$ 297,867	\$ 145,337	\$ 54,127	\$ 65,463	\$ 12,894	\$ 19,995	\$ 51	\$ -	\$ -	\$ 0.0
641.000	\$ 2,769,908	Chemicals - WTE	2	\$ 2,769,908	\$ 1,351,506	\$ 503,333	\$ 608,751	\$ 119,900	\$ 185,941	\$ 477	\$ -	\$ -	\$ 0.0
642.000	\$ 731,660	Operation Labor & Expense - WTE	2	\$ 731,660	\$ 356,995	\$ 132,953	\$ 160,799	\$ 31,671	\$ 49,115	\$ 126	\$ -	\$ -	\$ 0.0
643.000	\$ 4,368,885	Miscellaneous Expenses - WTE	2	\$ 4,368,885	\$ 2,131,685	\$ 793,891	\$ 960,164	\$ 189,114	\$ 293,278	\$ 753	\$ -	\$ -	\$ 0.0
644.000	\$ 564	Rents - WTE	2	\$ 564	\$ 275	\$ 102	\$ 124	\$ 24	\$ 38	\$ 0	\$ -	\$ -	\$ 0.0
650.000	\$ 143,544	Maint. Supervision & Engineering - WTE	2	\$ 143,544	\$ 70,039	\$ 26,084	\$ 31,547	\$ 6,214	\$ 9,636	\$ 25	\$ -	\$ -	\$ 0.0
651.000	\$ -	Maint. Of Structures & Improvements - WTE	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0
652.000	\$ 51,149	Maint. Of Water Treatment Equipment	2	\$ 51,149	\$ 24,957	\$ 9,295	\$ 11,241	\$ 2,214	\$ 3,434	\$ 9	\$ -	\$ -	\$ 0.0
TOTAL WATER TREATMENT EXPENSES				\$ 8,363,577	\$ 4,080,793	\$ 1,519,786	\$ 1,838,090	\$ 362,030	\$ 561,437	\$ 1,442	\$ -	\$ -	\$ 0.0
TRANSMISSION & DIST. EXPENSES													
660.000	\$ 38,991	Operation Supervision & Engineering - TDE	11	\$ 38,991	\$ 25,843	\$ 6,892	\$ 1,155	\$ 1,630	\$ 186	\$ 889	\$ 2,396	\$ -	\$ 0.0
661.000	\$ -	Storage Facilities Expenses TDE	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0
662.000	\$ 1,421,158	Transmission & Distribution Lines Expenses	7	\$ 1,421,158	\$ 871,607	\$ 266,303	\$ 50,181	\$ 63,436	\$ 7,060	\$ 40,105	\$ 122,465	\$ -	\$ 0.0
663.000	\$ 479,602	Meter Expenses - TDE	9	\$ 479,602	\$ 372,273	\$ 77,600	\$ 8,651	\$ 18,693	\$ 2,385	\$ -	\$ -	\$ -	\$ 0.0
664.000	\$ 91,872	Customer Installation Expenses - TDE	10	\$ 91,872	\$ 76,811	\$ 8,304	\$ 208	\$ 1,167	\$ 59	\$ 5,323	\$ -	\$ -	\$ 0.0
665.000	\$ 471,984	Miscellaneous Expenses - TDE	11	\$ 471,984	\$ 312,825	\$ 83,426	\$ 13,985	\$ 19,730	\$ 2,251	\$ 10,760	\$ 29,008	\$ -	\$ 0.0
666.000	\$ 1,358	Rents - TDE	11	\$ 1,358	\$ 900	\$ 240	\$ 40	\$ 57	\$ 6	\$ 31	\$ 83	\$ -	\$ 0.0
670.000	\$ 25,200	Maint. Supervision and Engineering - TDE	12	\$ 25,200	\$ 14,498	\$ 3,610	\$ 688	\$ 826	\$ 117	\$ 670	\$ 4,792	\$ -	\$ 0.0
671.000	\$ -	Maint. Of Structures & Improvements - TDE	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0
672.000	\$ 14,526	Maint. Of Dist. Reservoirs & Standpipes - TDE	5	\$ 14,526	\$ 7,541	\$ 2,180	\$ 2,302	\$ 519	\$ 601	\$ 341	\$ 1,042	\$ -	\$ 0.0
673.000	\$ 306,681	Maint. Of Transmission & Distribution Mains	7	\$ 306,681	\$ 188,090	\$ 57,467	\$ 10,829	\$ 13,689	\$ 1,524	\$ 8,655	\$ 26,428	\$ -	\$ 0.0
674.000	\$ -	Maint. Of Fire Mains - TDE	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0
675.000	\$ 81,483	Maint. Of Services - TDE	10	\$ 81,483	\$ 68,125	\$ 7,365	\$ 185	\$ 1,035	\$ 52	\$ 4,721	\$ -	\$ -	\$ 0.0
676.000	\$ 42,781	Maint. Of Meters - TDE	9	\$ 42,781	\$ 33,207	\$ 6,922	\$ 772	\$ 1,667	\$ 213	\$ -	\$ -	\$ -	\$ 0.0
677.000	\$ 70,689	Maint. Of Hydrants - TDE	8	\$ 70,689	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,689	\$ -	\$ 0.0
678.000	\$ 625,427	Maint. Of Miscellaneous Plant - TDE	12	\$ 625,427	\$ 359,828	\$ 89,586	\$ 17,070	\$ 20,491	\$ 2,894	\$ 16,620	\$ 118,938	\$ -	\$ 0.0
TOTAL TRANSMISSION & DIST. EXPENSES				\$ 3,671,752	\$ 2,331,549	\$ 609,895	\$ 106,066	\$ 142,941	\$ 17,346	\$ 88,114	\$ 375,842	\$ -	\$ 0.0

Missouri-American Water Company
Staff Class Cost of Service Study District 2

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Fire Protection			
									Private	Public		
CUSTOMER ACCOUNTS EXPENSES												
901.000	- Supervision - CAE	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
902.000	425,293 Meter Reading Expenses - CAE	14	\$ 425,293	\$ 388,325	\$ 32,907	\$ 370	\$ 3,589	\$ 102	\$ -	\$ -	\$ -	0.0
903.000	654,628 Customer Records & Collection Expenses	13	\$ 654,628	\$ 589,966	\$ 49,995	\$ 562	\$ 5,452	\$ 155	\$ 8,497	\$ -	\$ -	0.0
904.000	802,130 Uncollectible Amounts - CAE	13	\$ 802,130	\$ 722,899	\$ 61,260	\$ 688	\$ 6,681	\$ 191	\$ 10,412	\$ -	\$ -	0.0
905.000	153,745 Misc. Customer Accounts Expenses - CAE	13	\$ 153,745	\$ 138,559	\$ 11,742	\$ 132	\$ 1,281	\$ 37	\$ 1,996	\$ -	\$ -	0.0
	TOTAL CUSTOMER ACCOUNTS EXPENSES		\$ 2,035,796	\$ 1,839,748	\$ 155,904	\$ 1,752	\$ 17,003	\$ 485	\$ 20,905	\$ -	\$ -	0.0
CUSTOMER SERVICE EXPENSES												
907.000	2,814 Customer Service & Information Expenses	10	\$ 2,814	\$ 2,353	\$ 254	\$ 6	\$ 36	\$ 2	\$ 163	\$ -	\$ -	0.0
	TOTAL CUSTOMER SERVICE EXPENSES		\$ 2,814	\$ 2,353	\$ 254	\$ 6	\$ 36	\$ 2	\$ 163	\$ -	\$ -	0.0
SALES PROMOTION EXPENSES												
910.000	- Sales Promotion Expenses - SPE	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL SALES PROMOTION EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
ADMIN. & GENERAL EXPENSES												
920.000	2,513,169 Admin. & General Salaries	10	\$ 2,513,169	\$ 2,101,178	\$ 227,167	\$ 5,703	\$ 31,919	\$ 1,602	\$ 145,602	\$ -	\$ -	0.0
921.000	1,473,113 Office Supplies & Expenses	15	\$ 1,473,113	\$ 937,506	\$ 219,082	\$ 129,890	\$ 48,475	\$ 37,183	\$ 23,226	\$ 77,751	\$ -	0.0
922.000	- Admin. Expenses Transferred - Credit	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
923.000	10,778,054 Outside Services Employed	15	\$ 10,778,054	\$ 6,859,278	\$ 1,602,916	\$ 950,340	\$ 354,667	\$ 272,047	\$ 169,937	\$ 568,869	\$ -	0.0
924.000	1,824,952 Property Insurance	15	\$ 1,824,952	\$ 1,161,420	\$ 271,408	\$ 160,913	\$ 60,053	\$ 46,063	\$ 28,774	\$ 96,322	\$ -	0.0
925.000	41,901 Injuries & Damages	16	\$ 41,901	\$ 27,921	\$ 5,860	\$ 3,027	\$ 1,249	\$ 863	\$ 1,097	\$ 1,884	\$ -	0.0
926.000	496,317 Employee Pension & Benefits	16	\$ 496,317	\$ 330,729	\$ 69,412	\$ 35,849	\$ 14,796	\$ 10,226	\$ 12,990	\$ 22,315	\$ -	0.0
927.000	- Franchise Requirements	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
928.000	12,775 Regulatory Commission Expenses	15	\$ 12,775	\$ 8,130	\$ 1,900	\$ 1,126	\$ 420	\$ 322	\$ 201	\$ 674	\$ -	0.0
929.000	- Duplicate Charges - Credit	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
930.100	- Institutional or Goodwill Advertising Expenses	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
930.200	1,045,509 Misc. General Expenses	15	\$ 1,045,509	\$ 665,374	\$ 155,488	\$ 92,186	\$ 34,404	\$ 26,390	\$ 16,484	\$ 55,182	\$ -	0.0
930.300	24,504 Research & Development Expenses - AGE	15	\$ 24,504	\$ 15,595	\$ 3,644	\$ 2,161	\$ 806	\$ 619	\$ 386	\$ 1,293	\$ -	0.0
931.000	57,633 Rents - AGE	15	\$ 57,633	\$ 36,678	\$ 8,571	\$ 5,082	\$ 1,896	\$ 1,455	\$ 909	\$ 3,042	\$ -	0.0
932.000	136,630 Maint. Of General Plant - AGE	15	\$ 136,630	\$ 86,953	\$ 20,320	\$ 12,047	\$ 4,496	\$ 3,449	\$ 2,154	\$ 7,211	\$ -	0.0
	TOTAL ADMIN. & GENERAL EXPENSES		\$ 18,404,557	\$ 12,230,763	\$ 2,585,767	\$ 1,398,324	\$ 553,181	\$ 400,218	\$ 401,760	\$ 834,544	\$ -	0.0
	TOTAL OPERATION AND MAINTENANCE EXPENSES		\$ 35,730,428	\$ 22,003,244	\$ 5,439,801	\$ 4,034,976	\$ 1,210,541	\$ 1,192,095	\$ 543,992	\$ 1,305,779	\$ -	0.0

Missouri-American Water Company
Staff Class Cost of Service Study District 2

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Fire Protection		
									Private	Public	
DEPRECIATION EXPENSES											
INTANGIBLE PLANT											
301.000 \$	- Organization	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
302.000 \$	- Franchises and Consents	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
303.000 \$	- Miscellaneous Intangible Plant	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL INTANGIBLE PLANT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
SOURCE OF SUPPLY											
310.000 \$	- Land and Land Rights - SPP	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
311.000 \$	265,135 Structures and Improvements - SPP	2	\$ 265,135	\$ 129,366	\$ 48,179	\$ 58,270	\$ 11,477	\$ 17,798	\$ 46	\$ -	0.0
312.000 \$	590 Collecting & Impounding Reservoirs	2	\$ 590	\$ 288	\$ 107	\$ 130	\$ 26	\$ 40	\$ 0	\$ -	0.0
313.000 \$	263,834 Lake, River and Other Intakes	2	\$ 263,834	\$ 128,731	\$ 47,943	\$ 57,984	\$ 11,420	\$ 17,711	\$ 45	\$ -	0.0
314.000 \$	274,913 Wells and Springs	2	\$ 274,913	\$ 134,137	\$ 49,956	\$ 60,418	\$ 11,900	\$ 18,455	\$ 47	\$ -	0.0
315.000 \$	32 Infiltration Galleries and Tunnels	2	\$ 32	\$ 16	\$ 6	\$ 7	\$ 1	\$ 2	\$ 0	\$ -	0.0
316.000 \$	239,971 Supply Mains	2	\$ 239,971	\$ 117,088	\$ 43,606	\$ 52,739	\$ 10,388	\$ 16,109	\$ 41	\$ -	0.0
317.000 \$	20,828 Other Water Source Plant	2	\$ 20,828	\$ 10,162	\$ 3,785	\$ 4,577	\$ 902	\$ 1,398	\$ 4	\$ -	0.0
	TOTAL SOURCE OF SUPPLY PLANT		\$ 1,065,303	\$ 519,787	\$ 193,581	\$ 234,125	\$ 46,113	\$ 71,513	\$ 184	\$ -	0.0
PUMPING PLANT											
320.000 \$	- Land and Land Rights - PP	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
321.000 \$	553,865 Structures and Improvements - PP	3	\$ 553,865	\$ 244,359	\$ 91,005	\$ 110,065	\$ 21,678	\$ 33,619	\$ 13,116	\$ 40,022	0.0
322.000 \$	- Boiler Plant Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
323.000 \$	101,423 Other Power Production Equipment	3	\$ 101,423	\$ 44,747	\$ 16,665	\$ 20,155	\$ 3,970	\$ 6,156	\$ 2,402	\$ 7,329	0.0
324.000 \$	4,426 Steam Pumping Equipment	3	\$ 4,426	\$ 1,953	\$ 727	\$ 880	\$ 173	\$ 269	\$ 105	\$ 320	0.0
325.000 \$	551,373 Electric Pumping Equipment	3	\$ 551,373	\$ 243,259	\$ 90,596	\$ 109,570	\$ 21,581	\$ 33,468	\$ 13,057	\$ 39,842	0.0
326.000 \$	9,059 Diesel Pumping Equipment	3	\$ 9,059	\$ 3,997	\$ 1,488	\$ 1,800	\$ 355	\$ 550	\$ 215	\$ 655	0.0
327.000 \$	6,881 Hydraulic Pumping Equipment	3	\$ 6,881	\$ 3,036	\$ 1,131	\$ 1,367	\$ 269	\$ 418	\$ 163	\$ 497	0.0
328.000 \$	63,688 Other Pumping Equipment	3	\$ 63,688	\$ 28,098	\$ 10,465	\$ 12,656	\$ 2,493	\$ 3,866	\$ 1,508	\$ 4,602	0.0
	TOTAL PUMPING PLANT		\$ 1,290,715	\$ 569,449	\$ 212,076	\$ 256,494	\$ 50,519	\$ 78,345	\$ 30,565	\$ 93,267	0.0
WATER TREATMENT PLANT											
330.000 \$	- Land and Land Rights - WTP	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
331.000 \$	1,614,157 Structures and Improvements - WTP	2	\$ 1,614,157	\$ 787,587	\$ 293,316	\$ 354,748	\$ 69,871	\$ 108,356	\$ 278	\$ -	0.0
332.000 \$	1,438,674 Water Treatment Equipment	2	\$ 1,438,674	\$ 701,964	\$ 261,428	\$ 316,182	\$ 62,275	\$ 96,576	\$ 248	\$ -	0.0
333.000 \$	49,058 Water Treatment - Other	2	\$ 49,058	\$ 23,937	\$ 8,915	\$ 10,782	\$ 2,124	\$ 3,293	\$ 8	\$ -	0.0
	TOTAL WATER TREATMENT PLANT		\$ 3,101,889	\$ 1,513,487	\$ 563,659	\$ 681,712	\$ 134,270	\$ 208,226	\$ 535	\$ -	0.0
TRANSMISSION & DISTRIBUTION PLANT											
340.000 \$	- Land and Land Rights - TDP	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
341.000 \$	106,423 Structures and Improvements - TDP	7	\$ 106,423	\$ 65,270	\$ 19,942	\$ 3,758	\$ 4,750	\$ 529	\$ 3,003	\$ 9,171	0.0
341.100 \$	- Structure and Improv - Special Crossing	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
342.000 \$	624,575 Distribution Reservoirs and Standpipes	5	\$ 624,575	\$ 324,249	\$ 93,723	\$ 98,991	\$ 22,326	\$ 25,820	\$ 14,660	\$ 44,806	0.0
343.000 \$	5,173,226 Transmission and Distribution Mains	7	\$ 5,173,226	\$ 3,172,779	\$ 969,383	\$ 182,666	\$ 230,918	\$ 25,700	\$ 145,988	\$ 445,792	0.0
344.000 \$	9,949 Fire Mains	8	\$ 9,949	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,949	0.0
345.000 \$	2,101,635 Services	10	\$ 2,101,635	\$ 1,757,108	\$ 189,968	\$ 4,769	\$ 26,692	\$ 1,339	\$ 121,759	\$ -	0.0
346.000 \$	1,149,260 Meters	9	\$ 1,149,260	\$ 892,070	\$ 185,952	\$ 20,730	\$ 44,795	\$ 5,714	\$ -	\$ -	0.0
347.000 \$	539,971 Meter Installations	9	\$ 539,971	\$ 419,132	\$ 87,368	\$ 9,740	\$ 21,046	\$ 2,685	\$ -	\$ -	0.0
348.000 \$	569,618 Hydrants	8	\$ 569,618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 569,618	0.0
349.000 \$	2,707 Other Transmission & Distribution Plant	4	\$ 2,707	\$ 1,702	\$ 513	\$ 56	\$ 122	\$ -	\$ 77	\$ 237	0.0
	TOTAL TRANSMISSION & DIST. PLANT		\$ 10,277,364	\$ 6,632,309	\$ 1,546,849	\$ 320,709	\$ 350,649	\$ 61,787	\$ 285,489	\$ 1,079,572	0.0
INCENTIVE COMPENSATION CAPITALIZATION											
0.000 \$	- Incentive Compensation Capitalization Adj.	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
GENERAL PLANT											
389.000 \$	- Land and Land Rights - GP	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
390.000 \$	403,908 Structures and Improvements - GP	15	\$ 403,908	\$ 257,052	\$ 60,069	\$ 35,614	\$ 13,291	\$ 10,195	\$ 6,368	\$ 21,318	0.0
390.100 \$	158,278 Office Structures	15	\$ 158,278	\$ 100,730	\$ 23,539	\$ 13,956	\$ 5,208	\$ 3,995	\$ 2,496	\$ 8,354	0.0
390.300 \$	88,099 Miscellaneous Structures	15	\$ 88,099	\$ 56,067	\$ 13,102	\$ 7,768	\$ 2,899	\$ 2,224	\$ 1,389	\$ 4,650	0.0
390.900 \$	707 Structures & Improvements - Leasehold	15	\$ 707	\$ 450	\$ 105	\$ 62	\$ 23	\$ 18	\$ 11	\$ 37	0.0
391.000 \$	31,516 Office Furniture and Equipment	15	\$ 31,516	\$ 20,057	\$ 4,687	\$ 2,779	\$ 1,037	\$ 795	\$ 497	\$ 1,663	0.0
391.100 \$	316,233 Computers & Peripheral Equipment	15	\$ 316,233	\$ 201,254	\$ 47,030	\$ 27,883	\$ 10,406	\$ 7,982	\$ 4,986	\$ 16,691	0.0
391.200 \$	395,748 Computer Hardware & Software	15	\$ 395,748	\$ 251,859	\$ 58,856	\$ 34,895	\$ 13,023	\$ 9,989	\$ 6,240	\$ 20,888	0.0
391.250 \$	735,378 Computer Software	15	\$ 735,378	\$ 468,003	\$ 109,366	\$ 64,841	\$ 24,199	\$ 18,562	\$ 11,595	\$ 38,813	0.0
391.260 \$	- Personal Computer Software	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
391.300 \$	3,616 Other Office Equipment	15	\$ 3,616	\$ 2,301	\$ 538	\$ 319	\$ 119	\$ 91	\$ 57	\$ 191	0.0
391.400 \$	610,342 BTS Initial Investment	15	\$ 610,342	\$ 388,429	\$ 90,770	\$ 53,816	\$ 20,084	\$ 15,406	\$ 9,623	\$ 32,214	0.0
392.100 \$	397,021 Transportation Equipment - Light Trucks	15	\$ 397,021	\$ 252,669	\$ 59,045	\$ 35,007	\$ 13,065	\$ 10,021	\$ 6,260	\$ 20,955	0.0
392.200 \$	- Transportation Equipment - Heavy Trucks	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
392.300 \$	- Transportation Equipment - Cars	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0

Missouri-American Water Company
Staff Class Cost of Service Study District 2

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential		Commercial		Industrial		Other Public Authorities	Sales for Resale	Fire Protection		
												Private	Public	
392.400	\$ 196,618 Transportation Equipment - Other	15	\$ 196,618	\$ 125,130	\$ 29,241	\$ 17,337	\$ 6,470	\$ 4,963	\$ 3,100	\$ 10,378			0.0	
393.000	\$ 8,946 Stores Equipment	2	\$ 8,946	\$ 4,365	\$ 1,626	\$ 1,966	\$ 387	\$ 601	\$ 2	\$ -			0.0	
394.000	\$ 145,924 Tools, Shop and Garage Equipment	15	\$ 145,924	\$ 92,868	\$ 21,702	\$ 12,867	\$ 4,802	\$ 3,683	\$ 2,301	\$ 7,702			0.0	
395.000	\$ 39,279 Laboratory Equipment	15	\$ 39,279	\$ 24,998	\$ 5,842	\$ 3,463	\$ 1,293	\$ 991	\$ 619	\$ 2,073			0.0	
396.000	\$ 53,632 Power Operated Equipment	15	\$ 53,632	\$ 34,132	\$ 7,976	\$ 4,729	\$ 1,765	\$ 1,354	\$ 846	\$ 2,831			0.0	
397.100	\$ 425,304 Communication Equipment (non telephone)	15	\$ 425,304	\$ 270,668	\$ 63,251	\$ 37,501	\$ 13,995	\$ 10,735	\$ 6,706	\$ 22,448			0.0	
397.200	\$ 6,647 Telephone Equipment	15	\$ 6,647	\$ 4,230	\$ 989	\$ 586	\$ 219	\$ 168	\$ 105	\$ 351			0.0	
398.000	\$ 148,201 Miscellaneous Equipment	15	\$ 148,201	\$ 94,317	\$ 22,041	\$ 13,067	\$ 4,877	\$ 3,741	\$ 2,337	\$ 7,822			0.0	
399.000	\$ 5,637 Other Tangible Equipment	17	\$ 5,637	\$ 3,320	\$ 923	\$ 458	\$ 215	\$ 123	\$ 114	\$ 483			0.0	
	TOTAL GENERAL PLANT		\$ 4,171,034	\$ 2,652,899	\$ 620,697	\$ 368,914	\$ 137,376	\$ 105,636	\$ 65,650	\$ 219,862			0.0	
403.000	\$ 19,906,305 DEPRECIATION EXPENSES Note: Depreciation Expense adjusted. See Dep & Amort Expense Tab	17	\$ 19,906,305	\$ 11,725,086	\$ 3,258,187	\$ 1,618,439	\$ 759,173	\$ 434,827	\$ 404,152	\$ 1,706,442			0.0	
	AMORTIZATION EXPENSES													
404.000	\$ 953,348 Amortization of Expense	15	\$ 953,348	\$ 606,722	\$ 141,782	\$ 84,060	\$ 31,371	\$ 24,063	\$ 15,031	\$ 50,318			0.0	
405.000	\$ 461,885 Amortization of Reg Asset	15	\$ 461,885	\$ 293,949	\$ 68,692	\$ 40,726	\$ 15,199	\$ 11,658	\$ 7,282	\$ 24,378			0.0	
405.001	\$ - Amortization of Reg Asset AFUDC	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0.0	
407.000	\$ 158,892 Amortization - Property Losses	15	\$ 158,892	\$ 101,121	\$ 23,630	\$ 14,010	\$ 5,229	\$ 4,011	\$ 2,505	\$ 8,386			0.0	
	TOTAL AMORTIZATION EXPENSES		\$ 1,574,125	\$ 1,001,791	\$ 234,104	\$ 138,796	\$ 51,799	\$ 39,732	\$ 24,819	\$ 83,083			0.0	
	OTHER OPERATING EXPENSES													
408.100	\$ 8,299,862 Property Taxes	19	\$ 8,299,862	\$ 4,995,653	\$ 1,315,308	\$ 777,840	\$ 300,608	\$ 219,261	\$ 150,681	\$ 540,512			0.0	
408.101	\$ 618,099 Payroll Taxes	16	\$ 618,099	\$ 411,881	\$ 86,443	\$ 44,646	\$ 18,426	\$ 12,735	\$ 16,177	\$ 27,790			0.0	
408.102	\$ (26,164) Other Taxes	16	\$ (26,164)	\$ (17,435)	\$ (3,659)	\$ (1,890)	\$ (780)	\$ (539)	\$ (685)	\$ (1,176)			0.0	
408.103	\$ 515,888 PSC Assessment	15	\$ 515,888	\$ 328,317	\$ 76,723	\$ 45,488	\$ 16,976	\$ 13,021	\$ 8,134	\$ 27,229			0.0	
	TOTAL OTHER OPERATING EXPENSES		\$ 9,407,685	\$ 5,718,416	\$ 1,474,815	\$ 866,084	\$ 335,230	\$ 244,479	\$ 174,308	\$ 594,355			0.0	
	TOTAL OPERATION AND MAINTENANCE EXPENSES		\$ 66,618,543	\$ 40,448,537	\$ 10,406,907	\$ 6,658,295	\$ 2,356,742	\$ 1,911,133	\$ 1,147,271	\$ 3,689,658			0.0	
	NET INCOME BEFORE TAXES		\$ 26,402,087	\$ 15,459,518	\$ 7,799,100	\$ 2,998,459	\$ 1,644,082	\$ 1,760,749	\$ 318,239	\$ (3,578,061)				
	INCOME TAXES													
409.100	\$ (1,276,947) Current Income Taxes	15	\$ (1,276,947)	\$ (812,664)	\$ (189,908)	\$ (112,593)	\$ (42,020)	\$ (32,231)	\$ (20,133)	\$ (67,398)			0.0	
	TOTAL CURRENT INCOME TAXES		\$ (1,276,947)	\$ (812,664)	\$ (189,908)	\$ (112,593)	\$ (42,020)	\$ (32,231)	\$ (20,133)	\$ (67,398)			0.0	
	DEFERRED INCOME TAXES													
410.100	\$ 5,533,704 Deferred Income Taxes - Def. Inc. Tax.	15	\$ 5,533,704	\$ 3,521,713	\$ 822,974	\$ 487,927	\$ 182,094	\$ 139,675	\$ 87,249	\$ 292,071			0.0	
412.200	\$ (3,900) Amortization of Deferred ITC	15	\$ (3,900)	\$ (2,482)	\$ (580)	\$ (344)	\$ (128)	\$ (98)	\$ (61)	\$ (206)			0.0	
0.000	\$ (214,743) Amortization of Protected Excess ADIT	15	\$ (214,743)	\$ (136,665)	\$ (31,937)	\$ (18,935)	\$ (7,066)	\$ (5,420)	\$ (3,386)	\$ (11,334)			0.0	
0.100	\$ (1,960,480) Amortization of Unprotected Excess ADIT	15	\$ (1,960,480)	\$ (1,247,672)	\$ (291,563)	\$ (172,863)	\$ (64,512)	\$ (49,484)	\$ (30,911)	\$ (103,475)			0.0	
	TOTAL DEFERRED INCOME TAXES		\$ 3,354,581	\$ 2,134,894	\$ 498,895	\$ 295,786	\$ 110,387	\$ 84,672	\$ 52,891	\$ 177,056			0.0	
	NET OPERATING INCOME		\$ 24,324,453	\$ 14,137,288	\$ 7,490,114	\$ 2,815,267	\$ 1,575,715	\$ 1,708,308	\$ 285,481	\$ (3,687,719)				

Missouri-American Water Company
Staff Class Cost of Service Study District 2

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK								
REVENUES																		
OPERATING REVENUES																		
	To Residential	\$	54,876,626															
	To Commercial	\$	17,934,442															
	To Industrial	\$	9,496,157															
	To Private Fire Protection	\$	1,434,399															
	To Public Fire Protection	\$	-															
Other Revenue - Late Payment Charge	19	\$	328,705	\$	120,871	\$	47,144	\$	53,569	\$	26,573	\$	26,444	\$	26,731	\$	27,374	
Other Revenue - Rent	19	\$	292,394	\$	107,519	\$	41,936	\$	47,651	\$	23,637	\$	23,523	\$	23,778	\$	24,350	
Other Public Authority	To Other Public Authority	\$	3,938,759															
Sales for Resale	To Sales for Resale	\$	3,626,612															
Other Water Revenue - Oper. Rev.	19	\$	1,092,536	\$	401,746	\$	156,695	\$	178,049	\$	88,321	\$	87,893	\$	88,849	\$	90,984	
TOTAL OPERATING REVENUES		\$	93,020,630															
SOURCE OF SUPPLY EXPENSES																		
Operation Labor & Expenses	2	\$	323,976	\$	198,702	\$	125,218	\$	-	\$	-	\$	-	\$	-	\$	56	0.0
Purchased Water	2	\$	1,126,367	\$	690,829	\$	435,344	\$	-	\$	-	\$	-	\$	-	\$	194	0.0
Miscellaneous Expenses	2	\$	144,700	\$	88,748	\$	55,927	\$	-	\$	-	\$	-	\$	-	\$	25	0.0
Rents - SSE	2	\$	5,792	\$	3,552	\$	2,239	\$	-	\$	-	\$	-	\$	-	\$	1	0.0
Maint. Supervision & Engineering	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Structures & Improvements	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Collect. & Impound. Reservoirs	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Lake, River and Other Intakes	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Wells & Springs	2	\$	163,646	\$	100,368	\$	63,250	\$	-	\$	-	\$	-	\$	-	\$	28	0.0
Maint. Of Infiltration Galleries & Tunnels	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Supply Mains	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Misc. Water Source Plant	2	\$	34,829	\$	21,361	\$	13,462	\$	-	\$	-	\$	-	\$	-	\$	6	0.0
TOTAL SOURCE OF SUPPLY EXPENSES		\$	1,799,310	\$	1,103,561	\$	695,439	\$	-	\$	-	\$	-	\$	-	\$	310	0.0
PUMPING EXPENSES																		
Operation Supervision & Engineering - PE	3	\$	101,459	\$	56,267	\$	35,458	\$	-	\$	-	\$	-	\$	-	\$	9,734	0.0
Fuel for Power Production	1	\$	582	\$	582	\$	-	\$	-	\$	-	\$	-	\$	-	\$	0	0.0
Power Production Labor & Expenses	3	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Fuel or Power Purchased for Pumping	1	\$	131,901	\$	131,864	\$	-	\$	-	\$	-	\$	-	\$	-	\$	37	0.0
Pumping Labor and Expenses	3	\$	989,730	\$	548,882	\$	345,893	\$	-	\$	-	\$	-	\$	-	\$	94,955	0.0
Expenses Transferred - Cr.	3	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Miscellaneous Expenses	3	\$	29,317	\$	16,259	\$	10,246	\$	-	\$	-	\$	-	\$	-	\$	2,813	0.0
Rents - PE	3	\$	1,606	\$	891	\$	561	\$	-	\$	-	\$	-	\$	-	\$	154	0.0
Maint. Supervision & Engineering - PE	3	\$	16,215	\$	8,992	\$	5,667	\$	-	\$	-	\$	-	\$	-	\$	1,556	0.0
Main. Of Structures & Improvements - PE	3	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Power Production Equipment	3	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Pumping Equipment	3	\$	181,812	\$	100,829	\$	63,540	\$	-	\$	-	\$	-	\$	-	\$	17,443	0.0
TOTAL PUMPING EXPENSES		\$	1,452,622	\$	864,565	\$	461,365	\$	-	\$	-	\$	-	\$	-	\$	126,692	0.0
WATER TREATMENT EXPENSES																		
Operation. Supervision & Engineer. - WTE	2	\$	297,867	\$	182,689	\$	115,127	\$	-	\$	-	\$	-	\$	-	\$	51	0.0
Chemicals - WTE	2	\$	2,769,908	\$	1,698,853	\$	1,070,578	\$	-	\$	-	\$	-	\$	-	\$	477	0.0
Operation Labor & Expense - WTE	2	\$	731,660	\$	448,745	\$	282,789	\$	-	\$	-	\$	-	\$	-	\$	126	0.0
Miscellaneous Expenses - WTE	2	\$	4,368,885	\$	2,679,544	\$	1,688,587	\$	-	\$	-	\$	-	\$	-	\$	753	0.0
Rents - WTE	2	\$	564	\$	346	\$	218	\$	-	\$	-	\$	-	\$	-	\$	0	0.0
Maint. Supervision & Engineering - WTE	2	\$	143,544	\$	88,039	\$	55,480	\$	-	\$	-	\$	-	\$	-	\$	25	0.0
Maint. Of Structures & Improvements - WTE	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Water Treatment Equipment	2	\$	51,149	\$	31,371	\$	19,769	\$	-	\$	-	\$	-	\$	-	\$	9	0.0
TOTAL WATER TREATMENT EXPENSES		\$	8,363,577	\$	5,129,587	\$	3,232,548	\$	-	\$	-	\$	-	\$	-	\$	1,442	0.0
TRANSMISSION & DIST. EXPENSES																		
Super & Eng Oper TD	11	\$	38,991	\$	11,640	\$	795	\$	12,192	\$	9,385	\$	1,694	\$	-	\$	3,285	0.0
Storage Facility Exp	5	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Storage Facility Exp	7	\$	1,421,158	\$	594,846	\$	40,649	\$	623,093	\$	-	\$	-	\$	-	\$	162,570	0.0
TD Lines Exp	9	\$	479,602	\$	-	\$	-	\$	-	\$	479,602	\$	-	\$	-	\$	-	0.0
TD Lines Exp	10	\$	91,872	\$	-	\$	-	\$	-	\$	-	\$	86,549	\$	-	\$	5,323	0.0
Meter Expense	11	\$	471,984	\$	140,898	\$	9,628	\$	147,589	\$	113,601	\$	20,500	\$	-	\$	39,768	0.0
Meter Expense	11	\$	1,358	\$	405	\$	28	\$	425	\$	327	\$	59	\$	-	\$	114	0.0
Customer Install Exp	12	\$	25,200	\$	6,562	\$	428	\$	6,911	\$	2,089	\$	3,748	\$	-	\$	5,462	0.0
Customer Install Exp	12	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Misc Exp Oper TD	5	\$	14,526	\$	6,043	\$	-	\$	7,099	\$	-	\$	-	\$	-	\$	1,383	0.0
Misc Exp Oper TD	7	\$	306,681	\$	128,366	\$	8,772	\$	134,461	\$	-	\$	-	\$	-	\$	35,082	0.0
Misc Exp Oper TD	8	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Rents Oper TD	10	\$	81,483	\$	-	\$	-	\$	-	\$	-	\$	76,762	\$	-	\$	4,721	0.0
Super & Eng Maint TD	9	\$	42,781	\$	-	\$	-	\$	-	\$	42,781	\$	-	\$	-	\$	-	0.0
Struct & Improve Maint TD	8	\$	70,689	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	70,689	0.0
Struct & Improve Maint TD	12	\$	625,427	\$	162,863	\$	10,629	\$	171,528	\$	51,837	\$	93,012	\$	-	\$	135,558	0.0
TOTAL TRANSMISSION & DIST. EXPENSES		\$	3,671,752	\$	1,051,623	\$	70,930	\$	1,103,298	\$	699,621	\$	282,325	\$	-	\$	463,955	0.0

Missouri-American Water Company
Staff Class Cost of Service Study District 2

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
CUSTOMER ACCOUNTS EXPENSES										
Supervision - CAE	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Meter Reading Expenses - CAE	14	\$ 425,293	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 425,293	\$ -	0.0
Customer Records & Collection Expenses	13	\$ 654,628	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 646,131	\$ 8,497	0.0
Uncollectible Amounts - CAE	13	\$ 802,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 791,718	\$ 10,412	0.0
Misc. Customer Accounts Expenses - CAE	13	\$ 153,745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 151,749	\$ 1,996	0.0
TOTAL CUSTOMER ACCOUNTS EXPENSES		\$ 2,035,796	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,014,891	\$ 20,905	0.0
CUSTOMER SERVICE EXPENSES										
Customer Service & Information Expenses	10	\$ 2,814	\$ -	\$ -	\$ -	\$ -	\$ 2,651	\$ -	\$ 163	0.0
TOTAL CUSTOMER SERVICE EXPENSES		\$ 2,814	\$ -	\$ -	\$ -	\$ -	\$ 2,651	\$ -	\$ 163	0.0
SALES PROMOTION EXPENSES										
Sales Promotion Expenses - SPE	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL SALES PROMOTION EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
ADMIN. & GENERAL EXPENSES										
Admin. & General Salaries	10	\$ 2,513,169	\$ -	\$ -	\$ -	\$ -	\$ 2,367,567	\$ -	\$ 145,602	0.0
Office Supplies & Expenses	15	\$ 1,473,113	\$ 486,350	\$ 208,846	\$ 182,039	\$ 115,434	\$ 47,020	\$ 332,447	\$ 100,978	0.0
Admin. Expenses Transferred - Credit	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Outside Services Employed	15	\$ 10,778,054	\$ 3,558,387	\$ 1,528,025	\$ 1,331,889	\$ 844,575	\$ 344,019	\$ 2,432,354	\$ 738,806	0.0
Property Insurance	15	\$ 1,824,952	\$ 602,510	\$ 258,727	\$ 225,517	\$ 143,004	\$ 58,250	\$ 411,849	\$ 125,095	0.0
Injuries & Damages	16	\$ 41,901	\$ 11,406	\$ 4,811	\$ 4,431	\$ 2,809	\$ 10,502	\$ 4,962	\$ 2,981	0.0
Employee Pension & Benefits	16	\$ 496,317	\$ 135,100	\$ 56,988	\$ 52,480	\$ 33,276	\$ 124,396	\$ 58,772	\$ 35,305	0.0
Franchise Requirements	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Regulatory Commission Expenses	15	\$ 12,775	\$ 4,218	\$ 1,811	\$ 1,579	\$ 1,001	\$ 408	\$ 2,883	\$ 876	0.0
Duplicate Charges - Credit	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Institutional or Goodwill Advertising Expenses	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Misc. General Expenses	15	\$ 1,045,509	\$ 345,176	\$ 148,224	\$ 129,198	\$ 81,927	\$ 33,371	\$ 235,947	\$ 71,667	0.0
Research & Development Expenses - AGE	15	\$ 24,504	\$ 8,090	\$ 3,474	\$ 3,028	\$ 1,920	\$ 782	\$ 5,530	\$ 1,680	0.0
Rents - AGE	15	\$ 57,633	\$ 19,028	\$ 8,171	\$ 7,122	\$ 4,516	\$ 1,840	\$ 13,006	\$ 3,951	0.0
Maint. Of General Plant - AGE	15	\$ 136,630	\$ 45,109	\$ 19,370	\$ 16,884	\$ 10,706	\$ 4,361	\$ 30,834	\$ 9,366	0.0
TOTAL ADMIN. & GENERAL EXPENSES		\$ 18,404,557	\$ 5,215,372	\$ 2,238,446	\$ 1,954,166	\$ 1,239,169	\$ 2,992,515	\$ 3,528,584	\$ 1,236,304	0.0
Total Operation & Maintenance Expenses		\$ 35,730,428	\$ 13,364,708	\$ 6,698,728	\$ 3,057,465	\$ 1,938,790	\$ 3,277,491	\$ 5,543,476	\$ 1,849,771	0.0

Missouri-American Water Company
Staff Class Cost of Service Study District 2

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK
DEPRECIATION EXPENSES									
INTANGIBLE PLANT									
Organization	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Franchises and Consents	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Miscellaneous Intangible Plant	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL INTANGIBLE PLANT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
SOURCE OF SUPPLY									
Land and Land Rights - SPP	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Structures and Improvements - SPP	2	\$ 265,135	\$ 162,614	\$ 102,475	\$ -	\$ -	\$ -	\$ 46	0.0
Collecting & Impounding Reservoirs	2	\$ 590	\$ 362	\$ 228	\$ -	\$ -	\$ -	\$ 0	0.0
Lake, River and Other Intakes	2	\$ 263,834	\$ 161,816	\$ 101,973	\$ -	\$ -	\$ -	\$ 45	0.0
Wells and Springs	2	\$ 274,913	\$ 168,611	\$ 106,255	\$ -	\$ -	\$ -	\$ 47	0.0
Infiltration Galleries and Tunnels	2	\$ 32	\$ 20	\$ 12	\$ -	\$ -	\$ -	\$ 0	0.0
Supply Mains	2	\$ 239,971	\$ 147,180	\$ 92,750	\$ -	\$ -	\$ -	\$ 41	0.0
Other Water Source Plant	2	\$ 20,828	\$ 12,774	\$ 8,050	\$ -	\$ -	\$ -	\$ 4	0.0
TOTAL SOURCE OF SUPPLY PLANT		\$ 1,065,303	\$ 653,376	\$ 411,743	\$ -	\$ -	\$ -	\$ 184	0.0
PUMPING PLANT									
Land and Land Rights - PP	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Structures and Improvements - PP	3	\$ 553,865	\$ 307,161	\$ 193,566	\$ -	\$ -	\$ -	\$ 53,138	0.0
Boiler Plant Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Other Power Production Equipment	3	\$ 101,423	\$ 56,247	\$ 35,446	\$ -	\$ -	\$ -	\$ 9,731	0.0
Steam Pumping Equipment	3	\$ 4,426	\$ 2,455	\$ 1,547	\$ -	\$ -	\$ -	\$ 425	0.0
Electric Pumping Equipment	3	\$ 551,373	\$ 305,779	\$ 192,695	\$ -	\$ -	\$ -	\$ 52,899	0.0
Diesel Pumping Equipment	3	\$ 9,059	\$ 5,024	\$ 3,166	\$ -	\$ -	\$ -	\$ 869	0.0
Hydraulic Pumping Equipment	3	\$ 6,881	\$ 3,816	\$ 2,405	\$ -	\$ -	\$ -	\$ 660	0.0
Other Pumping Equipment	3	\$ 63,688	\$ 35,320	\$ 22,258	\$ -	\$ -	\$ -	\$ 6,110	0.0
TOTAL PUMPING PLANT		\$ 1,290,715	\$ 715,801	\$ 451,082	\$ -	\$ -	\$ -	\$ 123,832	0.0
WATER TREATMENT PLANT									
Land and Land Rights - WTP	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Structures and Improvements - WTP	2	\$ 1,614,157	\$ 990,002	\$ 623,877	\$ -	\$ -	\$ -	\$ 278	0.0
Water Treatment Equipment	2	\$ 1,438,674	\$ 882,374	\$ 556,052	\$ -	\$ -	\$ -	\$ 248	0.0
Water Treatment - Other	2	\$ 49,058	\$ 30,088	\$ 18,961	\$ -	\$ -	\$ -	\$ 8	0.0
TOTAL WATER TREATMENT PLANT		\$ 3,101,889	\$ 1,902,465	\$ 1,198,890	\$ -	\$ -	\$ -	\$ 535	0.0
TRANSMISSION & DISTRIBUTION PLANT									
Land and Land Rights - TDP	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Structures and Improvements - TDP	7	\$ 106,423	\$ 44,545	\$ 3,044	\$ 46,660	\$ -	\$ -	\$ 12,174	0.0
Structure and Improv - Special Crossing	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Distribution Reservoirs and Standpipes	5	\$ 624,575	\$ 259,851	\$ -	\$ 305,257	\$ -	\$ -	\$ 59,467	0.0
Transmission and Distribution Mains	7	\$ 5,173,226	\$ 2,165,328	\$ 147,969	\$ 2,268,150	\$ -	\$ -	\$ 591,780	0.0
Fire Mains	8	\$ 9,949	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,949	0.0
Services	10	\$ 2,101,635	\$ -	\$ -	\$ -	\$ 1,979,876	\$ -	\$ 121,759	0.0
Meters	9	\$ 1,149,260	\$ -	\$ -	\$ 1,149,260	\$ -	\$ -	\$ -	0.0
Meter Installations	9	\$ 539,971	\$ -	\$ -	\$ 539,971	\$ -	\$ -	\$ -	0.0
Hydrants	8	\$ 569,618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 569,618	0.0
Other Transmission & Distribution Plant	4	\$ 2,707	\$ 1,100	\$ -	\$ 1,293	\$ -	\$ -	\$ 314	0.0
TOTAL TRANSMISSION & DIST. PLANT		\$ 10,277,364	\$ 2,470,824	\$ 151,013	\$ 2,621,360	\$ 1,689,231	\$ 1,979,876	\$ 1,365,061	0.0
INCENTIVE COMPENSATION CAPITALIZATION									
Incentive Compensation Capitalization Adj.	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
GENERAL PLANT									
Land and Land Rights - GP	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Structures and Improvements - GP	15	\$ 403,908	\$ 133,351	\$ 57,263	\$ 49,913	\$ 31,650	\$ 12,892	\$ 91,153	\$ 27,687
Office Structures	15	\$ 158,278	\$ 52,256	\$ 22,439	\$ 19,559	\$ 12,403	\$ 5,052	\$ 35,720	\$ 10,850
Miscellaneous Structures	15	\$ 88,099	\$ 29,086	\$ 12,490	\$ 10,887	\$ 6,903	\$ 2,812	\$ 19,882	\$ 6,039
Structures & Improvements - Leasehold	15	\$ 707	\$ 233	\$ 100	\$ 87	\$ 55	\$ 23	\$ 160	\$ 48
Office Furniture and Equipment	15	\$ 31,516	\$ 10,405	\$ 4,468	\$ 3,895	\$ 2,470	\$ 1,006	\$ 7,112	\$ 2,160
Computers & Peripheral Equipment	15	\$ 316,233	\$ 104,405	\$ 44,833	\$ 39,078	\$ 24,780	\$ 10,094	\$ 71,366	\$ 21,677
Computer Hardware & Software	15	\$ 395,748	\$ 130,657	\$ 56,106	\$ 48,904	\$ 31,011	\$ 12,632	\$ 89,311	\$ 27,127
Computer Software	15	\$ 735,378	\$ 242,786	\$ 104,256	\$ 90,874	\$ 57,625	\$ 23,472	\$ 165,958	\$ 50,408
Personal Computer Software	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Office Equipment	15	\$ 3,616	\$ 1,194	\$ 513	\$ 447	\$ 283	\$ 115	\$ 816	\$ 248
BTS Initial Investment	15	\$ 610,342	\$ 201,505	\$ 86,529	\$ 75,423	\$ 47,827	\$ 19,481	\$ 137,740	\$ 41,837
Transportation Equipment - Light Trucks	15	\$ 397,021	\$ 131,077	\$ 56,286	\$ 49,062	\$ 31,111	\$ 12,672	\$ 89,598	\$ 27,215
Transportation Equipment - Heavy Trucks	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Equipment - Cars	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Missouri-American Water Company
Staff Class Cost of Service Study District 2

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
Transportation Equipment - Other	15	\$ 196,618	\$ 64,914	\$ 27,875	\$ 24,297	\$ 15,407	\$ 6,276	\$ 44,372	\$ 13,478	0.0
Stores Equipment	2	\$ 8,946	\$ 5,487	\$ 3,458	\$ -	\$ -	\$ -	\$ -	\$ 2	0.0
Tools, Shop and Garage Equipment	15	\$ 145,924	\$ 48,177	\$ 20,688	\$ 18,032	\$ 11,435	\$ 4,658	\$ 32,932	\$ 10,003	0.0
Laboratory Equipment	15	\$ 39,279	\$ 12,968	\$ 5,569	\$ 4,854	\$ 3,078	\$ 1,254	\$ 8,864	\$ 2,692	0.0
Power Operated Equipment	15	\$ 53,632	\$ 17,707	\$ 7,604	\$ 6,628	\$ 4,203	\$ 1,712	\$ 12,103	\$ 3,676	0.0
Communication Equipment (non telephone)	15	\$ 425,304	\$ 140,415	\$ 60,296	\$ 52,557	\$ 33,327	\$ 13,575	\$ 95,981	\$ 29,153	0.0
Telephone Equipment	15	\$ 6,647	\$ 2,195	\$ 942	\$ 821	\$ 521	\$ 212	\$ 1,500	\$ 456	0.0
Miscellaneous Equipment	15	\$ 148,201	\$ 48,929	\$ 21,011	\$ 18,314	\$ 11,613	\$ 4,730	\$ 33,445	\$ 10,159	0.0
Other Tangible Equipment	17	\$ 5,637	\$ 2,071	\$ 642	\$ 1,236	\$ 559	\$ 429	\$ 103	\$ 598	0.0
TOTAL GENERAL PLANT		\$ 4,171,034	\$ 1,379,814	\$ 593,367	\$ 514,866	\$ 326,261	\$ 133,096	\$ 938,116	\$ 285,512	0.0
DEPRECIATION EXPENSES	17	\$ 19,906,305	\$ 7,312,273	\$ 2,266,256	\$ 4,365,901	\$ 1,974,283	\$ 1,513,705	\$ 363,293	\$ 2,110,594	0.0
AMORTIZATION EXPENSES										
Amortization of Expense	15	\$ 953,348	\$ 314,749	\$ 135,158	\$ 117,809	\$ 74,705	\$ 30,429	\$ 215,148	\$ 65,349	0.0
Amortization of Reg Asset	15	\$ 461,885	\$ 152,492	\$ 65,482	\$ 57,077	\$ 36,194	\$ 14,743	\$ 104,237	\$ 31,661	0.0
Amortization of Reg Asset AFUDC	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Amortization - Property Losses	15	\$ 158,892	\$ 52,458	\$ 22,526	\$ 19,635	\$ 12,451	\$ 5,072	\$ 35,858	\$ 10,892	0.0
TOTAL AMORTIZATION EXPENSES		\$ 1,574,125	\$ 519,699	\$ 223,167	\$ 194,521	\$ 123,349	\$ 50,244	\$ 355,243	\$ 107,902	0.0
OTHER OPERATING EXPENSES										
Property Taxes	19	\$ 8,299,862	\$ 3,052,013	\$ 1,190,391	\$ 1,352,617	\$ 670,966	\$ 667,709	\$ 674,973	\$ 691,193	0.0
Payroll Taxes	16	\$ 618,099	\$ 168,249	\$ 70,971	\$ 65,358	\$ 41,441	\$ 154,919	\$ 73,194	\$ 43,968	0.0
Other Taxes	16	\$ (26,164)	\$ (7,122)	\$ (3,004)	\$ (2,767)	\$ (1,754)	\$ (6,558)	\$ (3,098)	\$ (1,861)	0.0
PSC Assessment	15	\$ 515,888	\$ 170,321	\$ 73,138	\$ 63,750	\$ 40,425	\$ 16,466	\$ 116,424	\$ 35,363	0.0
TOTAL OTHER OPERATING EXPENSES		\$ 9,407,685	\$ 3,383,461	\$ 1,331,496	\$ 1,478,959	\$ 751,078	\$ 832,536	\$ 861,492	\$ 768,662	0.0
TOTAL OPERATION AND MAINTENANCE EXPENSES		\$ 66,618,543	\$ 24,580,141	\$ 10,519,647	\$ 9,096,846	\$ 4,787,501	\$ 5,673,976	\$ 7,123,504	\$ 4,836,929	0.0
NET INCOME BEFORE TAXES		\$ 26,402,087	\$ 24,580,141	\$ 10,519,647	\$ 9,096,846	\$ 4,787,501	\$ 5,673,976	\$ 7,123,504	\$ 4,836,929	0.0
INCOME TAXES										
Current Income Taxes	15	\$ (1,276,947)	\$ (421,586)	\$ (181,035)	\$ (157,798)	\$ (100,062)	\$ (40,758)	\$ (288,177)	\$ (87,531)	0.0
TOTAL CURRENT INCOME TAXES		\$ (1,276,947)	\$ (421,586)	\$ (181,035)	\$ (157,798)	\$ (100,062)	\$ (40,758)	\$ (288,177)	\$ (87,531)	0.0
DEFERRED INCOME TAXES										
Deferred Income Taxes - Def. Inc. Tax.	15	\$ 5,533,704	\$ 1,826,959	\$ 784,524	\$ 683,823	\$ 433,624	\$ 176,627	\$ 1,248,827	\$ 379,320	0.0
Amortization of Deferred ITC	15	\$ (3,900)	\$ (1,288)	\$ (553)	\$ (482)	\$ (306)	\$ (124)	\$ (880)	\$ (267)	0.0
Amortization of Protected Excess ADIT	15	\$ (214,743)	\$ (70,898)	\$ (30,445)	\$ (26,537)	\$ (16,827)	\$ (6,854)	\$ (48,462)	\$ (14,720)	0.0
Amortization of Unprotected Excess ADIT	15	\$ (1,960,480)	\$ (647,255)	\$ (277,941)	\$ (242,265)	\$ (153,624)	\$ (62,576)	\$ (442,434)	\$ (134,385)	0.0
TOTAL DEFERRED INCOME TAXES		\$ 3,354,581	\$ 1,107,519	\$ 475,585	\$ 414,540	\$ 262,867	\$ 107,073	\$ 757,050	\$ 229,947	0.0
NET OPERATING INCOME		\$ 24,324,453	\$ 25,266,074	\$ 10,814,197	\$ 9,353,588	\$ 4,950,305	\$ 5,740,291	\$ 7,592,377	\$ 4,979,345	

Missouri-American Water Company
 WR-2022-0303
 Staff Class Cost of Service Study District 1

FACTOR 1.

ALLOCATION OF COSTS THAT VARY WITH THE AMT OF WATER CONSUMED.

Factors are based on the pro forma test year average daily consumption for each customer classification.

Total Annual Gallons	Customer Classification	Average Daily Consumption, Thousand Gallons	Allocation Factor
	(1)	(2)	(3)
24,539,992.56	Residential	67,232.86	0.6209
7,771,808.73	Commercial	21,292.63	0.1966
2,589,306.54	Industrial	7,093.99	0.0655
577,587.54	Other Public Authority	1,582.43	0.0146
3,990,441.68	Sales for Resale	10,932.72	0.1010
52,275.40	Private Fire Protection	143.22	0.0013
0.00	Public Fire Protection	0.00	0.0000
39,521,412.45	Total	108,277.84	1.0000

Note: Total Annual Gallons from Staff EMS Run

FACTOR 2.

**ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND
 MAXIMUM DAY EXTRA CAPACITY FUNCTIONS.**

Factors are based on the weighting of the factors for average daily consumption (Factor 1) and the factors derived from maximum day extra capacity demand for each customer classification, as

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor
	Allocation Factor 1	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2)x	(4)	(5)=(4)x	(6)=(3)+(5)
		0.6135		0.3865	
Residential	0.6209	0.3809	0.6364	0.2460	0.6269
Commercial	0.1966	0.1206	0.2601	0.1005	0.2212
Industrial	0.0655	0.0402	0.0542	0.0209	0.0611
Other Public Authority	0.0146	0.0090	0.0193	0.0075	0.0164
Sales for Resale	0.1010	0.0619	0.0300	0.0116	0.0736
Private Fire Protection	0.0013	0.0008		0.0000	0.0008
Public Fire Protection	0.0000	0.0000		0.0000	0.0000
Total	1.0000	0.6135	1.0000	0.3865	1.0000

The derivation of the maximum day extra capacity factors in column 4 and the basis for the column 3 and 5 weightings are presented on the following page.

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

**FACTOR 2. MAX DAY CLASS ALLOCATION AND MAX DAY TO AVERAGE DAY
MAXIMUM DAY EXTRA CAPACITY FUNCTIONS, cont.**

Customer Classification	Average Daily Consumption, Thousand Gal.	Maximum Day Extra Capacity		
		Factor*	Rate of Flow, Thousand Gal. Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	67,232.86	0.62	41,684	0.6364
Commercial	21,292.63	0.80	17,034	0.2601
Industrial	7,093.99	0.50	3,547	0.0542
Other Public Authority	1,582.43	0.80	1,266	0.0193
Sales for Resale	10,932.72	0.18	1,968	0.0300
Total	108,134.62		65,499	1.0000

* Factors utilized from Staff CCOS in case no. WR-2020-0344

	Maximum Day Ratio	Weight
Average Day	1.00	0.6135
Maximum Day Extra Capacity	0.63	0.3865
Total	1.63	1.0000

* Ratio of maximum day to average day minus 1.0.

FACTOR 3.

ALLOCATION OF COSTS ASSOC. WITH FACILITIES SERVING BASE, MAX DAY EXTRA CAPACITY AND FIRE PROTECTION FUNCTIONS.

Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X	(4)	(5)=(4) X	(6)	(7)=(6) X	(8)=(3)+(5)+(7)
		0.5749		0.3622		0.0630	
Residential	0.6209	0.3570	0.6364	0.2305			0.5874
Commercial	0.1966	0.1130	0.2601	0.0942			0.2072
Industrial	0.0655	0.0377	0.0542	0.0196			0.0573
Other Public Authority	0.0146	0.0084	0.0193	0.0070			0.0154
Sales for Resale	0.1010	0.0580	0.0300	0.0109			0.0689
Private Fire Protection	0.0013	0.0008			0.2241	0.0141	0.0149
Public Fire Protection	0.0000	0.0000			0.7759	0.0488	0.0488
Total	1.0000	0.5749	1.0000	0.3622	1.0000	0.0630	1.0000

FACTOR 4.

ALLOCATION OF COSTS ASSOC. WITH FACILITIES SERVING BASE AND MAX HOUR EXTRA CAPACITY FUNCTION.

Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X	(5)	(6)=(5) X	(7)	(8)=(7) X	(9)=(4)+(6)+(8)
			0.3431		0.4217		0.2351	
Residential	2,801.4	0.7391	0.2536	0.8502	0.3586			0.6122
Commercial	887.2	0.2341	0.0803	0.1357	0.0572			0.1376
Industrial	29.6	0.0078	0.0027	0.0040	0.0017			0.0044
Other Public Authority	65.9	0.0174	0.0060	0.0101	0.0043			0.0102
Sales for Resale	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	6.0	0.0016	0.0005			0.2241	0.0527	0.0532
Public Fire Protection	0.0	0.0000	0.0000			0.7759	0.1824	0.1824
Total	3,790.0	1.0000	0.3431	1.0000	0.4217	1.0000	0.2351	1.0000

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 3. Continued

ALLOCATION OF COSTS ASSOC WITH FACILITIES SERVING BASE, MAXIMUM DAY EXTRA CAPACITY AND FIRE PROTECTION FUNCTIONS, cont.

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day system delivery divided by the average daily system sendout for an average of 1.63 MGD. The system demand for fire protection is 18,000,000 Gallons per day.

	Ratio	Rate of Flow, (GPD)	Weight
Average Day	1.00	108,277,842	0.5749
Maximum Day			
Extra Capacity	0.63	68,215,041	0.3622
Subtotal		176,492,883	0.9370
Fire Protection		11,856,800	0.0630
Total	1.63	188,349,683	1.0000

The public and private fire protection allocation factors in column 6 on the previous page are based on the relative potential demands (see Schedule C).

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 4. Continued

ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS, cont.

The weighting of the factors is based on the potential demand of general and fire protection service. The system demand for fire protection is 30,000 gallons per minute for 10 hours.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	75,193	0.3431
Maximum Hour			
Extra Capacity	1.23	92,414	0.4217
Subtotal		167,607	0.7649
Fire Protection		51,519	0.2351
Total	2.23	219,126	1.0000

The maximum hour extra capacity factors in column 5 of the previous page are determined as follows:

Customer Classification	Average Hourly Consumption Thousand Gal.	Factor*	Maximum Hour Extra Capacity	
			1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	2,801.4	2.56	7,171.5	0.8502
Commercial	887.2	1.29	1,144.5	0.1357
Industrial	29.6	1.14	33.7	0.0040
Other Public Authority	65.9	1.29	85.1	0.0101
Sales for Resale	0.0	0.18	0.0	0.0000
Total	3,784.1		8,434.7	1.0000

* Ratio of Maximum Hour To Average Hour Minus 1.0.

* Factors utilized from Staff CCOS in case no. WR-2020-0344

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Hourly Consumption		Maximum Hour Extra Capacity		Fire Protection		Allocation	
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor		Weighted Factor
(1)	(2)	(3)	(4)=(3) X	(5)	(6)=(5) X	(7)	(8)=(7) X	(9)=(4)+(6)+(8)
			0.3910		0.4805		0.1286	
Residential	2,801.4	0.6209	0.2428	0.8131	0.3907			0.6334
Commercial	887.2	0.1966	0.0769	0.1298	0.0623			0.1392
Industrial	295.6	0.0655	0.0256	0.0382	0.0184			0.0440
Other Public Authority	65.9	0.0146	0.0057	0.0096	0.0046			0.0103
Sales for Resale	455.5	0.1010	0.0395	0.0093	0.0045			0.0439
Private Fire Protection	6.0	0.0013	0.0005			0.2241	0.0288	0.0293
Public Fire Protection	0.0	0.0000	0.0000			0.7759	0.0997	0.0997
Total	4,511.6	1.0000	0.3910	1.0000	0.4805	1.0000	0.1286	1.0000

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

$$\text{Fire Protection Weight} = \frac{22,170 \text{ GPM} \times 60 \text{ Min.} \times 10 \text{ Hrs.}}{103,470,000 \text{ Gallons}} = 0.1286$$

$$\text{General Service Weight} = 1.0000 - 0.1286 = 0.8714$$

The weighting of the average hourly consumption and maximum hour extra demand for general service is based on the maximum hour ratio, as follows:

	Maximum Hour Ratio	Percent	Weight
Average Hour Extra Capacity	1.00	44.86	0.3910
Maximum Hour	1.23	55.14	0.4805
Total	2.23	100.00	0.8714

Customer Classification (1)	Average Hourly Consumption Thousand Gal. (2)	Maximum Hour Extra Capacity		
		Factor (3)	1,000 Gallons Per Hour (4)=(2)x(3)	Allocation Factor (5)
Residential	2,801.4	2.56	7,171.5	0.8131
Commercial	887.2	1.29	1,144.5	0.1298
Industrial	295.6	1.14	337.0	0.0382
Other Public Authority	65.9	1.29	85.1	0.0096
Sales for Resale	455.5	0.18	82.0	0.0093
Total	4,505.6		8,820.0	1.0000

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 6.
ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

Factors are based on the weighting of the maximum daily consumption, Factor 2, the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 4, for each customer

Customer Classification	Maximum Daily Consumption		Maximum Daily w/fire Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 2	Weighted Factor	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X	(4)	(5)=(4)X	(6)	(7)=(6)X	(8)=(3)+(5)+(7)
		0.7128		0.2816		0.0056	
Residential	0.6269	0.4469	0.5874	0.1654	0.6122	0.0034	0.6157
Commercial	0.2212	0.1576	0.2072	0.0584	0.1376	0.0008	0.2168
Industrial	0.0611	0.0436	0.0573	0.0161	0.0044	0.0000	0.0597
Other Public Authority	0.0164	0.0117	0.0154	0.0043	0.0102	0.0001	0.0161
Sales for Resale	0.0736	0.0524	0.0689	0.0194	0.0000	0.0000	0.0718
Private Fire Protection	0.0008	0.0006	0.0149	0.0042	0.0532	0.0003	0.0051
Public Fire Protection	0.0000	0.0000	0.0488	0.0138	0.1824	0.0010	0.0148
Total	1.0000	0.7128	1.0000	0.2816	1.0000	0.0056	1.0000

The weighting of the factors is based on the horsepower of pumps associated with maximum day facilities, maximum day and fire facilities, and maximum hour facilities, as follows:

	Horsepower of Pumps	Weight
Associated with Maximum Day	53,678	0.7128
Associated with Maximum Day and Fire	21,206	0.2816
Associated with Maximum Hour	422	0.0056
Total	75,306	1.0000

*Horsepower of pumps utilized from Staff CCOS in case no. WR-2020-0344

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 7.
ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS

Factors are based on the weighting of the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 5, for each customer classification, as follows:

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X	(4)	(5)=(4)X	(6)=(3)+(5)
		0.0946		0.9054	
Residential	0.5874	0.0556	0.6122	0.5543	0.6099
Commercial	0.2072	0.0196	0.1376	0.1245	0.1441
Industrial	0.0573	0.0054	0.0044	0.0039	0.0094
Other Public Authority	0.0154	0.0015	0.0102	0.0093	0.0107
Sales for Resale	0.0689	0.0065	0.0000	0.0000	0.0065
Private Fire Protection	0.0149	0.0014	0.0532	0.0482	0.0496
Public Fire Protection	0.0488	0.0046	0.1824	0.1652	0.1698
Total	1.0000	0.0946	1.0000	0.9054	1.0000

	Total Footage of Mains	Weight
Transmission Mains	2,268,236	0.0946
Distribution Mains	21,706,675	0.9054
Total	23,974,911	1.0000

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

**FACTOR 8.
ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.**

Costs are assigned directly to Public Fire Protection.

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

**FACTOR 9.
ALLOCATION OF COSTS ASSOCIATED WITH METERS.**

Factors are based on the relative cost of meters by size and customer classification, as developed on the following page and summarized below.

Customer Classification	5/8" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	343,764	0.7755
Commercial	86,673	0.1955
Industrial	4,211	0.0095
Other Public Authority	7,202	0.0162
Sales for Resale	1,406	0.0032
Private Fire	0	0.0000
Total	<u><u>443,257</u></u>	<u><u>1.0000</u></u>

**FACTOR 10.
ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.**

Factors are based on the relative cost of services by size and customer classification, as developed on the following page and summarized below.

Customer Classification	3/4" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	321,717	0.8697
Commercial	24,196	0.0654
Industrial	368	0.0010
Other Public Authority	1,382	0.0037
Sales for Resale	104	0.0003
Private Fire Protection	22,170	0.0599
Total	<u><u>369,938</u></u>	<u><u>1.0000</u></u>

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

**FACTOR 11.
ALLOCATION OF TRANSMISSION AND DISTRIBUTION OPERATION
SUPERVISION AND ENGINEERING AND MISCELLANEOUS EXPENSES.**

Factors are based on transmission and distribution operation expenses other than those being allocated, as

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 122,574	0.6258
Commercial	27,285	0.1393
Industrial	1,734	0.0089
Other Public Authority	2,014	0.0103
Sales for Resale	1,202	0.0061
Private Fire Protection	9,840	0.0502
Public Fire Protection	31,211	0.1594
Total	195,861	1.0000

**FACTOR 12.
ALLOCATION OF TRANS. DISTRIB. MAINTENANCE SUPERVISION
AND ENGINEERING, STRUCTURES AND IMPROVE., AND OTHER EXPENSES.**

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

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 1,245,316	0.5824
Commercial	252,745	0.1182
Industrial	16,317	0.0076
Other Public Authority	18,514	0.0087
Sales for Resale	11,481	0.0054
Private Fire Protection	95,045	0.0445
Public Fire Protection	498,680	0.2332
Total	\$2,138,097	1.0000

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
Residential	318,419	0.9352
Commercial	16,749	0.0492
Industrial	93	0.0003
Other Public Authority	761	0.0022
Sales for Resale	21	0.0001
Private Fire Protection	4,424	0.0130
Public Fire Protection	0	0.0000
Total	340,467	1.0000

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

Customer Classification	Total Metered Customers	Allocation Factor
(1)	(2)	(3)
Residential	318,419	0.9476
Commercial	16,749	0.0498
Industrial	93	0.0003
Other Public Authority	761	0.0023
Sales for Resale	21	0.0001
Total	336,043	1.0000

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 15.

ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES AND CASH WORKING CAPITAL.

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$22,911,923	0.6463
Commercial	5,476,312	0.1545
Industrial	949,558	0.0268
Other Public Authority	399,988	0.0113
Sales for Resale	1,063,240	0.0300
Private Fire Protection	964,080	0.0272
Public Fire Protection	3,686,885	0.1040
Total	\$35,451,986	1.0000

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	\$25,368,724	0.6810
Commercial	4,932,796	0.1324
Industrial	678,172	0.0182
Other Public Authority	353,380	0.0095
Sales for Resale	728,364	0.0196
Private Fire Protection	1,453,297	0.0390
Public Fire Protection	3,739,490	0.1004
Total	\$37,254,222	1.0000

FACTOR 17.
ALLOCATION OF ORGANIZATION, FRANCHISES AND CONSENTS,
MISC. INTANGIBLE PLANT AND OTHER RATE BASE ELEMENTS.

Factors are based on the allocation of the original cost less depreciation other than those items being allocated, as follows:

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	\$1,248,965,788	0.6103
Commercial	307,949,866	0.1505
Industrial	32,081,089	0.0157
Other Public Authority	23,124,709	0.0113
Sales for Resale	30,154,708	0.0147
Private Fire Protection	76,132,054	0.0372
Public Fire Protection	328,165,375	0.1603
Total	\$2,046,573,589	1.0000

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 18.
ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

Factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below.

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$915,367,017	0.6103
Commercial	226,016,733	0.1507
Industrial	23,770,911	0.0158
Other Public Authority	16,969,662	0.0113
Sales for Resale	22,439,303	0.0150
Private Fire Protection	55,516,247	0.0370
Public Fire Protection	239,752,608	0.1599
Total	\$1,499,832,481	1.0000

**FACTOR 19.
ALLOCATION OF REG. COMMISSION EXPENSES, ASSESSMENTS AND
OTHER WATER REVENUES.**

The factors are based on the allocation of the total cost of service, excluding those items being allocated.

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$171,668,603	0.6329
Commercial	41,397,763	0.1526
Industrial	5,884,340	0.0217
Other Public Authority	3,064,871	0.0113
Sales for Resale	6,308,868	0.0233
Private Fire Protection	8,809,353	0.0325
Public Fire Protection	34,102,053	0.1257
Total	\$271,235,850	1.0000

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FACTOR 1.

ALLOCATION OF COSTS THAT VARY WITH THE AMT OF WATER CONSUMED.

Factors are based on the pro forma test year average daily consumption for each customer classification.

Total Annual Gallons	Customer Classification	Average Daily Consumption, Thousand Gallons	Allocation Factor
	(1)	(2)	(3)
6,615,780.21	Residential	18,125.43	0.4354
2,789,684.19	Commercial	7,642.97	0.1836
3,780,089.02	Industrial	10,356.41	0.2488
664,533.92	Other Public Authority	1,820.64	0.0437
1,340,845.11	Sales for Resale	3,673.55	0.0882
4,269.40	Private Fire Protection	11.70	0.0003
0.00	Public Fire Protection	0.00	0.0000
15,195,201.87	Total	41,630.69	1.0000

Note: Total Annual Gallons from Staff EMS Run

FACTOR 2.

ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM DAY EXTRA CAPACITY FUNCTIONS.

Factors are based on the weighting of the factors for average daily consumption (Factor 1) and the factors derived from maximum day extra capacity demand for each customer classification, as follows:

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor
	Allocation Factor 1	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2)x	(4)	(5)=(4)x	(6)=(3)+(5)
		0.6135		0.3865	
Residential	0.4354	0.2671	0.5713	0.2208	0.4879
Commercial	0.1836	0.1126	0.1787	0.0691	0.1817
Industrial	0.2488	0.1526	0.1737	0.0672	0.2198
Other Public Authority	0.0437	0.0268	0.0426	0.0165	0.0433
Sales for Resale	0.0882	0.0541	0.0336	0.0130	0.0671
Private Fire Protection	0.0003	0.0002		0.0000	0.0002
Public Fire Protection	0.0000	0.0000		0.0000	0.0000
Total	1.0000	0.6135	1.0000	0.3865	1.0000

The derivation of the maximum day extra capacity factors in column 4 and the basis for the column 3 and 5 weightings are presented on the following page.

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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

**FACTOR 2. MAX DAY CLASS ALLOCATION AND MAX DAY TO AVERAGE DAY
 MAXIMUM DAY EXTRA CAPACITY FUNCTIONS, cont.**

Customer Classification	Average Daily Consumption, Thousand Gal.	Maximum Day Extra Capacity		
		Factor*	Rate of Flow, Thousand Gal. Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	18,125.43	0.62	11,238	0.5713
Commercial	7,642.97	0.46	3,516	0.1787
Industrial	10,356.41	0.33	3,418	0.1737
Other Public Authority	1,820.64	0.46	837	0.0426
Sales for Resale	3,673.55	0.18	661	0.0336
Total	41,618.99		19,670	1.0000

	Maximum Day Ratio	Weight
Average Day	1.00	0.6135
Maximum Day Extra Capacity	0.63	0.3865
Total	1.63	1.0000

* Ratio of maximum day to average day minus 1.0.

* Factors utilized from Staff CCOS in case no. WR-2020-0344

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FACTOR 3.

ALLOCATION OF COSTS ASSOC. WITH FACILITIES SERVING BASE, MAX DAY EXTRA CAPACITY AND FIRE PROTECTION FUNCTIONS.

Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X 0.5547	(4)	(5)=(4) X 0.3495	(6)	(7)=(6) X 0.0958	(8)=(3)+(5)+(7)
Residential	0.4354	0.2415	0.5713	0.1997			0.4412
Commercial	0.1836	0.1018	0.1787	0.0625			0.1643
Industrial	0.2488	0.1380	0.1737	0.0607			0.1987
Other Public Authority	0.0437	0.0243	0.0426	0.0149			0.0391
Sales for Resale	0.0882	0.0490	0.0336	0.0117			0.0607
Private Fire Protection	0.0003	0.0002			0.2456	0.0235	0.0237
Public Fire Protection	0.0000	0.0000			0.7544	0.0723	0.0723
Total	1.0000	0.5547	1.0000	0.3495	1.0000	0.0958	1.0000

FACTOR 4.

ALLOCATION OF COSTS ASSOC. WITH FACILITIES SERVING BASE AND MAX HOUR EXTRA CAPACITY FUNCTION.

Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Hourly Consumption		Maximum Hour Extra Capacity		Fire Protection		Allocation Factor	
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor		
(1)	(2)	(3)	(4)=(3) X 0.4066	(5)	(6)=(5) X 0.4775	(7)	(8)=(7) X 0.1159	(9)=(4)+(6)+(8)
Residential	755.2	0.6330	0.2574	0.7775	0.3713			0.6287
Commercial	318.5	0.2669	0.1085	0.1695	0.0809			0.1894
Industrial	43.2	0.0362	0.0147	0.0126	0.0060			0.0207
Other Public Authority	75.9	0.0636	0.0259	0.0404	0.0193			0.0451
Sales for Resale	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.5	0.0004	0.0002			0.2456	0.0285	0.0286
Public Fire Protection	0.0	0.0000	0.0000			0.7544	0.0874	0.0874
Total	1,193.2	1.0000	0.4066	1.0000	0.4775	1.0000	0.1159	1.0000

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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 3. Continued

ALLOCATION OF COSTS ASSOC WITH FACILITIES SERVING BASE, MAXIMUM DAY EXTRA CAPACITY AND FIRE PROTECTION FUNCTIONS, cont.

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day system delivery divided by the average daily system sendout for an average of 1.63 MGD. The system demand for fire protection is 18,000,000 Gallons per day.

	Ratio	Rate of Flow, (GPD)	Weight
Average Day	1.00	41,630,690	0.5547
Maximum Day			
Extra Capacity	0.63	26,227,335	0.3495
Subtotal		67,858,025	0.9042
Fire Protection		7,188,300	0.0958
Total	1.63	75,046,325	1.0000

The public and private fire protection allocation factors in column 6 on the previous page are based on the relative potential demands (see Schedule C).

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 4. Continued

ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS, cont.

The weighting of the factors is based on the potential demand of general and fire protection service. The system demand for fire protection is 30,000 gallons per minute for 10 hours.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	28,910	0.4066
Maximum Hour			
Extra Capacity	1.17	33,952	0.4775
Subtotal		62,863	0.8841
Fire Protection		8,239	0.1159
Total	2.17	71,101	1.0000

The maximum hour extra capacity factors in column 5 of the previous page are determined as follows:

Customer Classification	Average Hourly Consumption Thousand Gal.	Factor*	Maximum Hour Extra Capacity	
			1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	755.2	2.67	2,016.5	0.7775
Commercial	318.5	1.38	439.5	0.1695
Industrial	43.2	0.76	32.8	0.0126
Other Public Authority	75.9	1.38	104.7	0.0404
Sales for Resale	0.0	0.18	0.0	0.0000
Total	1,192.7		2,593.4	1.0000

* Ratio of Maximum Hour To Average Hour Minus 1.0.

* Factors utilized from Staff CCOS in case no. WR-2020-0344

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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

**FACTOR 5.
ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.**

Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Hourly Consumption		Maximum Hour Extra Capacity		Fire Protection		Allocation	
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor		Weighted Factor
(1)	(2)	(3)	(4)=(3) X	(5)	(6)=(5) X	(7)	(8)=(7) X	(9)=(4)+(6)+(8)
			0.4162		0.4887		0.0951	
Residential	755.2	0.4354	0.1812	0.6915	0.3380			0.5192
Commercial	318.5	0.1836	0.0764	0.1507	0.0737			0.1501
Industrial	431.5	0.2488	0.1035	0.1125	0.0550			0.1585
Other Public Authority	75.9	0.0437	0.0182	0.0359	0.0175			0.0357
Sales for Resale	153.1	0.0882	0.0367	0.0094	0.0046			0.0413
Private Fire Protection	0.5	0.0003	0.0001			0.2456	0.0234	0.0235
Public Fire Protection	0.0	0.0000	0.0000			0.7544	0.0717	0.0717
Total	1,734.6	1.0000	0.4162	1.0000	0.4887	1.0000	0.0951	1.0000

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

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FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

$$\text{Fire Protection Weight} = \frac{8,239 \text{ GPM} \times 60 \text{ Min.} \times 10 \text{ Hrs.}}{51,981,700 \text{ Gallons}} = 0.0951$$

$$\text{General Service Weight} = 1.0000 - 0.0951 = 0.9049$$

The weighting of the average hourly consumption and maximum hour extra demand for general service is based on the maximum hour ratio, as follows:

	Maximum Hour Ratio	Percent	Weight
Average Hour Extra Capacity	1.00	45.99	0.4162
Maximum Hour Total	1.17	54.01	0.4887
	2.17	100.00	0.9049

Customer Classification (1)	Average Hourly Consumption Thousand Gal. (2)	Maximum Hour Extra Capacity		
		Factor (3)	1,000 Gallons Per Hour (4)=(2)x(3)	Allocation Factor (5)
Residential	755.2	2.67	2,016.5	0.6915
Commercial	318.5	1.38	439.5	0.1507
Industrial	431.5	0.76	328.0	0.1125
Other Public Authority	75.9	1.38	104.7	0.0359
Sales for Resale	153.1	0.18	27.6	0.0094
Total	1,734.1		2,916.1	1.0000

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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

**FACTOR 6.
ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.**

Factors are based on the weighting of the maximum daily consumption, Factor 2, the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 4, for each customer

Customer Classification	Maximum Daily Consumption		Maximum Daily w/fire Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 2	Weighted Factor	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X	(4)	(5)=(4)X	(6)	(7)=(6)X	(8)=(3)+(5)+(7)
		0.7128		0.2816		0.0056	
Residential	0.4879	0.3478	0.4412	0.1242	0.6287	0.0035	0.4755
Commercial	0.1817	0.1295	0.1643	0.0463	0.1894	0.0011	0.1769
Industrial	0.2198	0.1567	0.1987	0.0560	0.0207	0.0001	0.2127
Other Public Authority	0.0433	0.0309	0.0391	0.0110	0.0451	0.0003	0.0421
Sales for Resale	0.0671	0.0478	0.0607	0.0171	0.0000	0.0000	0.0649
Private Fire Protection	0.0002	0.0001	0.0237	0.0067	0.0286	0.0002	0.0070
Public Fire Protection	0.0000	0.0000	0.0723	0.0203	0.0874	0.0005	0.0208
Total	1.0000	0.7128	1.0000	0.2816	1.0000	0.0056	1.0000

The weighting of the factors is based on the horsepower of pumps associated with maximum day facilities, maximum day and fire facilities, and maximum hour facilities, as follows:

	Horsepower of Pumps	Weight
Associated with Maximum Day	13,909	0.7128
Associated with Maximum Day and Fire	5,495	0.2816
Associated with Maximum Hour	109	0.0056
Total	19,513	1.0000

* Horsepower of pumps utilized from Staff CCOS in case no. WR-2020-0344

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

**FACTOR 7.
ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS**

Factors are based on the weighting of the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 5, for each customer classification, as follows:

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X	(4)	(5)=(4)X	(6)=(3)+(5)
		0.0818		0.9182	
Residential	0.4412	0.0361	0.6287	0.5772	0.6133
Commercial	0.1643	0.0134	0.1894	0.1739	0.1874
Industrial	0.1987	0.0163	0.0207	0.0190	0.0353
Other Public Authority	0.0391	0.0032	0.0451	0.0414	0.0446
Sales for Resale	0.0607	0.0050	0.0000	0.0000	0.0050
Private Fire Protection	0.0237	0.0019	0.0286	0.0263	0.0282
Public Fire Protection	0.0723	0.0059	0.0874	0.0803	0.0862
Total	1.0000	0.0818	1.0000	0.9182	1.0000

	Total Footage of Mains	Weight
Transmission Mains	1,008,782	0.0818
Distribution Mains	11,316,982	0.9182
Total	12,325,764	1.0000

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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

Customer Classification	Allocation Factor
Public Fire Protection	1.0000
Total	1.0000

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

Factors are based on the relative cost of meters by size and customer classification, as developed on the following page and summarized below.

Customer Classification (1)	5/8" Dollar Equivalents (2)	Allocation Factor (3)
Residential	123,256	0.7762
Commercial	25,693	0.1618
Industrial	2,864	0.0180
Other Public Authority	6,189	0.0390
Sales for Resale	790	0.0050
Private Fire	0	0.0000
Total	158,792	1.0000

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

Factors are based on the relative cost of services by size and customer classification, as developed on the following page and summarized below.

Customer Classification (1)	3/4" Dollar Equivalents (2)	Allocation Factor (3)
Residential	118,891	0.8361
Commercial	12,854	0.0904
Industrial	323	0.0023
Other Public Authority	1,806	0.0127
Sales for Resale	91	0.0006
Private Fire Protection	8,239	0.0579
Total	142,203	1.0000

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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

**FACTOR 11.
 ALLOCATION OF TRANSMISSION AND DISTRIBUTION OPERATION
 SUPERVISION AND ENGINEERING AND MISCELLANEOUS EXPENSES.**

Factors are based on transmission and distribution operation expenses other than those being allocated, as

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 1,320,691	0.6628
Commercial	352,208	0.1768
Industrial	59,040	0.0296
Other Public Authority	83,297	0.0418
Sales for Resale	9,503	0.0048
Private Fire Protection	45,428	0.0228
Public Fire Protection	122,465	0.0615
Total	1,992,632	1.0000

**FACTOR 12.
 ALLOCATION OF TRANS. DISTRIB. MAINTENANCE SUPERVISION
 AND ENGINEERING, STRUCTURES AND IMPROVE., AND OTHER EXPENSES.**

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

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 296,963	0.5753
Commercial	73,934	0.1432
Industrial	14,088	0.0273
Other Public Authority	16,911	0.0328
Sales for Resale	2,389	0.0046
Private Fire Protection	13,716	0.0266
Public Fire Protection	98,159	0.1902
Total	\$516,160	1.0000

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**FACTOR 13.
 ALLOCATION OF BILLING AND COLLECTING COSTS**

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
Residential	117,616	0.9012
Commercial	9,967	0.0764
Industrial	112	0.0009
Other Public Authority	1,087	0.0083
Sales for Resale	31	0.0002
Private Fire Protection	1,694	0.0130
Public Fire Protection	0	0.0000
Total	130,507	1.0000

**FACTOR 14.
 ALLOCATION OF METER READING COSTS.**

Factors are based on the number of metered customers.

Customer Classification	Total Metered Customers	Allocation Factor
(1)	(2)	(3)
Residential	117,616	0.9131
Commercial	9,967	0.0774
Industrial	112	0.0009
Other Public Authority	1,087	0.0084
Sales for Resale	31	0.0002
Total	128,813	1.0000

Missouri-American Water Company

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Staff Class Cost of Service Study

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 15.

ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES AND CASH WORKING CAPITAL.

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$5,682,027	0.6364
Commercial	1,327,809	0.1487
Industrial	787,235	0.0882
Other Public Authority	293,796	0.0329
Sales for Resale	225,356	0.0252
Private Fire Protection	140,770	0.0158
Public Fire Protection	471,235	0.0528
Total	\$8,928,228	1.0000

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	\$7,056,659	0.6664
Commercial	1,481,012	0.1399
Industrial	764,906	0.0722
Other Public Authority	315,688	0.0298
Sales for Resale	218,190	0.0206
Private Fire Protection	277,162	0.0262
Public Fire Protection	476,128	0.0450
Total	\$10,589,746	1.0000

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**FACTOR 17.
ALLOCATION OF ORGANIZATION, FRANCHISES AND CONSENTS,
MISC. INTANGIBLE PLANT AND OTHER RATE BASE ELEMENTS.**

Factors are based on the allocation of the original cost less depreciation other than those items being allocated, as follows:

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	\$436,904,991	0.5890
Commercial	121,407,899	0.1637
Industrial	60,306,927	0.0813
Other Public Authority	28,288,599	0.0381
Sales for Resale	16,202,700	0.0218
Private Fire Protection	15,059,666	0.0203
Public Fire Protection	63,586,139	0.0857
Total	\$741,756,921	1.0000

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

**FACTOR 18.
ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.**

Factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below.

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$308,581,250	0.5891
Commercial	85,702,824	0.1636
Industrial	42,710,661	0.0815
Other Public Authority	19,965,674	0.0381
Sales for Resale	11,485,289	0.0219
Private Fire Protection	10,570,076	0.0202
Public Fire Protection	44,769,329	0.0855
Total	\$523,785,103	1.0000

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**FACTOR 19.
 ALLOCATION OF REG. COMMISSION EXPENSES, ASSESSMENTS AND
 OTHER WATER REVENUES.**

The factors are based on the allocation of the total cost of service, excluding those items being allocated.

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$61,294,703	0.6019
Commercial	16,138,312	0.1585
Industrial	9,543,791	0.0937
Other Public Authority	3,688,338	0.0362
Sales for Resale	2,690,248	0.0264
Private Fire Protection	1,848,797	0.0182
Public Fire Protection	6,631,872	0.0651
Total	\$101,836,060	1.0000

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Staff Class Cost of Service Study District 1

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TEST YEAR ENDED June 30, 2022 UPDATED TO December 31, 2022

Customer Classification	Cost of Service		Cost of Service After Reallocation of Public Fire		Present Revenues		Proposed Revenues		Cost of Service	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Residential	\$ 181,264,686	63.1%	\$ 209,776,711	73.1%	\$ 175,102,487	72.8%	\$ 34,674,224	74.6%	\$ 209,776,711	19.8%
Commercial	43,780,700	15.2%	50,969,423	17.8%	45,597,239	18.9%	5,372,184	11.6%	50,969,423	11.8%
Industrial	6,114,034	2.1%	6,463,297	2.3%	4,886,354	2.0%	1,576,943	3.4%	6,463,297	32.3%
Other Public Authority	3,244,378	1.1%	3,841,733	1.3%	3,240,867	1.3%	600,866	1.3%	3,841,733	18.5%
Sales for Resale	6,515,381	2.3%	6,631,996	2.3%	8,055,469	3.3%	(1,423,473)	-3.1%	6,631,996	-17.7%
Private Fire Service	9,413,258	3.3%	9,413,258	3.3%	3,759,867	1.6%	5,653,391	12.2%	9,413,258	150.4%
Public Fire Service	<u>36,763,981</u>	<u>12.8%</u>								
Total Sales	287,096,417	100%	\$ 287,096,417		\$ 240,642,283	100%	46,454,134	100%	287,096,417	19.3%
Other Revenues	<u>3,709,065</u>									
Total	<u>\$ 290,805,482</u>		<u>\$ 287,096,417</u>		<u>\$ 240,642,283</u>		<u>\$ 46,454,134</u>		<u>\$ 287,096,417</u>	19.3%
True-Up Estimate	12,971,611						12,971,611		12,971,611	
Total w/ True-Up	\$ 303,777,093						\$ 59,425,745		\$ 300,068,028	

Note: Present Revenues and Proposed Revenues from Staff's EMS Run.

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 Staff Class Cost of Service Study District 2

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
 FOR THE TEST YEAR ENDED June 30, 2022 UPDATED TO December 31, 2022

Customer Classification	Cost of Service		Cost of Service After Reallocation of Public Fire		Present Revenues		Proposed Revenues		Cost of Service	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent Increase
(1)	(2)	(3)			(4)	(5)	(6)	(7)	(8)	(9)
Residential	\$ 64,624,231	60.1%	\$ 70,176,452	65.3%	\$ 54,876,626	60.1%	\$ 15,299,826	94.3%	\$ 70,176,452	27.9%
Commercial	17,077,923	15.9%	18,235,283	17.0%	17,934,442	19.6%	300,841	1.9%	18,235,283	1.7%
Industrial	9,986,793	9.3%	10,115,815	9.4%	9,496,157	10.4%	619,658	3.8%	10,115,815	6.5%
Other Public Authority	3,908,433	3.6%	4,187,234	3.9%	3,938,759	4.3%	248,475	1.5%	4,187,234	6.3%
Sales for Resale	2,807,292	2.6%	2,842,856	2.6%	3,626,612	4.0%	(783,756)	-4.8%	2,842,856	-21.6%
Private Fire Service	1,967,066	1.8%	1,967,066	1.8%	1,434,399	1.6%	532,667	3.3%	1,967,066	37.1%
Public Fire Service	<u>7,152,968</u>	<u>6.7%</u>								
Total Sales	107,524,705	100%	\$ 107,524,705		\$ 91,306,995	100%	16,217,710	100%	107,524,705	17.8%
Other Revenues	<u>1,713,635</u>									
Total	<u>\$ 109,238,340</u>		<u>\$ 107,524,705</u>		<u>\$ 91,306,995</u>		<u>\$ 16,217,710</u>		<u>\$ 107,524,705</u>	17.8%
True-Up Estimate	5,463,204						5,463,204		5,463,204	
Total w/ True-Up	\$ 114,701,544						\$ 21,680,914		\$ 112,987,909	

Note: Present Revenues and Proposed Revenues from Staff's EMS Run.

Missouri-American Water Company
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Staff Class Cost of Service Study

BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Public Fire Protection		Total	
		Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)	(13)	(14)	(13)	(14)
5/8	1.0	283,436.00	283,436.00	6,988.00	6,988.00	0.00	0.00	131.00	131.00	0.00	0.00	0.00	0.00	0.00	0.00	290,555.00	290,555.00
3/4	1.3	24,403.00	31,723.90	2,853.00	3,708.90	0.00	0.00	145.00	188.50	0.00	0.00	0.00	0.00	0.00	0.00	27,401.00	35,621.30
1	1.7	9,004.00	15,306.80	1,991.00	3,384.70	0.00	0.00	110.00	187.00	0.00	0.00	0.00	0.00	0.00	0.00	11,105.00	18,878.50
1-1/2	3.0	422.00	1,266.00	976.00	2,928.00	1.00	3.00	61.00	183.00	0.00	0.00	0.00	0.00	0.00	0.00	1,460.00	4,380.00
2	4.3	1,039.00	4,467.70	2,980.00	12,814.00	12.00	51.60	195.00	838.50	0.00	0.00	0.00	0.00	0.00	0.00	4,226.00	18,171.80
3	19.0	20.00	380.00	270.00	5,130.00	12.00	228.00	36.00	684.00	3.00	57.00	0.00	0.00	0.00	0.00	341.00	6,479.00
4	29.3	25.00	732.50	201.00	5,889.30	24.00	703.20	25.00	732.50	2.00	58.60	0.00	0.00	0.00	0.00	277.00	8,116.10
6	48.4	24.00	1,161.60	178.00	8,615.20	30.00	1,452.00	38.00	1,839.20	8.00	387.20	0.00	0.00	0.00	0.00	278.00	13,455.20
8	112.9	43.00	4,854.70	250.00	28,225.00	8.00	903.20	15.00	1,693.50	8.00	903.20	0.00	0.00	0.00	0.00	324.00	36,579.60
10	145.0	3.00	435.00	62.00	8,990.00	6.00	870.00	5.00	725.00	0.00	0.00	0.00	0.00	0.00	0.00	76.00	11,020.00
12	215.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Monthly		318,419.00	343,764.20	16,749.00	86,673.10	93.00	4,211.00	761.00	7,202.20	21.00	1,406.00	0.00	0.00	0.00	0.00	336,043.00	443,256.50

Quarterly Customers		Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Public Fire Protection		Total	
Meter Size	Dollar Equivalent	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting
5/8	1.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3/4	1.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	1.7	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1-1/2	3.5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	4.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	19.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	29.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	48.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	112.9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	145.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	215.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Quarterly		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total 5/8 Dollar		318,419.00	343,764.20	16,749.00	86,673.10	93.00	4,211.00	761.00	7,202.20	21.00	1,406.00	0.00	0.00	0.00	0.00	336,043.00	443,256.50
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BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Public Fire Protection		Total	
		Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(11)	(15)	(16)	(15)	(16)
3/4	1.00	307,839.00	307,839.00	9,841.00	9,841.00	0.00	0.00	276.00	276.00	0.00	0.00	0.00	0.00	0.00	0.00	317,956.00	317,956.00
1	1.17	9,004.00	10,534.68	1,991.00	2,329.47	0.00	0.00	110.00	128.70	0.00	0.00	0.00	0.00	0.00	0.00	11,105.00	12,992.85
1-1/2	1.58	422.00	666.76	976.00	1,542.08	1.00	1.58	61.00	96.38	0.00	0.00	0.00	0.00	0.00	0.00	1,460.00	2,306.80
2	2.04	1,039.00	2,119.56	2,980.00	6,079.20	12.00	24.48	195.00	397.80	0.00	0.00	135.00	275.40	0.00	0.00	4,361.00	8,896.44
3	2.73	20.00	54.60	270.00	737.10	12.00	32.76	36.00	98.28	3.00	8.19	3.00	8.19	0.00	0.00	344.00	939.12
4	2.88	25.00	72.00	201.00	578.88	24.00	69.12	25.00	72.00	2.00	5.76	552.00	1,589.76	0.00	0.00	829.00	2,387.52
6	4.24	24.00	101.76	178.00	754.72	30.00	127.20	38.00	161.12	8.00	33.92	2,290.00	9,709.60	0.00	0.00	2,568.00	10,888.32
8	6.98	43.00	300.14	250.00	1,745.00	8.00	55.84	15.00	104.70	8.00	55.84	1,329.00	9,276.42	0.00	0.00	1,653.00	11,537.94
10	9.50	3.00	28.50	62.00	589.00	6.00	57.00	5.00	47.50	0.00	0.00	33.00	313.50	0.00	0.00	109.00	1,035.50
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82.00	997.12	0.00	0.00	82.00	997.12
Total 3/4" Dollar Equivalent		318,419.00	321,717.00	16,749.00	24,196.45	93.00	367.98	761.00	1,382.48	21.00	103.71	4,424.00	22,169.99	0.00	0.00	340,467.00	369,937.61

BASIS FOR ALLOCATING DEMAND RELATED COSTS OF FIRE SERVICE
TO PRIVATE AND PUBLIC FIRE PROTECTION CUSTOMER CLASSIFICATIONS

Description	Restrictive Diameters Squared	Quantity	Relative Demand	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
<u>PRIVATE FIRE PROTECTION</u>				
<u>Fire Lines</u>				
2	4.00	135	540	
3	9.00	1	9	
4	16.00	552	8,832	
6	36.00	2290	82,440	
8	64.00	1329	85,056	
10	100.00	33	3,300	
12	144.00	82	11,808	
Private Hydrants	20.25	38	770	
Private Hydrants	26.50	0	0	
Total Private Fire Protection		4,460	192,755	0.2241
<u>PUBLIC FIRE PROTECTION</u>				
<u>Hydrant</u>	<u>Nozzle Sizes</u>			
4 1/2" Valve	2- 2.5" & 1- 4.5"	20.25	28,571	578,563
5 1/4" Valve	2- 2.5" & 1- 4.5"	27.56	0	0
4 1/4" Valve	2- 2.5" & 1- 4.5"	18.06	584	10,547
4 1/2" Valve	1- 2.5" & 1- 4.5"	20.25	0	0
4 1/2" Valve	1-2.5"	6.25	455	2,844
4 3/4" Valve	1- 2.5" & 1 -4.5"	22.56	97	2,188
5 1/4" Valve	1- 2.5" & 1- 4.5"	26.50	2,760	73,140
Total Public Fire Protection		32,467	667,282	0.7759
Total Fire Protection		36,927	860,036	1.0000

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BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Public Fire Protection		Total	
		Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)	(13)	(14)	(13)	(14)
5/8	1.0	109,726.00	109,726.00	5,563.00	5,563.00	8.00	8.00	316.00	316.00	0.00	0.00	0.00	0.00	0.00	0.00	115,613.00	115,613.00
3/4	1.3	1,578.00	2,051.40	168.00	218.40	0.00	0.00	20.00	26.00	0.00	0.00	0.00	0.00	0.00	0.00	1,766.00	2,295.80
1	1.7	6,007.00	10,211.90	1,914.00	3,253.80	7.00	11.90	182.00	309.40	2.00	3.40	0.00	0.00	0.00	0.00	8,112.00	13,790.40
1-1/2	3.0	152.00	456.00	349.00	1,047.00	0.00	0.00	84.00	252.00	0.00	0.00	0.00	0.00	0.00	0.00	585.00	1,755.00
2	4.3	149.00	640.70	1,768.00	7,602.40	37.00	159.10	378.00	1,625.40	10.00	43.00	0.00	0.00	0.00	0.00	2,342.00	10,070.60
3	19.0	3.00	57.00	58.00	1,102.00	12.00	228.00	45.00	855.00	3.00	57.00	0.00	0.00	0.00	0.00	121.00	2,299.00
4	29.3	0.00	0.00	97.00	2,842.10	20.00	586.00	44.00	1,289.20	8.00	234.40	0.00	0.00	0.00	0.00	169.00	4,951.70
6	48.4	0.00	0.00	27.00	1,306.80	20.00	968.00	8.00	387.20	7.00	338.80	0.00	0.00	0.00	0.00	62.00	3,000.80
8	112.9	1.00	112.90	18.00	2,032.20	8.00	903.20	10.00	1,129.00	1.00	112.90	0.00	0.00	0.00	0.00	38.00	4,290.20
10	145.0	0.00	0.00	5.00	725.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	725.00
12	215.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Monthly		117,616.00	123,255.90	9,967.00	25,692.70	112.00	2,864.20	1,087.00	6,189.20	31.00	789.50	0.00	0.00	0.00	0.00	128,813.00	158,791.50

Quarterly Customers		Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Public Fire Protection		Total	
Meter Size	Dollar Equivalent	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting
5/8	1.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3/4	1.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	1.7	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1-1/2	3.5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	4.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	19.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	29.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	48.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	112.9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	145.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	215.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Quarterly		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total 5/8 Dollar		117,616.00	123,255.90	9,967.00	25,692.70	112.00	2,864.20	1,087.00	6,189.20	31.00	789.50	0.00	0.00	0.00	0.00	128,813.00	158,791.50
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BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Public Fire Protection		Total	
		Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(11)	(15)	(16)	(15)	(16)
3/4	1.00	111,304.00	111,304.00	5,731.00	5,731.00	8.00	8.00	336.00	336.00	0.00	0.00	0.00	0.00	0.00	0.00	117,379.00	117,379.00
1	1.17	6,007.00	7,028.19	1,914.00	2,239.38	7.00	8.19	182.00	212.94	2.00	2.34	0.00	0.00	0.00	0.00	8,112.00	9,491.04
1-1/2	1.58	152.00	240.16	349.00	551.42	0.00	0.00	84.00	132.72	0.00	0.00	0.00	0.00	0.00	0.00	585.00	924.30
2	2.04	149.00	303.96	1,768.00	3,606.72	37.00	75.48	378.00	771.12	10.00	20.40	84.00	171.36	0.00	0.00	2,426.00	4,949.04
3	2.73	3.00	8.19	58.00	158.34	12.00	32.76	45.00	122.85	3.00	8.19	3.00	8.19	0.00	0.00	124.00	338.52
4	2.88	0.00	0.00	97.00	279.36	20.00	57.60	44.00	126.72	8.00	23.04	350.00	1,008.00	0.00	0.00	519.00	1,494.72
6	4.24	0.00	0.00	27.00	114.48	20.00	84.80	8.00	33.92	7.00	29.68	731.00	3,099.44	0.00	0.00	793.00	3,362.32
8	6.98	1.00	6.98	18.00	125.64	8.00	55.84	10.00	69.80	1.00	6.98	437.00	3,050.26	0.00	0.00	475.00	3,315.50
10	9.50	0.00	0.00	5.00	47.50	0.00	0.00	0.00	0.00	0.00	0.00	68.00	646.00	0.00	0.00	73.00	693.50
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.00	255.36	0.00	0.00	21.00	255.36
Total 3/4" Dollar Equivalent		117,616.00	118,891.48	9,967.00	12,853.84	112.00	322.67	1,087.00	1,806.07	31.00	90.63	1,694.00	8,238.61	0.00	0.00	130,507.00	142,203.30

Missouri-American Water Company
 WR-2022-0303
 Staff Class Cost of Service Study District 2

BASIS FOR ALLOCATING DEMAND RELATED COSTS OF FIRE SERVICE
 TO PRIVATE AND PUBLIC FIRE PROTECTION CUSTOMER CLASSIFICATIONS

Description	Restrictive Diameters Squared	Quantity	Relative Demand	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
<u>PRIVATE FIRE PROTECTION</u>				
<u>Fire Lines</u>				
2	4.00	84	336	
3	9.00	3	27	
4	16.00	350	5,600	
6	36.00	731	26,316	
8	64.00	437	27,968	
10	100.00	68	6,800	
12	144.00	21	3,024	
Private Hydrants	20.25	250	5,063	
Private Hydrants	26.50	0	0	
Total Private Fire Protection		1,944	75,134	0.2456
<u>PUBLIC FIRE PROTECTION</u>				
<u>Hydrant</u>	<u>Nozzle Sizes</u>			
4 1/2" Valve	2- 2.5" & 1- 4.5"	20.25	9,838	199,220
5 1/4" Valve	2- 2.5" & 1- 4.5"	27.56	950	26,182
4 1/4" Valve	2- 2.5" & 1- 4.5"	18.06	201	3,630
4 1/2" Valve	1- 2.5" & 1- 4.5"	20.25	0	0
4 1/2" Valve	1-2.5"	6.25	157	981
4 3/4" Valve	1- 2.5" & 1 -4.5"	22.56	34	767
5 1/4" Valve	1- 2.5" & 1- 4.5"	26.50	0	0
Total Public Fire Protection		11,180	230,780	0.7544
Total Fire Protection		13,124	305,913	1.0000

Missouri-American Water Company
 WR-2022-0303
 Staff Class Cost of Service Study District 1

Meters	Services	Billing & Collecting	Fire Service
\$ 14,662,629.45	\$ 17,761,581.54	\$ 10,826,542.30	\$ 46,283,894.53

Customer Numbers Equ Units		443,257	347,768	340,503								
Cost per cust number per month		\$ 2.76	\$ 4.26	\$ 2.65								
Meter Size	5/8" Dollar Equivalent	Cost per meter size Per Month	Monthly Meter Cost per Cust	Service Size	3/4" Dollar Equivalent	Cost per service size Per Month	Quarterly Meter Cost per Cust	Billing & Collecting Costs	Customer Charge Calculated by the CCOS	Staff Proposed Customer Charge		
(1)	(2)			(1)	(2)							
5/8	1.00 \$	2.76 \$	2.76 \$	3/4	1.00 \$	4.26 \$	4.26 \$	2.65 \$	\$ 9.66	\$ 9.00		
3/4	1.30 \$	2.76 \$	3.58 \$	3/4	1.00 \$	4.26 \$	4.26 \$	2.65 \$	\$ 10.49	\$ 12.25		
1	1.70 \$	2.76 \$	4.69 \$	1	1.17 \$	4.26 \$	4.98 \$	2.65 \$	\$ 12.32	\$ 16.58		
1-1/2	3.50 \$	2.76 \$	9.65 \$	1-1/2	1.58 \$	4.26 \$	6.72 \$	2.65 \$	\$ 19.02	\$ 27.42		
2	4.30 \$	2.76 \$	11.85 \$	2	2.04 \$	4.26 \$	8.68 \$	2.65 \$	\$ 23.19	\$ 40.43		
3	19.00 \$	2.76 \$	52.38 \$	3	2.73 \$	4.26 \$	11.62 \$	2.65 \$	\$ 66.64	\$ 71.10		
4	29.30 \$	2.76 \$	80.77 \$	4	2.88 \$	4.26 \$	12.26 \$	2.65 \$	\$ 95.68	\$ 114.11		
6	48.40 \$	2.76 \$	133.42 \$	6	4.24 \$	4.26 \$	18.05 \$	2.65 \$	\$ 154.12	\$ 222.47		
8	112.90 \$	2.76 \$	311.22 \$	8	6.98 \$	4.26 \$	29.71 \$	2.65 \$	\$ 343.58	\$ 379.54		
10	145.00 \$	2.76 \$	399.71 \$	10	9.50 \$	4.26 \$	40.43 \$	2.65 \$	\$ 442.79	\$ 637.71		
12	215.00 \$	2.76 \$	592.67 \$	12	12.16 \$	4.26 \$	51.75 \$	2.65 \$	\$ 647.08	\$ 765.25		

Missouri-American Water Company
 WR-2022-0303
 Staff Class Cost of Service Study District 2

Meters	Services	Billing & Collecting	Fire Service
\$ 8,632,783.24	\$ 8,455,801.85	\$ 8,432,234.35	\$ 9,152,493.11

Customer Numbers Equ Units 158,792 133,965 130,757

Cost per cust number per month \$ 4.53 \$ 5.26 \$ 5.37

Meter Size	5/8" Dollar Equivalent	Cost per meter size Per Month	Monthly Meter Cost per Cust	Service Size	3/4" Dollar Equivalent	Cost per service size Per Month	Quarterly Meter Cost per Cust	Billing & Collecting Costs	Customer Charge Calculated by the CCOS	Staff Proposed Customer Charge
(1)	(2)			(1)	(2)					
5/8	1.00	\$ 4.53	\$ 4.53	3/4	1.00	\$ 5.26	\$ 5.26	\$ 5.37	\$ 15.16	\$ 12.60
3/4	1.30	\$ 4.53	\$ 5.89	3/4	1.00	\$ 5.26	\$ 5.26	\$ 5.37	\$ 16.52	\$ 15.31
1	1.70	\$ 4.53	\$ 7.70	1	1.17	\$ 5.26	\$ 6.15	\$ 5.37	\$ 19.23	\$ 20.73
1-1/2	3.50	\$ 4.53	\$ 15.86	1-1/2	1.58	\$ 5.26	\$ 8.31	\$ 5.37	\$ 29.54	\$ 34.28
2	4.30	\$ 4.53	\$ 19.48	2	2.04	\$ 5.26	\$ 10.73	\$ 5.37	\$ 35.59	\$ 50.54
3	19.00	\$ 4.53	\$ 86.08	3	2.73	\$ 5.26	\$ 14.36	\$ 5.37	\$ 105.81	\$ 88.88
4	29.30	\$ 4.53	\$ 132.74	4	2.88	\$ 5.26	\$ 15.15	\$ 5.37	\$ 153.27	\$ 142.64
6	48.40	\$ 4.53	\$ 219.27	6	4.24	\$ 5.26	\$ 22.30	\$ 5.37	\$ 246.95	\$ 278.09
8	112.90	\$ 4.53	\$ 511.49	8	6.98	\$ 5.26	\$ 36.71	\$ 5.37	\$ 553.58	\$ 474.43
10	145.00	\$ 4.53	\$ 656.92	10	9.50	\$ 5.26	\$ 49.97	\$ 5.37	\$ 712.26	\$ 797.14
12	215.00	\$ 4.53	\$ 974.05	12	12.16	\$ 5.26	\$ 63.96	\$ 5.37	\$ 1,043.38	\$ 956.56

Missouri American Water Company WR-2022-0303
Staff Rate Design District 1

	Cost of Service	Customer Charge Revenues	Commodity Charge Revenues	Usage Per Class
Residential	\$ 209,776,711	\$ 36,966,870	\$ 172,809,842	24,056,977
Commercial	\$ 50,969,423	\$ 5,931,014	\$ 45,038,410	8,228,890
Industrial	\$ 6,463,297	\$ 211,693	\$ 6,251,604	3,022,149
Other Public Authority	\$ 3,841,733	\$ 445,001	\$ 3,396,732	423,556
Sale For Resale	\$ 6,631,996	\$ 63,091	\$ 6,568,904	3,967,746
Private Fire	\$ 9,413,258	\$ 5,304,595	\$ 207,220	43,339
Total	\$ 287,096,417	\$ 48,922,263	\$ 238,174,154	39,742,657

					Proposed Commodity Charge	Current Commodity Charge	Percent Change
Rate A	\$ 264,587,867	\$ 43,342,884	\$ 215,821,653	32,709,423	\$ 6.5981	\$ 5.6290	17.22%
Rate B	\$ 6,631,996	\$ 63,091	\$ 11,568,904	3,967,746	\$ 2.9157	\$ 2.6194	11.31%
Rate J	\$ 6,463,297	\$ 211,693	\$ 6,251,604	3,022,149	\$ 2.0686	\$ 1.7797	16.23%
Private Fire	\$ 9,413,258	\$ 5,304,595	\$ 207,220	43,339	\$ 6.5981	\$ -	

**Rate A is available to all residential, commercial and other public authority metered customers

**Rate B is available for supply of water for resale by Public Water Supplies under the terms and conditions of their contract.

**Rate J is available to manufacturers and large quantity users of water who use is fairly constant and is not less than 450,000 gallons per month

Missouri-American Water Company
WR-2022-0303
Staff Rate Design District 2

	Revenue Requirement	Customer Charge Revenues	Commodity Charge Revenues	Usage Per Class
Residential	\$ 70,176,452	\$ 18,536,241	\$ 51,640,211	6,615,780
Commercial	\$ 18,235,283	\$ 3,032,046	\$ 15,203,237	2,789,684
Industrial	\$ 10,115,815	\$ 184,706	\$ 9,931,109	3,780,089
Other Public Authority	\$ 4,187,234	\$ 567,437	\$ 3,619,796	664,534
Sale For Resale	\$ 2,842,856	\$ 52,507	\$ 2,790,349	1,340,845
Private Fire	\$ 1,967,066	\$ 1,943,207	\$ 166,435	4,269
Total	\$ 107,524,705	\$ 24,316,145	\$ 83,208,561	15,195,202

					Proposed Commodity Charge	Current Commodity Charge	Percent Change
Rate A	\$ 92,598,969	\$ 22,135,724	\$ 66,084,376	10,069,998	\$ 6.5625	\$ 6.2469	5.05%
Rate B	\$ 2,842,856	\$ 52,507	\$ 3,790,349	1,340,845	\$ 2.8268	\$ 2.6194	7.92%
Rate J	\$ 10,115,815	\$ 184,706	\$ 10,931,109	3,780,089	\$ 2.8918	\$ 2.8268	2.30%
Private Fire	\$ 1,967,066	\$ 1,943,207	\$ 166,435	4,269	\$ 6.5625	\$ -	

**Rate A is available to all residential, commercial and other public authority metered customers

**Rate B is available for supply of water for resale by Public Water Supplies under the terms and conditions of their contract.

**Rate J is available to manufacturers and large quantity users of water who use is fairly constant and is not less than 450,000 gallons per month

Missouri-American Water Company

WR-2022-0303

Arnold Sewer District

Rate Making Income Statement

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$ 6,315,621
2	Other Operating Revenues *	\$ 34,293
3	Total Operating Revenues	\$ 6,349,914

* See "Revenues - Current Rates" for Details.

Cost of Service

	Account Number		Dollar
	Number	Item	Amount
4	701.000	Operation Labor & Expenses	\$ 4,403
5	703.000	Miscellaneous Expenses	\$ 170
6	742.000	Operation Labor & Expenses	\$ 440,444
7	743.000	Miscellaneous Expenses	\$ 1,509,189
8	744.000	Miscellaneous Expenses	\$ 6,873
9	745.000	Rents	\$ 6
10	752.000	Maintenance of Water Treatment Equipment	\$ 159
11	903.000	Customer Records & Collection Expenses	\$ 33,662
12	904.000	Uncollectible Amounts	\$ 19,603
13	905.000	Misc. Customer Accounts Expense	\$ 81
14	920.000	Admin. & General Salaries	\$ 165,033
15	921.000	Office Supplies & Expense	\$ 45,713
16	923.000	Outside Services Employed	\$ 379,631
17	924.000	Property Insurance	\$ 72,565
18	925.000	Injuries and Damages	\$ 418
19	926.000	Employee Pensions & Benefits	\$ 25,163
20	928.000	Regulatory Expense	\$ 872
21	930.200	Misc. General Expense	\$ 98,974
22	930.300	Research & Development Expenses	\$ 980
23	931.000	Rents-AGE	\$ 51,178
24	932.000	Maint. Of General Plant	\$ 5,466
25	403.000	Depreciation Expense, Dep. Exp.	\$ 729,518
26	404.000	Amortization-LTD Term Plant	\$ 934,440
27	405.000	Amortization-Regulatory Asset	\$ 20,355
28	408.100	Property Taxes	\$ 360,222
29	408.100	Payroll Taxes	\$ 45,028
30	408.100	Other Taxes	\$ (1,081)
31	408.100	PSC Assessment	\$ 35,216
32		Current Income Taxes	\$ 47,661
33		Deferred Income Tax	\$ 229,687
34		Amortization of Protected Excess ADIT	\$ (7,206)
35		Amortization of Unprotected Excess ADIT	\$ (65,785)
36		Additional Current Tax Required	\$ (79,241)
37		Return on Rate Base	\$ 908,128
		True-up Estimate	\$ 73,225
38		Total Cost of Service	\$ 6,090,750

39	Overall Revenue Increase Needed	\$ (259,164)
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40		Rate Base \$ 14,233,984
41		Rate of Return 6.380%

Missouri-American Water Company

WR-2022-0303

Arnold Sewer District

Development of Tariffed Rates

Revenues Generated by Current Tariffed Rates	\$ 6,315,621
Agreed-Upon Overall Revenue Increase	\$ (259,164)
Percentage Increase/Decrease Needed	-4.1035%

Rates			
Current Service Charge	Proposed Service Charge	Current Commodity Charge	Proposed Commodity Charge
\$ 37.23	\$ 36.08	\$ 7.1401	\$ 7.1401

Missouri-American Water Company

WR-2022-0303

**Arnold Sewer District
Residential Customer Bill Comparison**

Company	Current Rate	Proposed Rate	Dollar Increase/Decrease	Percent Increase
Arnold	\$ 37.23	\$ 36.08	\$ (1.15)	-3.0760%
Usage Rate > 5,000 gallons	7.1401	7.1401	\$ -	0.0000%

Missouri-American Water Company

WR-2022-0303

All Other Missouri Sewer Service Area			
Rate Making Income Statement			
Operating Revenues at Current Rates			
1		Tariffed Rate Revenues *	\$ 8,440,255
2		Other Operating Revenues *	\$ 38,499
3		Total Operating Revenues	\$ 8,478,754
		* See "Revenues - Current Rates" for Details.	
Cost of Service			
	Account Number	Item	Dollar Amount
4	701.000	Operation Labor & Expenses	\$ 5,420
5	703.000	Miscellaneous Expenses	\$ 143,731
6	705.000	Rents	\$ -
7	716.000	Maint. Of Supply Mains	\$ 34,315
8	721.000	Fuel or Power Purchased for Pumping	\$ 11,844
9	722.000	Pumping Labor & Expenses	\$ 4,544
10	724.000	Miscellaneous Expense	\$ (201)
11	731.000	Maint. Of Structures & Improvements	\$ -
12	732.000	Maint. Of Power Production Equipment	\$ 22
13	741.000	Chemicals	\$ 55,406
14	742.000	Operation Labor & Expense	\$ 546,380
15	743.000	Miscellaneous Expenses-TDO	\$ 1,449,889
16	744.000	Miscellaneous Expenses-TDO	\$ 62,196
17	745.000	Rents	\$ 968
18	750.000	Maint. Supervision & Engineering - TDM	\$ -
19	752.000	Maintenance of Water Treatment Equipment	\$ 57,816
20	902.000	Meter Reading Expenses	\$ 1,095
21	903.000	Customer Records & Collection Expenses	\$ 46,428
22	904.000	Uncollectible Amounts	\$ 31,084
23	905.000	Misc. Customer Accounts Expense	\$ 1,442
24	907.000	Customer Service & Information Expense	\$ 947
25	920.000	Admin. & General Salaries	\$ 291,088
26	921.000	Office Supplies & Expense	\$ 180,695
27	923.000	Outside Services Employed	\$ 844,087
28	924.000	Property Insurance	\$ 150,874
29	925.000	Injuries and Damages	\$ 844
30	926.000	Employee Pensions & Benefits	\$ 34,073
31	928.000	Regulatory Expense	\$ 1,164
32	930.200	Misc. General Expense	\$ 98,791
33	930.300	Research & Development Expenses	\$ 1,978
34	931.000	Rents-AGE	\$ 8,881

Missouri-American Water Company
WR-2022-0303

35	932.000	Maint. Of General Plant	\$ 11,038
36	403.000	Depreciation Expense, Dep. Exp.	\$ 2,147,954
37	404.000	Amortization-LTD Term Plant	\$ 6,468
38	405.000	Amortization of Reg Asset	\$ 69,404
39	407.000	Amortization-Property Losses	\$ -
40	408.100	Property Taxes	\$ 556,887
41	408.100	Payroll Taxes	\$ 60,768
42	408.100	Other Taxes	\$ (2,132)
43	408.100	PSC Assessment	\$ 47,023
44		Adjustment to Match Sewer EMS Run	
45		Sub-Total Operating Expenses	\$ 6,963,211
46	409.10	Current Income Taxes	\$ (169,895)
47	410.10	Deferred Income Tax	\$ 387,213
48	0.000	Amortization of Protected Excess ADIT	\$ (17,394)
49	0.000	Amortization of Unprotected Excess ADIT	\$ (158,800)
50		Additional Current Tax Required	\$ 378,732
51		Sub-Total Taxes	\$ 419,856
52		Return on Rate Base	\$ 2,684,320
53		Total Cost of Service	\$ 10,067,387
54		True-up Estimate	\$ 1,639,492
55		Total Cost of Service	\$ 11,706,879
56		Overall Revenue Increase Needed	\$ 3,228,125
57		Rate Base	\$ 42,073,979
58		Rate of Return	6.380%

**Missouri-American Water Company
WR-2022-0303**

**All Other Missouri Sewer Service Area
Development of Tariffed Rates**

Revenues Generated by Current Tariffed Rates	\$	8,440,255
Agreed-Upon Overall Revenue Increase	\$	3,228,125
Percentage Increase/Decrease Needed		38.25%

	Rates			
	Current Service Charge	Proposed Service Charge	Current Commodity Charge	Proposed Commodity Charge
Residential District A	\$ 61.64	\$ 67.65	\$ 10.2737	\$ 10.9929
Residential District B	\$ 44.03	\$ 58.71	\$ 7.3383	\$ 7.9987
Residential Taos	\$ 65.00	\$ 67.65		
Residential Hallsville	\$ 38.75	\$ 58.71		
Commercial District A 5/8"	\$ 61.64	\$ 67.65		
Commercial District A 1"	\$ 117.20	\$ 132.67		
Commercial District A 1 1/2"	\$ 209.79	\$ 237.48		
Commercial District A 2"	\$ 320.90	\$ 363.26		
Commercial District A 3"	\$ 565.37	\$ 640.00		
Commercial District A 4"	\$ 926.33	\$ 1,048.61		
Commercial District A 6"	\$ 1,541.00	\$ 1,744.41		
Commercial District B 5/8"	\$ 44.03	\$ 58.71		
Commercial District B 1"	\$ 83.71	\$ 111.63		
Commercial District B 1 1/2"	\$ 149.85	\$ 199.82		
Commercial District B 2"	\$ 229.22	\$ 305.66		
Commercial District B 3"	\$ 403.84	\$ 538.52		
Commercial District B 4"	\$ 661.66	\$ 882.32		
Commercial District B 6"	\$ 1,100.75	\$ 1,467.85		
Commercial Taos	\$ 65.00	\$ 78.00		
Commercial Hallsville	\$ 48.75	\$ 58.50		
Industrial District B 3"	\$ 403.84	\$ 484.61		

Note 1: The Commodity Rates for RT 2.1 and 3.1 are charged when a customer uses more than 6,000 gallons in a month.

Missouri-American Water Company

WR-2022-0303

**All Other Missouri Sewer Service Area
Residential Customer Bill Comparison**

Company	Current Rate	Proposed Rate	Dollar Increase/Decrease	Percent Increase
District A	\$ 61.64	\$ 67.65	\$ 6.01	9.75%
District B	\$ 44.03	\$ 58.71	\$ 14.68	33.35%