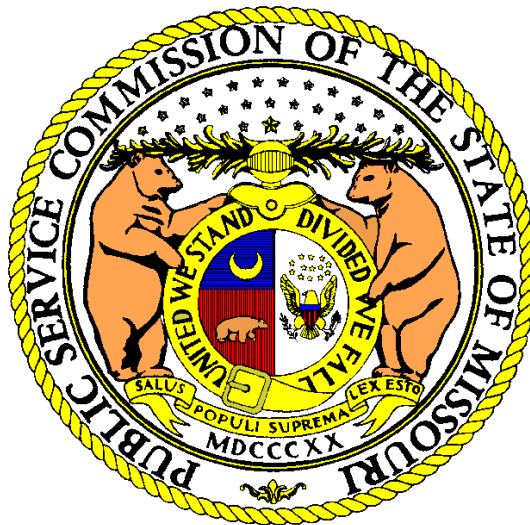


**MISSOURI PUBLIC SERVICE COMMISSION**

**WATER AND SEWER DEPARTMENT**

**REPORT ON  
CLASS COST OF SERVICE  
AND  
RATE DESIGN**



**MISSOURI-AMERICAN WATER COMPANY**

**CASE NO. WR-2020-0344**

*Jefferson City, Missouri  
December 9, 2020*

**\*\* Denotes Confidential Information \*\***

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**REPORT ON  
CLASS COST OF SERVICE  
AND  
RATE DESIGN  
MISSOURI-AMERICAN WATER COMPANY  
CASE NO. WR-2020-0344**

**I. EXECUTIVE SUMMARY**

**A. Staff’s Class Cost of Service and Rate Design Objectives**

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

1. *To design rates that give Missouri-American Water Company (MAWC) the ability to collect the overall increase or decrease in revenues authorized by the Missouri Public Service Commission (Commission);*
2. *To continue utilizing the existing rate districts for water and sewer customers.* The water districts are St. Louis County Service Area, All Other Missouri Service Areas Outside of St. Louis County and Outside of Mexico, and Mexico Service Area.<sup>1</sup> The sewer districts are Arnold Service Area, District A (Cedar Hill, Jefferson City, Cole, Callaway and Benton Counties, Emerald Pointe, Branson Canyon, Incline Village, Ozark Meadows, Platte County, Stonebridge Village, Saddlebrooke Village, Wardsville, Peveley Farms, Homestead Estates, Radcliffe Estates, Rogue Creek and Hiller’s Creek), and District B (Pettis County, Maplewood, Quail Run, Brooking Park, Westlake Village), Fenton, Hickory Hills, Temple Terrace, Anna Meadows, Jaxson Estates, Timber Springs and Clinton Estates;
3. *To develop water rates reflecting the Class Cost of Service (CCOS) study.* Generally, customers pay the cost of service allocated to each customer classification, and MAWC has an opportunity to recover its actual cost of providing service by assigning the results of Staff’s CCOS study to each customer classification within each district; and
4. *To continue the existing rate structure for each customer classification currently in effect in each of the water and sewer districts.* Continuing the use of the existing rate structure for water and sewer customers allows familiarity of rate structure for most customers.

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<sup>1</sup> In Case No. WR-2017-0285, the Commission approved a *Stipulation and Agreement Regarding Inclining Block Pilot Program*, which established MAWC’s current Inclining Block Pilot Program for residential customers of MAWC’s Mexico Service Area. Initial rates for the Mexico service area were established as a part of the All Other Missouri Service Areas Outside of St. Louis County, and then modified to created an inclining block structure.

1           **B.     Staff’s Plan to Accomplish These Objectives**

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

- 4           1. Maintain the districts that were ordered by the Commission in MAWC’s last rate  
5 case, Case No. WR-2017-0285.
- 6           2. Adopt Staff’s proposed rates, which reflect the results of Staff’s CCOS study for  
7 water and which allocates costs to each customer classification in each district.
- 8           3. Adopt the customer charge for water customers as recommended by Staff.
- 9           4. Adopt the Mexico Inclining Block Rates as recommended by Staff.
- 10          5. Order that the overall revenue increase/decrease ordered by the Commission be  
11 implemented according to each rate component of each rate schedule as  
12 recommended by Staff.

13           **II.     CLASS COST OF SERVICE: WATER OPERATIONS**

14           **A.     Overview**

15           The purpose of Staff’s CCOS study is to determine and provide the Commission with a  
16 measure of the relative class cost responsibility for MAWC’s overall revenue requirement on a  
17 consolidated district basis. For purposes of Staff’s CCOS study, Staff used the current Rate A,  
18 Rate B, and Rate J classes as set out in MAWC’s currently effective tariff. For individual costs,  
19 class cost responsibility can be either directly assigned or allocated to customer classes using  
20 reasonable methods for determining the class responsibility for that cost. The CCOS study does  
21 include an allowance for a true-up estimate as provided in Staff’s accounting work papers.

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

23           Staff allocated each district’s cost of service using the “base-extra capacity” method  
24 as outlined in the American Water Works Association Manual of Water Supply Practices,  
25 Principles of Water Rates, Fees, and Charges, Seventh Edition (AWWA M1), which is the method  
26 generally accepted by the industry and utilized in past MAWC rate cases by both Staff and  
27 MAWC. This method involves allocating the various cost components based on data pertaining  
28 to operating costs, operating revenues, system capacity, customer usage, and customer numbers.  
29 The results of these allocations show the relative cost of service for each customer class and the  
30 appropriate operating revenue levels that should be recovered from each customer class. Rates are

1 then designed to collect the appropriate revenues needed to recover the costs that are allocated to  
2 each class.

3 In the base-extra capacity method, costs of service are generally classified to four primary  
4 cost components: Base, Extra Capacity, Customer, and Fire Protection.

5 **Base costs** are the costs that vary with the amount of water used and operation under  
6 average load conditions. Base costs are allocated to customer classifications according to the  
7 amount of water consumed.

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

11 **Customer costs** are those costs associated with serving customers, regardless of the  
12 amount of water consumed. Those costs include customer accounting and collection expenses,  
13 meter-reading, billing, and capital costs related to meters and services.

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

15 Allocation of each of these costs is accomplished by applying class allocation factors.  
16 These class allocation factors are applied to the annualized and normalized expenses along with the  
17 return on investment to determine the total costs to be recovered by each class in each district.

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

### 21 **C. Allocation Factors**

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

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

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

12          **Factors 4 and 5** are the allocation of costs associated with facilities serving base and  
13          maximum hour extra capacity functions and the allocation of costs associated with storage  
14          facilities. These factors are calculated by the allocation of costs related to smaller mains and  
15          storage facilities such as tanks and standpipes. These costs are allocated partly on average  
16          consumption and maximum hour extra demand. These types of costs are related to facilities  
17          that are designed to meet maximum hour and fire protection requirements. Factor 4 is  
18          calculated by weighting the average daily consumption, maximum day extra capacity  
19          demand and fire protection demand for each customer classification. Factor 5 is calculated  
20          by weighting average hourly consumption, maximum hour extra capacity demand and fire  
21          protection demand for each customer classification.

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

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

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

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

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

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

10           **Factor 12** is the allocation of transmission and distribution maintenance supervision  
11 and engineering, structures and improvements and other expenses. This factor is based on  
12 the allocation of transmission and distribution maintenance costs for each customer  
13 classification.

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

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

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

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

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

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

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

4           **D.     Transmission and Distribution Mains Adjustment**

5           Staff is proposing to continue a main adjustment for sale for resale and certain large  
6           industrial customers in all of MAWC's service areas as approved by the Commission in previous  
7           rate cases. Staff's continuing position is that it is appropriate to make a main adjustment for certain  
8           large industrial customers and the sale for resale customer class because they are connected directly  
9           to the transmission system and do not receive any benefit from the smaller distribution mains.

10          **E.     Results of Water Class Cost of Service Study**

11          It is Staff's opinion that the CCOS study, with the above-mentioned adjustments, correctly  
12          allocates the cost of providing service to each customer classification in each of the districts. To  
13          develop rates, Staff used the results of its CCOS study and created Rates A, B, and J. Rate A  
14          combines residential, commercial, other public authorities and smaller industrial customers;  
15          Rate B is sale for resale; and Rate J is for industrial customers who meet certain usage  
16          requirements. These rates are consistent with MAWC's currently approved tariffs.

17          *Staff Expert/Witness: Matthew J. Barnes*

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

19          **A.     Overview**

20          The purpose of rate design is two-fold. One purpose is to take the results from a CCOS  
21          study and design rates for each customer class in each service territory that will give the utility an  
22          opportunity to collect its Commission approved revenue requirement. The other purpose is to  
23          design rates that will be used to collect the appropriate levels of revenue from each service territory  
24          and from each customer class. Staff's rate design for MAWC's water operations is based on the  
25          actual revenue requirement for each district. The rate structure that is utilized generally consists  
26          of a fixed monthly customer charge and a commodity (usage) charge. The customer charge is  
27          developed by comparing certain costs that are generally considered fixed and the number of  
28          customers in each class. Commodity charges are generally developed by comparing the remaining  
29          costs and the usage characteristics of each class.



1           **B.     Design of Rates**

2           Presently, a single-block rate structure is used for all MAWC customers, with the  
3 exception of residential customers in the Mexico Service Area; the Mexico Service Area has an  
4 inclining-block rate structure as discussed below. A single-block rate structure is one in which the  
5 commodity rate is constant regardless of the volumes used. Within each district, there are three  
6 customer classes, Rate A, Rate B, and Rate J. Each class has its own specific commodity rate.  
7 Staff proposes to maintain single-block rates designed specifically for each customer class within  
8 each district. Proposed rates are shown in CCOS Schedule 2.

9           In its direct testimony, MAWC has proposed adding a new Rate L for large customers.  
10 Generally, the customers that would take service on MAWC's proposed Rate L are currently on  
11 Rate J. MAWC is also proposing to start the transition of any remaining Rate J customers to  
12 Rate A. Staff will address this proposal in its rebuttal testimony.

13 *Staff Expert/Witness: Matthew J. Barnes*

14           **Inclining Block Rates**

15           In MAWC's most recent rate case, Case No. WR-2017-0285, the Commission approved a  
16 *Stipulation and Agreement Regarding Inclining Block Pilot Program*, which established MAWC's  
17 current Inclining Block Pilot Program for residential customers of MAWC's Mexico, Missouri,  
18 system. For the Mexico Service Area, the inclining block rates are structured so that the rate at  
19 which a customer is charged for water increases along with their total usage. Customers in the  
20 Mexico Service Area are charged a standard rate for the first 3,000 gallons of usage; for the next  
21 7,000 gallons, the cost increases by 15%; and for any usage over 10,000 gallons the cost increases  
22 by another 25%. An inclining block rate is designed to determine if customers will modify their  
23 consumption of water to a rate design that charges more for water as water is used. It is designed  
24 to either send a price signal to customers to reduce consumption, or to recover exceptional costs  
25 associated with producing water above a certain level.<sup>2</sup> Staff recommends that the Commission  
26 approve continuation of MAWC's Inclining Block Rate Pilot Program. *See* CCOS Schedule 1.

27 *Staff Expert/Witness: Matthew J. Barnes*

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<sup>2</sup> In some settings an additional treatment system must be used to produce additional water that is significantly more expensive. Such as in coastal settings when wells are able to produce sufficient flows under base flow conditions, but a desalinization plant must be used to produce additional water from the ocean above what wells are able to produce.

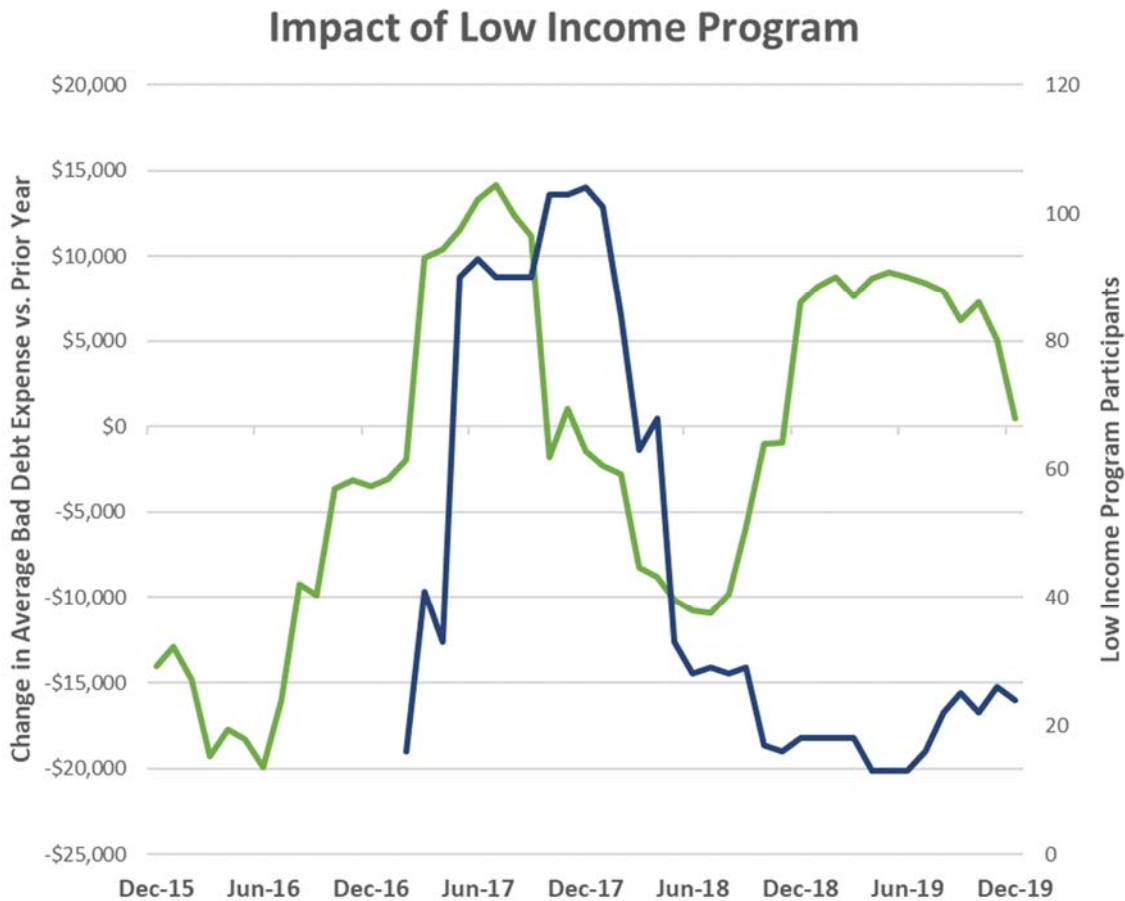
1                    **Low-Income Rate**

2                    As ordered in Case No. WR-2015-0301, and again in Case No. WR -2017-0285, MAWC  
3 has a pilot program that sets a low-income rate in its St. Joseph, Platte County, and Brunswick  
4 service areas. This low-income rate is composed of an 80% discount of the monthly customer  
5 charge (a reduction from \$9.00 to \$7.20), and is available to customers who qualify for the  
6 Low Income Home Energy Assistance Program (LIHEAP). Customer qualification is determined  
7 by the three local Community Action Agencies in the respective counties where the service areas  
8 are located. As of December 31, 2019, there were 24 customers that had signed up for the  
9 low-income rate.

10                  One of the purposes of the pilot is to study the impact of a low-income rate on bad debt  
11 expenses experienced by MAWC. Staff analyzed MAWC's response to Staff Data Request 0236,  
12 which asked for the change in number of customers that have participated in the low-income pilot  
13 program since November 16, 2016, and the impact of bad debt expense that MAWC has  
14 experienced. The chart below shows that MAWC has experienced close to no change in its bad  
15 debt expense, as represented by the green line, since the implementation of the pilot program. The  
16 number of customers that have participated in the program has declined from a high of  
17 approximately 100 participants in December 2017 to a low of 24 participants in December 2019,  
18 as represented by the blue line.

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3 However, Staff’s analysis does not include data for the update period through June 30,  
 4 2020.<sup>3</sup> While Staff’s current analysis shows little to no change in MAWC’s bad debt expenses  
 5 since the implementation of low-income rates, the COVID-19 pandemic has severely affected the  
 6 US economy and it is Staff’s position that it needs to examine data through June 30, 2020, before  
 7 it makes a final recommendation regarding MAWC’s low-income rates. As such Staff will provide  
 8 its recommendation as to whether MAWC’s low-income pilot program should be continued in the  
 9 current service area, be expanded to other service areas, or eliminated, in its Rebuttal Testimony.

10 *Staff Expert/Witness: Matthew J. Barnes*

11 **C. District Rate Design**

12 Staff’s rate design proposal presents to the Commission a method to design rates for the  
 13 various customer classes receiving service in MAWC’s various service territories. In this

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<sup>3</sup> Staff has requested updated information from MAWC, and is currently awaiting a response as of the filing of this Report.

1 proceeding, Staff is proposing to maintain the rate design that the Commission approved in  
2 MAWC's previous rate case, Case No. WR-2017-0285. In the case of MAWC, rate design is  
3 multifaceted. As discussed above, the general purpose of rate design is to develop rates for each  
4 customer class based upon an allocation of MAWC's cost of service. However, in MAWC's case,  
5 rates must also be developed based upon the allocation of MAWC's cost of service to its various  
6 service territories. This allocation is generally performed prior to the allocation of the cost of  
7 service to the various classes.

8 As with the allocation of costs to the various customer classes, there are also costs that can  
9 be directly assigned to a particular district. An example would be costs associated with a treatment  
10 facility or the distribution system. However, there are certain corporate costs that must be allocated  
11 to all of the districts. The Commission's Auditing Staff determined an appropriate manner to  
12 allocate corporate costs to the various districts and between the water and sewer systems.

13 The Commission in the last rate case moved away from a modified district-specific  
14 pricing (DSP) structure to a more consolidated pricing structure. This was accomplished by  
15 simplifying MAWC's rates from more than three individual water rates assigned to individual  
16 districts to two districts.

17 **Staff's Recommendation**

18 Staff recommends that the Commission maintain MAWC's current two water district  
19 structure and the continuation of its Inclining Block Pilot Program as established in Case No.  
20 WR-2017-0285.

21 *Staff Expert/Witness: Matthew J. Barnes*

22 **IV. COST OF SERVICE: SEWER OPERATIONS**

23 **A. Overview**

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

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

2           The COS indicates that the Arnold system requires a 6.2% decrease in revenues,  
3 which includes an allowance for a true-up estimate. The COS indicates that the All Other Missouri  
4 Service Areas require a 116.96% increase to revenues. The All Other Missouri Service Areas  
5 consist of two districts, District A and District B. When comparing MAWC’s All Other Missouri  
6 Service Areas, District A<sup>4</sup> has higher customer and commodity rates when compared to District B.<sup>5</sup>  
7 Staff increased District A’s current rates by approximately 18%. Staff’s proposed District A  
8 residential rate for a 5/8” customer is \$68.39. Staff then increased District B’s current rates by  
9 approximately 80% of Staff’s District A proposed rate of \$68.39 to bring District B’s rates more  
10 in line with District A’s rates. Staff’s proposed District B rate for a 5/8” customer is \$54.71. The  
11 Lawson Service Area was approved late in MAWC’s last rate case, Case No. WR-2017-0285, as  
12 a separate tariff sheet. Staff proposes to include the Lawson Sewer Service Area with District B  
13 in this case. Staff’s sewer rate design is shown in CCOS Schedule 10.

14 *Staff Expert/Witness: Matthew J. Barnes*

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

16           Staff recommends that the current rate designs for the Arnold Service Area, District A and  
17 District B remain in place, and that the the Lawson Sewer Service Area be moved within District B.  
18 Proposed rates are shown in CCOS Schedule 10.

19 *Staff Expert/Witness: Matthew J. Barnes*

20           **VI.       SPECIAL CONTRACTS**

21           Staff has reviewed the special contracts and lists the present and proposed rates in the table  
22 below:

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<sup>4</sup> “District A” includes the service areas of Cedar Hill, Jefferson City, Cole, Callaway and Benton Counties, Emerald Pointe, Branson Canyon, Incline Village, Ozark Meadows, Platte County, Stonebridge Village, Saddlebrooke Village, Wardsville, Peveley Farms, Homestead Estates, Radcliffe Estates, Rogue Creek and Hiller’s Creek.

<sup>5</sup> “District B” includes the service areas of Pettis County Maplewood, Quail Run, Brooking Park, Westlake Village) Fenton, Hickory Hills, Temple Terrace, Anna Meadows, Jaxson Estates, Timber Springs and Clinton Estates.

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4 Staff recommends that the Commission approve continuation of the special contracts and the  
5 proposed rates as calculated by the Company.

6 *Staff Expert/Witness: Matthew J. Barnes*

7 **VII. MISCELLANEOUS FEES**

8 Staff does not recommend any changes to MAWC’s Miscellaneous Fees at this time.

9 *Staff Expert/Witness: Matthew J. Barnes*

10 **VIII. REVENUE STABILIZATION MECHANISM**

11 A Revenue Stabilization Mechanism (RSM) is a mechanism that provides a utility the  
12 ability to achieve its Commission authorized revenues through various methods.

13 The role of the Commission is to set just and reasonable rates for public utilities.<sup>6</sup> Just and  
14 reasonable rates are those rates that are “fair to both the utility and its customers.”<sup>7</sup> Setting such  
15 rates is accomplished by balancing the interests of all stakeholders, which include the utility,  
16 consumers, and any intervenors. The Commission must set rates that allow a utility to cover its

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<sup>6</sup> Missouri Revised Statutes, Title XXV, Section 393.130, (2016).

<sup>7</sup> *State ex rel. Valley Sewage Co. v. Public Service Commission*, 515 S.W.2d 845, 850 (Mo. App. 1974).

1 cost of service, including a reasonable opportunity to earn a profit upon its investments.<sup>8</sup>  
2 Whether or not the utility actually earns its authorized return is contingent on several factors,  
3 including external effects on usage and company decisions.

4         Once the utility's cost of service is determined, a class cost of service study is performed  
5 to assign to each of the utility's customer classifications their specific cost of service. Rates are  
6 then designed for each class that the utility serves. In a perfect world, the revenues a utility  
7 collects would cover its Commission-approved costs. However, in the real world, many factors  
8 cause revenues and costs to either exceed or fall short of those which were used to determine the  
9 utility's revenue requirement during a rate case. One factor would be usage. In any given year,  
10 usage, and therefore sales, will fluctuate from the projected level used in the rate case to create  
11 rates. This potential for variance is the reason shareholders have an opportunity to earn a return  
12 on their investment - to compensate them for the risk that costs and revenues will vary after rates  
13 are established.

14         The RSM is different from a traditional rate-setting mechanism. The RSM is generally  
15 designed to ensure the utility receives its Commission-approved revenue, typically from certain  
16 classes such as the residential class, by periodically adjusting customers' bills. Depending on the  
17 design of the RSM, certain revenues are guaranteed, regardless of external factors such as  
18 fluctuations in customer use, customer growth or decline, the health of the local and  
19 national economy, weather, climate, accidents or unanticipated events, and utility management  
20 and operations.

21         If the actual revenue collected for a given period is different than what was approved,  
22 the RSM will take the form of a surcharge (or credit) to be added to consumer bills. Typically, the  
23 only class an RSM affects is the residential class, because that group is more likely to have variable  
24 loads compared to larger industrial customers who maintain a more consistent load factor.  
25 However, other small users such as commercial or small industrial customers may be affected.

26         The main driver for the use of a RSM is to eliminate the "throughput disincentive" that  
27 utilities associate with promoting conservation or efficiency standards. As with all businesses,  
28 utilities have an incentive to sell more of their product, be it water, electricity, or natural gas, and

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<sup>8</sup> *Bluefield Water Works & Improvement Co. v. Public Service Commission of West Virginia*, 262 U.S. 679, 43 S.Ct. 675, 67 L.Ed. 1176 (1923); *Federal Power Commission v. Hope Natural Gas Co.*, 320 U.S. 591, 64 S.Ct. 281, 88 L.Ed. 333 (1943).

1 | thus not promote conservation or efficiency. Because there is no inherent financial incentive for  
2 | a utility to encourage customer conservation, the RSM is proposed as a replacement to traditional  
3 | rate-making regulation. The RSM creates a financial incentive to the utility by guaranteeing that  
4 | conservation does not hinder the utility's ability to achieve its Commission-approved revenue.  
5 | In this manner the decrease in sales does not lead to reduced revenue.

6 |         There are pros and cons to establishing a RSM. Some of the pros include the elimination  
7 | of the "throughput disincentive," the stabilization of the utility revenue stream, and potentially  
8 | lower debt costs. Some of the cons may include shifting risk from the utility to the consumer,  
9 | increasing rates on those consumers who have already undertaken conservation measures on their  
10 | own, and increasing rates on those consumers who cannot lower their consumption.

11 |         There are also pros and cons to the traditional ratemaking model the Commission has  
12 | employed for over 100 years. The utility and the consumer, as well as all stakeholders, ultimately  
13 | have benefitted from the process that has been established, refined, and modernized over the years.  
14 | A main benefit is the stability of rates that are established by the Commission after a thorough  
15 | review and audit of all of the utilities books and records. Any RSM-type mechanism removes  
16 | stability by allowing for rates to be modified based on one single item, or at most, a handful of  
17 | items, that may or may not reflect overall business conditions in the market. In this case, MAWC  
18 | is proposing a specific mechanism to accomplish its proposed goal. Staff will address the specifics  
19 | of MAWC's proposal, Staff's thoughts on MAWC's proposal, and any alternatives to MAWC's  
20 | proposal in Staff's rebuttal testimony.

21 | *Staff Expert/Witness: James A. Busch*

## 22 | **IX. SCHEDULES INCLUDED IN STAFF'S CCOS REPORT**

23 | **Schedule 1** shows the present customer and commodity charge, the proposed customer and  
24 | commodity charge and the total bill based on different usage amounts for each district.

25 | **Schedule 2** includes Staff's CCOS study for each water district, which summarizes the revenues  
26 | at present rates, revenues at proposed rates, and the amount of increase/decrease for  
27 | each rate class within each district.

28 | **Schedule 3** shows the allocation of Staff's Auditing Unit's depreciation expense by customer class  
29 | for each district.

30 | **Schedule 4** shows the revenues and expenses allocated to each customer class for each district.



- 1 **Schedule 5** shows the Net Plant in Service allocated to each customer class for each district.
- 2 **Schedule 6** shows the summary of the Total Rate Base allocated to each customer class and the
- 3 reallocation of Public Fire costs to each each customer class for each district.
- 4 **Schedule 7** shows the development of Staff's 20 different allocator functions for each customer
- 5 class for each district.
- 6 **Schedule 8** shows the development Staff's miscellenous allocator functions for each customer
- 7 class for each district.
- 8 **Schedule 9** shows Staff's development of costs for each meter size for each customer class and
- 9 each district.
- 10 **Schedule 10** shows the Income Statement, Rate Design and Bill Comparison for each sewer
- 11 district.
- 12 **Schedule 11** - Staff Credentials

**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-2020-0344  
Implement General Rate Increase for        )  
Water and Sewer Service Provided in        )  
Missouri Service Areas                        )

**AFFIDAVIT OF MATTHEW J. BARNES  
JAMES A. BUSCH**

STATE OF MISSOURI      )  
  )      ss.  
COUNTY OF COLE        )

**COME NOW MATTHEW J. BARNES and JAMES A. BUSCH** on their oath declare that they are of sound mind and lawful age; that they contributed to the foregoing *Staff Report - Class Cost of Service*; and that the same is true and correct according to their best knowledge and belief, under penalty of perjury.

Further the Affiants sayeth not.

/s/ Matthew J. Barnes  
**MATTHEW J. BARNES**

/s/ James A. Busch  
**JAMES A. BUSCH**

**Missouri American Water  
Staff Direct Proposed Residential Customer Rates**

<b>Water District 1 - St. Louis County Service Area</b>	<b>Usage in Gallons</b>	<b>Present Rates</b>			<b>Proposed Rates</b>			<b>Dollar Change</b>	<b>Percent Change</b>
		<b>Customer Charge</b>	<b>Volumetric</b>	<b>Total</b>	<b>Customer Charge</b>	<b>Volumetric</b>	<b>Total</b>		
<b>Metered Monthly Customers</b>									
St. Louis Metro	3,000	\$ 9.00	\$ 4.7814	\$ 23.34	\$ 9.18	\$ 4.5155	\$ 22.73	\$ (0.62)	-2.65%
	5,000	\$ 9.00	\$ 4.7814	\$ 32.91	\$ 9.18	\$ 4.5155	\$ 31.76	\$ (1.15)	-3.49%
	7,000	\$ 9.00	\$ 4.7814	\$ 42.47	\$ 9.18	\$ 4.5155	\$ 40.79	\$ (1.68)	-3.96%
<b>Metered Quarterly Customers</b>									
St. Louis Metro	9,000	\$ 27.00	\$ 4.7814	\$ 70.03	\$ 18.66	\$ 4.5155	\$ 59.30	\$ (10.73)	-15.33%
	15,000	\$ 27.00	\$ 4.7814	\$ 98.72	\$ 22.35	\$ 4.5155	\$ 90.08	\$ (8.64)	-8.75%
	21,000	\$ 27.00	\$ 4.7814	\$ 127.41	\$ 22.35	\$ 4.5155	\$ 117.17	\$ (10.23)	-8.03%
<b>Water District 2 - All Other Missouri Service Area</b>									
<b>Metered Monthly Customers</b>									
Brunswick, Emerald Pointe, Golden Acres, Joplin, Lakewood Manor, Lake Tanneycomo, Maplewood, Ozark Mountain, Pevely Farms, Platte County, Riverside, Rogue Creek, Spring Valley, Saddlebrooke, Spokane Highlands, St. Joseph, Stonebridge, Tri-States, and Warrensburg	3,000	\$ 9.00	\$ 6.2469	\$ 27.74	\$ 12.88	\$ 4.7059	\$ 27.00	\$ (0.74)	-2.68%
	5,000	\$ 9.00	\$ 6.2469	\$ 40.23	\$ 12.88	\$ 4.7059	\$ 36.41	\$ (3.82)	-9.51%
	7,000	\$ 9.00	\$ 6.2469	\$ 52.73	\$ 12.88	\$ 4.7059	\$ 45.82	\$ (6.91)	-13.10%
<b>Flat Rate Monthly Customers</b>									
Anna Meadows, Jaxson Estates, Rankin Acres and White Branch	Flat	\$ 48.40	\$ -	\$ 48.40	\$ 36.46	\$ -	\$ 36.46	\$ (11.94)	-24.67%

**Missouri-American Water Company  
Case No. WR-2020-0344  
Staff Direct Proposed Customer Rates**

<b>St. Louis County Service Area</b>						
	<b>Residential</b>	<b>Commercial</b>	<b>Other Public Auth</b>	<b>Total Rate A</b>	<b>Rate B</b>	<b>Rate J</b>
Revenue Requirement	\$ 145,055,913	\$ 34,008,272	\$ 2,009,335	\$ 181,073,520	\$ 7,406,304	\$ 6,346,665
Less Cost of Charge Recovery	\$ 30,687,412	\$ 61,214	\$ 175,488	\$ 30,924,114	\$ -	\$ 185,133
Sales	24,467,979	8,340,037	444,233	33,252,249	4,000,884	3,489,188
Rate A	Rate B	Rate J				
\$	4.5155	\$ 1.8512	\$ 1.7659			

<b>St. Louis County Service Area</b>			
Customer Class	Current Rates	Proposed Rates	Percent Increase/Decrease
Rate A	\$ 4.7814	\$ 4.5155	-5.56%
Rate B	\$ 2.6194	\$ 1.8512	-29.33%
Rate J	\$ 1.7680	\$ 1.7659	-0.12%

<b>All Other Missouri Service Area</b>						
	<b>Residential</b>	<b>Commercial</b>	<b>Other Public Auth</b>	<b>Total Rate A</b>	<b>Rate B</b>	<b>Rate J</b>
Revenue Requirement	\$ 52,711,769	\$ 13,963,680	\$ 3,175,704	\$ 69,851,153	\$ 3,305,923	\$ 9,027,896
Less Cost of Charge Recovery	\$ 18,023,958	\$ 2,188,265	\$ 426,909	\$ 20,639,132	\$ 39,555	\$ 183,752
Sales	6,980,331	2,818,524	658,639	10,457,494	1,243,715	3,854,867
Rate A	Rate B	Rate J				
\$	4.7059	\$ 2.6263	\$ 2.2943			

<b>All Other Missouri Service Area</b>			
Customer Class	Current Rates	Proposed Rates	Percent Increase/Decrease
Rate A	\$ 6.2469	\$ 4.7059	-24.67%
Rate B	\$ 2.6194	\$ 2.6263	0.26%
Rate J	\$ 2.8268	\$ 2.2943	-18.84%

Meter Size	Total MAWC	Staff St. Louis County	Staff St. Louis County	Staff St. Louis County Quarterly	Staff St. Louis County Quarterly	Staff St. Louis County Quarterly	Staff All Other Missouri Areas	Staff All Other Missouri Areas	Staff All Other Missouri Areas
	Current Rate	Proposed Rate	Percent Difference	Current Rate	Proposed Rate	Percent Difference	Current Rate	Percent Difference	Proposed Rate
5/8" - 12/yr	\$ 9.00	\$ 9.18	2.00%	\$ 27.00	\$ 18.66	-30.89%	\$ 9.00	43.11%	\$ 12.88
3/4" - 12/yr	\$ 12.25	\$ 10.01	-18.29%	\$ 36.75	\$ 21.15	-42.45%	\$ 12.25	13.47%	\$ 13.90
1" - 12/yr	\$ 16.58	\$ 11.45	-30.94%	\$ 49.74	\$ 25.48	-48.77%	\$ 16.58	-3.86%	\$ 15.94
1-1/2" - 12/yr	\$ 27.42	\$ 17.25	-37.09%	\$ 82.26	\$ 42.88	-47.87%	\$ 27.42	-13.53%	\$ 23.71
2" - 12/yr	\$ 40.43	\$ 20.37	-49.62%	\$ 121.29	\$ 52.25	-56.92%	\$ 40.43	-30.05%	\$ 28.28
3" - 12/yr	\$ 71.10	\$ 62.49	-12.11%	\$ 213.30	\$ 178.59	-16.27%	\$ 71.10	14.02%	\$ 81.07
4" - 12/yr	\$ 114.11	\$ 91.34	-19.95%	\$ 342.33	\$ 265.14	-22.55%	\$ 114.11	2.30%	\$ 116.73
6" - 12/yr	\$ 222.47	\$ 146.97	-33.94%	\$ 667.41	\$ 432.04	-35.27%	\$ 222.47	-15.86%	\$ 187.19
8" - 12/yr	\$ 379.54	\$ 331.19	-12.74%	\$ 1,138.62	\$ 984.69	-13.52%	\$ 379.54	10.05%	\$ 417.70
10" - 12/yr	\$ 637.71	\$ 425.14	-33.33%	\$ 1,913.13	\$ 1,266.56	-33.80%	\$ 637.71	-15.78%	\$ 537.05
12" - 12/yr	\$ 765.25	\$ 624.45	-18.40%	\$ 2,295.75	\$ 1,864.49	-18.79%	\$ 765.25	2.71%	\$ 785.96
Flat Rate	\$ 48.40						\$ 48.40	-24.67%	\$ 36.46

Missouri American Water Company  
Case Number WR-2020-0344  
All Other Mo Areas  
0  
Depreciation Expense

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
<b>INTANGIBLE PLANT</b>											
301.000	Organization	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302.000	Franchises and Consents	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303.000	Miscellaneous Intangible Plant	\$0	5-Associated with storage facilities.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL INTANGIBLE PLANT</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SOURCE OF SUPPLY PLANT</b>											
310.000	Land and Land Rights - SSP	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
311.000	Structures and Improvements - SSP	\$228,339	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$111,612	\$40,165	\$48,157	\$9,385	\$19,021	\$0	\$0	\$228,340
312.000	Collecting & Impounding Reservoirs	\$419	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$205	\$74	\$88	\$17	\$35	\$0	\$0	\$419
313.000	Lake, River and Other Intakes	\$263,834	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$128,962	\$46,408	\$55,643	\$10,844	\$21,977	\$0	\$0	\$263,834
314.000	Wells and Springs	\$253,589	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$123,954	\$44,606	\$53,482	\$10,423	\$21,124	\$0	\$0	\$253,589
315.000	Infiltration Galleries and Tunnels	\$32	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$16	\$6	\$7	\$1	\$3	\$0	\$0	\$33
316.000	Supply Mains	\$235,843	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$115,280	\$41,485	\$49,739	\$9,693	\$19,646	\$0	\$0	\$235,843
317.000	Miscellaneous Source of Supply - Other	\$15,830	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$7,738	\$2,784	\$3,339	\$651	\$1,319	\$0	\$0	\$15,831
	<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$997,886</b>		<b>\$487,767</b>	<b>\$175,528</b>	<b>\$210,455</b>	<b>\$41,014</b>	<b>\$83,125</b>	<b>\$0</b>	<b>\$0</b>	<b>\$997,889</b>
<b>PUMPING PLANT</b>											
320.000	Land and Land Rights - PP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
321.000	Structures and Improvements - PP	\$512,712	6-Assoc. w/power and pumping facilities	\$249,127	\$89,520	\$106,644	\$20,919	\$42,145	\$1,025	\$3,333	\$512,713
322.000	Boiler Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Power Generation Equipment	\$92,281	6-Assoc. w/power and pumping facilities	\$44,839	\$16,112	\$19,194	\$3,765	\$7,585	\$185	\$600	\$92,280
324.000	Steam Pumping Equipment	\$4,426	6-Assoc. w/power and pumping facilities	\$2,151	\$773	\$921	\$181	\$364	\$9	\$29	\$4,428
325.000	Electric Pumping Equipment	\$483,532	6-Assoc. w/power and pumping facilities	\$234,948	\$84,425	\$100,575	\$19,728	\$39,746	\$967	\$3,143	\$483,532
326.000	Diesel Pumping Equipment	\$9,059	6-Assoc. w/power and pumping facilities	\$4,402	\$1,582	\$1,884	\$370	\$745	\$18	\$59	\$9,060
327.000	Hydraulic Pumping Equipment	\$6,837	6-Assoc. w/power and pumping facilities	\$3,322	\$1,194	\$1,422	\$279	\$562	\$14	\$44	\$6,837
328.000	Other Pumping Equipment	\$41,100	6-Assoc. w/power and pumping facilities	\$19,970	\$7,176	\$8,549	\$1,677	\$3,378	\$82	\$267	\$41,099
	<b>TOTAL PUMPING PLANT</b>	<b>\$1,149,947</b>		<b>\$558,759</b>	<b>\$200,782</b>	<b>\$239,189</b>	<b>\$46,919</b>	<b>\$94,525</b>	<b>\$2,300</b>	<b>\$7,475</b>	<b>\$1,149,949</b>
<b>WATER TREATMENT PLANT</b>											
330.000	Land and Land Rights - WTP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331.000	Structures and Improvements - WTP	\$1,596,333	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$780,288	\$280,795	\$336,667	\$65,609	\$132,975	\$0	\$0	\$1,596,334
332.000	Water Treatment Equipment	\$1,390,569	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$679,710	\$244,601	\$293,271	\$57,152	\$115,834	\$0	\$0	\$1,390,568
333.000	Miscellaneous Water Treat, Other	\$49,058	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$23,980	\$8,629	\$10,346	\$2,016	\$4,087	\$0	\$0	\$49,058
	<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$3,035,960</b>		<b>\$1,483,978</b>	<b>\$534,025</b>	<b>\$640,284</b>	<b>\$124,777</b>	<b>\$252,896</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,035,960</b>
<b>TRANSMISSION &amp; DIST. PLANT</b>											
340.000	Land and Land Rights - TDP	\$0	7-Assoc. with trans. and distrib. mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
341.000	Structures and Improvements - TDP	\$138,588	7-Assoc. with trans. and distrib. mains	\$89,486	\$29,353	\$8,038	\$6,860	\$2,273	\$610	\$1,968	\$138,588
341.100	Structure & Improve - Special Crossing	\$0	5-Associated with storage facilities.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
342.000	Distribution Reservoirs and Standpipes	\$435,915	5-Associated with storage facilities.	\$209,544	\$66,869	\$59,982	\$15,606	\$34,960	\$11,683	\$37,271	\$435,915
343.000	Transmission and Distribution Mains	\$4,419,823	7-Assoc. with trans. and distrib. mains	\$2,853,880	\$936,119	\$256,350	\$218,781	\$72,485	\$19,447	\$62,761	\$4,419,823
344.000	Fire Mains	\$9,289	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$9,289	\$9,289

Missouri American Water Company  
Case Number WR-2020-0344  
All Other Mo Areas  
0  
Depreciation Expense

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
345.000	Customer Services	\$1,700,627	10-Factors for allocating COS to customer class.	\$1,412,371	\$148,805	\$6,632	\$22,108	\$1,190	\$109,520	\$0	\$1,700,626
346.000	Customer Meters	\$991,859	9-Associated with meters	\$770,179	\$152,548	\$22,019	\$42,055	\$5,058	\$0	\$0	\$991,859
347.000	Customer Meter Pits & Installation	\$475,034	9-Associated with meters	\$368,864	\$73,060	\$10,546	\$20,141	\$2,423	\$0	\$0	\$475,034
348.000	Fire Hydrants	\$450,133	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$450,133	\$450,133
349.000	Miscellaneous Trans. & Dist. - Other	\$1,411	4-Associated with facilities serving base and max. hr. extra capacity functions	\$972	\$314	\$29	\$73	\$0	\$5	\$17	\$1,410
<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		<b>\$8,622,679</b>		<b>\$5,705,296</b>	<b>\$1,407,068</b>	<b>\$363,596</b>	<b>\$325,624</b>	<b>\$118,389</b>	<b>\$141,265</b>	<b>\$561,439</b>	<b>\$8,622,677</b>
<b>INCENTIVE COMPENSATION CAPITALIZATION</b>											
0.000	Incentive Compensation Capitalization Adj.	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GENERAL PLANT</b>											
389.000	Land and Land Rights - GP	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390.000	Structures and Improve - Shop & Garage	\$358,977	15-A&G Basis	\$230,571	\$55,354	\$39,236	\$12,241	\$14,959	\$2,082	\$4,523	\$358,976
390.100	Structures and Improve - Office Buildings	\$135,705	15-A&G Basis	\$87,163	\$20,926	\$14,833	\$4,628	\$5,659	\$787	\$1,710	\$135,706
390.300	Structures & Improve - Miscellaneous	\$85,331	15-A&G Basis	\$54,808	\$13,158	\$9,327	\$2,910	\$3,558	\$495	\$1,075	\$85,331
390.900	Structures and Improvements - Leasehold	\$721	15-A&G Basis	\$463	\$111	\$79	\$25	\$30	\$4	\$9	\$721
391.000	Office Furniture	\$28,241	15-A&G Basis	\$18,139	\$4,355	\$3,087	\$963	\$1,178	\$164	\$356	\$28,242
391.100	Computers & Peripheral Equipment	\$564,606	15-A&G Basis	\$362,646	\$87,062	\$61,711	\$19,253	\$23,544	\$3,275	\$7,114	\$564,605
391.200	Computer Hardware & Software	\$440,733	15-A&G Basis	\$283,083	\$67,961	\$48,172	\$15,029	\$18,379	\$2,556	\$5,553	\$440,733
391.250	Computer Software	\$399,261	15-A&G Basis	\$256,445	\$61,566	\$43,639	\$13,615	\$16,649	\$2,316	\$5,031	\$399,261
391.260	Personal Computer Software	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
391.300	Other Office Equipment	\$1,702	15-A&G Basis	\$1,093	\$262	\$186	\$58	\$71	\$10	\$21	\$1,701
391.400	BTS Initial Investment	\$645,330	15-A&G Basis	\$414,495	\$99,510	\$70,535	\$22,006	\$26,910	\$3,743	\$8,131	\$645,330
392.100	Transportation Equipment - Light Trucks	\$263,894	15-A&G Basis	\$169,499	\$40,692	\$28,844	\$8,999	\$11,004	\$1,531	\$3,325	\$263,894
392.200	Transportation Equipment - Heavy Trucks	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392.300	Transportation Equipment - Auto	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392.400	Transportation Equipment - Other	\$144,258	15-A&G Basis	\$92,657	\$22,245	\$15,767	\$4,919	\$6,016	\$837	\$1,818	\$144,259
393.000	Stores Equipment	\$9,045	15-A&G Basis	\$5,810	\$1,395	\$989	\$308	\$377	\$52	\$114	\$9,045
394.000	Tools, Shop and Garage Equipment	\$124,704	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$59,147	\$21,275	\$25,527	\$4,976	\$10,076	\$885	\$2,818	\$124,704
395.000	Laboratory Equipment	\$34,620	15-A&G Basis	\$22,236	\$5,338	\$3,784	\$1,181	\$1,444	\$201	\$436	\$34,620
396.000	Power Operated Equipment	\$37,302	15-A&G Basis	\$23,959	\$5,752	\$4,077	\$1,272	\$1,555	\$216	\$470	\$37,301
397.100	Communication Equip - Non Telephone	\$280,720	15-A&G Basis	\$180,306	\$43,287	\$30,683	\$9,573	\$11,706	\$1,628	\$3,537	\$280,720
397.200	Communication Equip - Telephone	\$3,663	15-A&G Basis	\$2,353	\$565	\$400	\$125	\$153	\$21	\$46	\$3,663
398.000	Miscellaneous Equipment	\$129,911	15-A&G Basis	\$83,442	\$20,032	\$14,199	\$4,430	\$5,417	\$753	\$1,637	\$129,910
399.000	Other Tangible Equipment	\$754	17-UPIS Basis	\$454	\$132	\$73	\$31	\$27	\$6	\$32	\$755
<b>TOTAL GENERAL PLANT</b>		<b>\$3,689,478</b>		<b>\$2,348,769</b>	<b>\$570,978</b>	<b>\$415,148</b>	<b>\$126,542</b>	<b>\$158,722</b>	<b>\$21,562</b>	<b>\$47,756</b>	<b>\$3,689,477</b>
<b>TOTAL DEPRECIATION</b>		<b>\$17,495,950</b>		<b>\$10,584,569</b>	<b>\$2,888,381</b>	<b>\$1,868,672</b>	<b>\$664,876</b>	<b>\$707,657</b>	<b>\$165,127</b>	<b>\$616,670</b>	<b>\$17,495,952</b>

Missouri American Water Company  
Case Number WR-2020-0344  
All Other Mo Areas  
0  
Depreciation Expense

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
<b>INTANGIBLE PLANT</b>											
301.000	Organization	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302.000	Franchises and Consents	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303.000	Miscellaneous Intangible Plant	\$0	5-Associated with storage facilities.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL INTANGIBLE PLANT</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SOURCE OF SUPPLY PLANT</b>											
310.000	Land and Land Rights - SSP	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
311.000	Structures and Improvements - SSP	\$228,339	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$140,086	\$88,253	\$0	\$0	\$0	\$0	\$0	\$228,339
312.000	Collecting & Impounding Reservoirs	\$419	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$257	\$162	\$0	\$0	\$0	\$0	\$0	\$419
313.000	Lake, River and Other Intakes	\$263,834	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$161,862	\$101,972	\$0	\$0	\$0	\$0	\$0	\$263,834
314.000	Wells and Springs	\$253,589	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$155,577	\$98,012	\$0	\$0	\$0	\$0	\$0	\$253,589
315.000	Infiltration Galleries and Tunnels	\$32	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$20	\$12	\$0	\$0	\$0	\$0	\$0	\$32
316.000	Supply Mains	\$235,843	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$144,690	\$91,153	\$0	\$0	\$0	\$0	\$0	\$235,843
317.000	Miscellaneous Source of Supply - Other	\$15,830	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$9,712	\$6,118	\$0	\$0	\$0	\$0	\$0	\$15,830
	<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$997,886</b>		<b>\$612,204</b>	<b>\$385,682</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$997,886</b>
<b>PUMPING PLANT</b>											
320.000	Land and Land Rights - PP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
321.000	Structures and Improvements - PP	\$512,712	6-Assoc. w/power and pumping facilities	\$329,724	\$181,029	\$1,913	\$0	\$0	\$0	\$46	\$512,712
322.000	Boiler Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Power Generation Equipment	\$92,281	6-Assoc. w/power and pumping facilities	\$59,346	\$32,583	\$344	\$0	\$0	\$0	\$8	\$92,281
324.000	Steam Pumping Equipment	\$4,426	6-Assoc. w/power and pumping facilities	\$2,846	\$1,563	\$17	\$0	\$0	\$0	\$0	\$4,426
325.000	Electric Pumping Equipment	\$483,532	6-Assoc. w/power and pumping facilities	\$310,959	\$170,726	\$1,805	\$0	\$0	\$43	\$483,533	
326.000	Diesel Pumping Equipment	\$9,059	6-Assoc. w/power and pumping facilities	\$5,826	\$3,199	\$34	\$0	\$0	\$0	\$1	\$9,060
327.000	Hydraulic Pumping Equipment	\$6,837	6-Assoc. w/power and pumping facilities	\$4,397	\$2,414	\$26	\$0	\$0	\$0	\$1	\$6,838
328.000	Other Pumping Equipment	\$41,100	6-Assoc. w/power and pumping facilities	\$26,431	\$14,512	\$153	\$0	\$0	\$0	\$4	\$41,100
	<b>TOTAL PUMPING PLANT</b>	<b>\$1,149,947</b>		<b>\$739,529</b>	<b>\$406,026</b>	<b>\$4,292</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$103</b>	<b>\$1,149,950</b>
<b>WATER TREATMENT PLANT</b>											
330.000	Land and Land Rights - WTP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331.000	Structures and Improvements - WTP	\$1,596,333	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$979,350	\$616,983	\$0	\$0	\$0	\$0	\$0	\$1,596,333
332.000	Water Treatment Equipment	\$1,390,569	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$853,114	\$537,455	\$0	\$0	\$0	\$0	\$0	\$1,390,569
333.000	Miscellaneous Water Treat, Other	\$49,058	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$30,097	\$18,961	\$0	\$0	\$0	\$0	\$0	\$49,058
	<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$3,035,960</b>		<b>\$1,862,561</b>	<b>\$1,173,399</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,035,960</b>
<b>TRANSMISSION &amp; DIST. PLANT</b>											
340.000	Land and Land Rights - TDP	\$0	7-Assoc. with trans. and distrib. mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
341.000	Structures and Improvements - TDP	\$138,588	7-Assoc. with trans. and distrib. mains	\$51,862	\$10,576	\$73,563	\$0	\$0	\$0	\$2,588	\$138,589
341.100	Structure & Improve - Special Crossing	\$0	5-Associated with storage facilities.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
342.000	Distribution Reservoirs and Standpipes	\$435,915	5-Associated with storage facilities.	\$124,933	\$0	\$262,029	\$0	\$0	\$0	\$48,953	\$435,915
343.000	Transmission and Distribution Mains	\$4,419,823	7-Assoc. with trans. and distrib. mains	\$1,653,968	\$337,288	\$2,346,042	\$0	\$0	\$0	\$82,525	\$4,419,823
344.000	Fire Mains	\$9,289	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$9,289	\$9,289

Missouri American Water Company  
Case Number WR-2020-0344  
All Other Mo Areas  
0  
Depreciation Expense

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
345.000	Customer Services	\$1,700,627	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$1,591,107	\$0	\$109,520	\$1,700,627
346.000	Customer Meters	\$991,859	9-Associated with meters	\$0	\$0	\$0	\$991,859	\$0	\$0	\$0	\$991,859
347.000	Customer Meter Pits & Installation	\$475,034	9-Associated with meters	\$0	\$0	\$0	\$475,034	\$0	\$0	\$0	\$475,034
348.000	Fire Hydrants	\$450,133	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$450,133	\$450,133
349.000	Miscellaneous Trans. & Dist. - Other	\$1,411	4-Associated with facilities serving base and max. hr. extra capacity functions	\$448	\$0	\$940	\$0	\$0	\$0	\$22	\$1,410
<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		<b>\$8,622,679</b>		<b>\$1,831,211</b>	<b>\$347,864</b>	<b>\$2,682,574</b>	<b>\$1,466,893</b>	<b>\$1,591,107</b>	<b>\$0</b>	<b>\$703,030</b>	<b>\$8,622,679</b>
<b>INCENTIVE COMPENSATION CAPITALIZATION</b>											
0.000	Incentive Compensation Capitalization Adj.	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GENERAL PLANT</b>											
389.000	Land and Land Rights - GP	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390.000	Structures and Improve - Shop & Garage	\$358,977	15-A&G Basis	\$129,196	\$66,375	\$43,041	\$21,431	\$4,380	\$88,272	\$6,282	\$358,977
390.100	Structures and Improve - Office Buildings	\$135,705	15-A&G Basis	\$48,840	\$25,092	\$16,271	\$8,102	\$1,656	\$33,370	\$2,375	\$135,706
390.300	Structures & Improve - Miscellaneous	\$85,331	15-A&G Basis	\$30,711	\$15,778	\$10,231	\$5,094	\$1,041	\$20,983	\$1,493	\$85,331
390.900	Structures and Improvements - Leasehold	\$721	15-A&G Basis	\$259	\$133	\$86	\$43	\$9	\$177	\$13	\$720
391.000	Office Furniture	\$28,241	15-A&G Basis	\$10,164	\$5,222	\$3,386	\$1,686	\$345	\$6,944	\$494	\$28,241
391.100	Computers & Peripheral Equipment	\$564,606	15-A&G Basis	\$203,202	\$104,396	\$67,696	\$33,707	\$6,988	\$138,837	\$9,881	\$564,607
391.200	Computer Hardware & Software	\$440,733	15-A&G Basis	\$158,620	\$81,492	\$52,844	\$26,312	\$5,377	\$108,376	\$7,713	\$440,734
391.250	Computer Software	\$399,261	15-A&G Basis	\$143,694	\$73,823	\$47,871	\$23,836	\$4,871	\$98,178	\$6,987	\$399,260
391.260	Personal Computer Software	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
391.300	Other Office Equipment	\$1,702	15-A&G Basis	\$613	\$315	\$204	\$102	\$21	\$419	\$30	\$1,704
391.400	BTS Initial Investment	\$645,330	15-A&G Basis	\$232,254	\$119,322	\$77,375	\$38,526	\$7,873	\$158,687	\$11,293	\$645,330
392.100	Transportation Equipment - Light Trucks	\$263,894	15-A&G Basis	\$94,975	\$48,794	\$31,641	\$15,754	\$3,220	\$64,892	\$4,618	\$263,894
392.200	Transportation Equipment - Heavy Trucks	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392.300	Transportation Equipment - Auto	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392.400	Transportation Equipment - Other	\$144,258	15-A&G Basis	\$51,918	\$26,673	\$17,297	\$8,612	\$1,760	\$35,473	\$2,525	\$144,258
393.000	Stores Equipment	\$9,045	15-A&G Basis	\$3,255	\$1,672	\$1,084	\$540	\$110	\$2,224	\$158	\$9,043
394.000	Tools, Shop and Garage Equipment	\$124,704	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$74,236	\$46,764	\$0	\$0	\$0	\$0	\$3,704	\$124,704
395.000	Laboratory Equipment	\$34,620	15-A&G Basis	\$12,460	\$6,401	\$4,151	\$2,067	\$422	\$8,513	\$606	\$34,620
396.000	Power Operated Equipment	\$37,302	15-A&G Basis	\$13,425	\$6,897	\$4,473	\$2,227	\$455	\$9,173	\$653	\$37,303
397.100	Communication Equip - Non Telephone	\$280,720	15-A&G Basis	\$101,031	\$51,905	\$33,658	\$16,759	\$3,425	\$69,029	\$4,913	\$280,720
397.200	Communication Equip - Telephone	\$3,663	15-A&G Basis	\$1,318	\$677	\$439	\$219	\$45	\$901	\$64	\$3,663
398.000	Miscellaneous Equipment	\$129,911	15-A&G Basis	\$46,755	\$24,021	\$15,576	\$7,756	\$1,585	\$31,945	\$2,273	\$129,911
399.000	Other Tangible Equipment	\$754	17-UPIS Basis	\$276	\$113	\$193	\$71	\$50	\$14	\$37	\$754
<b>TOTAL GENERAL PLANT</b>		<b>\$3,689,478</b>		<b>\$1,357,202</b>	<b>\$705,865</b>	<b>\$427,517</b>	<b>\$212,844</b>	<b>\$43,533</b>	<b>\$876,407</b>	<b>\$66,112</b>	<b>\$3,689,480</b>
<b>TOTAL DEPRECIATION</b>		<b>\$17,495,950</b>		<b>\$6,402,707</b>	<b>\$3,018,836</b>	<b>\$3,114,383</b>	<b>\$1,679,737</b>	<b>\$1,634,640</b>	<b>\$876,407</b>	<b>\$769,245</b>	<b>\$17,495,955</b>



Missouri American Water Company  
Case Number WR-2020-0344  
St. Louis County Service Area  
0  
Depreciation Expense

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
<b>INTANGIBLE PLANT</b>											
301.000	Organization	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302.000	Franchises and Consents	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303.000	Miscellaneous Intangible Plant	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL INTANGIBLE PLANT</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SOURCE OF SUPPLY PLANT</b>											
310.000	Land and Land Rights - SSP	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
311.000	Structures and Improvements - SSP	\$203,423	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$127,811	\$39,057	\$14,443	\$2,095	\$20,017	\$0	\$0	\$203,423
312.000	Collecting & Impounding Reservoirs	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313.000	Lake, River and Other Intakes	\$12,498	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$7,852	\$2,400	\$887	\$129	\$1,230	\$0	\$0	\$12,498
314.000	Wells and Springs	\$1,222	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$768	\$235	\$87	-\$13	\$120	\$0	\$0	\$1,222
315.000	Infiltration Galleries and Tunnels	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316.000	Supply Mains	\$88,107	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$55,358	\$16,917	\$6,256	\$908	\$8,670	\$0	\$0	\$88,109
317.000	Miscellaneous Source of Supply - Other	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$305,250</b>		<b>\$191,789</b>	<b>\$58,609</b>	<b>\$21,673</b>	<b>\$3,145</b>	<b>\$30,037</b>	<b>\$0</b>	<b>\$0</b>	<b>\$305,253</b>
<b>PUMPING PLANT</b>											
320.000	Land and Land Rights - PP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
321.000	Structures and Improvements - PP	\$641,549	6-Assoc. w/power and pumping facilities	\$391,730	\$119,649	\$43,946	\$6,415	\$60,947	\$4,363	\$14,499	\$641,549
322.000	Boiler Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Power Generation Equipment	\$305,914	6-Assoc. w/power and pumping facilities	\$186,791	\$57,053	\$20,955	\$3,059	\$29,062	\$2,080	\$6,914	\$305,914
324.000	Steam Pumping Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
325.000	Electric Pumping Equipment	\$997,600	6-Assoc. w/power and pumping facilities	\$609,135	\$186,052	\$68,336	\$9,976	\$94,772	\$6,784	\$22,546	\$997,601
326.000	Diesel Pumping Equipment	\$38,657	6-Assoc. w/power and pumping facilities	\$23,604	\$7,210	\$2,648	\$387	\$3,672	\$263	\$874	\$38,658
327.000	Hydraulic Pumping Equipment	\$4,935	6-Assoc. w/power and pumping facilities	\$3,013	\$920	\$338	\$49	\$469	\$34	\$112	\$4,935
328.000	Other Pumping Equipment	\$34,291	6-Assoc. w/power and pumping facilities	\$20,938	\$6,395	\$2,349	\$343	\$3,258	\$233	\$775	\$34,291
	<b>TOTAL PUMPING PLANT</b>	<b>\$2,022,946</b>		<b>\$1,235,211</b>	<b>\$377,279</b>	<b>\$138,572</b>	<b>\$20,229</b>	<b>\$192,180</b>	<b>\$13,757</b>	<b>\$45,720</b>	<b>\$2,022,948</b>
<b>WATER TREATMENT PLANT</b>											
330.000	Land and Land Rights - WTP	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331.000	Structures and Improvements - WTP	\$1,928,085	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,211,416	\$370,192	\$136,894	\$19,859	\$189,724	\$0	\$0	\$1,928,085
332.000	Water Treatment Equipment	\$2,056,138	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,291,872	\$394,778	\$145,986	\$21,178	\$202,324	\$0	\$0	\$2,056,138
333.000	Miscellaneous Water Treat, Other	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$3,984,223</b>		<b>\$2,503,288</b>	<b>\$764,970</b>	<b>\$282,880</b>	<b>\$41,037</b>	<b>\$392,048</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,984,223</b>
<b>TRANSMISSION &amp; DIST. PLANT</b>											
340.000	Land and Land Rights - TDP	\$0	7-Assoc. with trans. and distrib. mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
341.000	Structures and Improvements - TDP	\$89,239	7-Assoc. with trans. and distrib. mains	\$62,119	\$17,232	\$1,562	\$919	\$1,606	\$1,330	\$4,471	\$89,239
341.100	Structures & Improve - Special Crossing	\$0	7-Assoc. with trans. and distrib. mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
342.000	Distribution Reservoirs and Standpipes	\$213,000	5-Associated with storage facilities.	\$139,110	\$37,701	\$10,480	\$2,024	\$21,343	\$533	\$1,811	\$213,002
343.000	Transmission and Distribution Mains	\$18,299,598	7-Assoc. with trans. and distrib. mains	\$12,738,350	\$3,533,652	\$320,243	\$188,486	\$329,393	\$272,664	\$916,810	\$18,299,598

Missouri American Water Company  
Case Number WR-2020-0344  
St. Louis County Service Area  
0  
Depreciation Expense

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
344.000	Fire Mains	\$0	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
345.000	Customer Services	\$2,227	10-Factors for allocating COS to customer class.	\$2,009	\$45	\$3	\$9	\$0	\$162	\$0	\$2,228
346.000	Customer Meters	\$3,020,784	9-Associated with meters	\$2,737,737	\$189,403	\$43,197	\$50,447	\$0	\$0	\$0	\$3,020,784
347.000	Customer Meter Pits & Installation	\$314,609	9-Associated with meters	\$285,130	\$19,726	\$4,499	\$5,254	\$0	\$0	\$0	\$314,609
348.000	Fire Hydrants	\$1,439,017	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$1,439,017	\$1,439,017
349.000	Miscellaneous Trans. & Dist. - Other	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		<b>\$23,378,474</b>		<b>\$15,964,455</b>	<b>\$3,797,759</b>	<b>\$379,984</b>	<b>\$247,139</b>	<b>\$352,342</b>	<b>\$274,689</b>	<b>\$2,362,109</b>	<b>\$23,378,477</b>
<b>INCENTIVE COMPENSATION CAPITALIZATION</b>											
0.000	Incentive Compensation Capitalization Adj.	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GENERAL PLANT</b>											
389.000	Land and Land Rights - GP	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390.000	Structures and Improve - Shop & Garage	\$270,060	15-A&G Basis	\$191,905	\$41,508	\$9,506	\$2,350	\$12,531	\$2,214	\$10,046	\$270,060
390.100	Structures and Improve - Office Buildings	\$81,820	15-A&G Basis	\$58,141	\$12,576	\$2,880	\$712	\$3,796	\$671	\$3,044	\$81,820
390.200	General Structures - HVAC	\$9,016	15-A&G Basis	\$6,407	\$1,386	\$317	\$78	\$418	\$74	\$335	\$9,015
390.300	Structures & Improve - Miscellaneous	\$53,468	15-A&G Basis	\$37,994	\$8,218	\$1,882	\$465	\$2,481	\$438	\$1,989	\$53,467
390.900	Structures and Improve - Leasehold	\$1,121	15-A&G Basis	\$797	\$172	\$39	\$10	\$52	\$9	\$42	\$1,121
391.000	Office Furniture	\$42,947	15-A&G Basis	\$30,518	\$6,601	\$1,512	\$374	\$1,993	\$352	\$1,598	\$42,948
391.100	Computers & Peripheral Equipment	\$832,372	15-A&G Basis	\$591,484	\$127,936	\$29,299	\$7,242	\$38,622	\$6,825	\$30,964	\$832,372
391.200	Computer Hardware & Software	\$1,089,684	15-A&G Basis	\$774,329	\$167,484	\$38,357	\$9,480	\$50,561	\$8,935	\$40,536	\$1,089,682
391.250	Computer Software	\$1,005,173	15-A&G Basis	\$714,276	\$154,495	\$35,382	\$8,745	\$46,640	\$8,242	\$37,392	\$1,005,172
391.260	Personal Computer Software	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
391.300	Other Office Equipment	\$156	15-A&G Basis	\$111	\$24	\$5	\$1	\$7	\$1	\$6	\$155
391.400	BTS Initial Investment	\$1,595,538	15-A&G Basis	\$1,133,789	\$245,234	\$56,163	\$13,881	\$74,033	\$13,083	\$59,354	\$1,595,537
392.100	Transportation Equipment - Light Trucks	\$431,616	15-A&G Basis	\$306,706	\$66,339	\$15,193	\$3,755	\$20,027	\$3,539	\$16,056	\$431,615
392.200	Transportation Equipment - Heavy Trucks	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392.300	Transportation Equipment - Autos	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392.400	Transportation Equipment - Other	\$449,366	15-A&G Basis	\$319,319	\$69,068	\$15,818	\$3,909	\$20,851	\$3,685	\$16,716	\$449,366
393.000	Stores Equipment	\$23,853	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$14,987	\$4,580	\$1,694	\$246	\$2,347	\$0	\$0	\$23,854
394.000	Tools, Shop and Garage Equipment	\$231,066	15-A&G Basis	\$164,195	\$35,515	\$8,134	\$2,010	\$10,721	\$1,895	\$8,596	\$231,066
395.000	Laboratory Equipment	\$40,095	15-A&G Basis	\$28,492	\$6,163	\$1,411	\$349	\$1,860	\$329	\$1,492	\$40,096
396.000	Power Operated Equipment	\$29,809	15-A&G Basis	\$21,182	\$4,582	\$1,049	\$259	\$1,383	\$244	\$1,109	\$29,808
397.100	Communication Equip - Non Telephone	\$279,140	15-A&G Basis	\$198,357	\$42,904	\$9,826	\$2,429	\$12,952	\$2,289	\$10,384	\$279,141
397.200	Communication Equip - Telephone	\$289	15-A&G Basis	\$205	\$44	\$10	\$3	\$13	\$2	\$11	\$288
398.000	Miscellaneous Equipment	\$228,524	17-UPIS Basis	\$154,551	\$39,420	\$5,439	\$2,354	\$6,170	\$2,559	\$18,031	\$228,524
399.000	Other Tangible Equipment	\$57	17-UPIS Basis	\$39	\$10	\$1	\$1	\$2	\$1	\$4	\$58
<b>TOTAL GENERAL PLANT</b>		<b>\$6,695,170</b>		<b>\$4,747,784</b>	<b>\$1,034,259</b>	<b>\$233,917</b>	<b>\$58,653</b>	<b>\$307,460</b>	<b>\$55,387</b>	<b>\$257,705</b>	<b>\$6,695,165</b>
<b>TOTAL DEPRECIATION</b>		<b>\$36,386,063</b>		<b>\$24,642,527</b>	<b>\$6,032,876</b>	<b>\$1,057,026</b>	<b>\$370,203</b>	<b>\$1,274,067</b>	<b>\$343,833</b>	<b>\$2,665,534</b>	<b>\$36,386,066</b>

Missouri American Water Company  
Case Number WR-2020-0344  
St. Louis County Service Area  
0  
Depreciation Expense

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
<b>INTANGIBLE PLANT</b>											
301.000	Organization	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302.000	Franchises and Consents	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303.000	Miscellaneous Intangible Plant	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL INTANGIBLE PLANT</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SOURCE OF SUPPLY PLANT</b>											
310.000	Land and Land Rights - SSP	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
311.000	Structures and Improvements - SSP	\$203,423	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$124,800	\$78,623	\$0	\$0	\$0	\$0	\$0	\$203,423
312.000	Collecting & Impounding Reservoirs	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313.000	Lake, River and Other Intakes	\$12,498	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$7,668	\$4,830	\$0	\$0	\$0	\$0	\$0	\$12,498
314.000	Wells and Springs	\$1,222	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$750	\$472	\$0	\$0	\$0	\$0	\$0	\$1,222
315.000	Infiltration Galleries and Tunnels	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316.000	Supply Mains	\$88,107	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$54,054	\$34,053	\$0	\$0	\$0	\$0	\$0	\$88,107
317.000	Miscellaneous Source of Supply - Other	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$305,250</b>		<b>\$187,272</b>	<b>\$117,978</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$305,250</b>
<b>PUMPING PLANT</b>											
320.000	Land and Land Rights - PP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
321.000	Structures and Improvements - PP	\$641,549	6-Assoc. w/power and pumping facilities	\$412,493	\$226,519	\$2,338	\$0	\$0	\$0	\$199	\$641,549
322.000	Boiler Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Power Generation Equipment	\$305,914	6-Assoc. w/power and pumping facilities	\$196,692	\$108,012	\$1,115	\$0	\$0	\$0	\$95	\$305,914
324.000	Steam Pumping Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
325.000	Electric Pumping Equipment	\$997,600	6-Assoc. w/power and pumping facilities	\$641,422	\$352,233	\$3,636	\$0	\$0	\$0	\$309	\$997,600
326.000	Diesel Pumping Equipment	\$38,657	6-Assoc. w/power and pumping facilities	\$24,855	\$13,649	\$141	\$0	\$0	\$0	\$12	\$38,657
327.000	Hydraulic Pumping Equipment	\$4,935	6-Assoc. w/power and pumping facilities	\$3,173	\$1,742	\$18	\$0	\$0	\$0	\$2	\$4,935
328.000	Other Pumping Equipment	\$34,291	6-Assoc. w/power and pumping facilities	\$22,048	\$12,107	\$125	\$0	\$0	\$0	\$11	\$34,291
	<b>TOTAL PUMPING PLANT</b>	<b>\$2,022,946</b>		<b>\$1,300,683</b>	<b>\$714,262</b>	<b>\$7,373</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$628</b>	<b>\$2,022,946</b>
<b>WATER TREATMENT PLANT</b>											
330.000	Land and Land Rights - WTP	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331.000	Structures and Improvements - WTP	\$1,928,085	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,182,880	\$745,205	\$0	\$0	\$0	\$0	\$0	\$1,928,085
332.000	Water Treatment Equipment	\$2,056,138	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,261,441	\$794,697	\$0	\$0	\$0	\$0	\$0	\$2,056,138
333.000	Miscellaneous Water Treat, Other	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$3,984,223</b>		<b>\$2,444,321</b>	<b>\$1,539,902</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,984,223</b>
<b>TRANSMISSION &amp; DIST. PLANT</b>											
340.000	Land and Land Rights - TDP	\$0	7-Assoc. with trans. and distrib. mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
341.000	Structures and Improvements - TDP	\$89,239	7-Assoc. with trans. and distrib. mains	\$30,881	\$6,292	\$46,261	\$0	\$0	\$0	\$5,804	\$89,239
341.100	Structures & Improve - Special Crossing	\$0	7-Assoc. with trans. and distrib. mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
342.000	Distribution Reservoirs and Standpipes	\$213,000	5-Associated with storage facilities.	\$65,540	\$0	\$145,117	\$0	\$0	\$0	\$2,343	\$213,000
343.000	Transmission and Distribution Mains	\$18,299,598	7-Assoc. with trans. and distrib. mains	\$6,332,553	\$1,290,355	\$9,486,512	\$0	\$0	\$0	\$1,190,178	\$18,299,598

Missouri American Water Company  
Case Number WR-2020-0344  
St. Louis County Service Area  
0  
Depreciation Expense

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
344.000	Fire Mains	\$0	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
345.000	Customer Services	\$2,227	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$2,065	\$0	\$0	\$2,227
346.000	Customer Meters	\$3,020,784	9-Associated with meters	\$0	\$0	\$0	\$3,020,784	\$0	\$0	\$0	\$3,020,784
347.000	Customer Meter Pits & Installation	\$314,609	9-Associated with meters	\$0	\$0	\$0	\$314,609	\$0	\$0	\$0	\$314,609
348.000	Fire Hydrants	\$1,439,017	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,439,017
349.000	Miscellaneous Trans. & Dist. - Other	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$1,439,017	\$1,439,017
<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		<b>\$23,378,474</b>		<b>\$6,428,974</b>	<b>\$1,296,647</b>	<b>\$9,677,890</b>	<b>\$3,335,393</b>	<b>\$2,065</b>	<b>\$0</b>	<b>\$2,637,504</b>	<b>\$23,378,473</b>
<b>INCENTIVE COMPENSATION CAPITALIZATION</b>											
0.000	Incentive Compensation Capitalization Adj.	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GENERAL PLANT</b>											
389.000	Land and Land Rights - GP	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390.000	Structures and Improve - Shop & Garage	\$270,060	15-A&G Basis	\$124,984	\$43,858	\$21,092	\$7,319	\$8,102	\$55,821	\$8,885	\$270,061
390.100	Structures and Improve - Office Buildings	\$81,820	15-A&G Basis	\$37,866	\$13,288	\$6,390	\$2,217	\$2,455	\$16,912	\$2,692	\$81,820
390.200	General Structures - HVAC	\$9,016	15-A&G Basis	\$4,173	\$1,464	\$704	\$244	\$270	\$1,864	\$297	\$9,016
390.300	Structures & Improve - Miscellaneous	\$53,468	15-A&G Basis	\$24,745	\$8,683	\$4,176	\$1,449	\$1,604	\$11,052	\$1,759	\$53,468
390.900	Structures and Improve - Leasehold	\$1,121	15-A&G Basis	\$519	\$182	\$88	\$30	\$34	\$232	\$37	\$1,122
391.000	Office Furniture	\$42,947	15-A&G Basis	\$19,876	\$6,975	\$3,354	\$1,164	\$1,288	\$8,877	\$1,413	\$42,947
391.100	Computers & Peripheral Equipment	\$832,372	15-A&G Basis	\$385,222	\$135,177	\$65,008	\$22,557	\$24,971	\$172,051	\$27,385	\$832,371
391.200	Computer Hardware & Software	\$1,089,684	15-A&G Basis	\$504,306	\$176,965	\$85,104	\$29,530	\$32,691	\$225,238	\$35,851	\$1,089,685
391.250	Computer Software	\$1,005,173	15-A&G Basis	\$465,194	\$163,240	\$78,504	\$27,240	\$30,155	\$207,769	\$33,070	\$1,005,172
391.260	Personal Computer Software	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
391.300	Other Office Equipment	\$156	15-A&G Basis	\$72	\$25	\$12	\$4	\$5	\$32	\$5	\$155
391.400	BTS Initial Investment	\$1,595,538	15-A&G Basis	\$738,415	\$259,115	\$124,612	\$43,239	\$47,866	\$329,798	\$52,493	\$1,595,538
392.100	Transportation Equipment - Light Trucks	\$431,616	15-A&G Basis	\$199,752	\$70,094	\$33,709	\$11,697	\$12,948	\$89,215	\$14,200	\$431,615
392.200	Transportation Equipment - Heavy Trucks	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392.300	Transportation Equipment - Autos	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392.400	Transportation Equipment - Other	\$449,366	15-A&G Basis	\$207,967	\$72,977	\$35,095	\$12,178	\$13,481	\$92,884	\$14,784	\$449,366
393.000	Stores Equipment	\$23,853	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$14,634	\$9,219	\$0	\$0	\$0	\$0	\$0	\$23,853
394.000	Tools, Shop and Garage Equipment	\$231,066	15-A&G Basis	\$106,937	\$37,525	\$18,046	\$6,262	\$6,932	\$47,761	\$7,602	\$231,065
395.000	Laboratory Equipment	\$40,095	15-A&G Basis	\$18,556	\$6,511	\$3,131	\$1,087	\$1,203	\$8,288	\$1,319	\$40,095
396.000	Power Operated Equipment	\$29,809	15-A&G Basis	\$13,796	\$4,841	\$2,328	\$808	\$894	\$6,162	\$981	\$29,810
397.100	Communication Equip - Non Telephone	\$279,140	15-A&G Basis	\$129,186	\$45,332	\$21,801	\$7,565	\$8,374	\$57,698	\$9,184	\$279,140
397.200	Communication Equip - Telephone	\$289	15-A&G Basis	\$134	\$47	\$23	\$8	\$9	\$60	\$10	\$291
398.000	Miscellaneous Equipment	\$228,524	17-UPIS Basis	\$78,544	\$23,584	\$84,897	\$18,305	\$388	\$2,605	\$20,202	\$228,525
399.000	Other Tangible Equipment	\$57	17-UPIS Basis	\$20	\$6	\$21	\$5	\$0	\$1	\$5	\$58
<b>TOTAL GENERAL PLANT</b>		<b>\$6,695,170</b>		<b>\$3,074,898</b>	<b>\$1,079,108</b>	<b>\$588,095</b>	<b>\$192,908</b>	<b>\$193,670</b>	<b>\$1,334,320</b>	<b>\$232,174</b>	<b>\$6,695,173</b>
<b>TOTAL DEPRECIATION</b>		<b>\$36,386,063</b>		<b>\$13,436,148</b>	<b>\$4,747,897</b>	<b>\$10,273,358</b>	<b>\$3,528,301</b>	<b>\$195,735</b>	<b>\$1,334,320</b>	<b>\$2,870,306</b>	<b>\$36,386,065</b>

Missouri American Water Company  
Case Number WR-2020-0344  
All Other Mo Areas  
0  
Income Statement

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
<b>OPERATING REVENUES</b>											
461.100 Residential		\$57,234,537	To Residential	\$57,234,537	\$0	\$0	\$0	\$0	\$0	\$0	\$57,234,537
461.200 Commercial		\$18,524,180	To Commercial	\$0	\$18,524,180	\$0	\$0	\$0	\$0	\$0	\$18,524,180
461.300 Industrial		\$10,679,581	To Industrial	\$0	\$0	\$10,679,581	\$0	\$0	\$0	\$0	\$10,679,581
462.000 Private Fire Protection		\$1,420,487	To Private Fire Protection	\$0	\$0	\$0	\$0	\$0	\$1,420,487	\$0	\$1,420,487
463.000 Public Fire Protection		\$0	To Public Fire Protection	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
470.000 Other Revenue - Late Payment Charge		\$200,201	19-Total COS Basis	\$123,644	\$32,613	\$21,341	\$7,407	\$8,068	\$1,742	\$5,385	\$200,200
472.000 Other Revenue - Rent		\$294,872	19-Total COS Basis	\$182,113	\$48,035	\$31,433	\$10,910	\$11,883	\$2,565	\$7,932	\$294,871
464.000 Other Public Auth.		\$3,886,568	To Other Public Auth.	\$0	\$0	\$0	\$3,886,568	\$0	\$0	\$0	\$3,886,568
466.000 Sales for Resale		\$3,345,164	To Sales for Resale	\$0	\$0	\$0	\$0	\$3,345,164	\$0	\$0	\$3,345,164
471.000 Other Water Revenue - Oper. Rev.		\$1,423,415	19-Total COS Basis	\$879,101	\$231,874	\$151,736	\$52,666	\$57,364	\$12,384	\$38,290	\$1,423,415
<b>TOTAL OPERATING REVENUES</b>		<b>\$97,009,005</b>		<b>\$58,419,395</b>	<b>\$18,836,702</b>	<b>\$10,884,091</b>	<b>\$3,957,551</b>	<b>\$3,422,479</b>	<b>\$1,437,178</b>	<b>\$51,607</b>	<b>\$97,009,003</b>
<b>SOURCE OF SUPPLY EXPENSES</b>											
601.000 Operation Labor & Expenses		\$344,482	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$168,383	\$60,594	\$72,651	\$14,158	\$28,695	\$0	\$0	\$344,481
602.000 Purchased Water		\$695,138	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$339,783	\$122,275	\$146,605	\$28,570	\$57,905	\$0	\$0	\$695,138
603.000 Miscellaneous Expenses		\$1,406,699	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$687,594	\$247,438	\$296,673	\$57,815	\$117,178	\$0	\$0	\$1,406,698
604.000 Rents - SSE		\$21,900	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$10,705	\$3,852	\$4,619	\$900	\$1,824	\$0	\$0	\$21,900
610.000 Maint. Supervision & Engineering		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611.000 Maint. of Structures & Improvements		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
612.000 Maint. of Collect. & Impound. Reservoirs		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
613.000 Maint. of Lake, River and Other Intakes		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
614.000 Maint. of Wells & Springs		\$93,868	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$45,883	\$16,511	\$19,797	\$3,858	\$7,819	\$0	\$0	\$93,868
615.000 Maint. of Infiltration Galleries & Tunnels		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
616.000 Maint. of Supply Mains		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
617.000 Maint. Of Misc. Water Source Plant		\$39,919	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$19,512	\$7,022	\$8,419	\$1,641	\$3,325	\$0	\$0	\$39,919
<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>		<b>\$2,602,006</b>		<b>\$1,271,860</b>	<b>\$457,692</b>	<b>\$548,764</b>	<b>\$106,942</b>	<b>\$216,746</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,602,004</b>
<b>PUMPING EXPENSES</b>											
620.000 Operation Supervision & Engineering - PE		\$161,318	6-Assoc. w/power and pumping facilities	\$78,384	\$28,166	\$33,554	\$6,582	\$13,260	\$323	\$1,049	\$161,318
621.000 Fuel for Power Production		\$4,063	6-Assoc. w/power and pumping facilities	\$1,974	\$709	\$845	\$166	\$334	\$8	\$26	\$4,062
622.000 Power Production Labor & Expenses		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
623.000 Fuel or Power Purchased for Pumping		\$1,527,535	6-Assoc. w/power and pumping facilities	\$742,229	\$266,708	\$317,727	\$62,323	\$125,563	\$3,055	\$9,929	\$1,527,534
624.000 Pumping Labor and Expenses		\$938,586	6-Assoc. w/power and pumping facilities	\$456,059	\$163,877	\$195,226	\$38,294	\$77,152	\$1,877	\$6,101	\$938,586
625.000 Expenses Transferred - Cr.		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
626.000 Miscellaneous Expense		\$23,135	6-Assoc. w/power and pumping facilities	\$11,241	\$4,039	\$4,812	\$944	\$1,902	\$46	\$150	\$23,134
627.000 Rents - PE		\$3,415	6-Assoc. w/power and pumping facilities	\$1,659	\$596	\$710	\$139	\$281	\$7	\$22	\$3,414
630.000 Maint. Supervision & Engineering - PE		\$25,147	6-Assoc. w/power and pumping facilities	\$12,219	\$4,391	\$5,231	\$1,026	\$2,067	\$50	\$163	\$25,147
631.000 Maint. of Structures & Improvements - PE		\$150	6-Assoc. w/power and pumping facilities	\$73	\$26	\$31	\$6	\$12	\$0	\$1	\$149
632.000 Maint. of Power Production Equipment		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
633.000 Maint. of Pumping Equipment		\$178,266	6-Assoc. w/power and pumping facilities	\$86,619	\$31,125	\$37,079	\$7,273	\$14,653	\$357	\$1,159	\$178,265

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
<b>TOTAL PUMPING EXPENSES</b>		<b>\$2,861,615</b>		<b>\$1,390,457</b>	<b>\$499,637</b>	<b>\$695,215</b>	<b>\$116,763</b>	<b>\$235,224</b>	<b>\$5,723</b>	<b>\$18,600</b>	<b>\$2,861,609</b>
<b>WATER TREATMENT EXPENSES</b>											
640.000	Operation, Supervision & Engineer. - WTE	\$175,596	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$85,831	\$30,887	\$37,033	\$7,217	\$14,627	\$0	\$0	\$175,595
641.000	Chemicals - WTE	\$1,934,822	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$945,741	\$340,335	\$408,054	\$79,521	\$161,171	\$0	\$0	\$1,934,822
642.000	Operation Labor & Expenses - WTE	\$465,920	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$227,742	\$81,955	\$98,263	\$19,149	\$38,811	\$0	\$0	\$465,920
643.000	Miscellaneous Expenses - WTE	\$1,199,497	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$586,314	\$210,992	\$252,974	\$49,299	\$99,918	\$0	\$0	\$1,199,497
644.000	Rents - WTE	\$115	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$56	\$20	\$24	\$5	\$10	\$0	\$0	\$115
650.000	Maint. Supervision & Engineering - WTE	\$131,663	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$64,357	\$23,160	\$27,768	\$5,411	\$10,968	\$0	\$0	\$131,664
651.000	Maint. of Structures & Improvements - WTE	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
652.000	Maint. of Water Treatment Equipment	\$75,956	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$37,127	\$13,361	\$16,019	\$3,122	\$6,327	\$0	\$0	\$75,956
<b>TOTAL WATER TREATMENT EXPENSES</b>		<b>\$3,983,569</b>		<b>\$1,947,168</b>	<b>\$700,710</b>	<b>\$840,135</b>	<b>\$163,724</b>	<b>\$331,832</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,983,569</b>
<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
660.000	Operation Supervision & Engineering - TDE	\$37,059	11-T & D OP Basis	\$25,348	\$7,171	\$1,757	\$1,727	\$485	\$193	\$378	\$37,059
661.000	Storage Facilities Expenses TDE	\$0	5-Associated with storage facilities.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
662.000	Transmission & Distribution Lines Expenses	\$1,186,159	7-Assoc. with trans. and distrib. mains	\$765,903	\$251,228	\$68,797	\$58,715	\$19,453	\$5,219	\$16,843	\$1,186,158
663.000	Meter Expenses - TDE	\$407,267	9-Associated with meters	\$316,243	\$62,638	\$9,041	\$17,268	\$2,077	\$0	\$0	\$407,267
664.000	Customer Installations Expenses - TDE	\$51,936	10-Factors for allocating COS to customer class.	\$43,133	\$4,544	\$203	\$675	\$36	\$3,345	\$0	\$51,936
665.000	Miscellaneous Expenses - TDE	\$816,466	11-T & D OP Basis	\$558,463	\$157,986	\$38,700	\$38,047	\$10,696	\$4,246	\$8,328	\$816,466
666.000	Rents - TDE	\$983	11-T & D OP Basis	\$672	\$190	\$47	\$46	\$13	\$5	\$10	\$983
670.000	Maint. Supervision and Engineering - TDE	\$64,570	12-Trans. & Dist. Maint. Expenses	\$38,548	\$11,274	\$3,526	\$2,634	\$1,259	\$652	\$6,677	\$64,570
671.000	Maint. of Structures & Improvements - TDE	\$0	12-Trans. & Dist. Maint. Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$52,149	6-Associated with storage facilities.	\$25,068	\$8,000	\$7,176	\$1,867	\$4,182	\$1,398	\$4,459	\$52,150
673.000	Maint. of Transmission & Distribution Mains	\$338,596	7-Assoc. with trans. and distrib. mains	\$218,631	\$71,715	\$19,639	\$16,761	\$6,553	\$1,490	\$4,808	\$338,597
674.000	Maint. of Fire Mains - TDE	\$0	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
675.000	Maint. of Services - TDE	\$35,025	10-Factors for allocating COS to customer class.	\$29,088	\$3,065	\$137	\$455	\$25	\$2,266	\$0	\$35,026
676.000	Maint. of Meters - TDE	\$41,050	9-Associated with meters	\$31,875	\$6,313	\$911	\$1,741	\$209	\$0	\$0	\$41,049
677.000	Maint. of Hydrants - TDE	\$43,513	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$43,513	\$43,513
678.000	Maint. of Miscellaneous Plant - TDE	\$536,244	12-Trans. & Dist. Maint. Expenses	\$320,138	\$93,628	\$29,279	\$21,879	\$10,457	\$5,416	\$55,448	\$536,245
<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>		<b>\$3,611,017</b>		<b>\$2,373,110</b>	<b>\$677,752</b>	<b>\$179,213</b>	<b>\$161,815</b>	<b>\$54,445</b>	<b>\$24,220</b>	<b>\$140,464</b>	<b>\$3,611,019</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>											
901.000	Supervision - CAE	\$13,618	13-Allocation of Billing and Collecting Costs.	\$12,224	\$1,019	\$27	\$116	\$4	\$229	\$0	\$13,619
902.000	Meter Reading Expenses - CAE	\$456,754	14-Meter reading costs.	\$417,062	\$34,713	\$914	\$3,928	\$137	\$0	\$0	\$456,754
903.000	Customer Records & Collection Expenses	\$1,402,554	13-Allocation of Billing and Collecting Costs.	\$1,258,932	\$104,911	\$2,805	\$11,922	\$421	\$23,563	\$0	\$1,402,554
904.000	Uncollectible Amounts - CAE	\$750,459	13-Allocation of Billing and Collecting Costs.	\$673,612	\$56,134	\$1,501	\$6,379	\$225	\$12,608	\$0	\$750,459
905.000	Misc. Customer Accounts Expense - CAE	\$333,858	13-Allocation of Billing and Collecting Costs.	\$299,671	\$24,973	\$668	\$2,838	\$100	\$5,609	\$0	\$333,859
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>		<b>\$2,957,243</b>		<b>\$2,661,501</b>	<b>\$221,750</b>	<b>\$5,915</b>	<b>\$25,183</b>	<b>\$887</b>	<b>\$42,009</b>	<b>\$0</b>	<b>\$2,957,245</b>
<b>CUSTOMER SERVICE EXPENSES</b>											

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
907.000	Customer Service & Information Expenses	\$0	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL CUSTOMER SERVICE EXPENSES</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SALES PROMOTION EXPENSES</b>											
910.000	Sales Promotion Expenses - SPE	\$0	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL SALES PROMOTION EXPENSES</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>ADMIN. &amp; GENERAL EXPENSES</b>											
920.000	Admin. & General Salaries	\$2,178,926	10-Factors for allocating COS to customer class.	\$1,809,598	\$190,656	\$8,498	\$28,326	\$1,525	\$140,323	\$0	\$2,178,926
921.000	Office Supplies & Expenses	\$980,930	15-A&G Basis	\$630,051	\$151,259	\$107,216	\$33,450	\$40,906	\$5,689	\$12,360	\$980,930
922.000	Admin. Expenses Transferred - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
923.000	Outside Services Employed	\$8,001,772	15-A&G Basis	\$5,139,538	\$1,233,873	\$874,594	\$272,860	\$333,674	\$46,410	\$100,822	\$8,001,772
924.000	Property Insurance	\$1,479,526	15-A&G Basis	\$950,300	\$228,143	\$161,712	\$50,452	\$61,696	\$8,581	\$18,642	\$1,479,526
925.000	Injuries & Damages	\$23,439	16-Labor Basis	\$16,396	\$3,307	\$1,667	\$701	\$616	\$424	\$328	\$23,439
926.000	Employee Pensions & Benefits	\$679,165	16-Labor Basis	\$475,076	\$95,830	\$48,289	\$20,307	\$17,862	\$12,293	\$9,508	\$679,165
927.000	Franchise Requirements	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
928.000	Regulatory Commission Expenses	\$17,059	15-A&G Basis	\$10,957	\$2,630	\$1,865	\$582	\$711	\$99	\$215	\$17,059
929.000	Duplicate Charges - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930.100	Institutional or Goodwill Advertising Expenses	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930.200	Misc. General Expenses	\$431,600	15-A&G Basis	\$277,217	\$66,553	\$47,174	\$14,718	\$17,998	\$2,503	\$5,438	\$431,600
930.300	Research & Development Expenses - AGE	\$23,264	15-A&G Basis	\$14,942	\$3,587	\$2,543	\$793	\$970	\$136	\$293	\$23,264
931.000	Rents - AGE	\$217,888	15-A&G Basis	\$139,949	\$33,598	\$23,815	\$7,430	\$9,086	\$1,264	\$2,745	\$217,887
932.000	Maint. of General Plant - AGE	\$337,057	15-A&G Basis	\$216,492	\$51,974	\$36,840	\$11,494	\$14,055	\$1,955	\$4,247	\$337,057
<b>TOTAL ADMIN. &amp; GENERAL EXPENSES</b>		<b>\$14,370,626</b>		<b>\$9,680,516</b>	<b>\$2,061,410</b>	<b>\$1,314,213</b>	<b>\$441,113</b>	<b>\$499,098</b>	<b>\$219,676</b>	<b>\$154,598</b>	<b>\$14,370,624</b>
<b>DEPRECIATION EXPENSE</b>											
403.000	Depreciation Expense, Dep. Exp.	\$17,186,481	Class % from Depreciation Schedule	\$10,397,349	\$2,837,291	\$1,835,619	\$653,116	\$695,140	\$162,206	\$605,762	\$17,186,483
<b>TOTAL DEPRECIATION EXPENSE</b>		<b>\$17,186,481</b>		<b>\$10,397,349</b>	<b>\$2,837,291</b>	<b>\$1,835,619</b>	<b>\$653,116</b>	<b>\$695,140</b>	<b>\$162,206</b>	<b>\$605,762</b>	<b>\$17,186,483</b>
<b>AMORTIZATION EXPENSE</b>											
404.000	Amortization of Expense	\$48,239	15-A&G Basis	\$30,984	\$7,438	\$6,273	\$1,645	\$2,012	\$280	\$608	\$48,240
405.000	Amortization of Reg Asset	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
405.000	Amortization of Reg Asset AFUDC	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
407.000	Amortization - Property Losses	\$43,995	15-A&G Basis	\$28,258	\$6,784	\$4,809	\$1,500	\$1,835	\$255	\$554	\$43,995
<b>TOTAL AMORTIZATION EXPENSE</b>		<b>\$92,234</b>		<b>\$59,242</b>	<b>\$14,222</b>	<b>\$10,082</b>	<b>\$3,145</b>	<b>\$3,847</b>	<b>\$535</b>	<b>\$1,162</b>	<b>\$92,235</b>
<b>OTHER OPERATING EXPENSES</b>											
408.100	Property Taxes	\$7,067,562	19-Total COS Basis	\$4,364,920	\$1,151,304	\$753,401	\$261,499	\$284,822	\$61,488	\$190,117	\$7,067,551
408.100	Payroll Taxes	\$640,604	16-Labor Basis	\$448,102	\$90,389	\$45,547	\$19,154	\$16,848	\$11,595	\$8,968	\$640,603
408.100	Other Taxes	-\$11,386	16-Labor Basis	-\$7,965	-\$1,607	-\$810	-\$340	-\$299	-\$206	-\$159	-\$11,386
408.100	PSC Assessment	\$644,389	15-A&G Basis	\$413,891	\$99,365	\$70,432	\$21,974	\$26,871	\$3,737	\$8,119	\$644,389
0.000	True-up Estimate	\$4,648,271	18-Rate Base Basis	\$2,779,201	\$827,392	\$440,191	\$193,833	\$180,830	\$34,397	\$212,426	\$4,648,270
<b>TOTAL OTHER OPERATING EXPENSE</b>		<b>\$12,989,430</b>		<b>\$7,998,149</b>	<b>\$2,166,843</b>	<b>\$1,308,761</b>	<b>\$496,120</b>	<b>\$489,072</b>	<b>\$111,011</b>	<b>\$419,471</b>	<b>\$12,989,427</b>
<b>TOTAL OPERATING &amp; MAINT. EXPENSE</b>		<b>\$60,654,221</b>		<b>\$37,779,352</b>	<b>\$9,637,307</b>	<b>\$6,637,917</b>	<b>\$2,167,911</b>	<b>\$2,526,291</b>	<b>\$565,380</b>	<b>\$1,340,057</b>	<b>\$60,654,215</b>
<b>NET INCOME BEFORE TAXES</b>		<b>\$36,354,784</b>		<b>\$20,640,043</b>	<b>\$9,199,395</b>	<b>\$4,246,174</b>	<b>\$1,789,640</b>	<b>\$896,188</b>	<b>\$871,798</b>	<b>-\$1,288,450</b>	<b>\$36,354,788</b>
<b>INCOME TAXES</b>											
409.100	Current Income Taxes	\$9,073,668	15-A&G Basis	\$5,828,017	\$1,399,160	\$991,752	\$309,412	\$378,372	\$52,627	\$114,328	\$9,073,668

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
	<b>TOTAL INCOME TAXES</b>	<b>\$9,073,668</b>		<b>\$5,828,017</b>	<b>\$1,389,160</b>	<b>\$991,762</b>	<b>\$309,412</b>	<b>\$378,372</b>	<b>\$52,627</b>	<b>\$114,328</b>	<b>\$9,073,668</b>
	<b>DEFERRED INCOME TAXES</b>										
410.100	Deferred Income Taxes - Def. Inc. Tax.	\$337,582	15-A&G Basis	\$216,829	\$52,055	\$36,898	\$11,512	\$14,077	\$1,958	\$4,254	\$337,583
412.200	Amortization of Deferred ITC	-\$3,965	15-A&G Basis	-\$2,547	-\$611	-\$433	-\$135	-\$165	-\$23	-\$50	-\$3,964
0.000	Amortization of Protected Excess ADIT	-\$832,368	15-A&G Basis	-\$534,624	-\$128,350	-\$90,977	-\$28,383	-\$34,709	-\$4,828	-\$10,488	-\$832,359
0.000	Amortization of Unprotected Excess ADIT	-\$5,627,860	15-A&G Basis	-\$3,614,774	-\$867,816	-\$615,125	-\$191,910	-\$234,682	-\$32,642	-\$70,911	-\$5,627,860
	<b>TOTAL DEFERRED INCOME TAXES</b>	<b>-\$6,126,601</b>		<b>-\$3,935,116</b>	<b>-\$944,722</b>	<b>-\$669,637</b>	<b>-\$208,916</b>	<b>-\$255,479</b>	<b>-\$35,535</b>	<b>-\$77,195</b>	<b>-\$6,126,600</b>
	<b>NET OPERATING INCOME</b>	<b>\$33,407,717</b>		<b>\$18,747,142</b>	<b>\$8,744,967</b>	<b>\$3,924,059</b>	<b>\$1,689,144</b>	<b>\$773,295</b>	<b>\$854,706</b>	<b>\$1,325,683</b>	<b>\$33,407,720</b>



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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
<b>OPERATING REVENUES</b>											
461.100 Residential		\$57,234,537		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461.200 Commercial		\$18,524,180		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461.300 Industrial		\$10,679,581		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
462.000 Private Fire Protection		\$1,420,487		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
463.000 Public Fire Protection		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
470.000 Other Revenue - Late Payment Charge		\$200,201		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
472.000 Other Revenue - Rent		\$294,872		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
464.000 Other Public Auth.		\$3,886,568		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
466.000 Sales for Resale		\$3,345,164		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
471.000 Other Water Revenue - Oper. Rev.		\$1,423,415	19-Total COS Basis	\$521,966	\$248,955	\$240,557	\$106,471	\$107,753	\$148,462	\$49,535	\$1,423,699
<b>TOTAL OPERATING REVENUES</b>		<b>\$97,009,005</b>		<b>\$521,966</b>	<b>\$248,955</b>	<b>\$240,557</b>	<b>\$106,471</b>	<b>\$107,753</b>	<b>\$148,462</b>	<b>\$49,535</b>	<b>\$1,423,699</b>
<b>SOURCE OF SUPPLY EXPENSES</b>											
601.000 Operation Labor & Expenses		\$344,482	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$211,340	\$133,142	\$0	\$0	\$0	\$0	\$0	\$344,482
602.000 Purchased Water		\$695,138	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$426,467	\$268,671	\$0	\$0	\$0	\$0	\$0	\$695,138
603.000 Miscellaneous Expenses		\$1,406,699	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$863,010	\$543,689	\$0	\$0	\$0	\$0	\$0	\$1,406,699
604.000 Rents - SSE		\$21,900	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$13,436	\$8,464	\$0	\$0	\$0	\$0	\$0	\$21,900
610.000 Maint. Supervision & Engineering		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611.000 Maint. of Structures & Improvements		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
612.000 Maint. of Collect. & Impound. Reserviors		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
613.000 Maint. of Lake, River and Other Intakes		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
614.000 Maint. of Wells & Springs		\$93,868	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$57,588	\$36,280	\$0	\$0	\$0	\$0	\$0	\$93,868
615.000 Maint. of Infiltration Galleries & Tunnels		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
616.000 Maint. of Supply Mains		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
617.000 Maint. Of Misc. Water Source Plant		\$39,919	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$24,490	\$15,429	\$0	\$0	\$0	\$0	\$0	\$39,919
<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>		<b>\$2,602,006</b>		<b>\$1,596,331</b>	<b>\$1,005,675</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,602,006</b>
<b>PUMPING EXPENSES</b>											
620.000 Operation Supervision & Engineering - PE		\$161,318	6-Assoc. w/power and pumping facilities	\$103,743	\$56,958	\$602	\$0	\$0	\$0	\$14	\$161,317
621.000 Fuel for Power Production		\$4,063	6-Assoc. w/power and pumping facilities	\$2,613	\$1,435	\$15	\$0	\$0	\$0	\$0	\$4,063
622.000 Power Production Labor & Expenses		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
623.000 Fuel or Power Purchased for Pumping		\$1,527,535	6-Assoc. w/power and pumping facilities	\$982,355	\$539,343	\$5,701	\$0	\$0	\$0	\$136	\$1,527,535
624.000 Pumping Labor and Expenses		\$938,586	6-Assoc. w/power and pumping facilities	\$603,603	\$331,397	\$3,503	\$0	\$0	\$0	\$84	\$938,587
625.000 Expenses Transferred - Cr.		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
626.000 Miscellaneous Expense		\$23,135	6-Assoc. w/power and pumping facilities	\$14,878	\$8,169	\$86	\$0	\$0	\$0	\$2	\$23,135
627.000 Rents - PE		\$3,415	6-Assoc. w/power and pumping facilities	\$2,196	\$1,206	\$13	\$0	\$0	\$0	\$0	\$3,415
630.000 Maint. Supervision & Engineering - PE		\$25,147	6-Assoc. w/power and pumping facilities	\$16,172	\$8,879	\$94	\$0	\$0	\$0	\$2	\$25,147
631.000 Maint. of Structures & Improvements - PE		\$150	6-Assoc. w/power and pumping facilities	\$96	\$53	\$1	\$0	\$0	\$0	\$0	\$150
632.000 Maint. of Power Production Equipment		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
633.000 Maint. of Pumping Equipment		\$178,266	6-Assoc. w/power and pumping facilities	\$114,643	\$62,942	\$665	\$0	\$0	\$0	\$16	\$178,266

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
<b>TOTAL PUMPING EXPENSES</b>		<b>\$2,861,615</b>		<b>\$1,840,299</b>	<b>\$1,010,382</b>	<b>\$10,680</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$254</b>	<b>\$2,861,615</b>
<b>WATER TREATMENT EXPENSES</b>											
640.000	Operation, Supervision & Engineer. - WTE	\$175,596	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$107,728	\$67,868	\$0	\$0	\$0	\$0	\$0	\$175,596
641.000	Chemicals - WTE	\$1,934,822	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,187,013	\$747,809	\$0	\$0	\$0	\$0	\$0	\$1,934,822
642.000	Operation Labor & Expenses - WTE	\$465,920	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$285,842	\$180,078	\$0	\$0	\$0	\$0	\$0	\$465,920
643.000	Miscellaneous Expenses - WTE	\$1,199,497	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$735,891	\$463,606	\$0	\$0	\$0	\$0	\$0	\$1,199,497
644.000	Rents - WTE	\$115	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$71	\$44	\$0	\$0	\$0	\$0	\$0	\$115
650.000	Maint. Supervision & Engineering - WTE	\$131,663	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$80,775	\$50,888	\$0	\$0	\$0	\$0	\$0	\$131,663
651.000	Maint. of Structures & Improvements - WTE	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
652.000	Maint. of Water Treatment Equipment	\$75,956	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$46,599	\$29,357	\$0	\$0	\$0	\$0	\$0	\$75,956
<b>TOTAL WATER TREATMENT EXPENSES</b>		<b>\$3,983,569</b>		<b>\$2,443,919</b>	<b>\$1,539,650</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,983,569</b>
<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
660.000	Operation Supervision & Engineering - TDE	\$37,059	11-T & D OP Basis	\$9,998	\$2,039	\$14,181	\$9,173	\$1,094	\$0	\$574	\$37,059
661.000	Storage Facilities Expenses TDE	\$0	5-Associated with storage facilities.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
662.000	Transmission & Distribution Lines Expenses	\$1,186,169	7-Assoc. with trans. and distrib. mains	\$443,880	\$90,519	\$629,613	\$0	\$0	\$0	\$22,147	\$1,186,169
663.000	Meter Expenses - TDE	\$407,267	9-Associated with meters	\$0	\$0	\$0	\$407,267	\$0	\$0	\$0	\$407,267
664.000	Customer Installations Expenses - TDE	\$51,936	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$48,591	\$0	\$3,345	\$51,936
665.000	Miscellaneous Expenses - TDE	\$816,466	11-T & D OP Basis	\$220,263	\$44,918	\$312,428	\$202,095	\$24,112	\$0	\$12,650	\$816,466
666.000	Rents - TDE	\$983	11-T & D OP Basis	\$265	\$54	\$376	\$243	\$29	\$0	\$15	\$982
670.000	Maint. Supervision and Engineering - TDE	\$64,570	12-Trans. & Dist. Maint. Expenses	\$17,923	\$3,269	\$26,706	\$5,194	\$4,146	\$0	\$7,332	\$64,570
671.000	Maint. of Structures & Improvements - TDE	\$0	12-Trans. & Dist. Maint. Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$52,149	5-Associated with storage facilities.	\$14,946	\$0	\$31,347	\$0	\$0	\$0	\$5,856	\$52,149
673.000	Maint. of Transmission & Distribution Mains	\$338,596	7-Assoc. with trans. and distrib. mains	\$126,708	\$25,839	\$179,727	\$0	\$0	\$0	\$6,322	\$338,596
674.000	Maint. of Fire Mains - TDE	\$0	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
675.000	Maint. of Services - TDE	\$35,025	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$32,769	\$0	\$2,256	\$35,025
676.000	Maint. of Meters - TDE	\$41,050	9-Associated with meters	\$0	\$0	\$0	\$41,050	\$0	\$0	\$0	\$41,050
677.000	Maint. of Hydrants - TDE	\$43,513	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$43,513	\$43,513
678.000	Maint. of Miscellaneous Plant - TDE	\$536,244	12-Trans. & Dist. Maint. Expenses	\$148,846	\$27,151	\$221,791	\$43,134	\$34,433	\$0	\$60,889	\$536,244
<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>		<b>\$3,611,017</b>		<b>\$982,829</b>	<b>\$193,789</b>	<b>\$1,416,169</b>	<b>\$708,156</b>	<b>\$145,174</b>	<b>\$0</b>	<b>\$164,899</b>	<b>\$3,611,016</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>											
901.000	Supervision - CAE	\$13,618	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$13,390	\$228	\$13,618
902.000	Meter Reading Expenses - CAE	\$456,754	14-Meter reading costs.	\$0	\$0	\$0	\$0	\$0	\$456,754	\$0	\$456,754
903.000	Customer Records & Collection Expenses	\$1,402,554	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$1,379,027	\$23,527	\$1,402,554
904.000	Uncollectible Amounts - CAE	\$750,459	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$737,870	\$12,589	\$750,459
905.000	Misc. Customer Accounts Expense - CAE	\$333,858	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$328,258	\$5,600	\$333,858
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>		<b>\$2,957,243</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,915,299</b>	<b>\$41,944</b>	<b>\$2,957,243</b>
<b>CUSTOMER SERVICE EXPENSES</b>											

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
907.000	Customer Service & Information Expenses	\$0	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL CUSTOMER SERVICE EXPENSES</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>SALES PROMOTION EXPENSES</b>										
910.000	Sales Promotion Expenses - SPE	\$0	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL SALES PROMOTION EXPENSES</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>ADMIN. &amp; GENERAL EXPENSES</b>										
920.000	Admin. & General Salaries	\$2,178,926	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$2,038,603	\$0	\$140,323	\$2,178,926
921.000	Office Supplies & Expenses	\$980,930	15-A&G Basis	\$353,037	\$181,374	\$117,614	\$58,562	\$11,967	\$241,211	\$17,166	\$980,931
922.000	Admin. Expenses Transferred - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
923.000	Outside Services Employed	\$8,001,772	15-A&G Basis	\$2,879,838	\$1,479,528	\$959,412	\$477,706	\$97,622	\$1,967,636	\$140,031	\$8,001,773
924.000	Property Insurance	\$1,479,526	15-A&G Basis	\$632,481	\$273,564	\$177,395	\$88,328	\$18,050	\$363,815	\$25,892	\$1,479,525
925.000	Injuries & Damages	\$23,439	16-Labor Basis	\$5,890	\$2,628	\$3,124	\$1,556	\$4,678	\$4,833	\$729	\$23,438
926.000	Employee Pensions & Benefits	\$679,165	16-Labor Basis	\$170,674	\$76,134	\$90,633	\$45,097	\$135,561	\$140,044	\$21,122	\$679,165
927.000	Franchise Requirements	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
928.000	Regulatory Commission Expenses	\$17,059	15-A&G Basis	\$6,140	\$3,154	\$2,045	\$1,018	\$208	\$4,195	\$299	\$17,059
929.000	Duplicate Charges - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930.100	Institutional or Goodwill Advertising Expenses	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930.200	Misc. General Expenses	\$431,600	15-A&G Basis	\$155,333	\$79,803	\$51,749	\$25,767	\$5,266	\$106,130	\$7,553	\$431,601
930.300	Research & Development Expenses - AGE	\$23,264	15-A&G Basis	\$8,373	\$4,302	\$2,789	\$1,389	\$284	\$5,721	\$284	\$23,265
931.000	Rents - AGE	\$217,888	15-A&G Basis	\$78,418	\$40,287	\$26,125	\$13,008	\$2,658	\$53,579	\$3,813	\$217,888
932.000	Maint. of General Plant - AGE	\$337,057	15-A&G Basis	\$121,307	\$62,322	\$40,413	\$20,122	\$4,112	\$82,882	\$5,898	\$337,056
	<b>TOTAL ADMIN. &amp; GENERAL EXPENSES</b>	<b>\$14,370,626</b>		<b>\$4,311,491</b>	<b>\$2,203,096</b>	<b>\$1,471,199</b>	<b>\$732,553</b>	<b>\$2,319,009</b>	<b>\$2,970,046</b>	<b>\$363,233</b>	<b>\$14,370,627</b>
	<b>DEPRECIATION EXPENSE</b>										
403.000	Depreciation Expense, Dep. Exp.	\$17,186,481	Class % from Depreciation Schedule	\$6,289,456	\$2,965,439	\$3,059,296	\$1,650,026	\$1,605,726	\$860,905	\$755,639	\$17,186,486
	<b>TOTAL DEPRECIATION EXPENSE</b>	<b>\$17,186,481</b>		<b>\$6,289,456</b>	<b>\$2,965,439</b>	<b>\$3,059,296</b>	<b>\$1,650,026</b>	<b>\$1,605,726</b>	<b>\$860,905</b>	<b>\$755,639</b>	<b>\$17,186,486</b>
	<b>AMORTIZATION EXPENSE</b>										
404.000	Amortization of Expense	\$48,239	15-A&G Basis	\$17,361	\$8,919	\$5,784	\$2,880	\$589	\$11,862	\$844	\$48,239
405.000	Amortization of Reg Asset	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
405.000	Amortization of Reg Asset AFUDC	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
407.000	Amortization - Property Losses	\$43,995	15-A&G Basis	\$15,834	\$8,135	\$5,275	\$2,627	\$537	\$10,818	\$770	\$43,996
	<b>TOTAL AMORTIZATION EXPENSE</b>	<b>\$92,234</b>		<b>\$33,195</b>	<b>\$17,054</b>	<b>\$11,059</b>	<b>\$5,507</b>	<b>\$1,126</b>	<b>\$22,680</b>	<b>\$1,614</b>	<b>\$92,235</b>
	<b>OTHER OPERATING EXPENSES</b>										
408.100	Property Taxes	\$7,067,552	19-Total COS Basis	\$2,591,671	\$1,236,115	\$1,194,416	\$528,653	\$536,014	\$737,146	\$245,951	\$7,068,966
408.100	Payroll Taxes	\$640,604	16-Labor Basis	\$160,984	\$71,812	\$85,393	\$42,536	\$127,865	\$132,093	\$19,923	\$640,606
408.100	Other Taxes	-\$11,386	16-Labor Basis	-\$2,861	-\$1,276	-\$1,518	-\$756	-\$2,273	-\$2,348	-\$354	-\$11,386
408.100	PSC Assessment	\$644,389	15-A&G Basis	\$231,916	\$119,148	\$77,262	\$38,470	\$7,862	\$158,455	\$11,277	\$644,390
0.000	True-up Estimate	\$4,848,271	18-Rate Base Basis	\$1,703,126	\$674,929	\$1,273,626	\$459,249	\$290,982	\$1,859	\$244,964	\$4,848,735
	<b>TOTAL OTHER OPERATING EXPENSE</b>	<b>\$12,989,430</b>		<b>\$4,684,836</b>	<b>\$2,100,728</b>	<b>\$2,629,179</b>	<b>\$1,068,152</b>	<b>\$959,450</b>	<b>\$1,027,205</b>	<b>\$521,761</b>	<b>\$12,991,311</b>
	<b>TOTAL OPERATING &amp; MAINT. EXPENSE</b>	<b>\$60,654,221</b>		<b>\$22,182,356</b>	<b>\$11,035,813</b>	<b>\$8,597,582</b>	<b>\$4,164,394</b>	<b>\$5,030,485</b>	<b>\$7,796,135</b>	<b>\$1,849,344</b>	<b>\$60,656,108</b>
	<b>NET INCOME BEFORE TAXES</b>	<b>\$36,354,784</b>		<b>\$22,182,356</b>	<b>\$11,035,813</b>	<b>\$8,597,582</b>	<b>\$4,164,394</b>	<b>\$5,030,485</b>	<b>\$7,796,135</b>	<b>\$1,849,344</b>	<b>\$60,656,108</b>
	<b>INCOME TAXES</b>										
409.100	Current Income Taxes	\$9,073,668	15-A&G Basis	\$3,265,613	\$1,677,721	\$1,087,933	\$541,698	\$110,699	\$2,231,215	\$158,789	\$9,073,668

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
	<b>TOTAL INCOME TAXES</b>	\$9,073,668		\$3,265,613	\$1,677,721	\$1,087,933	\$541,698	\$110,699	\$2,231,215	\$158,789	\$9,073,668
	<b>DEFERRED INCOME TAXES</b>										
410.100	Deferred Income Taxes - Def. Inc. Tax.	\$337,582	15-A&G Basis	\$121,496	\$62,419	\$40,476	\$20,154	\$4,119	\$83,011	\$5,908	\$337,583
412.200	Amortization of Deferred ITC	-\$3,965	15-A&G Basis	-\$1,427	-\$733	-\$475	-\$237	-\$48	-\$975	-\$69	-\$3,964
0.000	Amortization of Protected Excess ADIT	-\$832,358	15-A&G Basis	-\$299,566	-\$153,903	-\$99,800	-\$49,692	-\$10,155	-\$204,677	-\$14,566	-\$832,359
0.000	Amortization of Unprotected Excess ADIT	-\$5,627,860	15-A&G Basis	-\$2,025,467	-\$1,040,591	-\$674,780	-\$335,983	-\$68,660	-\$1,383,891	-\$98,488	-\$5,627,860
	<b>TOTAL DEFERRED INCOME TAXES</b>	-\$6,126,601		-\$2,204,964	-\$1,132,808	-\$734,579	-\$365,758	-\$74,744	-\$1,506,532	-\$107,215	-\$6,126,600
	<b>NET OPERATING INCOME</b>	\$33,407,717		\$23,243,005	\$11,580,726	\$8,950,936	\$4,340,334	\$5,066,440	\$8,520,818	\$1,900,918	\$63,603,176

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
<b>OPERATING REVENUES</b>											
461.100 Residential		\$152,125,085	To Residential	\$152,125,085	\$0	\$0	\$0	\$0	\$0	\$0	\$152,125,085
461.200 Commercial		\$38,751,791	To Commercial	\$0	\$38,751,791	\$0	\$0	\$0	\$0	\$0	\$38,751,791
461.300 Industrial		\$7,239,904	To Industrial	\$0	\$0	\$7,239,904	\$0	\$0	\$0	\$0	\$7,239,904
462.000 Private Fire Protection		\$3,715,141	To Private Fire Protection	\$0	\$0	\$0	\$0	\$0	\$3,715,141	\$0	\$3,715,141
463.000 Public Fire Protection		\$0	To Public Fire Protection	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
470.000 Other Revenue - Late Payment Charge		\$507,268	19-Total COS Basis	\$350,674	\$81,975	\$15,522	\$4,819	\$19,378	\$5,681	\$29,219	\$507,268
472.000 Other Revenue - Rent		\$390,993	19-Total COS Basis	\$270,293	\$63,184	\$11,964	\$3,714	\$14,936	\$4,379	\$22,521	\$390,991
464.000 Other Public Auth.		\$2,351,206	To Other Public Auth.	\$0	\$0	\$0	\$2,351,206	\$0	\$0	\$0	\$2,351,206
466.000 Sales for Resale		\$6,505,742	To Sales for Resale	\$0	\$0	\$0	\$0	\$6,505,742	\$0	\$0	\$6,505,742
471.000 Other Water Revenue - Oper. Rev.		\$2,622,002	19-Total COS Basis	\$1,812,590	\$423,716	\$80,233	\$24,909	\$100,160	\$29,366	\$151,027	\$2,622,001
<b>TOTAL OPERATING REVENUES</b>		<b>\$214,209,132</b>		<b>\$154,658,642</b>	<b>\$39,320,666</b>	<b>\$7,347,623</b>	<b>\$2,384,648</b>	<b>\$6,640,216</b>	<b>\$3,764,667</b>	<b>\$202,767</b>	<b>\$214,209,129</b>
<b>SOURCE OF SUPPLY EXPENSES</b>											
601.000 Operation Labor & Expenses		\$255,690	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$160,650	\$49,092	\$18,154	\$2,634	\$25,160	\$0	\$0	\$255,690
602.000 Purchased Water		\$375,224	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$235,753	\$72,043	\$26,641	\$3,865	\$36,922	\$0	\$0	\$375,224
603.000 Miscellaneous Expenses		\$3,857,033	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$2,423,374	\$740,550	\$273,849	\$39,727	\$379,532	\$0	\$0	\$3,857,032
604.000 Rents - SSE		\$64,885	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$40,767	\$12,458	\$4,607	\$668	\$6,385	\$0	\$0	\$64,885
610.000 Maint. Supervision & Engineering		\$260	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$163	\$50	\$18	\$3	\$26	\$0	\$0	\$260
611.000 Maint. of Structures & Improvements		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
612.000 Maint. of Collect. & Impound. Reservoirs		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
613.000 Maint. of Lake, River and Other Intakes		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
614.000 Maint. of Wells & Springs		\$57	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$36	\$11	\$4	\$1	\$6	\$0	\$0	\$58
615.000 Maint. of Infiltration Galleries & Tunnels		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
616.000 Maint. of Supply Mains		\$643	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$404	\$123	\$46	\$7	\$63	\$0	\$0	\$643
617.000 Maint. Of Misc. Water Source Plant		\$230,466	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$144,802	\$44,249	\$16,363	\$2,374	\$22,678	\$0	\$0	\$230,466
<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>		<b>\$4,784,258</b>		<b>\$3,005,949</b>	<b>\$918,576</b>	<b>\$339,682</b>	<b>\$49,279</b>	<b>\$470,772</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,784,258</b>
<b>PUMPING EXPENSES</b>											
620.000 Operation Supervision & Engineering - PE		\$19,390	6-Assoc. w/power and pumping facilities	\$11,840	\$3,616	\$1,328	\$194	\$1,842	\$132	\$438	\$19,390
621.000 Fuel for Power Production		\$1,763	6-Assoc. w/power and pumping facilities	\$1,076	\$329	\$121	\$18	\$167	\$12	\$40	\$1,763
622.000 Power Production Labor & Expenses		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
623.000 Fuel or Power Purchased for Pumping		\$2,655,534	6-Assoc. w/power and pumping facilities	\$1,621,469	\$495,257	\$181,904	\$26,565	\$252,276	\$18,058	\$60,015	\$2,655,534
624.000 Pumping Labor and Expenses		\$428,221	6-Assoc. w/power and pumping facilities	\$261,472	\$79,863	\$29,333	\$4,282	\$40,681	\$2,912	\$9,678	\$428,221
625.000 Expenses Transferred - Cr.		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
626.000 Miscellaneous Expense		\$12,973	6-Assoc. w/power and pumping facilities	\$7,921	\$2,419	\$889	\$130	\$1,232	\$88	\$293	\$12,972
627.000 Rents - PE		\$4,957	6-Assoc. w/power and pumping facilities	\$3,027	\$924	\$340	\$50	\$471	\$34	\$112	\$4,958
630.000 Maint. Supervision & Engineering - PE		\$19,339	6-Assoc. w/power and pumping facilities	\$11,808	\$3,607	\$1,325	\$193	\$1,837	\$132	\$437	\$19,339
631.000 Maint. of Structures & Improvements - PE		\$7,261	6-Assoc. w/power and pumping facilities	\$4,434	\$1,354	\$497	\$73	\$690	\$49	\$164	\$7,261
632.000 Maint. of Power Production Equipment		\$1,072	6-Assoc. w/power and pumping facilities	\$655	\$200	\$73	\$11	\$102	\$7	\$24	\$1,072
633.000 Maint. of Pumping Equipment		\$266,868	6-Assoc. w/power and pumping facilities	\$162,950	\$49,771	\$18,280	\$2,669	\$25,352	\$1,815	\$6,031	\$266,868

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
<b>TOTAL PUMPING EXPENSES</b>		<b>\$3,417,378</b>		<b>\$2,086,652</b>	<b>\$637,340</b>	<b>\$234,090</b>	<b>\$34,175</b>	<b>\$324,650</b>	<b>\$23,239</b>	<b>\$77,232</b>	<b>\$3,417,378</b>
<b>WATER TREATMENT EXPENSES</b>											
640.000	Operation, Supervision & Engineer. - WTE	\$10,446	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$6,563	\$2,006	\$742	\$108	\$1,028	\$0	\$0	\$10,447
641.000	Chemicals - WTE	\$7,661,057	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$4,813,442	\$1,470,923	\$543,936	\$78,909	\$753,848	\$0	\$0	\$7,661,057
642.000	Operation Labor & Expenses - WTE	\$2,684,931	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,686,942	\$515,507	\$190,630	\$27,655	\$264,197	\$0	\$0	\$2,684,931
643.000	Miscellaneous Expenses - WTE	\$379,937	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$238,714	\$72,948	\$26,976	\$3,913	\$37,386	\$0	\$0	\$379,937
644.000	Rents - WTE	\$130,015	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$81,688	\$24,963	\$9,231	\$1,339	\$12,793	\$0	\$0	\$130,014
650.000	Maint. Supervision & Engineering - WTE	\$1,437,172	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$902,975	\$275,937	\$102,039	\$14,803	\$141,418	\$0	\$0	\$1,437,172
651.000	Maint. of Structures & Improvements - WTE	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
652.000	Maint. of Water Treatment Equipment	\$773,987	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$486,296	\$148,606	\$54,953	\$7,972	\$76,160	\$0	\$0	\$773,987
<b>TOTAL WATER TREATMENT EXPENSES</b>		<b>\$13,077,545</b>		<b>\$8,216,620</b>	<b>\$2,510,890</b>	<b>\$928,506</b>	<b>\$134,699</b>	<b>\$1,286,830</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,077,545</b>
<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
660.000	Operation Supervision & Engineering - TDE	\$32,327	11-T & D OP Basis	\$19,622	\$8,489	\$744	\$375	\$834	-\$52	\$2,315	\$32,327
661.000	Storage Facilities Expenses TDE	-\$308	5-Associated with storage facilities.	-\$201	-\$55	-\$15	-\$3	-\$31	-\$1	-\$3	-\$309
662.000	Transmission & Distribution Lines Expenses	-\$581,586	7-Assoc. with trans. and distrib. mains	-\$404,842	-\$112,304	-\$10,178	-\$5,990	-\$10,469	-\$8,666	-\$29,137	-\$581,586
663.000	Meter Expenses - TDE	\$46,779	9-Associated with meters	\$42,396	\$2,933	\$669	\$781	\$0	\$0	\$0	\$46,779
664.000	Customer Installations Expenses - TDE	\$128,214	10-Factors for allocating COS to customer class.	\$115,636	\$2,690	\$167	\$500	\$0	\$9,321	\$0	\$128,214
665.000	Miscellaneous Expenses - TDE	\$4,426,917	11-T & D OP Basis	\$2,687,139	\$1,162,508	\$101,819	\$51,352	\$114,214	-\$7,083	\$316,967	\$4,426,916
666.000	Rents - TDE	\$7,106	11-T & D OP Basis	\$4,313	\$1,866	\$163	\$82	\$183	-\$11	\$509	\$7,105
670.000	Maint. Supervision and Engineering - TDE	\$4,676	12-Trans. & Dist. Maint. Expenses	\$3,228	\$679	\$69	\$44	\$69	\$87	\$499	\$4,675
671.000	Maint. of Structures & Improvements - TDE	\$0	12-Trans. & Dist. Maint. Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$75,766	5-Associated with storage facilities.	\$49,483	\$13,411	\$3,728	\$720	\$7,592	\$189	\$644	\$75,767
673.000	Maint. of Transmission & Distribution Mains	\$2,175,820	7-Assoc. with trans. and distrib. mains	\$1,514,588	\$420,151	\$38,077	\$22,411	\$39,165	\$32,420	\$109,009	\$2,175,821
674.000	Maint. of Fire Mains - TDE	\$0	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
675.000	Maint. of Services - TDE	\$363,519	10-Factors for allocating COS to customer class.	\$327,858	\$7,343	\$473	\$1,418	\$0	\$26,428	\$0	\$363,520
676.000	Maint. of Meters - TDE	\$335,310	9-Associated with meters	\$303,891	\$21,024	\$4,795	\$5,600	\$0	\$0	\$0	\$335,310
677.000	Maint. of Hydrants - TDE	\$229,527	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$229,527	\$229,527
678.000	Maint. of Miscellaneous Plant - TDE	\$3,241,460	12-Trans. & Dist. Maint. Expenses	\$2,237,904	\$470,984	\$47,974	\$30,794	\$47,649	\$60,291	\$345,864	\$3,241,460
<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>		<b>\$10,485,527</b>		<b>\$6,901,015</b>	<b>\$1,999,619</b>	<b>\$188,485</b>	<b>\$108,084</b>	<b>\$199,206</b>	<b>\$112,923</b>	<b>\$976,194</b>	<b>\$10,485,526</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>											
901.000	Supervision - CAE	\$7,491	13-Allocation of Billing and Collecting Costs.	\$7,230	\$100	\$2	\$19	\$0	\$140	\$0	\$7,491
902.000	Meter Reading Expenses - CAE	\$159,444	14-Meter reading costs.	\$156,813	\$2,184	\$48	\$399	\$0	\$0	\$0	\$159,444
903.000	Customer Records & Collection Expenses	\$2,707,817	13-Allocation of Billing and Collecting Costs.	\$2,613,314	\$36,285	\$812	\$6,770	\$0	\$50,636	\$0	\$2,707,817
904.000	Uncollectible Amounts - CAE	\$2,170,858	13-Allocation of Billing and Collecting Costs.	\$2,095,095	\$29,089	\$651	\$5,427	\$0	\$40,595	\$0	\$2,170,857
905.000	Misc. Customer Accounts Expense - CAE	\$571,951	13-Allocation of Billing and Collecting Costs.	\$551,990	\$7,664	\$172	\$1,430	\$0	\$10,695	\$0	\$571,951
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>		<b>\$5,617,561</b>		<b>\$5,424,442</b>	<b>\$75,322</b>	<b>\$1,685</b>	<b>\$14,045</b>	<b>\$0</b>	<b>\$102,066</b>	<b>\$0</b>	<b>\$5,617,560</b>
<b>CUSTOMER SERVICE EXPENSES</b>											

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907.000	Customer Service & Information Expenses	\$0	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL CUSTOMER SERVICE EXPENSES</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SALES PROMOTION EXPENSES</b>											
910.000	Sales Promotion Expenses - SPE	\$0	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL SALES PROMOTION EXPENSES</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>ADMIN. &amp; GENERAL EXPENSES</b>											
920.000	Admin. & General Salaries	\$5,396,166	10-Factors for allocating COS to customer class.	\$4,866,802	\$109,003	\$7,015	\$21,045	\$0	\$392,301	\$0	\$5,396,166
921.000	Office Supplies & Expenses	\$1,574,939	15-A&G Basis	\$1,119,152	\$242,068	\$55,438	\$13,702	\$73,077	\$12,914	\$58,588	\$1,574,939
922.000	Admin. Expenses Transferred - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
923.000	Outside Services Employed	\$22,093,430	15-A&G Basis	\$15,699,591	\$3,395,760	\$777,689	\$192,213	\$1,025,135	\$181,166	\$821,076	\$22,093,430
924.000	Property Insurance	\$4,160,001	15-A&G Basis	\$2,956,097	\$639,392	\$146,432	\$36,192	\$193,024	\$34,112	\$154,752	\$4,160,001
925.000	Injuries & Damages	\$72,595	16-Labor Basis	\$53,895	\$9,554	\$1,829	\$674	\$2,330	\$1,590	\$2,824	\$72,596
926.000	Employee Pensions & Benefits	\$533,800	16-Labor Basis	\$396,293	\$70,248	\$13,452	\$4,217	\$17,135	\$11,690	\$20,765	\$533,800
927.000	Franchise Requirements	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
928.000	Regulatory Commission Expenses	\$37,667	15-A&G Basis	\$26,766	\$5,789	\$1,326	\$328	\$1,748	\$309	\$1,401	\$37,667
929.000	Duplicate Charges - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930.100	Institutional or Goodwill Advertising Expenses	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930.200	Misc. General Expenses	\$924,419	15-A&G Basis	\$656,892	\$142,083	\$32,540	\$8,042	\$42,893	\$7,580	\$34,388	\$924,419
930.300	Research & Development Expenses - AGE	\$65,645	15-A&G Basis	\$46,647	\$10,090	\$2,311	\$571	\$3,046	\$538	\$2,442	\$65,645
931.000	Rents - AGE	\$95,697	15-A&G Basis	\$68,002	\$14,709	\$3,369	\$833	\$4,440	\$785	\$3,560	\$95,698
932.000	Maint. of General Plant - AGE	\$1,105,565	15-A&G Basis	\$785,614	\$169,925	\$38,916	\$9,618	\$51,298	\$9,066	\$41,127	\$1,105,564
<b>TOTAL ADMIN. &amp; GENERAL EXPENSES</b>		<b>\$36,059,924</b>		<b>\$26,676,751</b>	<b>\$4,808,621</b>	<b>\$1,080,317</b>	<b>\$287,335</b>	<b>\$1,414,126</b>	<b>\$652,051</b>	<b>\$1,141,723</b>	<b>\$36,059,924</b>
<b>DEPRECIATION EXPENSE</b>											
403.000	Depreciation Expense, Dep. Exp.	\$35,791,131	Class % from Depreciation Schedule	\$24,239,608	\$5,934,235	\$1,039,743	\$364,150	\$1,253,235	\$338,211	\$2,621,951	\$35,791,134
<b>TOTAL DEPRECIATION EXPENSE</b>		<b>\$35,791,131</b>		<b>\$24,239,608</b>	<b>\$5,934,235</b>	<b>\$1,039,743</b>	<b>\$364,150</b>	<b>\$1,253,235</b>	<b>\$338,211</b>	<b>\$2,621,951</b>	<b>\$35,791,134</b>
<b>AMORTIZATION EXPENSE</b>											
404.000	Amortization of Expense	\$160,839	15-A&G Basis	\$114,292	\$24,721	\$5,662	\$1,399	\$7,463	\$1,319	\$5,983	\$160,839
405.000	Amortization of Reg Asset	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
405.000	Amortization of Reg Asset AFUDC	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
407.000	Amortization - Property Losses	\$110,542	15-A&G Basis	\$78,551	\$16,990	\$3,891	\$962	\$5,129	\$906	\$4,112	\$110,541
<b>TOTAL AMORTIZATION EXPENSE</b>		<b>\$271,381</b>		<b>\$192,843</b>	<b>\$41,711</b>	<b>\$9,553</b>	<b>\$2,361</b>	<b>\$12,592</b>	<b>\$2,225</b>	<b>\$10,095</b>	<b>\$271,380</b>
<b>OTHER OPERATING EXPENSES</b>											
408.100	Property Taxes	\$18,353,757	19-Total COS Basis	\$12,687,952	\$2,965,967	\$561,625	\$174,361	\$701,114	\$205,562	\$1,057,176	\$18,353,757
408.100	Payroll Taxes	\$1,546,119	16-Labor Basis	\$1,147,839	\$203,469	\$38,962	\$12,214	\$49,630	\$33,860	\$60,144	\$1,546,118
408.100	Other Taxes	-\$113,560	16-Labor Basis	-\$84,307	-\$14,944	-\$2,862	-\$897	-\$3,645	-\$2,487	-\$4,417	-\$113,559
408.100	PSC Assessment	\$1,416,479	15-A&G Basis	\$1,006,550	\$217,713	\$49,860	\$12,323	\$65,725	\$11,615	\$52,693	\$1,416,479
0.000	True-up Estimate	\$10,124,490	18-Rate Base Basis	\$6,817,832	\$1,766,724	\$230,838	\$105,295	\$255,137	\$112,382	\$836,283	\$10,124,491
<b>TOTAL OTHER OPERATING EXPENSE</b>		<b>\$31,327,285</b>		<b>\$21,575,866</b>	<b>\$5,138,929</b>	<b>\$878,423</b>	<b>\$303,296</b>	<b>\$1,067,961</b>	<b>\$360,932</b>	<b>\$2,001,879</b>	<b>\$31,327,286</b>
<b>TOTAL OPERATING &amp; MAINT. EXPENSE</b>		<b>\$140,831,990</b>		<b>\$98,318,746</b>	<b>\$22,065,243</b>	<b>\$4,700,484</b>	<b>\$1,297,424</b>	<b>\$6,029,372</b>	<b>\$1,591,647</b>	<b>\$6,829,074</b>	<b>\$140,831,991</b>
<b>NET INCOME BEFORE TAXES</b>		<b>\$73,377,142</b>		<b>\$56,239,896</b>	<b>\$17,255,423</b>	<b>\$2,647,139</b>	<b>\$1,087,224</b>	<b>\$610,844</b>	<b>\$2,162,920</b>	<b>-\$6,626,307</b>	<b>\$73,377,138</b>
<b>INCOME TAXES</b>											
409.100	Current Income Taxes	\$15,580,945	15-A&G Basis	\$11,071,820	\$2,394,791	\$548,449	\$135,554	\$722,956	\$127,764	\$579,611	\$15,580,945

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	TOTAL INCOME TAXES	\$15,680,945		\$11,071,820	\$2,394,791	\$548,449	\$135,554	\$722,956	\$127,764	\$579,611	\$15,680,945
	DEFERRED INCOME TAXES										
410.100	Deferred Income Taxes - Def. Inc. Tax.	\$994,394	15-A&G Basis	\$706,616	\$152,838	\$35,003	\$8,651	\$46,140	\$8,154	\$36,991	\$994,393
412.200	Amortization of Deferred ITC	-\$99,655	15-A&G Basis	-\$70,815	-\$15,317	-\$3,508	-\$867	-\$4,624	-\$817	-\$3,707	-\$99,655
0.000	Amortization of Protected Excess ADIT	-\$2,091,396	15-A&G Basis	-\$1,486,146	-\$321,448	-\$73,617	-\$18,195	-\$97,041	-\$17,149	-\$77,800	-\$2,091,396
0.000	Amortization of Unprotected Excess ADIT	-\$14,140,658	15-A&G Basis	-\$10,048,352	-\$2,173,419	-\$497,751	-\$123,024	-\$656,127	-\$115,953	-\$526,032	-\$14,140,658
	TOTAL DEFERRED INCOME TAXES	-\$15,337,315		-\$10,898,697	-\$2,367,346	-\$539,873	-\$133,435	-\$711,652	-\$125,765	-\$570,548	-\$15,337,316
	NET OPERATING INCOME	\$73,133,612		\$66,066,773	\$17,217,978	\$2,638,563	\$1,085,105	\$699,640	\$2,160,921	-\$6,636,370	\$73,133,609



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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
<b>OPERATING REVENUES</b>											
461.100 Residential		\$152,125,085		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461.200 Commercial		\$38,751,791		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461.300 Industrial		\$7,239,904		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
462.000 Private Fire Protection		\$3,715,141		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
463.000 Public Fire Protection		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
470.000 Other Revenue - Late Payment Charge		\$507,268		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
472.000 Other Revenue - Rent		\$390,993		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
464.000 Other Public Auth.		\$2,351,206		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
466.000 Sales for Resale		\$6,505,742		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
471.000 Other Water Revenue - Oper. Rev.		\$2,622,002	19-Total COS Basis	\$1,031,233	\$369,440	\$592,835	\$155,223	\$103,307	\$205,041	\$164,924	\$2,622,003
<b>TOTAL OPERATING REVENUES</b>		<b>\$214,209,132</b>		<b>\$1,031,233</b>	<b>\$369,440</b>	<b>\$592,835</b>	<b>\$155,223</b>	<b>\$103,307</b>	<b>\$205,041</b>	<b>\$164,924</b>	<b>\$2,622,003</b>
<b>SOURCE OF SUPPLY EXPENSES</b>											
601.000 Operation Labor & Expenses		\$255,690	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$156,866	\$98,824	\$0	\$0	\$0	\$0	\$0	\$255,690
602.000 Purchased Water		\$375,224	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$230,200	\$146,024	\$0	\$0	\$0	\$0	\$0	\$375,224
603.000 Miscellaneous Expenses		\$3,857,033	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$2,366,290	\$1,490,743	\$0	\$0	\$0	\$0	\$0	\$3,857,033
604.000 Rents - SSE		\$64,885	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$39,807	\$25,078	\$0	\$0	\$0	\$0	\$0	\$64,885
610.000 Maint. Supervision & Engineering		\$260	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$160	\$100	\$0	\$0	\$0	\$0	\$0	\$260
611.000 Maint. of Structures & Improvements		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
612.000 Maint. of Collect. & Impound. Reservoirs		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
613.000 Maint. of Lake, River and Other Intakes		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
614.000 Maint. of Wells & Springs		\$57	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$35	\$22	\$0	\$0	\$0	\$0	\$0	\$57
615.000 Maint. of Infiltration Galleries & Tunnels		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
616.000 Maint. of Supply Mains		\$643	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$394	\$249	\$0	\$0	\$0	\$0	\$0	\$643
617.000 Maint. Of Misc. Water Source Plant		\$230,466	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$141,391	\$89,075	\$0	\$0	\$0	\$0	\$0	\$230,466
<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>		<b>\$4,784,258</b>		<b>\$2,935,143</b>	<b>\$1,849,115</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,784,258</b>
<b>PUMPING EXPENSES</b>											
620.000 Operation Supervision & Engineering - PE		\$19,390	6-Assoc. w/power and pumping facilities	\$12,467	\$6,846	\$71	\$0	\$0	\$0	\$6	\$19,390
621.000 Fuel for Power Production		\$1,763	6-Assoc. w/power and pumping facilities	\$1,134	\$622	\$6	\$0	\$0	\$0	\$1	\$1,763
622.000 Power Production Labor & Expenses		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
623.000 Fuel or Power Purchased for Pumping		\$2,655,534	6-Assoc. w/power and pumping facilities	\$1,707,415	\$937,618	\$9,679	\$0	\$0	\$0	\$822	\$2,655,534
624.000 Pumping Labor and Expenses		\$428,221	6-Assoc. w/power and pumping facilities	\$275,331	\$151,197	\$1,561	\$0	\$0	\$0	\$133	\$428,222
625.000 Expenses Transferred - Cr.		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
626.000 Miscellaneous Expense		\$12,973	6-Assoc. w/power and pumping facilities	\$8,341	\$4,581	\$47	\$0	\$0	\$0	\$4	\$12,973
627.000 Rents - PE		\$4,957	6-Assoc. w/power and pumping facilities	\$3,187	\$1,750	\$18	\$0	\$0	\$0	\$2	\$4,957
630.000 Maint. Supervision & Engineering - PE		\$19,339	6-Assoc. w/power and pumping facilities	\$12,434	\$6,828	\$70	\$0	\$0	\$0	\$6	\$19,338
631.000 Maint. of Structures & Improvements - PE		\$7,261	6-Assoc. w/power and pumping facilities	\$4,669	\$2,564	\$26	\$0	\$0	\$0	\$2	\$7,261
632.000 Maint. of Power Production Equipment		\$1,072	6-Assoc. w/power and pumping facilities	\$689	\$379	\$4	\$0	\$0	\$0	\$0	\$1,072
633.000 Maint. of Pumping Equipment		\$266,868	6-Assoc. w/power and pumping facilities	\$171,587	\$94,226	\$973	\$0	\$0	\$0	\$83	\$266,869

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
<b>TOTAL PUMPING EXPENSES</b>		<b>\$3,417,378</b>		<b>\$2,197,254</b>	<b>\$1,206,611</b>	<b>\$12,455</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,059</b>	<b>\$3,417,379</b>
<b>WATER TREATMENT EXPENSES</b>											
640.000	Operation, Supervision & Engineer. - WTE	\$10,446	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$6,409	\$4,037	\$0	\$0	\$0	\$0	\$0	\$10,446
641.000	Chemicals - WTE	\$7,661,057	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$4,700,058	\$2,960,999	\$0	\$0	\$0	\$0	\$0	\$7,661,057
642.000	Operation Labor & Expenses - WTE	\$2,684,931	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,647,205	\$1,037,726	\$0	\$0	\$0	\$0	\$0	\$2,684,931
643.000	Miscellaneous Expenses - WTE	\$379,937	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$233,091	\$146,846	\$0	\$0	\$0	\$0	\$0	\$379,937
644.000	Rents - WTE	\$130,015	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$79,764	\$50,251	\$0	\$0	\$0	\$0	\$0	\$130,015
650.000	Maint. Supervision & Engineering - WTE	\$1,437,172	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$881,705	\$555,467	\$0	\$0	\$0	\$0	\$0	\$1,437,172
651.000	Maint. of Structures & Improvements - WTE	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
652.000	Maint. of Water Treatment Equipment	\$773,987	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$474,841	\$299,146	\$0	\$0	\$0	\$0	\$0	\$773,987
<b>TOTAL WATER TREATMENT EXPENSES</b>		<b>\$13,077,545</b>		<b>\$8,023,073</b>	<b>\$5,054,472</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,077,545</b>
<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
660.000	Operation Supervision & Engineering - TDE	\$32,327	11-T & D OP Basis	\$32,327	\$0	\$0	\$0	\$0	\$0	\$0	\$32,327
661.000	Storage Facilities Expenses TDE	-\$308	5-Associated with storage facilities.	-\$95	\$0	-\$210	\$0	\$0	\$0	-\$3	-\$308
662.000	Transmission & Distribution Lines Expenses	-\$581,586	7-Assoc. with trans. and distrib. mains	-\$201,257	-\$41,009	-\$301,494	\$0	\$0	\$0	-\$37,825	-\$581,585
663.000	Meter Expenses - TDE	\$46,779	9-Associated with meters	\$0	\$0	\$0	\$46,779	\$0	\$0	\$0	\$46,779
664.000	Customer Installations Expenses - TDE	\$128,214	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$118,893	\$0	\$9,321	\$128,214
665.000	Miscellaneous Expenses - TDE	\$4,426,917	11-T & D OP Basis	\$4,426,917	\$0	\$0	\$0	\$0	\$0	\$0	\$4,426,917
666.000	Rents - TDE	\$7,106	11-T & D OP Basis	\$7,106	\$0	\$0	\$0	\$0	\$0	\$0	\$7,106
670.000	Maint. Supervision and Engineering - TDE	\$4,676	12-Trans. & Dist. Maint. Expenses	\$1,141	\$226	\$1,735	\$493	\$496	\$0	\$586	\$4,677
671.000	Maint. of Structures & Improvements - TDE	\$0	12-Trans. & Dist. Maint. Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$75,766	5-Associated with storage facilities.	\$23,313	\$0	\$51,619	\$0	\$0	\$0	\$833	\$75,765
673.000	Maint. of Transmission & Distribution Mains	\$2,175,820	7-Assoc. with trans. and distrib. mains	\$752,940	\$153,423	\$1,127,945	\$0	\$0	\$0	\$141,512	\$2,175,820
674.000	Maint. of Fire Mains - TDE	\$0	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
675.000	Maint. of Services - TDE	\$363,519	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$337,091	\$0	\$26,428	\$363,519
676.000	Maint. of Meters - TDE	\$335,310	9-Associated with meters	\$0	\$0	\$0	\$335,310	\$0	\$0	\$0	\$335,310
677.000	Maint. of Hydrants - TDE	\$229,527	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$229,527	\$229,527
678.000	Maint. of Miscellaneous Plant - TDE	\$3,241,460	12-Trans. & Dist. Maint. Expenses	\$791,270	\$156,391	\$1,202,384	\$341,797	\$343,612	\$0	\$406,005	\$3,241,459
<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>		<b>\$10,486,527</b>		<b>\$5,833,662</b>	<b>\$269,031</b>	<b>\$2,081,979</b>	<b>\$724,379</b>	<b>\$800,092</b>	<b>\$0</b>	<b>\$776,384</b>	<b>\$10,486,527</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>											
901.000	Supervision - CAE	\$7,491	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$7,351	\$140	\$7,491
902.000	Meter Reading Expenses - CAE	\$159,444	14-Meter reading costs.	\$0	\$0	\$0	\$0	\$0	\$159,444	\$0	\$159,444
903.000	Customer Records & Collection Expenses	\$2,707,817	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$2,657,208	\$50,609	\$2,707,817
904.000	Uncollectible Amounts - CAE	\$2,170,858	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$2,130,285	\$40,573	\$2,170,858
905.000	Misc. Customer Accounts Expense - CAE	\$571,951	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$561,261	\$10,690	\$571,951
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>		<b>\$5,617,561</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,515,549</b>	<b>\$102,012</b>	<b>\$5,617,561</b>
<b>CUSTOMER SERVICE EXPENSES</b>											

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
907.000	Customer Service & Information Expenses	\$0	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL CUSTOMER SERVICE EXPENSES</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>SALES PROMOTION EXPENSES</b>										
910.000	Sales Promotion Expenses - SPE	\$0	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL SALES PROMOTION EXPENSES</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>ADMIN. &amp; GENERAL EXPENSES</b>										
920.000	Admin. & General Salaries	\$5,396,166	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$5,003,865	\$0	\$392,301	\$5,396,166
921.000	Office Supplies & Expenses	\$1,574,939	15-A&G Basis	\$728,882	\$255,770	\$123,003	\$42,681	\$47,248	\$325,540	\$51,815	\$1,574,939
922.000	Admin. Expenses Transferred - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
923.000	Outside Services Employed	\$22,093,430	15-A&G Basis	\$10,224,839	\$3,587,973	\$1,725,497	\$598,732	\$662,803	\$4,566,712	\$726,874	\$22,093,430
924.000	Property Insurance	\$4,160,001	15-A&G Basis	\$1,925,248	\$675,584	\$324,896	\$112,736	\$124,800	\$859,872	\$136,864	\$4,160,000
925.000	Injuries & Damages	\$72,595	16-Labor Basis	\$27,680	\$7,637	\$5,931	\$2,062	\$15,949	\$9,873	\$3,463	\$72,595
926.000	Employee Pensions & Benefits	\$633,800	16-Labor Basis	\$203,538	\$56,156	\$43,611	\$15,160	\$117,276	\$56,156	\$25,462	\$533,800
927.000	Franchise Requirements	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
928.000	Regulatory Commission Expenses	\$37,667	15-A&G Basis	\$17,432	\$6,117	\$2,942	\$1,021	\$1,130	\$7,786	\$1,239	\$37,667
929.000	Duplicate Charges - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930.100	Institutional or Goodwill Advertising Expenses	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930.200	Misc. General Expenses	\$924,419	15-A&G Basis	\$427,821	\$150,126	\$72,197	\$25,052	\$27,733	\$191,077	\$30,413	\$924,419
930.300	Research & Development Expenses - AGE	\$65,645	15-A&G Basis	\$30,381	\$10,661	\$5,127	\$1,779	\$1,969	\$13,569	\$2,160	\$65,646
931.000	Rents - AGE	\$95,697	15-A&G Basis	\$44,289	\$15,541	\$7,474	\$2,593	\$2,871	\$19,781	\$3,148	\$95,697
932.000	Maint. of General Plant - AGE	\$1,105,565	15-A&G Basis	\$511,655	\$179,544	\$86,345	\$29,961	\$33,167	\$228,520	\$36,373	\$1,105,565
	<b>TOTAL ADMIN. &amp; GENERAL EXPENSES</b>	<b>\$36,059,924</b>		<b>\$14,141,765</b>	<b>\$4,945,109</b>	<b>\$2,397,023</b>	<b>\$831,777</b>	<b>\$6,038,811</b>	<b>\$6,295,327</b>	<b>\$1,410,112</b>	<b>\$36,059,924</b>
	<b>DEPRECIATION EXPENSE</b>										
403.000	Depreciation Expense, Dep. Exp.	\$35,791,131	Class % from Depreciation Schedule	\$13,216,460	\$4,670,266	\$10,105,383	\$3,470,611	\$192,535	\$1,312,503	\$2,823,375	\$35,791,133
	<b>TOTAL DEPRECIATION EXPENSE</b>	<b>\$35,791,131</b>		<b>\$13,216,460</b>	<b>\$4,670,266</b>	<b>\$10,105,383</b>	<b>\$3,470,611</b>	<b>\$192,535</b>	<b>\$1,312,503</b>	<b>\$2,823,375</b>	<b>\$35,791,133</b>
	<b>AMORTIZATION EXPENSE</b>										
404.000	Amortization of Expense	\$160,839	15-A&G Basis	\$74,436	\$26,120	\$12,562	\$4,359	\$4,825	\$33,245	\$5,292	\$160,839
405.000	Amortization of Reg Asset	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
405.000	Amortization of Reg Asset AFUDC	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
407.000	Amortization - Property Losses	\$110,542	15-A&G Basis	\$51,159	\$17,952	\$8,633	\$2,996	\$3,316	\$22,849	\$3,637	\$110,542
	<b>TOTAL AMORTIZATION EXPENSE</b>	<b>\$271,381</b>		<b>\$125,595</b>	<b>\$44,072</b>	<b>\$21,195</b>	<b>\$7,355</b>	<b>\$8,141</b>	<b>\$56,094</b>	<b>\$8,929</b>	<b>\$271,381</b>
	<b>OTHER OPERATING EXPENSES</b>										
408.100	Property Taxes	\$18,353,757	19-Total COS Basis	\$7,218,533	\$2,586,044	\$4,149,784	\$1,086,542	\$723,138	\$1,435,264	\$1,154,451	\$18,353,756
408.100	Payroll Taxes	\$1,546,119	16-Labor Basis	\$589,535	\$162,652	\$126,318	\$43,910	\$339,682	\$210,272	\$73,750	\$1,546,119
408.100	Other Taxes	-\$113,560	16-Labor Basis	-\$43,300	-\$11,947	-\$9,278	-\$3,225	-\$24,949	-\$15,444	-\$5,417	-\$113,560
408.100	PSC Assessment	\$1,416,479	15-A&G Basis	\$655,546	\$230,036	\$110,627	\$38,387	\$42,494	\$292,786	\$46,602	\$1,416,478
0.000	True-up Estimate	\$10,124,490	18-Rate Base Basis	\$3,402,841	\$981,063	\$4,016,385	\$846,407	-\$65,809	\$5,062	\$938,540	\$10,124,489
	<b>TOTAL OTHER OPERATING EXPENSE</b>	<b>\$31,327,285</b>		<b>\$11,823,155</b>	<b>\$3,947,848</b>	<b>\$8,393,836</b>	<b>\$2,012,021</b>	<b>\$1,014,556</b>	<b>\$1,927,940</b>	<b>\$2,207,926</b>	<b>\$31,327,282</b>
	<b>TOTAL OPERATING &amp; MAINT. EXPENSE</b>	<b>\$140,831,990</b>		<b>\$58,296,107</b>	<b>\$21,986,524</b>	<b>\$23,011,871</b>	<b>\$7,046,143</b>	<b>\$8,054,135</b>	<b>\$15,107,413</b>	<b>\$7,329,797</b>	<b>\$140,831,990</b>
	<b>NET INCOME BEFORE TAXES</b>	<b>\$73,377,142</b>		<b>\$58,296,107</b>	<b>\$21,986,524</b>	<b>\$23,011,871</b>	<b>\$7,046,143</b>	<b>\$8,054,135</b>	<b>\$15,107,413</b>	<b>\$7,329,797</b>	<b>\$140,831,990</b>
	<b>INCOME TAXES</b>										
409.100	Current Income Taxes	\$15,580,945	15-A&G Basis	\$7,210,861	\$2,530,345	\$1,216,872	\$422,244	\$467,428	\$3,220,581	\$512,613	\$15,580,944

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	TOTAL INCOME TAXES	\$15,580,945		\$7,210,861	\$2,530,345	\$1,216,872	\$422,244	\$467,428	\$3,220,581	\$512,613	\$15,580,944
	DEFERRED INCOME TAXES										
410.100	Deferred Income Taxes - Def. Inc. Tax.	\$994,394	15-A&G Basis	\$460,206	\$161,490	\$77,662	\$26,948	\$29,832	\$205,541	\$32,716	\$994,395
412.200	Amortization of Deferred ITC	-\$99,655	15-A&G Basis	-\$46,120	-\$16,184	-\$7,783	-\$2,701	-\$2,990	-\$20,599	-\$3,279	-\$99,656
0.000	Amortization of Protected Excess ADIT	-\$2,091,396	15-A&G Basis	-\$967,898	-\$339,643	-\$163,338	-\$56,677	-\$62,742	-\$432,292	-\$68,807	-\$2,091,397
0.000	Amortization of Unprotected Excess ADIT	-\$14,140,658	15-A&G Basis	-\$6,544,297	-\$2,296,443	-\$1,104,385	-\$383,212	-\$424,220	-\$2,922,874	-\$465,228	-\$14,140,659
	TOTAL DEFERRED INCOME TAXES	-\$15,337,316		-\$7,098,109	-\$2,490,780	-\$1,197,844	-\$415,642	-\$460,120	-\$3,170,224	-\$504,598	-\$15,337,317
	NET OPERATING INCOME	\$73,133,612		\$58,408,859	\$22,026,089	\$23,030,899	\$7,052,745	\$8,061,443	\$15,167,770	\$7,337,812	\$141,075,617

Missouri American Water Company  
Case Number WR-2020-0344  
All Other Mo Areas  
0  
Net Plant In Service

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
<b>INTANGIBLE PLANT</b>											
301.000	Organization	\$87,069	17-UPIS Basis	\$62,381	\$15,263	\$8,402	\$3,561	\$3,091	\$670	\$3,700	\$87,068
302.000	Franchises and Consents	\$43,698	17-UPIS Basis	\$26,289	\$7,660	\$4,217	\$1,787	\$1,551	\$336	\$1,857	\$43,697
303.000	Miscellaneous Intangible Plant	\$250,918	5-Associated with storage facilities.	\$120,616	\$38,491	\$34,526	\$8,983	\$20,124	\$6,725	\$21,453	\$250,918
	<b>TOTAL INTANGIBLE PLANT</b>	<b>\$381,685</b>		<b>\$199,286</b>	<b>\$61,414</b>	<b>\$47,145</b>	<b>\$14,331</b>	<b>\$24,766</b>	<b>\$7,731</b>	<b>\$27,010</b>	<b>\$381,683</b>
<b>SOURCE OF SUPPLY PLANT</b>											
310.000	Land and Land Rights - SSP	\$1,810,422	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$884,934	\$318,453	\$381,818	\$74,408	\$150,808	\$0	\$0	\$1,810,421
311.000	Structures and Improvements - SSP	\$9,512,834	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$4,649,873	\$1,673,308	\$2,006,257	\$390,977	\$792,419	\$0	\$0	\$9,512,834
312.000	Collecting & Impounding Reservoirs	\$19,876	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$9,715	\$3,496	\$4,192	\$817	\$1,656	\$0	\$0	\$19,876
313.000	Lake, River and Other Intakes	\$5,772,462	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$2,821,579	\$1,015,376	\$1,217,412	\$237,248	\$480,846	\$0	\$0	\$5,772,461
314.000	Wells and Springs	\$7,640,456	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$3,734,655	\$1,343,956	\$1,611,372	\$314,023	\$636,450	\$0	\$0	\$7,640,456
315.000	Infiltration Galleries and Tunnels	\$1,366	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$668	\$240	\$288	\$56	\$114	\$0	\$0	\$1,366
316.000	Supply Mains	\$11,273,303	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$5,510,391	\$1,982,974	\$2,377,540	\$463,333	\$939,066	\$0	\$0	\$11,273,304
317.000	Miscellaneous Source of Supply - Other	\$314,003	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$153,485	\$55,233	\$66,223	\$12,906	\$26,156	\$0	\$0	\$314,003
	<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$36,344,722</b>		<b>\$17,765,300</b>	<b>\$6,393,036</b>	<b>\$7,665,102</b>	<b>\$1,493,768</b>	<b>\$3,027,515</b>	<b>\$0</b>	<b>\$0</b>	<b>\$36,344,721</b>
<b>PUMPING PLANT</b>											
320.000	Land and Land Rights - PP	\$188,269	6-Assoc. w/power and pumping facilities	\$91,480	\$32,872	\$39,160	\$7,681	\$15,476	\$377	\$1,224	\$188,270
321.000	Structures and Improvements - PP	\$8,958,662	6-Assoc. w/power and pumping facilities	\$4,353,014	\$1,564,182	\$1,863,402	\$365,513	\$736,402	\$17,917	\$58,231	\$8,958,661
322.000	Boiler Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Power Generation Equipment	\$2,609,759	6-Assoc. w/power and pumping facilities	\$1,268,082	\$455,664	\$542,830	\$106,478	\$214,522	\$5,220	\$16,963	\$2,609,759
324.000	Steam Pumping Equipment	\$273,049	6-Assoc. w/power and pumping facilities	\$132,675	\$47,674	\$56,794	\$11,140	\$22,445	\$546	\$1,775	\$273,049
325.000	Electric Pumping Equipment	\$20,923,109	6-Assoc. w/power and pumping facilities	\$10,166,539	\$3,653,175	\$4,352,007	\$853,663	\$1,719,880	\$41,846	\$136,000	\$20,923,110
326.000	Diesel Pumping Equipment	\$364,149	6-Assoc. w/power and pumping facilities	\$176,940	\$63,580	\$75,743	\$14,857	\$29,933	\$728	\$2,367	\$364,148
327.000	Hydraulic Pumping Equipment	\$329,470	6-Assoc. w/power and pumping facilities	\$160,089	\$57,525	\$68,530	\$13,442	\$27,082	\$659	\$2,142	\$329,469
328.000	Other Pumping Equipment	\$2,054,870	6-Assoc. w/power and pumping facilities	\$998,461	\$358,780	\$427,413	\$83,839	\$168,910	\$4,110	\$13,357	\$2,054,870
	<b>TOTAL PUMPING PLANT</b>	<b>\$35,701,337</b>		<b>\$17,347,280</b>	<b>\$6,233,452</b>	<b>\$7,425,879</b>	<b>\$1,456,613</b>	<b>\$2,934,650</b>	<b>\$71,403</b>	<b>\$232,059</b>	<b>\$35,701,336</b>
<b>WATER TREATMENT PLANT</b>											
330.000	Land and Land Rights - WTP	\$1,437,680	6-Assoc. w/power and pumping facilities	\$698,569	\$251,019	\$299,037	\$58,657	\$118,177	\$2,875	\$9,345	\$1,437,679
331.000	Structures and Improvements - WTP	\$53,079,821	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$25,945,417	\$9,336,741	\$11,194,534	\$2,181,581	\$4,421,549	\$0	\$0	\$53,079,822
332.000	Water Treatment Equipment	\$43,887,803	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$21,452,358	\$7,719,865	\$9,255,938	\$1,803,789	\$3,655,854	\$0	\$0	\$43,887,804
333.000	Miscellaneous Water Treat, Other	\$857,467	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$419,130	\$150,828	\$180,840	\$35,242	\$71,427	\$0	\$0	\$857,467
	<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$99,262,771</b>		<b>\$48,515,474</b>	<b>\$17,458,453</b>	<b>\$20,930,349</b>	<b>\$4,079,269</b>	<b>\$8,267,007</b>	<b>\$2,875</b>	<b>\$9,345</b>	<b>\$99,262,772</b>
<b>TRANSMISSION &amp; DIST. PLANT</b>											
340.000	Land and Land Rights - TDP	\$1,359,854	7-Assoc. with trans. and distrib. mains	\$878,058	\$288,017	\$78,872	\$67,313	\$22,302	\$5,983	\$19,310	\$1,359,855
341.000	Structures and Improvements - TDP	\$7,533,263	7-Assoc. with trans. and distrib. mains	\$4,864,228	\$1,595,545	\$436,929	\$372,897	\$123,546	\$33,146	\$106,972	\$7,533,263
341.100	Structure & Improve - Special Crossing	\$0	5-Associated with storage facilities.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
342.000	Distribution Reservoirs and Standpipes	\$16,880,329	5-Associated with storage facilities.	\$8,114,374	\$2,589,442	\$2,322,733	\$604,316	\$1,353,802	\$452,393	\$1,443,268	\$16,880,328
343.000	Transmission and Distribution Mains	\$266,830,000	7-Assoc. with trans. and distrib. mains	\$172,292,131	\$56,514,594	\$15,476,140	\$13,208,085	\$4,376,012	\$1,174,052	\$3,788,986	\$266,830,000

Missouri American Water Company  
Case Number WR-2020-0344  
All Other Mo Areas  
0  
Net Plant In Service

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
344.000	Fire Mains	\$405,671		\$0	\$0	\$0	\$0	\$0	\$0	\$405,671	\$405,671
345.000	Customer Services	\$44,290,140	10-Factors for allocating COS to customer class.	\$36,782,961	\$3,875,387	\$172,732	\$575,772	\$31,003	\$0	\$0	\$44,290,140
346.000	Customer Meters	\$42,974,591	9-Associated with meters	\$33,369,770	\$6,609,492	\$954,036	\$1,822,123	\$219,170	\$0	\$0	\$42,974,591
347.000	Customer Meter Pits & Installation	\$14,365,450	9-Associated with meters	\$11,154,772	\$2,209,406	\$318,913	\$609,095	\$73,264	\$0	\$0	\$14,365,450
348.000	Fire Hydrants	\$20,314,854	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$20,314,854	\$20,314,854
349.000	Miscellaneous Trans. & Dist. - Other	\$31,588	4-Associated with facilities serving base and max. hr. extra capacity functions	\$21,770	\$7,025	\$648	\$1,643	\$0	\$120	\$382	\$31,588
<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		<b>\$414,985,740</b>		<b>\$267,478,064</b>	<b>\$73,688,908</b>	<b>\$19,761,003</b>	<b>\$17,281,244</b>	<b>\$6,199,099</b>	<b>\$4,517,979</b>	<b>\$26,079,443</b>	<b>\$414,985,740</b>
<b>INCENTIVE COMPENSATION CAPITALIZATION</b>											
0.000	Incentive Compensation Capitalization Adj.	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GENERAL PLANT</b>											
389.000	Land and Land Rights - GP	\$615,868	15-A&G Basis	\$395,572	\$94,967	\$67,314	\$21,001	\$25,682	\$3,572	\$7,760	\$615,868
390.000	Structures and Improve - Shop & Garage	\$10,342,639	15-A&G Basis	\$6,643,077	\$1,594,835	\$1,130,450	\$352,684	\$431,288	\$59,987	\$130,317	\$10,342,639
390.100	Structures and Improve - Office Buildings	\$6,173,344	15-A&G Basis	\$3,965,139	\$951,930	\$674,746	\$210,511	\$257,428	\$35,805	\$77,784	\$6,173,344
390.300	Structures & Improve - Miscellaneous	\$1,298,161	15-A&G Basis	\$833,809	\$200,176	\$141,889	\$44,267	\$54,133	\$7,529	\$16,357	\$1,298,161
390.900	Structures and Improvements - Leasehold	\$22,327	15-A&G Basis	\$14,341	\$3,443	\$2,440	\$761	\$931	\$129	\$281	\$22,327
391.000	Office Furniture	\$324,690	15-A&G Basis	\$208,548	\$50,067	\$35,489	\$11,072	\$13,540	\$1,883	\$4,091	\$324,690
391.100	Computers & Peripheral Equipment	\$1,332,551	15-A&G Basis	\$855,898	\$205,479	\$145,648	\$45,440	\$55,567	\$7,729	\$16,790	\$1,332,551
391.200	Computer Hardware & Software	\$1,175,590	15-A&G Basis	\$755,081	\$181,276	\$128,492	\$40,088	\$49,022	\$6,818	\$14,812	\$1,175,590
391.250	Computer Software	\$5,174,720	15-A&G Basis	\$3,323,723	\$797,942	\$565,597	\$176,458	\$215,786	\$30,013	\$65,201	\$5,174,720
391.260	Personal Computer Software	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
391.300	Other Office Equipment	\$24,684	15-A&G Basis	\$15,855	\$3,806	\$2,698	\$842	\$1,029	\$143	\$311	\$24,684
391.400	BTS Initial Investment	\$8,100,526	15-A&G Basis	\$5,202,968	\$1,249,101	\$885,387	\$276,228	\$337,792	\$46,983	\$102,067	\$8,100,526
392.100	Transportation Equipment - Light Trucks	\$3,410,152	15-A&G Basis	\$2,190,341	\$525,845	\$372,730	\$116,286	\$142,203	\$19,779	\$42,968	\$3,410,152
392.200	Transportation Equipment - Heavy Trucks	\$1,200,661	15-A&G Basis	\$771,185	\$185,142	\$131,232	\$40,943	\$50,068	\$6,964	\$15,128	\$1,200,661
392.300	Transportation Equipment - Auto	-\$278,802	15-A&G Basis	-\$179,075	-\$42,991	-\$30,473	-\$9,507	-\$11,626	-\$1,617	-\$3,513	-\$278,802
392.400	Transportation Equipment - Other	\$1,197,783	15-A&G Basis	\$769,336	\$184,698	\$130,918	\$40,844	\$49,948	\$6,947	\$15,092	\$1,197,783
393.000	Stores Equipment	\$95,073	15-A&G Basis	\$61,065	\$14,660	\$10,391	\$3,242	\$3,965	\$551	\$1,198	\$95,073
394.000	Tools, Shop and Garage Equipment	\$1,916,550	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$909,020	\$326,963	\$392,318	\$76,470	\$154,857	\$13,608	\$43,314	\$1,916,550
395.000	Laboratory Equipment	\$433,203	15-A&G Basis	\$278,246	\$66,800	\$47,349	\$14,772	\$18,065	\$2,513	\$5,458	\$433,203
396.000	Power Operated Equipment	\$112,669	15-A&G Basis	\$72,367	\$17,374	\$12,315	\$3,842	\$4,698	\$653	\$1,420	\$112,669
397.100	Communication Equip - Non Telephone	\$4,435,072	15-A&G Basis	\$2,848,647	\$683,898	\$484,753	\$151,236	\$184,943	\$25,723	\$55,882	\$4,435,072
397.200	Communication Equip - Telephone	-\$48,537	15-A&G Basis	-\$31,175	-\$7,484	-\$5,305	-\$1,655	-\$2,024	-\$282	-\$612	-\$48,537
398.000	Miscellaneous Equipment	\$1,710,864	15-A&G Basis	\$1,098,888	\$263,815	\$186,997	\$58,340	\$71,343	\$9,923	\$21,557	\$1,710,864
399.000	Other Tangible Equipment	\$345,043	17-UPIS Basis	\$207,578	\$60,486	\$33,297	\$14,112	\$12,249	\$2,657	\$14,664	\$345,043
<b>TOTAL GENERAL PLANT</b>		<b>\$49,114,831</b>		<b>\$31,210,434</b>	<b>\$7,612,218</b>	<b>\$5,546,672</b>	<b>\$1,688,277</b>	<b>\$2,120,887</b>	<b>\$288,010</b>	<b>\$648,327</b>	<b>\$49,114,825</b>
<b>TOTAL NET PLANT IN SERVICE</b>		<b>\$635,791,086</b>		<b>\$382,515,838</b>	<b>\$111,447,481</b>	<b>\$61,376,150</b>	<b>\$25,993,502</b>	<b>\$22,573,924</b>	<b>\$4,887,998</b>	<b>\$26,996,184</b>	<b>\$635,791,077</b>

Missouri American Water Company  
Case Number WR-2020-0344  
All Other Mo Areas  
0  
Net Plant in Service

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
<b>INTANGIBLE PLANT</b>											
301.000	Organization	\$87,069									
302.000	Franchises and Consents	\$43,698	17-UPIS Basis	\$31,832	\$13,078	\$22,264	\$8,245	\$5,755	\$1,576	\$4,319	\$87,069
303.000	Miscellaneous Intangible Plant	\$250,918	17-UPIS Basis	\$15,976	\$6,563	\$11,174	\$4,138	\$2,888	\$791	\$2,167	\$43,697
	<b>TOTAL INTANGIBLE PLANT</b>	<b>\$381,685</b>	<b>5-Associated with storage facilities.</b>	<b>\$71,913</b>	<b>\$0</b>	<b>\$150,827</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$28,178</b>	<b>\$250,918</b>
				\$119,721	\$19,641	\$184,265	\$12,383	\$8,643	\$2,367	\$34,664	\$381,684
<b>SOURCE OF SUPPLY PLANT</b>											
310.000	Land and Land Rights - SSP	\$1,810,422	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,110,694	\$699,728	\$0	\$0	\$0	\$0	\$0	\$1,810,422
311.000	Structures and Improvements - SSP	\$9,512,834	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$5,836,124	\$3,676,710	\$0	\$0	\$0	\$0	\$0	\$9,512,834
312.000	Collecting & Impounding Reservoirs	\$19,876	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$12,194	\$7,682	\$0	\$0	\$0	\$0	\$0	\$19,876
313.000	Lake, River and Other Intakes	\$5,772,462	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$3,541,405	\$2,231,057	\$0	\$0	\$0	\$0	\$0	\$5,772,462
314.000	Wells and Springs	\$7,640,456	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$4,687,420	\$2,953,036	\$0	\$0	\$0	\$0	\$0	\$7,640,456
315.000	Infiltration Galleries and Tunnels	\$1,366	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$838	\$528	\$0	\$0	\$0	\$0	\$0	\$1,366
316.000	Supply Mains	\$11,273,303	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$6,916,171	\$4,357,132	\$0	\$0	\$0	\$0	\$0	\$11,273,303
317.000	Miscellaneous Source of Supply - Other	\$314,003	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$192,641	\$121,362	\$0	\$0	\$0	\$0	\$0	\$314,003
	<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$36,344,722</b>		<b>\$22,297,487</b>	<b>\$14,047,235</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$36,344,722</b>
<b>PUMPING PLANT</b>											
320.000	Land and Land Rights - PP	\$188,269									
321.000	Structures and Improvements - PP	\$8,958,662	6-Assoc. w/power and pumping facilities	\$121,075	\$66,474	\$703	\$0	\$0	\$0	\$17	\$188,269
322.000	Boiler Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$5,761,299	\$3,163,132	\$33,434	\$0	\$0	\$0	\$798	\$8,958,663
323.000	Power Generation Equipment	\$2,609,759	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
324.000	Steam Pumping Equipment	\$273,049	6-Assoc. w/power and pumping facilities	\$1,678,331	\$921,456	\$9,740	\$0	\$0	\$0	\$232	\$2,609,759
325.000	Electric Pumping Equipment	\$20,923,109	6-Assoc. w/power and pumping facilities	\$175,597	\$96,408	\$1,019	\$0	\$0	\$0	\$24	\$273,048
326.000	Diesel Pumping Equipment	\$364,149	6-Assoc. w/power and pumping facilities	\$13,455,613	\$7,387,548	\$78,085	\$0	\$0	\$0	\$1,863	\$20,923,109
327.000	Hydraulic Pumping Equipment	\$329,470	6-Assoc. w/power and pumping facilities	\$234,184	\$128,574	\$1,359	\$0	\$0	\$0	\$32	\$364,149
328.000	Other Pumping Equipment	\$2,054,870	6-Assoc. w/power and pumping facilities	\$211,882	\$116,330	\$1,230	\$0	\$0	\$0	\$29	\$329,471
	<b>TOTAL PUMPING PLANT</b>	<b>\$35,701,337</b>		<b>\$1,321,483</b>	<b>\$725,535</b>	<b>\$7,669</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$183</b>	<b>\$2,054,870</b>
				\$22,959,464	\$12,605,457	\$133,239	\$0	\$0	\$0	\$3,178	\$35,701,338
<b>WATER TREATMENT PLANT</b>											
330.000	Land and Land Rights - WTP	\$1,437,680									
331.000	Structures and Improvements - WTP	\$53,079,821	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$924,569	\$507,617	\$5,365	\$0	\$0	\$0	\$128	\$1,437,679
332.000	Water Treatment Equipment	\$43,887,803	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$32,564,470	\$20,515,351	\$0	\$0	\$0	\$0	\$0	\$53,079,821
333.000	Miscellaneous Water Treat, Other	\$857,467	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$26,925,167	\$16,962,636	\$0	\$0	\$0	\$0	\$0	\$43,887,803
	<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$99,262,771</b>		<b>\$526,056</b>	<b>\$331,411</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$857,467</b>
				\$60,940,262	\$38,317,015	\$5,365	\$0	\$0	\$0	\$128	\$99,262,770
<b>TRANSMISSION &amp; DIST. PLANT</b>											
340.000	Land and Land Rights - TDP	\$1,359,854									
341.000	Structures and Improvements - TDP	\$7,533,263	7-Assoc. with trans. and distrib. mains	\$508,879	\$103,774	\$721,811	\$0	\$0	\$0	\$25,391	\$1,359,855
341.100	Structure & Improve - Special Crossing	\$0	7-Assoc. with trans. and distrib. mains	\$2,819,067	\$574,892	\$3,998,656	\$0	\$0	\$0	\$140,658	\$7,533,263
342.000	Distribution Reservoirs and Standpipes	\$16,880,329	5-Associated with storage facilities.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343.000	Transmission and Distribution Mains	\$266,830,000	5-Associated with storage facilities.	\$4,837,902	\$0	\$10,146,766	\$0	\$0	\$0	\$1,895,661	\$16,880,329
			7-Assoc. with trans. and distrib. mains	\$99,852,042	\$20,362,464	\$141,633,364	\$0	\$0	\$0	\$4,982,130	\$266,830,000

Missouri American Water Company  
Case Number WR-2020-0344  
All Other Mo Areas  
0  
Net Plant in Service

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
344.000	Fire Mains	\$405,671	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$405,671
345.000	Customer Services	\$44,290,140	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$41,437,855	\$0	\$2,852,285	\$44,290,140
346.000	Customer Meters	\$42,974,591	9-Associated with meters	\$0	\$0	\$0	\$42,974,591	\$0	\$0	\$0	\$42,974,591
347.000	Customer Meter Pits & Installation	\$14,365,450	9-Associated with meters	\$0	\$0	\$0	\$14,365,450	\$0	\$0	\$0	\$14,365,450
348.000	Fire Hydrants	\$20,314,854	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,314,854
349.000	Miscellaneous Trans. & Dist. - Other	\$31,588	4-Associated with facilities serving base and max. hr. extra capacity functions	\$10,035	\$0	\$21,051	\$0	\$0	\$0	\$20,314,854	\$20,314,854
<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		<b>\$414,985,740</b>		<b>\$108,027,925</b>	<b>\$21,041,120</b>	<b>\$156,521,648</b>	<b>\$57,340,041</b>	<b>\$41,437,855</b>	<b>\$0</b>	<b>\$30,617,152</b>	<b>\$414,985,741</b>
<b>INCENTIVE COMPENSATION CAPITALIZATION</b>											
0.000	Incentive Compensation Capitalization Adj.	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GENERAL PLANT</b>											
389.000	Land and Land Rights - GP	\$615,868	15-A&G Basis	\$221,651	\$113,874	\$73,843	\$36,767	\$7,514	\$151,442	\$10,778	\$615,869
390.000	Structures and Improve - Shop & Garage	\$10,342,639	15-A&G Basis	\$3,722,316	\$1,912,354	\$1,240,082	\$617,456	\$126,180	\$2,543,255	\$180,996	\$10,342,639
390.100	Structures and Improve - Office Buildings	\$6,173,344	15-A&G Basis	\$2,221,787	\$1,141,451	\$740,184	\$368,549	\$75,315	\$1,518,025	\$108,034	\$6,173,345
390.300	Structures & Improve - Miscellaneous	\$1,298,161	15-A&G Basis	\$467,208	\$240,030	\$155,650	\$77,500	\$15,838	\$319,218	\$22,718	\$1,298,162
390.900	Structures and Improvements - Leasehold	\$22,327	15-A&G Basis	\$8,035	\$4,128	\$2,677	\$1,333	\$272	\$5,490	\$391	\$22,326
391.000	Office Furniture	\$324,690	15-A&G Basis	\$116,856	\$60,035	\$38,930	\$19,384	\$3,961	\$79,841	\$5,682	\$324,689
391.100	Computers & Peripheral Equipment	\$1,332,551	15-A&G Basis	\$479,585	\$246,389	\$159,773	\$79,553	\$16,257	\$327,674	\$23,320	\$1,332,551
391.200	Computer Hardware & Software	\$1,175,590	15-A&G Basis	\$423,095	\$217,367	\$140,953	\$70,183	\$14,342	\$289,078	\$20,573	\$1,175,591
391.250	Computer Software	\$5,174,720	15-A&G Basis	\$1,862,382	\$956,806	\$620,449	\$308,931	\$63,132	\$1,272,464	\$90,558	\$5,174,722
391.260	Personal Computer Software	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
391.300	Other Office Equipment	\$24,684	15-A&G Basis	\$8,884	\$4,564	\$2,960	\$1,474	\$301	\$6,070	\$432	\$24,685
391.400	BTS Initial Investment	\$8,100,526	15-A&G Basis	\$2,915,379	\$1,497,787	\$971,253	\$483,601	\$98,826	\$1,991,919	\$141,759	\$8,100,524
392.100	Transportation Equipment - Light Trucks	\$3,410,152	15-A&G Basis	\$1,227,314	\$630,537	\$408,877	\$203,586	\$41,604	\$838,556	\$59,678	\$3,410,152
392.200	Transportation Equipment - Heavy Trucks	\$1,200,661	15-A&G Basis	\$432,118	\$222,002	\$143,959	\$71,679	\$14,648	\$295,243	\$21,012	\$1,200,661
392.300	Transportation Equipment - Auto	-\$278,802	15-A&G Basis	-\$100,341	-\$51,550	-\$33,428	-\$16,644	-\$3,401	-\$68,557	-\$4,879	-\$278,800
392.400	Transportation Equipment - Other	\$1,197,783	15-A&G Basis	\$431,082	\$221,470	\$143,614	\$71,508	\$14,613	\$294,535	\$20,961	\$1,197,783
393.000	Stores Equipment	\$95,073	15-A&G Basis	\$34,217	\$17,579	\$11,389	\$5,676	\$1,160	\$23,378	\$1,664	\$95,073
394.000	Tools, Shop and Garage Equipment	\$1,916,550	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$1,140,922	\$718,706	\$0	\$0	\$0	\$0	\$56,922	\$1,916,550
395.000	Laboratory Equipment	\$433,203	15-A&G Basis	\$155,910	\$80,099	\$51,941	\$25,862	\$5,285	\$106,525	\$7,581	\$433,203
396.000	Power Operated Equipment	\$112,669	15-A&G Basis	\$40,550	\$20,832	\$13,509	\$6,726	\$1,375	\$27,705	\$1,972	\$112,669
397.100	Communication Equip - Non Telephone	\$4,435,072	15-A&G Basis	\$1,596,182	\$820,045	\$531,765	\$264,774	\$54,108	\$1,090,584	\$77,614	\$4,435,072
397.200	Communication Equip - Telephone	-\$48,537	15-A&G Basis	-\$17,468	-\$8,974	-\$5,820	-\$2,898	-\$592	-\$11,935	-\$849	-\$48,536
398.000	Miscellaneous Equipment	\$1,710,864	15-A&G Basis	\$615,740	\$316,339	\$205,133	\$102,139	\$20,873	\$420,701	\$29,940	\$1,710,865
399.000	Other Tangible Equipment	\$345,043	17-UPIS Basis	\$126,148	\$51,825	\$88,227	\$32,676	\$22,807	\$6,245	\$17,114	\$345,042
<b>TOTAL GENERAL PLANT</b>		<b>\$49,714,831</b>		<b>\$18,129,552</b>	<b>\$9,433,695</b>	<b>\$5,705,930</b>	<b>\$2,829,815</b>	<b>\$594,418</b>	<b>\$11,527,456</b>	<b>\$893,971</b>	<b>\$49,714,837</b>
<b>TOTAL NET PLANT IN SERVICE</b>		<b>\$635,791,086</b>		<b>\$232,474,411</b>	<b>\$95,464,163</b>	<b>\$162,550,447</b>	<b>\$60,182,239</b>	<b>\$42,040,916</b>	<b>\$11,529,823</b>	<b>\$31,549,093</b>	<b>\$635,791,092</b>



Missouri American Water Company  
Case Number WR-2020-0344  
St. Louis County Service Area  
0  
Net Plant In Service

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
<b>INTANGIBLE PLANT</b>											
301.000	Organization	\$153,201	17-UPIS Basis	\$103,610	\$26,427	\$3,646	\$1,578	\$4,136	\$1,716	\$12,088	\$153,201
302.000	Franchises and Consents	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303.000	Miscellaneous Intangible Plant	\$507,959	6-Assoc. w/power and pumping facilities	\$310,160	\$94,734	\$34,795	\$5,080	\$48,256	\$3,454	\$11,480	\$507,959
	<b>TOTAL INTANGIBLE PLANT</b>	<b>\$661,160</b>		<b>\$413,770</b>	<b>\$121,161</b>	<b>\$38,441</b>	<b>\$6,658</b>	<b>\$52,392</b>	<b>\$5,170</b>	<b>\$23,568</b>	<b>\$661,160</b>
<b>SOURCE OF SUPPLY PLANT</b>											
310.000	Land and Land Rights - SSP	\$78,261	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$49,171	\$15,026	\$5,557	\$806	\$7,701	\$0	\$0	\$78,261
311.000	Structures and Improvements - SSP	\$6,168,256	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$3,875,515	\$1,184,305	\$437,946	\$63,533	\$606,956	\$0	\$0	\$6,168,255
312.000	Collecting & Impounding Reservoirs	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313.000	Lake, River and Other Intakes	\$297,688	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$187,037	\$57,156	\$21,136	\$3,066	\$29,292	\$0	\$0	\$297,687
314.000	Wells and Springs	\$47,840	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$30,058	\$9,185	\$3,397	\$493	\$4,707	\$0	\$0	\$47,840
315.000	Infiltration Galleries and Tunnels	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316.000	Supply Mains	\$1,776,532	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,116,195	\$341,094	\$126,134	\$18,298	\$174,811	\$0	\$0	\$1,776,532
317.000	Miscellaneous Source of Supply - Other	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$8,368,577</b>		<b>\$5,257,976</b>	<b>\$1,606,766</b>	<b>\$594,170</b>	<b>\$86,196</b>	<b>\$823,467</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,368,575</b>
<b>PUMPING PLANT</b>											
320.000	Land and Land Rights - PP	\$284,360	6-Assoc. w/power and pumping facilities	\$173,630	\$53,033	\$19,479	\$2,844	\$27,014	\$1,934	\$6,427	\$284,361
321.000	Structures and Improvements - PP	\$10,891,744	6-Assoc. w/power and pumping facilities	\$6,650,499	\$2,031,310	\$746,084	\$108,917	\$1,034,716	\$74,064	\$246,153	\$10,891,743
322.000	Boiler Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Power Generation Equipment	\$9,137,598	6-Assoc. w/power and pumping facilities	\$5,579,417	\$1,704,162	\$625,925	\$91,376	\$868,072	\$62,136	\$206,510	\$9,137,598
324.000	Steam Pumping Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
325.000	Electric Pumping Equipment	\$32,379,569	6-Assoc. w/power and pumping facilities	\$19,770,965	\$6,038,790	\$2,218,000	\$323,796	\$3,076,059	\$220,181	\$731,778	\$32,379,569
326.000	Diesel Pumping Equipment	\$228,883	6-Assoc. w/power and pumping facilities	\$139,756	\$42,687	\$15,678	\$2,289	\$21,744	\$1,556	\$5,173	\$228,883
327.000	Hydraulic Pumping Equipment	\$222,234	6-Assoc. w/power and pumping facilities	\$135,696	\$41,447	\$15,223	\$2,222	\$21,112	\$1,511	\$5,022	\$222,233
328.000	Other Pumping Equipment	\$1,885,484	6-Assoc. w/power and pumping facilities	\$1,151,277	\$351,643	\$129,156	\$18,855	\$179,121	\$12,821	\$42,612	\$1,885,485
	<b>TOTAL PUMPING PLANT</b>	<b>\$55,029,872</b>		<b>\$33,601,240</b>	<b>\$10,263,072</b>	<b>\$3,769,545</b>	<b>\$550,299</b>	<b>\$5,227,838</b>	<b>\$374,203</b>	<b>\$1,243,675</b>	<b>\$55,029,872</b>
<b>WATER TREATMENT PLANT</b>											
330.000	Land and Land Rights - WTP	\$1,902,256	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,195,187	\$365,233	\$135,060	\$19,593	\$187,182	\$0	\$0	\$1,902,255
331.000	Structures and Improvements - WTP	\$51,419,020	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$32,306,570	\$9,872,452	\$3,650,750	\$529,616	\$5,059,632	\$0	\$0	\$51,419,020
332.000	Water Treatment Equipment	\$70,657,587	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$44,394,162	\$13,566,257	\$5,016,689	\$727,773	\$6,952,707	\$0	\$0	\$70,657,588
333.000	Miscellaneous Water Treat, Other	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$123,978,863</b>		<b>\$77,895,919</b>	<b>\$23,803,942</b>	<b>\$8,802,499</b>	<b>\$1,276,982</b>	<b>\$12,199,521</b>	<b>\$0</b>	<b>\$0</b>	<b>\$123,978,863</b>
<b>TRANSMISSION &amp; DIST. PLANT</b>											
340.000	Land and Land Rights - TDP	\$3,991,422	7-Assoc. with trans. and distrib. mains	\$2,778,429	\$770,744	\$69,850	\$41,112	\$71,846	\$59,472	\$199,970	\$3,991,423
341.000	Structures and Improvements - TDP	\$1,943,822	7-Assoc. with trans. and distrib. mains	\$1,353,094	\$375,352	\$34,017	\$20,021	\$34,989	\$28,963	\$97,385	\$1,943,821
341.100	Structures & Improve - Special Crossing	\$0	7-Assoc. with trans. and distrib. mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
342.000	Distribution Reservoirs and Standpipes	\$4,291,690	5-Associated with storage facilities.	\$2,802,903	\$759,629	\$211,151	\$40,771	\$430,027	\$10,729	\$36,479	\$4,291,689

Missouri American Water Company  
Case Number WR-2020-0344  
St. Louis County Service Area  
0  
Net Plant in Service

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total	
343.000	Transmission and Distribution Mains	\$1,118,324,901	7-Assoc. with trans. and distrib. mains	\$778,465,964	\$215,948,538	\$19,570,686	\$11,518,746	\$20,129,848	\$16,663,041	\$56,028,078	\$1,118,324,901	
344.000	Fire Mains	\$0	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
345.000	Customer Services	-\$3,380	10-Factors for allocating COS to customer class.	-\$3,048	-\$68	-\$4	-\$13	\$0	-\$246	\$0	-\$3,379	
346.000	Customer Meters	\$121,513,715	9-Associated with meters	\$110,127,880	\$7,618,910	\$1,737,646	\$2,029,279	\$0	\$0	\$0	\$121,513,715	
347.000	Customer Meter Pits & Installation	\$3,844,809	9-Associated with meters	\$3,484,550	\$241,070	\$54,981	\$64,208	\$0	\$0	\$0	\$3,844,809	
348.000	Fire Hydrants	\$64,990,201	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$64,990,201	\$64,990,201	
349.000	Miscellaneous Trans. & Dist. - Other	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>				<b>\$899,009,772</b>	<b>\$225,714,175</b>	<b>\$21,678,327</b>	<b>\$13,714,124</b>	<b>\$20,666,710</b>	<b>\$16,761,959</b>	<b>\$121,352,113</b>	<b>\$1,318,897,180</b>	
<b>INCENTIVE COMPENSATION CAPITALIZATION</b>												
0.000	Incentive Compensation Capitalization Adj.	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>GENERAL PLANT</b>												
389.000	Land and Land Rights - GP	\$1,749	15-A&G Basis	\$1,243	\$269	\$62	\$15	\$81	\$14	\$65	\$1,749	
390.000	Structures and Improve - Shop & Garage	\$8,119,934	15-A&G Basis	\$5,770,025	\$1,248,034	\$285,822	\$70,643	\$376,765	\$66,583	\$302,062	\$8,119,934	
390.100	Structures and Improve - Office Buildings	\$3,346,162	15-A&G Basis	\$2,377,783	\$514,305	\$117,785	\$29,112	\$155,262	\$27,439	\$124,477	\$3,346,163	
390.200	General Structures - HVAC	\$419,883	15-A&G Basis	\$298,369	\$64,536	\$14,780	\$3,653	\$19,483	\$3,443	\$15,620	\$419,884	
390.300	Structures & Improve - Miscellaneous	\$702,905	15-A&G Basis	\$499,484	\$108,036	\$24,742	\$6,115	\$32,615	\$5,764	\$26,148	\$702,904	
390.900	Structures and Improve - Leasehold	-\$137,145	15-A&G Basis	-\$97,455	-\$21,079	-\$4,828	-\$1,193	-\$6,364	-\$1,125	-\$5,102	-\$137,146	
391.000	Office Furniture	\$798,571	15-A&G Basis	\$567,465	\$122,740	\$28,110	\$6,948	\$37,054	\$6,548	\$29,707	\$798,572	
391.100	Computers & Peripheral Equipment	\$1,842,818	15-A&G Basis	\$1,309,506	\$283,241	\$64,867	\$16,033	\$85,507	\$15,111	\$68,553	\$1,842,818	
391.200	Computer Hardware & Software	\$3,094,659	15-A&G Basis	\$2,199,065	\$475,649	\$108,932	\$26,924	\$143,592	\$25,376	\$115,121	\$3,094,659	
391.250	Computer Software	\$12,639,111	15-A&G Basis	\$8,981,352	\$1,942,631	\$444,897	\$109,960	\$586,455	\$103,641	\$470,175	\$12,639,111	
391.300	Other Office Equipment	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
391.400	BTS Initial Investment	\$14,011	15-A&G Basis	\$9,956	\$2,153	\$493	\$122	\$650	\$115	\$521	\$14,010	
392.100	Transportation Equipment - Light Trucks	\$20,823,254	15-A&G Basis	\$14,797,004	\$3,200,534	\$732,979	\$181,162	\$966,199	\$170,751	\$774,625	\$20,823,254	
392.200	Transportation Equipment - Heavy Trucks	\$6,291,932	15-A&G Basis	\$4,471,047	\$967,070	\$221,476	\$54,740	\$291,946	\$51,594	\$234,060	\$6,291,933	
392.300	Transportation Equipment - Autos	\$17,136,443	15-A&G Basis	\$12,177,156	\$2,633,871	\$603,203	\$149,087	\$795,131	\$140,519	\$637,476	\$17,136,443	
392.400	Transportation Equipment - Other	-\$892,028	15-A&G Basis	-\$633,875	-\$137,105	-\$31,399	-\$7,761	-\$41,390	-\$7,315	-\$33,183	-\$892,028	
393.000	Stores Equipment	\$5,513,958	15-A&G Basis	\$3,918,219	\$847,495	\$194,091	\$47,971	\$255,848	\$45,214	\$205,119	\$5,513,957	
393.000	Stores Equipment	\$823,079	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$517,141	\$158,031	\$58,439	\$8,478	\$80,991	\$0	\$0	\$823,080	
394.000	Tools, Shop and Garage Equipment	\$3,861,206	15-A&G Basis	\$2,743,773	\$593,467	\$135,914	\$33,592	\$179,160	\$31,662	\$143,637	\$3,861,205	
395.000	Laboratory Equipment	\$764,311	15-A&G Basis	\$543,119	\$117,475	\$26,904	\$6,650	\$35,464	\$6,267	\$28,432	\$764,311	
396.000	Power Operated Equipment	-\$127,636	15-A&G Basis	-\$90,698	-\$19,618	-\$4,493	-\$1,110	-\$5,922	-\$1,047	-\$4,748	-\$127,636	
397.100	Communication Equip - Non Telephone	\$3,697,692	15-A&G Basis	\$2,627,580	\$568,335	\$130,159	\$32,170	\$171,573	\$30,321	\$137,554	\$3,697,692	
397.200	Communication Equip - Telephone	\$16,887	15-A&G Basis	\$12,000	\$2,596	\$594	\$147	\$784	\$138	\$628	\$16,887	
398.000	Miscellaneous Equipment	\$2,791,761	17-UPIS Basis	\$1,888,068	\$481,579	\$66,444	\$28,378	\$75,378	\$31,268	\$220,270	\$2,791,762	
399.000	Other Tangible Equipment	-\$15,036	17-UPIS Basis	-\$10,169	-\$2,594	-\$358	-\$155	-\$406	-\$168	-\$1,186	-\$15,036	
<b>TOTAL GENERAL PLANT</b>				<b>\$64,877,158</b>	<b>\$14,151,651</b>	<b>\$3,219,615</b>	<b>\$802,058</b>	<b>\$4,235,856</b>	<b>\$752,113</b>	<b>\$3,490,031</b>	<b>\$91,528,482</b>	
<b>TOTAL NET PLANT IN SERVICE</b>				<b>\$1,598,464,133</b>	<b>\$1,081,055,835</b>	<b>\$275,660,767</b>	<b>\$38,102,597</b>	<b>\$16,436,317</b>	<b>\$43,205,784</b>	<b>\$17,893,445</b>	<b>\$126,109,387</b>	<b>\$1,598,464,132</b>

Missouri American Water Company  
Case Number WR-2020-0344  
St. Louis County Service Area  
0  
Net Plant In Service

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
<b>INTANGIBLE PLANT</b>											
301.000	Organization	\$153,201									
302.000	Franchises and Consents	\$0	17-UPIS Basis	\$52,655	\$15,810	\$56,914	\$12,271	\$260	\$1,746	\$13,543	\$153,199
303.000	Miscellaneous Intangible Plant	\$507,959	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL INTANGIBLE PLANT</b>	<b>\$661,160</b>	<b>6-Assoc. w/power and pumping facilities</b>	<b>\$326,600</b>	<b>\$179,351</b>	<b>\$1,851</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$157</b>	<b>\$507,959</b>
				\$379,255	\$195,161	\$58,765	\$12,271	\$260	\$1,746	\$13,700	\$661,158
<b>SOURCE OF SUPPLY PLANT</b>											
310.000	Land and Land Rights - SSP	\$78,261	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$48,013	\$30,248	\$0	\$0	\$0	\$0	\$0	\$78,261
311.000	Structures and Improvements - SSP	\$6,168,256	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$3,784,225	\$2,384,031	\$0	\$0	\$0	\$0	\$0	\$6,168,256
312.000	Collecting & Impounding Reservoirs	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313.000	Lake, River and Other Intakes	\$297,688	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$182,632	\$115,056	\$0	\$0	\$0	\$0	\$0	\$297,688
314.000	Wells and Springs	\$47,840	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$29,350	\$18,490	\$0	\$0	\$0	\$0	\$0	\$47,840
315.000	Infiltration Galleries and Tunnels	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316.000	Supply Mains	\$1,776,532	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,089,902	\$686,630	\$0	\$0	\$0	\$0	\$0	\$1,776,532
317.000	Miscellaneous Source of Supply - Other	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$8,368,577</b>		<b>\$5,134,122</b>	<b>\$3,234,455</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,368,577</b>
<b>PUMPING PLANT</b>											
320.000	Land and Land Rights - PP	\$284,360	6-Assoc. w/power and pumping facilities	\$182,833	\$100,402	\$1,036	\$0	\$0	\$0	\$88	\$284,359
321.000	Structures and Improvements - PP	\$10,891,744	6-Assoc. w/power and pumping facilities	\$7,003,007	\$3,845,666	\$39,698	\$0	\$0	\$0	\$3,373	\$10,891,744
322.000	Boiler Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Power Generation Equipment	\$9,137,598	6-Assoc. w/power and pumping facilities	\$5,875,153	\$3,226,310	\$33,305	\$0	\$0	\$0	\$2,830	\$9,137,598
324.000	Steam Pumping Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
325.000	Electric Pumping Equipment	\$32,379,569	6-Assoc. w/power and pumping facilities	\$20,818,921	\$11,432,604	\$118,017	\$0	\$0	\$0	\$10,027	\$32,379,569
326.000	Diesel Pumping Equipment	\$228,883	6-Assoc. w/power and pumping facilities	\$147,164	\$80,814	\$834	\$0	\$0	\$0	\$71	\$228,883
327.000	Hydraulic Pumping Equipment	\$222,234	6-Assoc. w/power and pumping facilities	\$142,889	\$78,467	\$810	\$0	\$0	\$0	\$69	\$222,235
328.000	Other Pumping Equipment	\$1,885,484	6-Assoc. w/power and pumping facilities	\$1,212,300	\$665,728	\$6,872	\$0	\$0	\$0	\$584	\$1,885,484
	<b>TOTAL PUMPING PLANT</b>	<b>\$55,029,872</b>		<b>\$35,382,267</b>	<b>\$19,429,991</b>	<b>\$200,572</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,042</b>	<b>\$55,029,872</b>
<b>WATER TREATMENT PLANT</b>											
330.000	Land and Land Rights - WTP	\$1,902,256	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,167,034	\$735,222	\$0	\$0	\$0	\$0	\$0	\$1,902,256
331.000	Structures and Improvements - WTP	\$51,419,020	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$31,545,569	\$19,873,451	\$0	\$0	\$0	\$0	\$0	\$51,419,020
332.000	Water Treatment Equipment	\$70,657,587	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$43,348,430	\$27,309,157	\$0	\$0	\$0	\$0	\$0	\$70,657,587
333.000	Miscellaneous Water Treat, Other	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$123,978,863</b>		<b>\$76,061,033</b>	<b>\$47,917,830</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$123,978,863</b>
<b>TRANSMISSION &amp; DIST. PLANT</b>											
340.000	Land and Land Rights - TDP	\$3,991,422	7-Assoc. with trans. and distrib. mains	\$1,381,227	\$281,446	\$2,069,153	\$0	\$0	\$0	\$259,596	\$3,991,422
341.000	Structures and Improvements - TDP	\$1,943,822	7-Assoc. with trans. and distrib. mains	\$672,657	\$137,064	\$1,007,677	\$0	\$0	\$0	\$126,423	\$1,943,821
341.100	Structures & Improve - Special Crossing	\$0	7-Assoc. with trans. and distrib. mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
342.000	Distribution Reservoirs and Standpipes	\$4,291,690	5-Associated with storage facilities.	\$1,320,553	\$0	\$2,923,928	\$0	\$0	\$0	\$47,209	\$4,291,690

Missouri American Water Company  
Case Number WR-2020-0344  
St. Louis County Service Area  
0  
Net Plant in Service

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
343.000	Transmission and Distribution Mains	\$1,118,324,901	7-Assoc. with trans. and distrib. mains	\$386,994,934	\$78,856,164	\$579,739,629					
344.000	Fire Mains	\$0	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$72,734,174	\$1,118,324,901
345.000	Customer Services	-\$3,380	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
346.000	Customer Meters	\$121,513,715	9-Associated with meters	\$0	\$0	\$0	\$121,513,715	-\$3,134	\$0	-\$246	-\$3,390
347.000	Customer Meter Pits & Installation	\$3,844,809	9-Associated with meters	\$0	\$0	\$0	\$3,844,809	\$0	\$0	\$0	\$121,513,715
348.000	Fire Hydrants	\$64,990,201	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,844,809
349.000	Miscellaneous Trans. & Dist. - Other	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$64,990,201	\$64,990,201
<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		<b>\$1,318,897,180</b>		<b>\$390,369,371</b>	<b>\$79,274,674</b>	<b>\$585,740,387</b>	<b>\$125,358,524</b>	<b>-\$3,134</b>	<b>\$0</b>	<b>\$138,157,357</b>	<b>\$1,318,897,179</b>
<b>INCENTIVE COMPENSATION CAPITALIZATION</b>											
0.000	Incentive Compensation Capitalization Adj.	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GENERAL PLANT</b>											
389.000	Land and Land Rights - GP	\$1,749	15-A&G Basis	\$809	\$284	\$137					
390.000	Structures and Improve - Shop & Garage	\$8,119,934	15-A&G Basis	\$3,757,905	\$1,318,677	\$634,167	\$47	\$52	\$362	\$58	\$1,749
390.100	Structures and Improve - Office Buildings	\$3,346,162	15-A&G Basis	\$1,548,604	\$543,417	\$261,335	\$90,681	\$243,598	\$1,678,390	\$267,146	\$8,119,933
390.200	General Structures - HVAC	\$419,883	15-A&G Basis	\$194,322	\$68,189	\$32,793	\$11,379	\$100,385	\$691,652	\$110,089	\$3,346,163
390.300	Structures & Improve - Miscellaneous	\$702,905	15-A&G Basis	\$325,304	\$114,152	\$54,897	\$19,049	\$12,596	\$86,790	\$43,814	\$419,883
390.900	Structures and Improve - Leasehold	-\$137,145	15-A&G Basis	-\$63,471	-\$22,272	-\$10,711	-\$3,717	\$21,087	\$145,290	\$23,126	\$702,905
391.000	Office Furniture	\$798,571	15-A&G Basis	\$369,579	\$129,688	\$62,368	\$21,641	-\$4,114	-\$28,348	-\$4,512	-\$137,145
391.100	Computers & Peripheral Equipment	\$1,842,818	15-A&G Basis	\$852,856	\$299,274	\$143,924	\$49,940	\$23,957	\$165,065	\$26,273	\$798,571
391.200	Computer Hardware & Software	\$3,094,659	15-A&G Basis	\$1,432,208	\$502,573	\$241,693	\$83,865	\$55,285	\$380,910	\$60,629	\$1,842,818
391.250	Computer Software	\$12,639,111	15-A&G Basis	\$5,849,381	\$2,052,592	\$987,115	\$342,520	\$92,840	\$639,666	\$101,814	\$3,094,659
391.260	Personal Computer Software	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$379,173	\$2,612,504	\$415,827	\$12,639,112
391.300	Other Office Equipment	\$14,011	15-A&G Basis	\$6,484	\$2,275	\$1,094	\$380	\$0	\$0	\$0	\$0
391.400	BTS Initial Investment	\$20,823,254	15-A&G Basis	\$9,637,002	\$3,381,696	\$1,626,296	\$564,310	\$420	\$2,896	\$461	\$14,011
392.100	Transportation Equipment - Light Trucks	\$6,291,932	15-A&G Basis	\$2,911,906	\$1,021,810	\$491,400	\$170,511	\$624,698	\$4,304,167	\$685,085	\$20,823,254
392.200	Transportation Equipment - Heavy Trucks	\$17,136,443	15-A&G Basis	\$7,930,746	\$2,782,958	\$1,338,356	\$464,398	\$188,758	\$1,300,542	\$207,005	\$6,291,932
392.300	Transportation Equipment - Autos	-\$892,028	15-A&G Basis	-\$412,831	-\$144,865	-\$69,667	-\$24,174	\$514,093	\$3,542,103	\$563,789	\$17,136,443
392.400	Transportation Equipment - Other	\$5,513,958	15-A&G Basis	\$2,551,860	\$895,467	\$430,640	\$149,428	-\$26,761	-\$184,382	-\$29,348	-\$892,028
393.000	Stores Equipment	\$823,079	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$504,959	\$318,120	\$0	\$0	\$165,419	\$1,139,735	\$181,409	\$5,513,958
394.000	Tools, Shop and Garage Equipment	\$3,861,206	15-A&G Basis	\$1,786,966	\$627,060	\$301,560	\$104,639	\$0	\$0	\$0	\$823,079
395.000	Laboratory Equipment	\$764,311	15-A&G Basis	\$353,723	\$124,124	\$59,693	\$20,713	\$115,836	\$798,111	\$127,034	\$3,861,206
396.000	Power Operated Equipment	-\$127,636	15-A&G Basis	-\$59,070	-\$20,728	-\$9,968	-\$3,459	\$22,929	\$157,983	\$25,146	\$764,311
397.100	Communication Equip - Non Telephone	\$3,697,692	15-A&G Basis	\$1,711,292	\$600,505	\$288,790	\$100,207	-\$3,829	-\$26,382	-\$4,199	-\$127,636
397.200	Communication Equip - Telephone	\$16,887	15-A&G Basis	\$7,815	\$2,742	\$1,319	\$458	\$110,931	\$764,313	\$121,654	\$3,697,692
398.000	Miscellaneous Equipment	\$2,791,761	17-UPIS Basis	\$959,528	\$288,110	\$1,037,139	\$223,620	\$607	\$3,491	\$556	\$16,887
399.000	Other Tangible Equipment	-\$15,036	17-UPIS Basis	-\$5,168	-\$1,552	-\$5,586	-\$1,204	\$4,746	\$31,826	\$246,792	\$2,791,761
<b>TOTAL GENERAL PLANT</b>		<b>\$91,528,481</b>		<b>\$42,152,709</b>	<b>\$14,884,296</b>	<b>\$7,898,784</b>	<b>\$2,605,282</b>	<b>\$2,642,580</b>	<b>\$18,206,513</b>	<b>\$3,138,319</b>	<b>\$91,528,483</b>
<b>TOTAL NET PLANT IN SERVICE</b>		<b>\$1,598,464,133</b>		<b>\$549,478,757</b>	<b>\$164,936,407</b>	<b>\$593,898,508</b>	<b>\$127,976,077</b>	<b>\$2,639,706</b>	<b>\$18,208,259</b>	<b>\$141,326,418</b>	<b>\$1,598,464,132</b>

Missouri American Water Company  
Case Number WR-2020-0344  
All Other Mo Areas  
0  
Summary

Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
Plant In Service	\$796,003,221	from Plant	\$475,686,156	\$138,837,221	\$79,991,347	\$32,277,580	\$29,764,052	\$6,398,711	\$33,048,154	\$796,003,221
Less Accumulated Depreciation Reserve	\$160,212,135	from Reserve	\$93,170,321	\$27,389,730	\$18,615,193	\$6,284,081	\$7,190,125	\$1,510,713	\$6,051,967	\$160,212,130
Net Plant In Service	\$635,791,086	from Net Plant	\$382,515,838	\$111,447,481	\$61,376,150	\$25,993,502	\$22,573,924	\$4,887,998	\$26,996,184	\$635,791,077
<b>ADD TO NET PLANT IN SERVICE</b>										
Chemical	\$44,738	16-Labor Basis	\$31,294	\$6,313	\$3,181	\$1,338	\$1,177	\$810	\$626	\$44,739
Group Insurance	\$92,003	16-A&G Basis	\$59,094	\$14,187	\$10,056	\$3,137	\$3,837	\$534	\$1,159	\$92,004
Labor/Base Payroll	\$718,840	16-Labor Basis	\$502,829	\$101,428	\$51,110	\$21,493	\$18,905	\$13,011	\$10,064	\$718,840
Pension and OPEB 401K	-\$94,277	16-Labor Basis	-\$65,947	-\$13,302	-\$6,703	-\$2,819	-\$2,479	-\$1,706	-\$1,320	-\$94,276
Support Services	\$15,516	16-Labor Basis	\$10,853	\$2,189	\$1,103	\$464	\$408	\$281	\$217	\$15,515
Fuel Power	-\$535,112	16-Labor Basis	-\$374,311	-\$75,504	-\$38,046	-\$16,000	-\$14,073	-\$9,686	-\$7,492	-\$535,112
Telephone	\$238,119	1-Varies with water used	\$106,844	\$43,147	\$59,006	\$10,072	\$19,050	\$0	\$0	\$238,119
Rents	\$7,915	16-Labor Basis	\$5,537	\$1,117	\$563	\$237	\$208	\$143	\$111	\$7,916
Postage	\$11,401	15-A&G Basis	\$7,323	\$1,758	\$1,246	\$389	\$475	\$66	\$144	\$11,401
IOTG	\$36,758	15-A&G Basis	\$23,610	\$5,668	\$4,018	\$1,253	\$1,533	\$213	\$463	\$36,758
PSC Assessment	\$345,556	15-A&G Basis	\$221,951	\$53,285	\$37,769	\$11,783	\$14,410	\$2,004	\$4,354	\$345,556
Waste Disposal	\$139,141	15-A&G Basis	\$89,370	\$21,456	\$15,208	\$4,745	\$5,802	\$807	\$1,753	\$139,141
Uncollectible Expense	-\$42,271	1-Varies with water used	-\$18,967	-\$7,660	-\$10,475	-\$1,788	-\$3,382	\$0	\$0	-\$42,272
Cash Vouchers	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Payroll Tax	-\$475,092	15-A&G Basis	-\$305,152	-\$73,259	-\$51,928	-\$16,201	-\$19,811	-\$2,756	-\$5,986	-\$475,093
Property Tax	\$55,513	17-UPIS Basis	\$33,397	\$9,731	\$5,357	\$2,270	\$1,971	\$427	\$2,359	\$55,512
Contributions In Aid of Construction Amortization	-\$2,406,261	17-UPIS Basis	-\$1,447,607	-\$421,818	-\$232,204	-\$98,416	-\$85,422	-\$18,528	-\$102,266	-\$2,406,261
Materials & Supplies	\$26,235,972	19-Total COS Basis	\$16,203,336	\$4,273,840	\$2,796,755	\$970,731	\$1,067,310	\$228,253	\$705,748	\$26,235,973
Prepayments	\$1,816,206	15-A&G Basis	\$1,166,549	\$280,059	\$198,511	\$61,933	\$75,736	\$10,534	\$22,884	\$1,816,206
Prepaid Pension Asset	\$785,102	15-A&G Basis	\$504,271	\$121,063	\$85,812	\$26,772	\$32,739	\$4,554	\$9,892	\$785,103
<b>TOTAL ADD TO NET PLANT IN SERVICE</b>	<b>\$1,473,269</b>	<b>16-A&amp;G Basis</b>	<b>\$946,281</b>	<b>\$227,178</b>	<b>\$161,028</b>	<b>\$50,238</b>	<b>\$61,435</b>	<b>\$8,545</b>	<b>\$18,563</b>	<b>\$1,473,268</b>
<b>TOTAL ADD TO NET PLANT IN SERVICE</b>	<b>\$28,463,036</b>		<b>\$17,700,555</b>	<b>\$4,570,876</b>	<b>\$3,091,367</b>	<b>\$1,031,631</b>	<b>\$1,169,829</b>	<b>\$237,506</b>	<b>\$661,273</b>	<b>\$28,463,037</b>
<b>SUBTRACT FROM NET PLANT</b>										
Federal Tax Offset	\$127,135	17-UPIS Basis	\$76,484	\$22,287	\$12,269	\$5,200	\$4,513	\$979	\$5,403	\$127,135
State Tax Offset	\$22,577	17-UPIS Basis	\$13,582	\$3,958	\$2,179	\$923	\$801	\$174	\$960	\$22,577
City Tax Offset	\$4,831	17-UPIS Basis	\$2,906	\$847	\$466	\$198	\$172	\$37	\$205	\$4,831
Interest Expense Offset	\$1,172,179	17-UPIS Basis	\$705,183	\$205,483	\$113,116	\$47,942	\$41,612	\$9,026	\$49,818	\$1,172,179
Contributions In Aid of Construction	\$111,203,462	19-Total COS Basis	\$68,679,258	\$18,115,044	\$11,854,289	\$4,114,528	\$4,481,500	\$967,470	\$2,991,373	\$111,203,462
Customer Advances	\$934,866	17-UPIS Basis	\$562,415	\$163,882	\$90,215	\$38,236	\$33,188	\$7,198	\$39,732	\$934,866
Accumulated Deferred Income Taxes	\$124,913,779	17-UPIS Basis	\$75,148,129	\$21,897,385	\$12,054,180	\$5,108,974	\$4,434,439	\$961,836	\$5,308,836	\$124,913,779
TCJA Excess ADIT	\$41,007,262	17-UPIS Basis	\$24,669,969	\$7,188,573	\$3,957,201	\$1,677,197	\$1,465,758	\$315,756	\$1,742,809	\$41,007,263
OPEB Tracker	\$1,993,611	16-Labor Basis	\$1,394,531	\$281,299	\$141,746	\$59,609	\$52,432	\$36,084	\$27,911	\$1,993,612
Pension Tracker	\$391,122	16-Labor Basis	\$273,590	\$55,187	\$27,809	\$11,695	\$10,287	\$7,079	\$5,476	\$391,123
<b>TOTAL SUBTRACT FROM NET PLANT</b>	<b>\$281,770,824</b>		<b>\$171,526,047</b>	<b>\$47,933,945</b>	<b>\$28,253,469</b>	<b>\$11,064,502</b>	<b>\$10,514,702</b>	<b>\$2,305,639</b>	<b>\$10,172,523</b>	<b>\$281,770,827</b>
<b>TOTAL RATE BASE</b>	<b>\$382,483,298</b>		<b>\$228,690,346</b>	<b>\$68,084,412</b>	<b>\$36,214,048</b>	<b>\$15,960,631</b>	<b>\$13,228,051</b>	<b>\$2,819,865</b>	<b>\$17,484,934</b>	<b>\$382,483,287</b>
<b>TOTAL RETURN ON RATE BASE</b>	<b>\$24,199,718</b>	Rate of Return used is 0.06327	<b>\$14,469,238</b>	<b>\$4,307,701</b>	<b>\$2,291,263</b>	<b>\$1,009,829</b>	<b>\$837,002</b>	<b>\$178,413</b>	<b>\$1,106,272</b>	<b>\$24,199,718</b>
<b>TOTAL OPERATING &amp; MAINT. EXPENSE</b>	<b>\$60,654,221</b>	from Income Statement	<b>\$37,779,352</b>	<b>\$9,637,307</b>	<b>\$6,637,917</b>	<b>\$2,167,911</b>	<b>\$2,526,291</b>	<b>\$565,380</b>	<b>\$1,340,057</b>	<b>\$60,654,215</b>
<b>TOTAL INCOME TAXES</b>	<b>\$9,073,668</b>	from Income Statement	<b>\$5,828,017</b>	<b>\$1,399,160</b>	<b>\$991,752</b>	<b>\$309,412</b>	<b>\$378,372</b>	<b>\$52,627</b>	<b>\$114,328</b>	<b>\$9,073,668</b>
<b>TOTAL DEFERRED INCOME TAXES</b>	<b>-\$6,126,601</b>	from Income Statement	<b>-\$3,935,116</b>	<b>-\$944,722</b>	<b>-\$669,637</b>	<b>-\$208,916</b>	<b>-\$255,479</b>	<b>-\$35,535</b>	<b>-\$77,195</b>	<b>-\$6,126,600</b>

Missouri American Water Company  
Case Number WR-2020-0344  
All Other Mo Areas  
0  
Summary

Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
ADDITIONAL CURRENT TAX REQUIRED	-\$2,975,367	18-Rate Base Basis	-\$1,778,972	-\$529,615	-\$281,767	-\$124,073	-\$102,948	-\$22,018	-\$135,974	-\$2,975,367
TOTAL EXPENSES	\$60,625,921		\$37,893,281	\$9,562,130	\$6,678,265	\$2,144,334	\$2,546,236	\$560,454	\$1,241,216	\$60,625,916
CLASS COST OF SERVICE	\$84,825,639		\$52,362,519	\$13,869,831	\$8,969,528	\$3,154,163	\$3,383,238	\$738,867	\$2,347,488	\$84,825,634
OTHER WATER REVENUES - OPER. REV. DESCRIPTION	\$1,918,488		\$1,184,858	\$312,522	\$204,510	\$70,983	\$77,315	\$16,691	\$51,607	\$1,918,486
REVENUE CONTRIBUTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER WATER REVENUES - OPER. REV.	\$1,918,488		\$1,184,858	\$312,522	\$204,510	\$70,983	\$77,315	\$16,691	\$51,607	\$1,918,486
TOTAL COST OF SERVICE RELATED TO SALES OF WATER	\$82,907,151		\$51,177,661	\$13,557,309	\$8,765,018	\$3,083,180	\$3,305,923	\$722,176	\$2,295,881	\$82,907,148
REALLOCATION OF PUBLIC FIRE	\$2,295,881	20-Total COS Basis w/o Fire	\$1,534,108	\$406,371	\$262,878	\$92,524	\$0	\$0	-\$2,295,881	\$0
TOTAL AFTER REALLOCATION OF PUBLIC FIRE	\$82,907,151		\$52,711,769	\$13,963,680	\$9,027,896	\$3,175,704	\$3,305,923	\$722,176	\$0	\$82,907,148
REQUIRED MARGIN REVENUES	\$82,907,151		\$52,711,769	\$13,963,680	\$9,027,896	\$3,175,704	\$3,305,923	\$722,176	\$0	\$82,907,148
CURRENT MARGIN REVENUES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ZERO REVENUE INCREASE PLUG	-\$82,907,151		-\$52,711,769	-\$13,963,680	-\$9,027,896	-\$3,175,704	-\$3,305,923	-\$722,176	\$0	-\$82,907,148
COS MARGIN REVENUES @ 0%	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUE ABOVE (BELOW) COS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% CHANGE NEEDED TO BRING CLASS REVENUE TO COST-OF-SERVICE	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Missouri American Water Company  
Case Number WR-2020-0344  
All Other Mo Areas  
0  
Summary

Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
Plant In Service	\$796,003,221	from Plant	\$297,192,965	\$124,906,454	\$198,326,690	\$65,065,665	\$55,303,848	\$16,188,373	\$39,020,228	\$796,003,223
Less Accumulated Depreciation Reserve	\$160,212,135	from Reserve	\$64,718,557	\$29,441,288	\$35,776,241	\$4,883,429	\$13,262,931	\$4,658,549	\$7,471,139	\$160,212,134
Net Plant In Service	\$635,791,086	from Net Plant	\$232,474,411	\$95,464,163	\$162,550,447	\$60,182,239	\$42,040,916	\$11,529,823	\$31,549,093	\$635,791,092
<b>ADD TO NET PLANT IN SERVICE</b>										
Chemical	\$44,738	16-Labor Basis	\$11,243	\$5,015	\$5,964	\$2,971	\$8,930	\$9,225	\$1,391	\$44,739
Group Insurance	\$92,003	15-A&G Basis	\$33,112	\$17,011	\$11,031	\$5,493	\$1,122	\$22,624	\$1,610	\$92,003
Labor/Base Payroll	\$718,840	16-Labor Basis	\$180,644	\$80,582	\$95,821	\$47,731	\$143,480	\$148,225	\$22,366	\$718,839
Pension and OPEB 401K	-\$94,277	16-Labor Basis	-\$23,692	-\$10,568	-\$12,567	-\$6,260	-\$18,818	-\$19,440	-\$2,932	-\$94,277
Support Services	\$15,516	16-Labor Basis	\$3,899	\$1,739	\$2,068	\$1,030	\$3,097	\$3,199	\$483	\$15,515
Fuel Power	-\$535,112	16-Labor Basis	-\$134,474	-\$69,986	-\$71,330	-\$35,531	-\$106,808	-\$110,340	-\$16,642	-\$535,111
Telephone	\$238,119	1-Varies with water used	\$238,119	\$0	\$0	\$0	\$0	\$0	\$0	\$238,119
Rents	\$7,915	16-Labor Basis	\$1,989	\$887	\$1,055	\$526	\$1,580	\$1,632	\$246	\$7,915
Postage	\$11,401	15-A&G Basis	\$4,103	\$2,108	\$1,367	\$681	\$139	\$2,804	\$200	\$11,402
IOTG	\$36,758	15-A&G Basis	\$13,229	\$6,797	\$4,407	\$2,194	\$448	\$9,039	\$643	\$36,757
PSC Assessment	\$345,556	15-A&G Basis	\$124,366	\$63,893	\$41,432	\$20,630	\$4,216	\$84,972	\$6,047	\$345,556
Waste Disposal	\$139,141	15-A&G Basis	\$50,077	\$25,727	\$16,683	\$8,307	\$1,698	\$34,215	\$2,435	\$139,142
Uncollectible Expense	-\$42,271	1-Varies with water used	-\$42,271	\$0	\$0	\$0	\$0	\$0	\$0	-\$42,271
Cash Vouchers	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Payroll Tax	-\$475,092	15-A&G Basis	-\$170,986	-\$87,845	-\$56,964	-\$28,363	-\$5,796	-\$116,825	-\$8,314	-\$475,093
Property Tax	\$55,513	17-UPIS Basis	\$20,296	\$8,338	\$14,195	\$5,257	\$3,669	\$1,005	\$2,753	\$55,513
Contributions in Aid of Construction Amortization	-\$2,406,261	17-UPIS Basis	-\$879,729	-\$361,420	-\$615,281	-\$227,873	-\$159,054	-\$43,553	-\$119,351	-\$2,406,261
Materials & Supplies	\$26,235,972	19-Total COS Basis	\$9,620,731	\$4,588,672	\$4,433,879	\$1,962,451	\$1,986,063	\$2,736,412	\$913,012	\$26,241,220
Prepayments	\$1,816,206	15-A&G Basis	\$653,653	\$335,816	\$217,763	\$108,427	\$22,158	\$446,605	\$31,784	\$1,816,206
Prepaid Pension Asset	\$785,102	15-A&G Basis	\$282,558	\$145,165	\$94,134	\$46,871	\$9,578	\$193,057	\$13,739	\$785,102
<b>TOTAL ADD TO NET PLANT IN SERVICE</b>	<b>\$28,463,036</b>	15-A&G Basis	<b>\$530,230</b>	<b>\$272,407</b>	<b>\$176,645</b>	<b>\$87,954</b>	<b>\$17,974</b>	<b>\$362,277</b>	<b>\$25,782</b>	<b>\$1,473,269</b>
<b>TOTAL ADD TO NET PLANT IN SERVICE</b>	<b>\$28,463,036</b>		<b>\$10,517,097</b>	<b>\$5,034,338</b>	<b>\$4,360,302</b>	<b>\$2,002,496</b>	<b>\$1,913,676</b>	<b>\$3,765,133</b>	<b>\$875,242</b>	<b>\$28,468,284</b>
<b>SUBTRACT FROM NET PLANT</b>										
Federal Tax Offset	\$127,135	17-UPIS Basis	\$46,481	\$19,096	\$32,508	\$12,040	\$8,404	\$2,301	\$6,306	\$127,136
State Tax Offset	\$22,577	17-UPIS Basis	\$8,254	\$3,391	\$5,773	\$2,138	\$1,492	\$409	\$1,120	\$22,577
City Tax Offset	\$4,831	17-UPIS Basis	\$1,766	\$726	\$1,235	\$457	\$319	\$87	\$240	\$4,830
Interest Expense Offset	\$1,172,179	17-UPIS Basis	\$428,549	\$176,061	\$299,726	\$111,005	\$77,481	\$21,216	\$68,140	\$1,172,178
Contributions in Aid of Construction	\$111,203,462	19-Total COS Basis	\$40,778,310	\$19,449,486	\$18,793,385	\$8,318,019	\$8,418,102	\$11,598,521	\$3,869,880	\$111,225,703
Customer Advances	\$934,866	17-UPIS Basis	\$341,787	\$140,417	\$239,045	\$88,532	\$61,795	\$16,921	\$46,369	\$934,866
Accumulated Deferred Income Taxes	\$124,913,779	17-UPIS Basis	\$45,668,478	\$18,762,050	\$31,940,453	\$11,829,335	\$8,256,801	\$2,260,939	\$6,195,723	\$124,913,779
TCJA Excess ADIT	\$41,007,262	17-UPIS Basis	\$14,992,255	\$6,159,291	\$10,485,557	\$3,883,388	\$2,710,580	\$742,231	\$2,033,960	\$41,007,262
OPEB Tracker	\$1,993,611	16-Labor Basis	\$500,994	\$223,484	\$265,748	\$132,376	\$397,925	\$411,083	\$62,001	\$1,993,611
Pension Tracker	\$391,122	16-Labor Basis	\$98,289	\$43,845	\$52,137	\$25,971	\$78,068	\$80,649	\$12,164	\$391,123
<b>TOTAL SUBTRACT FROM NET PLANT</b>	<b>\$281,770,824</b>		<b>\$102,865,163</b>	<b>\$44,977,847</b>	<b>\$62,115,567</b>	<b>\$24,403,251</b>	<b>\$20,010,967</b>	<b>\$15,134,357</b>	<b>\$12,285,903</b>	<b>\$281,793,065</b>
<b>TOTAL RATE BASE</b>	<b>\$382,483,296</b>		<b>\$140,126,345</b>	<b>\$65,520,654</b>	<b>\$104,795,182</b>	<b>\$37,781,474</b>	<b>\$23,943,625</b>	<b>\$160,699</b>	<b>\$20,138,432</b>	<b>\$382,466,311</b>
<b>TOTAL RETURN ON RATE BASE</b>	<b>\$24,199,718</b>	Rate of Return used is 0.06327	<b>\$8,865,794</b>	<b>\$3,512,792</b>	<b>\$6,630,391</b>	<b>\$2,390,434</b>	<b>\$1,514,913</b>	<b>\$10,161</b>	<b>\$1,274,159</b>	<b>\$24,198,644</b>
<b>TOTAL OPERATING &amp; MAINT. EXPENSE</b>	<b>\$60,654,221</b>	from Income Statement	<b>\$22,182,356</b>	<b>\$11,035,813</b>	<b>\$8,597,582</b>	<b>\$4,164,394</b>	<b>\$5,030,485</b>	<b>\$7,796,135</b>	<b>\$1,849,344</b>	<b>\$60,656,108</b>
<b>TOTAL INCOME TAXES</b>	<b>\$9,073,668</b>	from Income Statement	<b>\$3,265,613</b>	<b>\$1,677,721</b>	<b>\$1,087,933</b>	<b>\$541,698</b>	<b>\$110,699</b>	<b>\$2,231,215</b>	<b>\$158,789</b>	<b>\$9,073,668</b>
<b>TOTAL DEFERRED INCOME TAXES</b>	<b>-\$6,126,601</b>	from Income Statement	<b>-\$2,204,964</b>	<b>-\$1,132,808</b>	<b>-\$734,579</b>	<b>-\$365,758</b>	<b>-\$74,744</b>	<b>-\$1,506,532</b>	<b>-\$107,215</b>	<b>-\$6,126,600</b>

Missouri American Water Company  
Case Number WR-2020-0344  
All Other Mo Areas  
0  
Summary

Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
ADDITIONAL CURRENT TAX REQUIRED	-\$2,975,367	18-Rate Base Basis	-\$1,090,174	-\$432,023	-\$815,251	-\$293,966	-\$186,258	-\$1,190	-\$156,802	-\$2,975,664
TOTAL EXPENSES	\$60,625,921		\$22,152,831	\$11,148,703	\$8,135,685	\$4,046,368	\$4,880,182	\$8,519,628	\$1,744,116	\$60,627,512
CLASS COST OF SERVICE	\$84,825,639		\$31,018,625	\$14,661,495	\$14,766,076	\$6,436,802	\$6,395,095	\$8,629,789	\$3,018,275	\$84,826,156
OTHER WATER REVENUES - OPER. REV. DESCRIPTION	\$1,918,488		\$521,966	\$248,955	\$240,557	\$106,471	\$107,753	\$148,462	\$49,535	\$1,423,699
REVENUE CONTRIBUTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER WATER REVENUES - OPER. REV.	\$1,918,488		\$521,966	\$248,955	\$240,557	\$106,471	\$107,753	\$148,462	\$49,535	\$1,423,699
TOTAL COST OF SERVICE RELATED TO SALES OF WATER	\$82,907,151		\$30,496,669	\$14,412,540	\$14,525,519	\$6,330,331	\$6,287,342	\$8,381,327	\$2,968,740	\$83,402,457
REALLOCATION OF PUBLIC FIRE	\$2,295,881	20-Total COS Basis w/o Fire	\$1,178,017	\$556,981	\$560,884	\$0	\$0	\$0	-\$2,295,881	\$1
TOTAL AFTER REALLOCATION OF PUBLIC FIRE	\$82,907,151		\$31,674,676	\$14,969,521	\$15,086,403	\$6,330,331	\$6,287,342	\$8,381,327	\$672,858	
REQUIRED MARGIN REVENUES	\$82,907,151		\$31,674,676	\$14,969,521	\$15,086,403	\$6,330,331	\$6,287,342	\$8,381,327	\$672,858	\$83,402,458
CURRENT MARGIN REVENUES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ZERO REVENUE INCREASE PLUG	-\$82,907,151		-\$31,674,676	-\$14,969,521	-\$15,086,403	-\$6,330,331	-\$6,287,342	-\$8,381,327	-\$672,858	-\$83,402,458
COS MARGIN REVENUES @ 0%	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0000%
REVENUE ABOVE (BELOW) COS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% CHANGE NEEDED TO BRING CLASS REVENUE TO COST-OF-SERVICE	0.0000%									



Missouri American Water Company  
Case Number WR-2020-0344  
St. Louis County Service Area  
0  
Summary

Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection Private	Fire Protection Public	Total
Plant In Service	\$1,968,067,168	from Plant	\$1,325,828,931	\$340,769,943	\$50,102,110	\$20,118,139	\$58,465,858	\$21,467,141	\$151,315,046	\$1,968,067,168
Less Accumulated Depreciation Reserve	\$369,603,035	from Reserve	\$244,773,034	\$65,109,174	\$11,999,516	\$3,681,820	\$15,260,075	\$3,573,696	\$25,205,658	\$369,603,035
Net Plant In Service	\$1,598,464,133	from Net Plant	\$1,081,055,835	\$275,660,767	\$38,102,597	\$16,436,317	\$43,205,784	\$17,893,445	\$126,109,387	\$1,598,464,132
<b>ADD TO NET PLANT IN SERVICE</b>										
Chemical	\$177,147	16-Labor Basis	\$131,514	\$23,313	\$4,464	\$1,399	\$5,686	\$3,880	\$6,891	\$177,147
Group Insurance	\$184,880	15-A&G Basis	\$131,376	\$28,416	\$6,508	\$1,608	\$8,578	\$1,516	\$6,878	\$184,880
Labor/Base Payroll	\$1,739,757	16-Labor Basis	\$1,291,596	\$228,952	\$43,842	\$13,744	\$55,846	\$38,101	\$67,677	\$1,739,758
Pension and OPEB 401K	-\$287,376	16-Labor Basis	-\$213,347	-\$37,819	-\$7,242	-\$2,270	-\$9,225	-\$6,294	-\$11,179	-\$287,376
Support Services	\$37,354	16-Labor Basis	\$27,732	\$4,916	\$941	\$295	\$818	\$1,199	\$1,453	\$37,354
Support Services	-\$1,493,595	16-Labor Basis	-\$1,108,845	-\$196,657	-\$37,639	-\$11,799	-\$47,944	-\$32,710	-\$58,101	-\$1,493,595
Fuel Power	\$392,473	1-Varies with water used	\$236,719	\$80,339	\$33,596	\$4,278	\$38,541	\$0	\$0	\$392,473
Telephone	\$22,095	15-A&G Basis	\$15,701	\$3,396	\$778	\$192	\$1,025	\$181	\$822	\$22,095
Rents	\$39,962	15-A&G Basis	\$28,397	\$6,142	\$1,407	\$348	\$1,854	\$328	\$1,487	\$39,963
Postage	\$77,148	15-A&G Basis	\$54,821	\$11,858	\$2,716	\$671	\$3,580	\$633	\$2,870	\$77,149
IOTG	\$972,858	15-A&G Basis	\$691,313	\$149,528	\$34,245	\$8,464	\$45,141	\$7,977	\$36,190	\$972,858
PSC Assessment	\$307,233	15-A&G Basis	\$218,320	\$47,222	\$10,815	\$2,673	\$14,256	\$2,519	\$11,429	\$307,234
Waste Disposal	-\$29,696	1-Varies with water used	-\$17,835	-\$6,079	-\$2,542	-\$324	-\$2,916	\$0	\$0	-\$29,696
Uncollectible Expense	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cash Vouchers	-\$1,038,030	15-A&G Basis	-\$737,624	-\$159,545	-\$36,539	-\$9,031	-\$48,165	-\$8,512	-\$38,615	-\$1,038,031
Payroll Tax	\$133,983	17-UPIS Basis	\$90,613	\$23,112	\$3,189	\$1,380	\$3,618	\$1,501	\$10,571	\$133,984
Property Tax	-\$6,248,831	17-UPIS Basis	-\$4,226,084	-\$1,077,923	-\$148,722	-\$64,363	-\$168,718	-\$69,987	-\$493,033	-\$6,248,830
Contributions In Aid of Construction Amortization	\$52,183,781	19-Total COS Basis	\$36,074,648	\$8,432,899	\$1,596,824	\$495,746	\$1,993,420	\$584,458	\$3,005,786	\$52,183,781
Materials & Supplies	\$4,232,272	15-A&G Basis	\$3,007,452	\$650,500	\$148,976	\$36,821	\$196,377	\$34,705	\$157,441	\$4,232,272
Prepayments	\$1,397,022	15-A&G Basis	\$1,397,766	\$302,331	\$69,239	\$17,113	\$91,270	\$16,130	\$73,173	\$1,967,022
Prepaid Pension Asset	\$4,490,835	15-A&G Basis	\$3,191,187	\$690,241	\$168,077	\$39,070	\$208,375	\$36,825	\$167,059	\$4,490,834
<b>TOTAL ADD TO NET PLANT IN SERVICE</b>	<b>\$57,861,273</b>		<b>\$40,284,420</b>	<b>\$9,205,242</b>	<b>\$1,882,933</b>	<b>\$536,015</b>	<b>\$2,391,798</b>	<b>\$612,069</b>	<b>\$2,948,799</b>	<b>\$57,861,276</b>
<b>SUBTRACT FROM NET PLANT</b>										
Federal Tax Offset	\$255,333	17-UPIS Basis	\$172,682	\$44,045	\$6,077	\$2,630	\$6,894	\$2,860	\$20,146	\$255,334
State Tax Offset	\$45,342	17-UPIS Basis	\$30,665	\$7,821	\$1,079	\$467	\$1,224	\$508	\$3,577	\$45,341
City Tax Offset	\$9,702	17-UPIS Basis	\$6,561	\$1,674	\$231	\$100	\$262	\$109	\$765	\$9,702
Interest Expense Offset	\$3,042,737	17-UPIS Basis	\$2,057,803	\$524,872	\$72,417	\$31,340	\$82,154	\$34,079	\$240,072	\$3,042,737
Contributions In Aid of Construction	\$232,984,285	19-Total COS Basis	\$161,062,036	\$37,650,260	\$7,129,319	\$2,213,351	\$8,900,000	\$2,609,424	\$13,419,895	\$232,984,285
Customer Advances	\$2,974,561	17-UPIS Basis	\$2,011,696	\$513,112	\$70,795	\$30,638	\$80,313	\$33,315	\$234,693	\$2,974,562
Accumulated Deferred Income Taxes	\$313,860,491	17-UPIS Basis	\$212,263,850	\$54,140,935	\$7,469,880	\$3,232,763	\$8,474,233	\$3,515,237	\$24,763,593	\$313,860,491
TCJA Excess ADIT	\$103,035,545	17-UPIS Basis	\$69,682,939	\$17,773,632	\$2,452,246	\$1,061,266	\$2,781,960	\$1,153,998	\$8,129,505	\$103,035,546
OPEB Tracker	\$6,076,947	16-Labor Basis	\$4,511,525	\$799,726	\$153,139	\$48,008	\$195,070	\$133,085	\$236,393	\$6,076,946
Pension Tracker	\$1,192,223	16-Labor Basis	\$885,106	\$156,897	\$30,044	\$9,419	\$38,270	\$26,110	\$46,377	\$1,192,223
<b>TOTAL SUBTRACT FROM NET PLANT</b>	<b>\$663,477,166</b>		<b>\$452,684,863</b>	<b>\$111,612,974</b>	<b>\$17,385,227</b>	<b>\$6,629,982</b>	<b>\$20,560,380</b>	<b>\$7,508,725</b>	<b>\$47,095,016</b>	<b>\$663,477,167</b>
<b>TOTAL RATE BASE</b>	<b>\$992,848,240</b>		<b>\$668,655,392</b>	<b>\$173,253,035</b>	<b>\$22,600,303</b>	<b>\$10,342,350</b>	<b>\$26,037,202</b>	<b>\$10,996,789</b>	<b>\$81,963,170</b>	<b>\$992,848,241</b>
TOTAL RETURN ON RATE BASE	\$62,817,508	Rate of Return used is 0.06327	\$42,305,827	\$10,961,720	\$1,429,921	\$654,360	\$1,584,104	\$695,767	\$5,185,810	\$62,817,509
TOTAL OPERATING & MAINT. EXPENSE	\$140,831,990	from Income Statement	\$98,318,746	\$22,065,243	\$4,700,484	\$1,297,424	\$6,029,372	\$1,591,647	\$6,829,074	\$140,831,991
TOTAL INCOME TAXES	\$15,580,945	from Income Statement	\$11,071,820	\$2,394,791	\$548,449	\$135,554	\$722,956	\$127,764	\$579,611	\$15,580,945
TOTAL DEFERRED INCOME TAXES	-\$15,337,315	from Income Statement	-\$10,898,697	-\$2,357,346	-\$539,873	-\$133,435	-\$711,652	-\$125,765	-\$570,548	-\$15,337,316

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Summary

Description	MO Adjusted Jurisdictional	Allocation Number 18-Rate Base Basis	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection Private	Fire Protection Public	Total
ADDITIONAL CURRENT TAX REQUIRED	-\$3,333,394		-\$2,244,708	-\$581,677	-\$76,001	-\$34,667	-\$84,002	-\$37,001	-\$275,338	-\$3,333,394
TOTAL EXPENSES	\$137,742,226		\$96,247,161	\$21,521,011	\$4,633,059	\$1,264,876	\$5,956,674	\$1,556,645	\$6,562,799	\$137,742,226
CLASS COST OF SERVICE	\$200,559,734		\$138,552,988	\$32,482,731	\$6,062,980	\$1,919,236	\$7,540,778	\$2,252,412	\$11,748,609	\$200,559,735
OTHER WATER REVENUES - OPER. REV. DESCRIPTION	\$3,520,263		\$2,433,557	\$568,875	\$107,719	\$33,442	\$134,474	\$39,426	\$202,767	\$3,520,260
REVENUE CONTRIBUTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER WATER REVENUES - OPER. REV.	\$3,520,263		\$2,433,557	\$568,875	\$107,719	\$33,442	\$134,474	\$39,426	\$202,767	\$3,520,260
TOTAL COST OF SERVICE RELATED TO SALES OF WATER	\$197,039,471		\$136,119,431	\$31,913,856	\$5,956,261	\$1,885,794	\$7,406,304	\$2,212,986	\$11,545,842	\$197,039,475
REALLOCATION OF PUBLIC FIRE	\$11,545,842	20-Total COS Basis w/o Fire	\$8,936,482	\$2,094,416	\$391,404	\$123,541	\$0	\$0	-\$11,545,842	\$1
TOTAL AFTER REALLOCATION OF PUBLIC FIRE	\$197,039,471		\$145,055,913	\$34,008,272	\$6,346,665	\$2,009,335	\$7,406,304	\$2,212,986	\$0	\$197,039,476
REQUIRED MARGIN REVENUES	\$197,039,471		\$145,055,913	\$34,008,272	\$6,346,665	\$2,009,335	\$7,406,304	\$2,212,986	\$0	\$197,039,476
CURRENT MARGIN REVENUES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ZERO REVENUE INCREASE PLUG	-\$197,039,471		-\$145,055,913	-\$34,008,272	-\$6,346,665	-\$2,009,335	-\$7,406,304	-\$2,212,986	\$0	-\$197,039,476
COS MARGIN REVENUES @ 0%	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUE ABOVE (BELOW) COS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% CHANGE NEEDED TO BRING CLASS REVENUE TO COST-OF-SERVICE	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Missouri American Water Company  
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St. Louis County Service Area  
0  
Summary

Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
Plant In Service	\$1,968,067,168	from Plant	\$697,899,737	\$220,218,531	\$707,898,425	\$142,750,420	\$3,930,239	\$26,590,997	\$168,778,814	\$1,968,067,163
Less Accumulated Depreciation Reserve	\$369,603,035	from Reserve	\$148,420,981	\$55,282,122	\$113,999,914	\$14,774,339	\$1,290,533	\$8,382,738	\$27,452,404	\$369,603,031
Net Plant In Service	\$1,598,464,133	from Net Plant	\$549,478,757	\$164,936,407	\$593,898,508	\$127,976,077	\$2,639,706	\$18,208,259	\$141,326,418	\$1,598,464,132
<b>ADD TO NET PLANT IN SERVICE</b>										
Chemical	\$177,147	16-Labor Basis	\$67,546	\$18,636	\$14,473	\$5,031	\$38,919	\$24,092	\$8,450	\$177,147
Group Insurance	\$184,880	15-A&G Basis	\$85,562	\$30,025	\$14,439	\$5,010	\$5,546	\$38,215	\$6,083	\$184,880
Labor/Base Payroll	\$1,739,757	16-Labor Basis	\$663,369	\$183,022	\$142,138	\$49,409	\$382,225	\$236,607	\$82,986	\$1,739,756
Pension and OPEB 401K	-\$287,375	16-Labor Basis	-\$109,576	-\$30,232	-\$23,479	-\$8,161	-\$63,136	-\$39,083	-\$13,708	-\$287,375
Support Services	\$37,354	16-Labor Basis	\$14,243	\$3,930	\$3,052	\$1,061	\$8,207	\$5,080	\$1,782	\$37,355
Fuel Power	-\$1,493,595	16-Labor Basis	-\$569,508	-\$157,126	-\$122,027	-\$42,418	-\$328,143	-\$203,129	-\$71,244	-\$1,493,595
Telephone	\$392,473	1-Varies with water used	\$392,473	\$0	\$0	\$0	\$0	\$0	\$0	\$392,473
Rents	\$22,095	15-A&G Basis	\$10,226	\$3,588	\$1,726	\$599	\$663	\$4,567	\$727	\$22,096
Postage	\$39,962	15-A&G Basis	\$18,494	\$6,490	\$3,121	\$1,083	\$1,199	\$8,260	\$1,315	\$39,962
IOTG	\$77,148	15-A&G Basis	\$35,704	\$12,529	\$6,025	\$2,091	\$2,314	\$16,946	\$2,538	\$77,147
PSC Assessment	\$972,858	15-A&G Basis	\$450,239	\$157,992	\$75,980	\$26,364	\$29,186	\$201,090	\$32,007	\$972,858
Waste Disposal	\$307,233	15-A&G Basis	\$142,187	\$49,895	\$23,995	\$8,326	\$9,217	\$63,505	\$10,108	\$307,233
Uncollectible Expense	-\$29,696	1-Varies with water used	-\$29,696	\$0	\$0	\$0	\$0	\$0	\$0	-\$29,696
Cash Vouchers	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Payroll Tax	-\$1,038,030	15-A&G Basis	-\$480,400	-\$168,576	-\$81,070	-\$28,131	-\$31,141	-\$214,561	-\$34,151	-\$1,038,030
Property Tax	\$133,983	17-UPIS Basis	\$46,050	\$13,827	\$49,775	\$10,732	\$228	\$1,527	\$11,844	\$133,983
Contributions In Aid of Construction Amortization	-\$6,248,831	17-UPIS Basis	-\$2,147,723	-\$644,879	-\$2,321,441	-\$500,531	-\$10,623	-\$71,237	-\$662,397	-\$6,248,831
Materials & Supplies	\$52,183,781	19-Total COS Basis	\$20,523,881	\$7,352,695	\$11,798,753	\$3,089,280	\$2,056,041	\$4,080,772	\$3,282,360	\$52,183,782
Prepayments	\$4,232,272	15-A&G Basis	\$1,958,695	\$687,321	\$330,540	\$114,695	\$126,968	\$874,811	\$139,242	\$4,232,272
Prepaid Pension Asset	\$1,967,022	15-A&G Basis	\$910,338	\$319,444	\$153,624	\$53,306	\$59,011	\$406,583	\$64,715	\$1,967,021
<b>TOTAL ADD TO NET PLANT IN SERVICE</b>	<b>\$57,861,273</b>	<b>15-A&amp;G Basis</b>	<b>\$2,078,358</b>	<b>\$729,312</b>	<b>\$350,734</b>	<b>\$121,702</b>	<b>\$134,725</b>	<b>\$928,256</b>	<b>\$147,748</b>	<b>\$4,490,835</b>
<b>TOTAL ADD TO NET PLANT IN SERVICE</b>	<b>\$57,861,273</b>		<b>\$24,060,462</b>	<b>\$8,567,893</b>	<b>\$10,420,358</b>	<b>\$2,909,448</b>	<b>\$2,421,406</b>	<b>\$6,361,301</b>	<b>\$3,120,405</b>	<b>\$57,861,273</b>
<b>SUBTRACT FROM NET PLANT</b>										
Federal Tax Offset	\$265,333	17-UPIS Basis	\$87,758	\$26,350	\$94,856	\$20,452	\$434	\$2,911	\$22,571	\$265,332
State Tax Offset	\$45,342	17-UPIS Basis	\$15,584	\$4,679	\$16,845	\$3,632	\$77	\$517	\$4,008	\$45,342
City Tax Offset	\$9,702	17-UPIS Basis	\$3,335	\$1,001	\$3,604	\$777	\$16	\$111	\$858	\$9,702
Interest Expense Offset	\$3,042,737	17-UPIS Basis	\$1,045,789	\$314,010	\$1,130,377	\$243,723	\$5,173	\$34,687	\$268,978	\$3,042,737
Contributions In Aid of Construction	\$232,984,285	19-Total COS Basis	\$91,632,719	\$32,827,486	\$52,677,747	\$13,792,670	\$9,179,581	\$18,219,371	\$14,654,712	\$232,984,286
Customer Advances	\$2,974,561	17-UPIS Basis	\$1,022,357	\$306,975	\$1,105,049	\$238,262	\$5,057	\$33,910	\$262,951	\$2,974,561
Accumulated Deferred Income Taxes	\$313,860,491	17-UPIS Basis	\$107,873,851	\$32,390,403	\$116,599,172	\$25,140,225	\$533,563	\$3,578,010	\$27,745,267	\$313,860,491
TCJA Excess ADIT	\$103,035,545	17-UPIS Basis	\$35,413,317	\$10,633,268	\$38,277,705	\$8,253,147	\$175,160	\$1,174,605	\$9,108,342	\$103,035,544
OPEB Tracker	\$6,076,947	16-Labor Basis	\$2,317,140	\$639,295	\$496,487	\$172,585	\$1,335,105	\$826,465	\$289,870	\$6,076,947
Pension Tracker	\$1,192,223	16-Labor Basis	\$454,595	\$125,422	\$97,405	\$33,859	\$261,931	\$182,142	\$56,869	\$1,192,223
<b>TOTAL SUBTRACT FROM NET PLANT</b>	<b>\$663,477,166</b>		<b>\$239,866,445</b>	<b>\$77,268,889</b>	<b>\$210,499,247</b>	<b>\$47,899,332</b>	<b>\$11,496,097</b>	<b>\$24,032,729</b>	<b>\$52,414,426</b>	<b>\$663,477,165</b>
<b>TOTAL RATE BASE</b>	<b>\$992,848,240</b>		<b>\$333,672,774</b>	<b>\$96,235,411</b>	<b>\$393,819,619</b>	<b>\$82,986,193</b>	<b>-\$6,434,985</b>	<b>\$636,831</b>	<b>\$92,032,397</b>	<b>\$992,848,240</b>
<b>TOTAL RETURN ON RATE BASE</b>	<b>\$62,817,508</b>	Rate of Return used is 0.06327	<b>\$21,111,476</b>	<b>\$6,088,814</b>	<b>\$24,916,967</b>	<b>\$5,250,536</b>	<b>-\$407,142</b>	<b>\$33,965</b>	<b>\$5,822,890</b>	<b>\$62,817,506</b>
<b>TOTAL OPERATING &amp; MAINT. EXPENSE</b>	<b>\$140,831,990</b>	from Income Statement	<b>\$58,296,107</b>	<b>\$21,986,524</b>	<b>\$23,011,871</b>	<b>\$7,046,143</b>	<b>\$8,054,135</b>	<b>\$15,107,413</b>	<b>\$7,329,797</b>	<b>\$140,831,990</b>
<b>TOTAL INCOME TAXES</b>	<b>\$15,580,945</b>	from Income Statement	<b>\$7,210,861</b>	<b>\$2,530,345</b>	<b>\$1,216,872</b>	<b>\$422,244</b>	<b>\$467,428</b>	<b>\$3,220,581</b>	<b>\$512,613</b>	<b>\$15,580,944</b>
<b>TOTAL DEFERRED INCOME TAXES</b>	<b>-\$15,337,315</b>	from Income Statement	<b>-\$7,098,109</b>	<b>-\$2,490,780</b>	<b>-\$1,197,844</b>	<b>-\$415,642</b>	<b>-\$460,120</b>	<b>-\$3,170,224</b>	<b>-\$504,598</b>	<b>-\$15,337,317</b>

Missouri American Water Company  
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Summary

Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
ADDITIONAL CURRENT TAX REQUIRED	-\$3,333,394	18-Rate Base Basis	-\$1,120,354	-\$323,006	-\$1,322,357	-\$278,672	\$21,667	-\$1,667	-\$309,006	-\$3,333,395
TOTAL EXPENSES	\$137,742,226		\$67,288,505	\$21,703,083	\$21,708,542	\$6,774,073	\$8,083,110	\$15,156,103	\$7,028,806	\$137,742,222
CLASS COST OF SERVICE	\$200,559,734		\$78,399,981	\$27,791,897	\$46,625,509	\$12,024,609	\$7,675,968	\$15,190,068	\$12,851,696	\$200,559,728
OTHER WATER REVENUES - OPER. REV. DESCRIPTION	\$3,520,263		\$1,031,233	\$369,440	\$592,835	\$155,223	\$103,307	\$205,041	\$164,924	\$2,622,003
REVENUE CONTRIBUTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER WATER REVENUES - OPER. REV.	\$3,520,263		\$1,031,233	\$369,440	\$592,835	\$155,223	\$103,307	\$205,041	\$164,924	\$2,622,003
TOTAL COST OF SERVICE RELATED TO SALES OF WATER	\$197,039,471		\$77,368,748	\$27,422,457	\$46,032,674	\$11,869,386	\$7,572,661	\$14,985,027	\$12,686,772	\$197,937,725
REALLOCATION OF PUBLIC FIRE	\$11,545,842	20-Total COS Basis w/o Fire	\$5,923,017	\$2,100,189	\$3,522,636	\$0	\$0	\$0	-\$11,545,842	\$0
TOTAL AFTER REALLOCATION OF PUBLIC FIRE	\$197,039,471		\$83,291,765	\$29,522,646	\$49,555,310	\$11,869,386	\$7,572,661	\$14,985,027	\$1,140,930	
REQUIRED MARGIN REVENUES	\$197,039,471		\$83,291,765	\$29,522,646	\$49,555,310	\$11,869,386	\$7,572,661	\$14,985,027	\$1,140,930	\$197,937,725
CURRENT MARGIN REVENUES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ZERO REVENUE INCREASE PLUG	-\$197,039,471		-\$83,291,765	-\$29,522,646	-\$49,555,310	-\$11,869,386	-\$7,572,661	-\$14,985,027	-\$1,140,930	-\$197,937,725
COS MARGIN REVENUES @ 0%	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUE ABOVE (BELOW) COS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0000%
% CHANGE NEEDED TO BRING CLASS REVENUE TO COST-OF-SERVICE	0.0000%		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Case Number WR-2020-0344  
 All Other Mo Areas  
 0  
 Allocator Class Factors Calculations

Line #	Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection - Private	Fire Protection - Public
A	B	C	D	E	F	G	H	I	J
<b>Varies with water used</b>		<b>Factor 1</b>							
Factors are based on the pro forma test year average daily consumption for each customer classification.									
1	Factor 1 - Total Gallons	15,556,077.00	6,980,330.95	2,818,524.37	3,854,867.12	658,639.30	1,243,715.27	0.00	0.00
2	Factor 1 - Adjustment Gallons (+/-)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Factor 1 - Adjusted Gallons	15,556,077	6,980,331	2,818,524	3,854,867	658,639	1,243,715	0.00	0.00
4	Factor 1 - Average Daily Consumption	42,619.61	19,124.19	7,721.98	10,561.28	1,804.49	3,407.44	0.05	0.17
5	Factor 1 - Average Daily Consumption - Allocation Factor	1.00	0.4487	0.1812	0.2478	0.0423	0.0800	0.0000	0.0000
<b>Assoc. with facilities serving base and max. day extra capacity functions.</b>		<b>Factor 2</b>							
Factors are based on the weighting of the factors for average daily consumption (Factor 1) and the factors derived from maximum day extra capacity demand for each customer classification, as follows:									
6	Factor 2 - Weighted Factor %	0.6135							
7	Factor 2 - Average Daily Consumption, Weighted Factor	0.6135	0.2752	0.1112	0.1520	0.0260	0.0491	0.0000	0.0000
8	Factor 2 - Maximum Day Extra Capacity, Allocation Factor	0.0000							
9	Factor 2 - Maximum Day Extra Capacity, Weighted Factor %	0.3865							
10	Factor 2 - Maximum Day Extra Capacity, Weighted Factor	0.3865	0.2136	0.0647	0.0589	0.0151	0.0342	0.0000	0.0000
11	Factor 2 - Maximum Day Extra Capacity, Allocation Factor	1.0000	0.4888	0.1759	0.2109	0.0411	0.0833	0.0000	0.0000
<b>Max. Day Class Allocation and Max Day to Avg. Day</b>		<b>Factor 2b</b>							
Maximum Day Class Allocation and Max Day to Average Day									
12	Factor 2b - Average Daily Consumption	42,619.61	19,124.19	7,721.98	10,561.28	1,804.49	3,407.44	0.05	0.17
13	Factor 2b - Max. Day Extra Capacity, Factor		1.00	0.75	0.50	0.75	0.90	0.00	0.00
14	Factor 2b - Max. Day Extra Capacity, Daily Rate of Flow	34616.39	19124.19	5791.49	5280.64	1353.37	3066.70	0.00	0.00
15	Factor 2b - Max. Day Extra Capacity, Allocation Factor	1.0000	0.5525	0.1673	0.1525	0.0391	0.0886	0	0
<b>Assoc. with facilities serving base, max day extra capacity and fire protection functions.</b>		<b>Factor 3</b>							
Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.									
16	Factor 3 - Average Daily Consumption, Allocation Factor	1.0000	0.4487	0.1812	0.2478	0.0423	0.0800	0.0000	0.0000
17	Factor 3 - Average Daily Consumption, Weighted Factor %	0.5953							
18	Factor 3 - Average Daily Consumption, Weighted Factor	0.5953	0.2671	0.1079	0.1475	0.0252	0.0476	0.0000	0.0000
19	Factor 3 - Maximum Day Extra Capacity, Allocation Factor	1.0000	0.5525	0.1673	0.1525	0.0391	0.0886	0.0000	0.0000
20	Factor 3 - Maximum Day Extra Capacity, Weighted Factor %	0.375							
21	Factor 3 - Maximum Day Extra Capacity, Weighted Factor	0.375	0.2072	0.0627	0.0572	0.0147	0.0332	0.0000	0.0000
22	Factor 3 - Fire Protection, Allocation Factor	0.0297							
23	Factor 3 - Fire Protection, Weighted Factor %							0.2390	0.7610
24	Factor 3 - Fire Protection, Weighted Factor							0.0071	0.0226
25	Factor 3 - Fire Protection, Factor							0.0071	0.0226
26	Factor 3 - Allocation Factor	1.0000	0.4743	0.1706	0.2047	0.0399	0.0808	0.0071	0.0226
<b>Associated with facilities serving base and max. hr. extra capacity functions.</b>		<b>Factor 4A</b>							
Comment									
27	Factor 4A - Average Hourly Consumption, Thousand Gallons	1237.7925	796.8414	321.7494	44.0053	75.1871	0.0000	0.0022	0.0071
28	Factor 4A - Factor (ratio of max. hr to average hr minus 1.0)		3.5000	2.5000	1.2000	2.5000	0.0000	0.0000	0.0000
29	Factor 4A - Max. Hr Extra Capacity 1,000 per Hour	3834.0926	2788.9449	804.3735	52.8064	187.9678	0.0000	0.0000	0.0000
30	Factor 4A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.7274	0.2098	0.0138	0.0490	0.0000	0.0000	0.0000

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 0  
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Line #	Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection Private	Fire Protection Public
A	B	C	D	E	F	G	H	I	J

Associated with facilities serving base and max. hr. extra capacity functions Factor 4									
Comment									
31	Factor 4 - Average Hourly Consumption, Thousand Gallons	1775.8171	796.8414	321.7494	440.0533	75.1871	141.9766	0.0022	0.0071
32	Factor 4 - Adjusted Hourly Gallons (+/-)	-538.0246	0.0000	0.0000	-396.0480	0.0000	-141.9766	0.0000	0.0000
33	Factor 4 - Hourly Adjusted Gallons	1,237.7925	796.8414	321.7494	44.0053	75.1871	0.0000	0.0022	0.0071
34	Factor 4 - Average Hourly Consumption, Allocation Factor	1.0000	0.6438	0.2599	0.0356	0.0607	0.0000	0.0000	0.0000
35	Factor 4 - Average Hourly Consumption, Weighted Factor %	0.3177							
36	Factor 4 - Average Hourly Consumption, Weighted Factor	0.3177	0.2045	0.0826	0.0113	0.0193	0.0000	0.0000	0.0000
37	Factor 4 - Maximum Hour Extra Capacity, Allocation Factor	1.0000	0.7274	0.2098	0.0138	0.0490	0.0000	0.0000	0.0000
38	Factor 4 - Maximum Hour Extra Capacity, Weighted Factor %	0.6664							
39	Factor 4 - Maximum Hour Extra Capacity, Weighted Factor	0.6664	0.4847	0.1398	0.0092	0.0327	0.0000	0.0000	0.0000
40	Factor 4 - Fire Protection, Allocation Factor	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2390	0.7610
41	Factor 4 - Fire Protection, Weighted Factor %	0.0159							
42	Factor 4 - Fire Protection, Weighted Factor	0.0159	0.0000	0.0000	0.0000	0.0000	0.0000	0.0038	0.0121
43	Factor 4 - Allocation Factor	1.0000	0.6892	0.2224	0.0205	0.0520	0.0000	0.0038	0.0121

Allocation of costs associated with storage facilities. Factor 5A									
Comment									
44	Factor 5A - Average Hourly Consumption, Thousand Gallons	1775.8171	796.8414	321.7494	440.0533	75.1871	141.9766	0.0022	0.0071
45	Factor 5A - Factor (ratio of max. hr to average hr minus 1.0)		3.5000	2.5000	1.2000	2.5000	3.2000	0.0000	0.0000
46	Factor 5A - Max. Hr Extra Capacity 1,000 per Hour	4763.6753	2788.9449	804.3735	528.0640	187.9678	454.3251	0.0000	0.0000
47	Factor 5A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.5855	0.1689	0.1109	0.0395	0.0954	0.0000	0.0000

Associated with storage facilities. Factor 5									
Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand, and the fire protection demand for each customer classification.									
Description									
48	Factor 5 - Average Hourly Consumption, Thousand Gallons	1775.8171	796.8414	321.7494	440.0533	75.1871	141.9766	0.0022	0.0071
49	Factor 5 - Average Hourly Consumption, Allocation Factor	1.0000	0.4487	0.1812	0.2478	0.0423	0.0800	0.0000	0.0000
50	Factor 5 - Average Hourly Consumption, Weighted Factor	0.2866							
51	Factor 5 - Maximum Hour Extra Capacity, Allocation Factor	0.2866	0.1287	0.0519	0.0710	0.0121	0.0229	0.0000	0.0000
52	Factor 5 - Maximum Hour Extra Capacity, Weighted Factor	1.0000	0.5855	0.1689	0.1109	0.0395	0.0954	0.0000	0.0000
53	Factor 5 - Maximum Day Extra Capacity, Allocation Factor	0.6011							
54	Factor 5 - Maximum Day Extra Capacity, Weighted Factor	0.6011	0.3520	0.1015	0.0666	0.0237	0.0573	0.0000	0.0000
55	Factor 5 - Fire Protection, Allocation Factor	1.0000						0.2390	0.7610
56	Factor 5 - Fire Protection, Weighted Factor	0.1123						0.0268	0.0855
57	Factor 5 - Allocation Factor	1.0000	0.4807	0.1534	0.1376	0.0358	0.0802	0.0268	0.0855

Assoc. w/power and pumping facilities Factor 6									
Factors are based on the weighting of the maximum daily consumption, Factor 2, the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 4, for each customer classification, as follows:									
Description									
58	Factor 6 - Maximum Daily Consumption, Allocation Factor 2		0.4888	0.1759	0.2109	0.0411	0.0833	0.0000	0.0000
59	Factor 6 - Maximum Daily Consumption, Allocation Factor 2 %	0.7128							
60	Factor 6 - Maximum Daily Consumption, Weighted Factor 2	0.7128	0.3484	0.1254	0.1503	0.0293	0.0594	0.0000	0.0000

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Line #	Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection - Private	Fire Protection - Public
A	B	C	D	E	F	G	H	I	J
61	Factor 6 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.4743	0.1706	0.2047	0.0399	0.0808	0.0071	0.0226
62	Factor 6 - Maximum Daily Consumption, Allocation Factor 3 %	0.2816							
63	Factor 6 - Maximum Daily Consumption, Weighted Factor 3	0.2816	0.1336	0.0480	0.0576	0.0112	0.0228	0.0020	0.0064
64	Factor 6 - Maximum Hourly Consumption, Allocation Factor 4	1.0000	0.6892	0.2224	0.0205	0.0520	0.0000	0.0038	0.0121
65	Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 %	0.0056							
66	Factor 6 - Maximum Hourly Consumption, Weighted Factor 4	0.0056	0.0039	0.0012	0.0001	0.0003	0.0000	0.0000	0.0001
67	Factor 6 - Allocation Factor	1.0000	0.4859	0.1746	0.2080	0.0408	0.0822	0.0020	0.0065
<b>Assoc. with trans. and distrib. mains</b>									
Factor 7									
Factors are based on the weighting of the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 5, for each customer classification, as follows:									
Description									
68	Factor 7 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.4743	0.1706	0.2047	0.0399	0.0808	0.0071	0.0226
69	Factor 7 - Maximum Daily Consumption, Allocation Factor 3 %	0.2035							
70	Factor 7 - Maximum Daily Consumption, Weighted Factor 3	0.2035	0.0966	0.0347	0.0417	0.0081	0.0164	0.0014	0.0046
71	Factor 7 - Maximum Hourly Consumption, Allocation Factor 4	1.0000	0.6892	0.2224	0.0205	0.0520	0.0000	0.0038	0.0121
72	Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 %	0.7965							
73	Factor 7 - Maximum Hourly Consumption, Weighted Factor 4	0.7965	0.5491	0.1771	0.0163	0.0414	0.0000	0.0030	0.0096
74	Factor 7 - Allocation Factor	1.0000	0.6457	0.2118	0.0580	0.0495	0.0164	0.0044	0.0142
<b>Associated with meters</b>									
Factor 9									
Factors are based on the relative cost of meters by size and customer classification.									
Description									
75	Factor 9 - 5/8 Dollar Equivalents	154,997.00	120,363.60	23,833.00	3,448.10	6,565.40	786.90	0.00	0.00
76	Factor 9 - Allocation Factor	1.0000	0.7765	0.1538	0.0222	0.0424	0.0051	0.0000	0.0000
<b>Factors for allocating COS to customer class.</b>									
Factor 10									
Factors are based on the relative cost of services by size and customer classification, as developed on the following page and summarized below.									
Description									
77	Factor 10 - Factors for allocating COS to customer class.	139,686.76	115,993.61	12,224.82	550.10	1,822.36	102.36	8,993.51	0.00
78	Factor 10 - Allocation Factor	1.0000	0.8305	0.0875	0.0039	0.0130	0.0007	0.0644	0.0000
<b>T &amp; D OP Basis</b>									
Factor 11									
Comment									
Description									
79	Factor 11 - T & D OP Basis	\$1,645,361.00	\$1,125,279.00	\$318,410.00	\$78,041.00	\$76,658.00	\$21,566.00	\$8,564.00	\$16,843.00
80	Factor 11 - Allocation Factor	1.0000	0.6840	0.1935	0.0474	0.0466	0.0131	0.0052	0.0102
<b>Trans. &amp; Dist. Maint. Expenses</b>									
Factor 12									
Factors are based on transmission and distribution maintenance expenses other than those being allocated, as follows:									
Description									
81	Factor 12 - Trans. & Dist. Maint. Expenses	\$510,335.00	\$304,662.00	\$89,093.00	\$27,863.00	\$20,824.00	\$9,969.00	\$5,144.00	\$52,780.00

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Line # A	Description B	Total C	Residential D	Commercial E	Industrial F	Public Authorities G	Sales for Resale H	Fire Protection - Private I	Fire Protection - Public J
82	Factor 12 - Allocation Factor	1.0000	0.5970	0.1746	0.0546	0.0408	0.0195	0.0101	0.1034
Allocation of Billing and Collecting Costs. Factors are based on the total number of customers.									
Factor 13									
Description									
83	Factor 13 - Total Customers	127,813.00	114,741.00	9,555.00	251.00	1,084.00	38.00	2,144.00	0.00
84	Factor 13 - Allocation Factor	1.0000	0.8976	0.0748	0.0020	0.0085	0.0003	0.0168	0.0000
Meter reading costs. Factors are based on the number of metered customers.									
Factor 14									
Description									
85	Factor 14 - Total Metered Customers	125,669.00	114,741.00	9,555.00	251.00	1,084.00	38.00	0.00	0.00
86	Factor 14 - Allocation Factor	1.0000	0.9131	0.0760	0.0020	0.0086	0.0003	0.0000	0.0000
A&G Basis Factors are based on the allocation of direct labor expense.									
Factor 15									
Description									
87	Factor 15 - A&G Basis	\$11,853,890.00	\$7,614,369.00	\$1,827,514.00	\$1,296,011.00	\$403,837.00	\$494,161.00	\$68,889.00	\$149,109.00
88	Factor 15 - Allocation Factor	1.0000	0.6423	0.1542	0.1093	0.0341	0.0417	0.0058	0.0126
Labor Basis Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal.									
Factor 16									
Description									
	From IS, >=800 and < 802		\$168,383.00	\$60,594.00	\$72,651.00	\$14,158.00	\$28,695.00	\$0.00	\$0.00
	From IS, >=810 and < 812		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=813 and < 818		\$65,395.00	\$23,533.00	\$28,216.00	\$5,499.00	\$11,144.00	\$0.00	\$0.00
	From IS, >=820 and < 821		\$78,384.00	\$28,166.00	\$33,554.00	\$6,582.00	\$13,260.00	\$323.00	\$1,049.00
	From IS, >=822 and < 823		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=824 and < 828		\$456,059.00	\$163,877.00	\$195,226.00	\$38,294.00	\$77,152.00	\$1,877.00	\$6,101.00
	From IS, >=830 and < 834		\$98,911.00	\$35,542.00	\$42,341.00	\$8,305.00	\$16,732.00	\$407.00	\$1,323.00
	From IS, >=840 and < 841		\$85,831.00	\$30,887.00	\$37,033.00	\$7,217.00	\$14,627.00	\$0.00	\$0.00
	From IS, >=842 and < 843		\$227,742.00	\$81,955.00	\$98,263.00	\$19,149.00	\$38,811.00	\$0.00	\$0.00
	From IS, >=850 and < 853		\$101,484.00	\$36,521.00	\$43,787.00	\$8,533.00	\$17,295.00	\$0.00	\$0.00
	From IS, >=860 and < 866		\$1,709,090.00	\$483,567.00	\$118,498.00	\$116,432.00	\$32,747.00	\$13,003.00	\$25,549.00
	From IS, >=870 and < 879		\$663,348.00	\$193,995.00	\$60,668.00	\$45,337.00	\$21,685.00	\$11,212.00	\$114,905.00
	From IS, >=901 and < 904		\$1,688,218.00	\$140,643.00	\$3,746.00	\$15,966.00	\$562.00	\$23,792.00	\$0.00
	From IS, >=905 and < 908		\$299,671.00	\$24,973.00	\$668.00	\$2,838.00	\$100.00	\$5,609.00	\$0.00
	From IS, >=920 and < 921		\$1,809,598.00	\$190,656.00	\$8,498.00	\$28,326.00	\$1,525.00	\$140,323.00	\$0.00
	From IS, >=932 and < 933		\$216,492.00	\$51,974.00	\$36,840.00	\$11,494.00	\$14,055.00	\$1,955.00	\$4,247.00
	Description								
89	Factor 16 - Labor Basis	\$10,963,673.00	\$7,668,606.00	\$1,546,883.00	\$779,989.00	\$328,130.00	\$288,390.00	\$198,501.00	\$153,174.00
90	Factor 16 - Allocation Factor	1.0000	0.6995	0.1411	0.0711	0.0299	0.0263	0.0181	0.0140
UPIS Basis Comment									
Factor 17									



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 0  
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Line # A	Description B	Total C	Residential D	Commercial E	Industrial F	Public Authorities G	Sales for Resale H	Fire Protection - Private I	Fire Protection - Public J
<b>Description</b>									
91	Factor 17 - UPIS Basis	\$635,315,269.00	\$382,229,590.00	\$111,364,072.00	\$61,330,234.00	\$25,974,042.00	\$22,557,033.00	\$4,884,335.00	\$26,975,963.00
92	Factor 17 - Allocation Factor	1.0000	0.6016	0.1753	0.0965	0.0409	0.0355	0.0077	0.0425
<b>Rate Base Basis</b>									
Factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below.									
<b>Description</b>									
<b>Factor 18</b>									
93	Factor 18 - Rate Base Basis	\$382,483,287.00	\$228,690,346.00	\$68,084,412.00	\$36,214,048.00	\$15,960,631.00	\$13,229,051.00	\$2,819,865.00	\$17,484,934.00
94	Factor 18 - Allocation Factor	1.0000	0.5979	0.1780	0.0947	0.0417	0.0346	0.0074	0.0457
<b>Total COS Basis</b>									
The factors are based on the allocation of the total cost of service, excluding those items being allocated.									
(>=600 and <679) or (>=900 and <933) or =403.000 or =403.900 or =408.000 + Summary->Total Return on Rate Base + IS->Total Income Taxes+IS->Total Deferred Income Taxes = 928 or (= 408 and (Description contains "Gross Rec" or "Assess"))									
<b>Description</b>									
<b>Factor 19</b>									
95	Factor 19 - Total COS Basis	71,770,907.96	44,322,428.76	11,692,920.21	7,653,628.86	2,655,815.65	2,891,442.94	627,477.23	1,927,194.32
96	Factor 19 - Allocation Factor	1.0000	0.6176	0.1629	0.1066	0.0370	0.0403	0.0087	0.0269
<b>Total COS Basis w/o Fire</b>									
The factors are based on COS basis without Fire.									
<b>Description</b>									
<b>Factor 20</b>									
97	Factor 20 - Total COS Basis w/o Fire	\$78,356,040.48	\$52,362,518.76	\$13,869,831.21	\$8,969,527.86	\$3,154,162.65	\$0.00	\$0.00	\$0.00
98	Factor 20 - Allocation Factor	1.0000	0.6682	0.1770	0.1145	0.0403	0.0000	0.0000	0.0000

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Line #	Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection - Private	Fire Protection - Public
A	B	C	D	E	F	G	H	I	J
Varies with water used Factors are based on the pro forma test year average daily consumption for each customer classification.									
		Factor 1							
1	Factor 1 - Total Gallons	40,742,321.10	24,467,978.55	8,340,036.95	3,489,187.95	444,233.18	4,000,884.47	0.00	0.00
2	Factor 1 - Adjustment Gallons (+/-)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Factor 1 - Adjusted Gallons	40,742,321	24,467,979	8,340,037	3,489,188	444,233	4,000,884	0.00	0.00
4	Factor 1 - Average Daily Consumption	111,623.02	67,035.56	22,849.42	9,559.42	1,217.08	10,961.33	0.05	0.17
5	Factor 1 - Average Daily Consumption - Allocation Factor	1.00	0.6006	0.2047	0.0856	0.0109	0.0982	0.0000	0.0000
Assoc. with facilities serving base and max. day extra capacity functions. Factors are based on the weighting of the factors for average daily consumption (Factor 1) and the factors derived from maximum day extra capacity demand for each customer classification, as follows:									
		Factor 2							
6	Factor 2 - Weighted Factor %	0.6135							
7	Factor 2 - Average Daily Consumption, Weighted Factor	0.6135	0.3685	0.1256	0.0525	0.0067	0.0602	0.0000	0.0000
8	Factor 2 - Maximum Day Extra Capacity, Allocation Factor	0.0000							
9	Factor 2 - Maximum Day Extra Capacity, Weighted Factor %	0.3865							
10	Factor 2 - Maximum Day Extra Capacity, Weighted Factor	0.3865	0.2598	0.0664	0.0185	0.0036	0.0382	0.0000	0.0000
11	Factor 2 - Maximum Day Extra Capacity, Allocation Factor	1.0000	0.6283	0.1920	0.0710	0.0103	0.0984	0.0000	0.0000
Max. Day Class Allocation and Max Day to Avg. Day Maximum Day Class Allocation and Max Day to Average Day									
		Factor 2b							
12	Factor 2b - Average Daily Consumption	111,623.02	67,035.56	22,849.42	9,559.42	1,217.08	10,961.33	0.05	0.17
13	Factor 2b - Max. Day Extra Capacity, Factor		1.00	0.75	0.50	0.75	0.90	0.00	0.00
14	Factor 2b - Max. Day Extra Capacity, Daily Rate of Flow	99730.33	67035.56	17137.06	4779.71	912.81	9865.19	0.00	0.00
15	Factor 2b - Max. Day Extra Capacity, Allocation Factor	1.0000	0.6722	0.1718	0.0479	0.0092	0.0989	0	0
Assoc. with facilities serving base, max day extra capacity and fire protection functions. Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.									
		Factor 3							
16	Factor 3 - Average Daily Consumption, Allocation Factor	1.0000	0.6006	0.2047	0.0856	0.0109	0.0982	0.0000	0.0000
17	Factor 3 - Average Daily Consumption, Weighted Factor %	0.5501							
18	Factor 3 - Average Daily Consumption, Weighted Factor	0.5501	0.3304	0.1126	0.0471	0.0060	0.0540	0.0000	0.0000
19	Factor 3 - Maximum Day Extra Capacity, Allocation Factor	1.0000	0.6722	0.1718	0.0479	0.0092	0.0989	0.0000	0.0000
20	Factor 3 - Maximum Day Extra Capacity, Weighted Factor %	0.3465							
21	Factor 3 - Maximum Day Extra Capacity, Weighted Factor	0.3465	0.2329	0.0595	0.0166	0.0032	0.0343	0.0000	0.0000
22	Factor 3 - Fire Protection, Allocation Factor	0.1034							
23	Factor 3 - Fire Protection, Weighted Factor %							0.2293	0.7707
24	Factor 3 - Fire Protection, Weighted Factor							0.0237	0.0797
25	Factor 3 - Fire Protection, Factor							0.0237	0.0797
26	Factor 3 - Allocation Factor	1.0000	0.5633	0.1721	0.0637	0.0092	0.0883	0.0237	0.0797
Associated with facilities serving base and max. hr. extra capacity functions. Comment									
		Factor 4A							
27	Factor 4A - Average Hourly Consumption, Thousand Gallons	3835.7590	2793.1482	952.0590	39.8309	50.7116	0.0000	0.0021	0.0072
28	Factor 4A - Factor (ratio of max. hr to average hr minus 1.0)		3.5000	2.5000	1.2000	2.5000	0.0000	0.0000	0.0000
29	Factor 4A - Max. Hr Extra Capacity 1,000 per Hour	12330.7423	9776.0187	2380.1475	47.7971	126.7790	0.0000	0.0000	0.0000
30	Factor 4A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.7928	0.1930	0.0039	0.0103	0.0000	0.0000	0.0000

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

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

31	Factor 4 - Average Hourly Consumption, Thousand Gallons	4650.9592	2793.1482	952.0590	398.3091	50.7116	456.7220	0.0021	0.0072
32	Factor 4 - Adjusted Hourly Gallons (+/-)	-815.2002	0.0000	0.0000	-358.4782	0.0000	-456.7220	0.0000	0.0000
33	Factor 4 - Hourly Adjusted Gallons	3,835.7590	2,793.1482	952.0590	39.8309	50.7116	0.0000	0.0021	0.0072
34	Factor 4 - Average Hourly Consumption, Allocation Factor	1.0000	0.7282	0.2482	0.0104	0.0132	0.0000	0.0000	0.0000
35	Factor 4 - Average Hourly Consumption, Weighted Factor %	0.2939							
36	Factor 4 - Average Hourly Consumption, Weighted Factor	0.2939	0.2140	0.0729	0.0031	0.0039	0.0000	0.0000	0.0000
37	Factor 4 - Maximum Hour Extra Capacity, Allocation Factor	1.0000	0.7928	0.1930	0.0039	0.0103	0.0000	0.0000	0.0000
38	Factor 4 - Maximum Hour Extra Capacity, Weighted Factor %	0.6509							
39	Factor 4 - Maximum Hour Extra Capacity, Weighted Factor	0.6509	0.5161	0.1256	0.0025	0.0067	0.0000	0.0000	0.0000
40	Factor 4 - Fire Protection, Allocation Factor	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2293	0.7707
41	Factor 4 - Fire Protection, Weighted Factor %	0.0553							
42	Factor 4 - Fire Protection, Weighted Factor	0.0553	0.0000	0.0000	0.0000	0.0000	0.0000	0.0127	0.0426
43	Factor 4 - Allocation Factor	1.0001	0.7301	0.1985	0.0056	0.0106	0.0000	0.0127	0.0426

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

44	Factor 5A - Average Hourly Consumption, Thousand Gallons	4650.9592	2793.1482	952.0590	398.3091	50.7116	456.7220	0.0021	0.0072
45	Factor 5A - Factor (ratio of max. hr to average hr minus 1.0)		3.5000	2.5000	1.2000	2.5000	3.2000	0.0000	0.0000
46	Factor 5A - Max. Hr Extra Capacity 1,000 per Hour	14222.4265	9776.0187	2380.1475	477.9709	126.7790	1461.5104	0.0000	0.0000
47	Factor 5A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.6874	0.1674	0.0336	0.0089	0.1028	0.0000	0.0000

**Associated with storage facilities.** Factor 5  
 Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand, and the fire protection demand for each customer classification.

Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection - Private	Fire Protection - Public	
48	Factor 5 - Average Hourly Consumption, Thousand Gallons	4650.9592	2,793.1482	952.0590	398.3091	50.7116	456.7220	0.0021	0.0072
49	Factor 5 - Average Hourly Consumption, Allocation Factor	1.0000	0.6006	0.2047	0.0856	0.0109	0.0982	0.0000	0.0000
50	Factor 5 - Average Hourly Consumption, Weighted Factor	0.3077							
51	Factor 5 - Maximum Hour Extra Capacity, Allocation Factor	0.3077	0.1848	0.0630	0.0263	0.0034	0.0302	0.0000	0.0000
52	Factor 5 - Maximum Hour Extra Capacity, Weighted Factor	1.0000	0.6874	0.1674	0.0336	0.0089	0.1028	0.0000	0.0000
53	Factor 5 - Maximum Day Extra Capacity, Allocation Factor	0.6813							
54	Factor 5 - Maximum Day Extra Capacity, Weighted Factor	0.6813	0.4683	0.1140	0.0229	0.0061	0.0700	0.0000	0.0000
55	Factor 5 - Fire Protection, Allocation Factor	1.0000						0.2293	0.7707
56	Factor 5 - Fire Protection, Weighted Factor	0.0110						0.0025	0.0085
57	Factor 5 - Allocation Factor	1.0000	0.6531	0.1770	0.0492	0.0095	0.1002	0.0025	0.0085

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

Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection - Private	Fire Protection - Public	
58	Factor 6 - Maximum Daily Consumption, Allocation Factor 2		0.6283	0.1920	0.0710	0.0103	0.0984	0.0000	0.0000
59	Factor 6 - Maximum Daily Consumption, Allocation Factor 2 %	0.7128							
60	Factor 6 - Maximum Daily Consumption, Weighted Factor 2	0.7128	0.4479	0.1369	0.0506	0.0073	0.0701	0.0000	0.0000

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Line #	Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection - Private	Fire Protection - Public
A	B	C	D	E	F	G	H	I	J
61	Factor 6 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.5633	0.1721	0.0637	0.0092	0.0883	0.0237	0.0797
62	Factor 6 - Maximum Daily Consumption, Allocation Factor 3 %	0.2816							
63	Factor 6 - Maximum Daily Consumption, Weighted Factor 3	0.2816	0.1586	0.0485	0.0179	0.0026	0.0249	0.0067	0.0224
64	Factor 6 - Maximum Hourly Consumption, Allocation Factor 4	1.0001	0.7301	0.1985	0.0056	0.0106	0.0000	0.0127	0.0426
65	Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 %	0.0056							
66	Factor 6 - Maximum Hourly Consumption, Weighted Factor 4	0.0056	0.0041	0.0011	0.0000	0.0001	0.0000	0.0001	0.0002
67	Factor 6 - Allocation Factor	1.0000	0.6106	0.1865	0.0685	0.0100	0.0950	0.0068	0.0226
<b>Assoc. with trans. and distrib. mains</b>									
<b>Factor 7</b>									
Factors are based on the weighting of the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 5, for each customer classification, as follows:									
Description									
68	Factor 7 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.5633	0.1721	0.0637	0.0092	0.0883	0.0237	0.0797
69	Factor 7 - Maximum Daily Consumption, Allocation Factor 3 %	0.2035							
70	Factor 7 - Maximum Daily Consumption, Weighted Factor 3	0.2035	0.1146	0.0350	0.0130	0.0019	0.0180	0.0048	0.0162
71	Factor 7 - Maximum Hourly Consumption, Allocation Factor 4	1.0001	0.7301	0.1985	0.0056	0.0106	0.0000	0.0127	0.0426
72	Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 %	0.7965							
73	Factor 7 - Maximum Hourly Consumption, Weighted Factor 4	0.7965	0.5815	0.1581	0.0045	0.0084	0.0000	0.0101	0.0339
74	Factor 7 - Allocation Factor	1.0000	0.6961	0.1931	0.0175	0.0103	0.0180	0.0149	0.0501
<b>Associated with meters</b>									
<b>Factor 9</b>									
Factors are based on the relative cost of meters by size and customer classification.									
Description									
75	Factor 9 - 5/8 Dollar Equivalents	356,764.30	323,349.80	22,359.00	5,087.80	5,967.70	0.00	0.00	0.00
76	Factor 9 - Allocation Factor	1.0000	0.9063	0.0627	0.0143	0.0167	0.0000	0.0000	0.0000
<b>Factors for allocating COS to customer class.</b>									
<b>Factor 10</b>									
Factors are based on the relative cost of services by size and customer classification, as developed on the following page and summarized below.									
Description									
77	Factor 10 - Factors for allocating COS to customer class.	345,674.82	311,805.75	6,971.47	432.71	1,346.70	0.00	25,118.19	0.00
78	Factor 10 - Allocation Factor	1.0000	0.9019	0.0202	0.0013	0.0039	0.0000	0.0727	0.0000
<b>T &amp; D OP Basis</b>									
<b>Factor 11</b>									
Comment									
Description									
79	Factor 11 - T & D OP Basis	-\$406,902.00	-\$247,011.00	-\$106,836.00	-\$9,357.00	-\$4,712.00	-\$10,500.00	\$654.00	-\$29,140.00
80	Factor 11 - Allocation Factor	1.0000	0.6070	0.2626	0.0230	0.0116	0.0258	-0.0016	0.0716
<b>Trans. &amp; Dist. Maint. Expenses</b>									
<b>Factor 12</b>									
Factors are based on transmission and distribution maintenance expenses other than those being allocated, as follows:									
Description									
81	Factor 12 - Trans. & Dist. Maint. Expenses	\$3,179,945.00	\$2,195,820.00	\$461,929.00	\$47,073.00	\$30,149.00	\$46,757.00	\$59,037.00	\$339,180.00

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Line #	Description	Total	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection Private	Fire Protection Public
A	B	C	D	E	F	G	H	I	J
82	Factor 12 - Allocation Factor	1.0000	0.6904	0.1453	0.0148	0.0095	0.0147	0.0186	0.1067
Allocation of Billing and Collecting Costs. Factors are based on the total number of customers.		Factor 13							
Description									
83	Factor 13 - Total Customers	321,778.00	310,540.00	4,322.00	106.00	796.00	0.00	6,014.00	0.00
84	Factor 13 - Allocation Factor	1.0000	0.9651	0.0134	0.0003	0.0025	0.0000	0.0187	0.0000
Meter reading costs. Factors are based on the number of metered customers.		Factor 14							
Description									
85	Factor 14 - Total Metered Customers	315,764.00	310,540.00	4,322.00	106.00	796.00	0.00	0.00	0.00
86	Factor 14 - Allocation Factor	1.0000	0.9835	0.0137	0.0003	0.0025	0.0000	0.0000	0.0000
A&G Basis Factors are based on the allocation of direct labor expense.		Factor 15							
Description									
87	Factor 15 - A&G Basis	\$26,688,689.00	\$18,962,938.00	\$4,103,195.00	\$939,847.00	\$230,935.00	\$1,238,245.00	\$220,158.00	\$993,371.00
88	Factor 15 - Allocation Factor	1.0000	0.7106	0.1537	0.0352	0.0087	0.0464	0.0082	0.0372
Labor Basis Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal.		Factor 16							
Description									
	From IS, >=800 and < 802		\$160,650.00	\$49,092.00	\$18,154.00	\$2,634.00	\$25,160.00	\$0.00	\$0.00
	From IS, >=810 and < 812		\$163.00	\$50.00	\$18.00	\$3.00	\$26.00	\$0.00	\$0.00
	From IS, >=813 and < 818		\$145,242.00	\$44,383.00	\$16,413.00	\$2,382.00	\$22,747.00	\$0.00	\$0.00
	From IS, >=820 and < 821		\$11,840.00	\$3,616.00	\$1,328.00	\$194.00	\$1,842.00	\$132.00	\$438.00
	From IS, >=822 and < 823		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=824 and < 828		\$261,472.00	\$79,863.00	\$29,333.00	\$4,282.00	\$40,681.00	\$2,912.00	\$9,678.00
	From IS, >=830 and < 834		\$179,847.00	\$54,932.00	\$20,175.00	\$2,946.00	\$27,981.00	\$2,003.00	\$6,656.00
	From IS, >=842 and < 843		\$6,563.00	\$2,006.00	\$742.00	\$108.00	\$1,028.00	\$0.00	\$0.00
	From IS, >=842 and < 843		\$1,686,942.00	\$515,507.00	\$190,630.00	\$27,655.00	\$264,197.00	\$0.00	\$0.00
	From IS, >=850 and < 853		\$1,389,271.00	\$424,543.00	\$156,992.00	\$22,775.00	\$217,578.00	\$0.00	\$0.00
	From IS, >=860 and < 868		\$2,459,750.00	\$1,064,161.00	\$93,206.00	\$47,015.00	\$104,548.00	-\$6,481.00	\$290,142.00
	From IS, >=870 and < 878		\$4,436,952.00	\$933,592.00	\$95,116.00	\$60,987.00	\$94,475.00	\$119,415.00	\$685,543.00
	From IS, >=901 and < 904		\$2,777,357.00	\$38,569.00	\$862.00	\$7,188.00	\$0.00	\$50,776.00	\$0.00
	From IS, >=905 and < 908		\$551,990.00	\$7,664.00	\$172.00	\$1,430.00	\$0.00	\$10,695.00	\$0.00
	From IS, >=920 and < 921		\$4,866,802.00	\$109,003.00	\$7,015.00	\$21,045.00	\$0.00	\$392,301.00	\$0.00
	From IS, >=932 and < 933		\$785,614.00	\$169,925.00	\$38,916.00	\$9,618.00	\$51,298.00	\$9,066.00	\$41,127.00
89	Factor 16 - Labor Basis	\$26,562,659.00	\$19,720,455.00	\$3,496,906.00	\$669,072.00	\$210,262.00	\$851,561.00	\$580,819.00	\$1,033,584.00
90	Factor 16 - Allocation Factor	1.0000	0.7424	0.1316	0.0252	0.0079	0.0321	0.0219	0.0389
UPIS Basis Comment		Factor 17							

Line # A	Description B	Total C	Residential D	Commercial E	Industrial F	Public Authorities G	Sales for Resale H	Fire Protection - Private I	Fire Protection - Public J
<b>Description</b>									
91	Factor 17 - UPIS Basis	#####	#####	\$275,636,934.00	\$38,099,309.00	\$16,434,894.00	\$43,202,054.00	\$17,891,897.00	\$126,098,485.00
92	Factor 17 - Allocation Factor	1.0000	0.6763	0.1725	0.0238	0.0103	0.0270	0.0112	0.0789
<b>Rate Base Basis</b>									
Factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below.		<b>Factor 18</b>							
<b>Description</b>									
93	Factor 18 - Rate Base Basis	\$992,848,241.00	\$668,655,392.00	\$173,253,035.00	\$22,600,303.00	\$10,342,350.00	\$25,037,202.00	\$10,996,789.00	\$81,963,170.00
94	Factor 18 - Allocation Factor	1.0000	0.6734	0.1745	0.0228	0.0104	0.0252	0.0111	0.0826
<b>Total COS Basis</b>									
The factors are based on the allocation of the total cost of service, excluding those items being allocated.		<b>Factor 19</b>							
(>=600 and <679) or (>=900 and <933) or =403.000 or =403.900 or =408.000 + Summary->Total Return on Rate Base + IS->Total Income Taxes+IS->Total Deferred Income Taxes = 928 or (= 408 and (Description contains "Gross Rec" or "Assess"))									
			\$116,862,830.23	\$27,319,081.18	\$5,178,895.05	\$1,614,540.98	\$6,465,354.31	\$1,890,161.14	\$9,740,747.06
			\$26,766.00	\$5,789.00	\$1,326.00	\$328.00	\$1,748.00	\$309.00	\$1,401.00
95	Factor 19 - Total COS Basis	169,033,942.95	116,836,064.23	27,313,292.18	5,177,569.05	1,614,212.98	6,463,606.31	1,889,852.14	9,739,346.06
96	Factor 19 - Allocation Factor	1.0000	0.6913	0.1616	0.0306	0.0095	0.0382	0.0112	0.0576
<b>Total COS Basis w/o Fire</b>									
The factors are based on COS basis without Fire.		<b>Factor 20</b>							
<b>Description</b>									
97	Factor 20 - Total COS Basis w/o Fire	\$179,017,935.44	\$138,552,988.23	\$32,482,731.18	\$6,062,980.05	\$1,919,235.98	\$0.00	\$0.00	\$0.00
98	Factor 20 - Allocation Factor	1.0000	0.7740	0.1814	0.0339	0.0107	0.0000	0.0000	0.0000

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Number of Years	Year	Maximum Day Ratio	Day Ratio	Weight	Rate of Flow (GDP)	Weight
A	B	C	D	E	F	G
1	1990	1.64				
2	1991	1.36				
3	1992	1.56				
4	1993	1.28				
5	1994	1.29				
6	1995	1.28				
7	1996	1.39				
8	1997	1.30				
9	1998	1.28				
10	1999	1.91				
11	2000	1.64				
12	2001	1.69				
13	2002	1.87				
14	2003	1.91				
15	2004	1.56				
16	2005	1.78				
17	2006	1.76				
18	2007	1.86				
19	2008	1.74				
20	2009	1.80				
21	2010	1.69				
22	2011	1.80				
23	2012	2.10				
24	2013	1.76				
25	2014	1.66				
26	2015	1.53				
27	2016	1.69				
28	2017	1.63				
29	2018	1.62				
30	2019	1.65				
<b>Totals</b>	<b>30</b>	<b>49.03</b>		<b>1.63</b>		

Number of Years	Year	Maximum Day Ratio	Day Ratio	Weight	Rate of Flow (GDP)	Weight
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A	B	C	D	E	F	G
<b>Factor 3A</b>						
Allocation of costs associated with facilities serving base, maximum day extra capacity and fire protection functions.				The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.64 and the average daily system sendout for 2016 of 1.69 MGD. The system demand for fire protection is 12,000,000 Gallons per day.		
Average Day			1.00	0.6135	216,486,667	0.5953
Maximum Day Extra Capacity			0.63	0.3865	136,386,600	0.3750
			1.63	1.0000	352,873,267	0.9703
Fire Protection					10,800,000	0.0297
					363,673,267	1.0000

Number of Years	Year	Maximum Day Ratio	Day Ratio	Weight	Rate of Flow (GDP)	Weight
A	B	C	D	E	F	G
<b>Factor 4A</b>						
Allocation of Costs associated with the facilities serving base and maximum hour extra capacity functions.				The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 2.50. The system demand for fire protection is 7500 gallons per minute.		
Average Hour			1.00	150,338		0.3177
Maximum Hour Extra Capacity			2.10	315,337.56		0.6664
			3.10	465,675.52		0.9841
Fire Protection				7,500		0.0159
<b>Total</b>				<b>473,175.52</b>		<b>1.0000</b>

<b>Factor 4 - District Table</b>			
Allocation of Costs associated with the facilities serving base and maximum hour extra capacity functions.			
Extra Cap Max Hour divided by Average Hour Base Capacity =		3.097524504	
Extra Capacity less Average Hour =		2.097524504	
District	1M Gallon Capacity	Gallons Capacity	Percent.
			15000 GPM



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A	B	C	D	E
District 1	2.8815	2,881,500	1.000000	15,000
<b>Total</b>	<b>2.8815</b>	<b>2,881,500</b>	<b>1.000000</b>	<b>15,000</b>

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

Description A	Fire Lines in inches B	Type of Hydrant (Inches) C	Nozzel Sizes D	Restrictive Diameters Squared E	Quantity F	Relative Demand G	Allocation Factor H
<b>Private Fire Protection</b>							
	2			4.00	583	2332	
	3			9.00	3	27	
	4			16.00	341	5456	
	6			36.00	711	25596	
	8			64.00	421	26944	
	10			100.00	65	6500	
	12			144.00	20	2880	
		Private		20.25	0	0	
		Private		26.50	0	0	
<b>Total Private Fire Protection</b>					<b>2,144</b>	<b>69,735</b>	<b>0.2390</b>

Description A	Hydrant Valve Size (Inches) C	Nozzle Sizes D	Number E	Restrictive Diameters Squared E	Quantity F	Relative Demand G	Allocation Factor H
<b>Public Fire Protection</b>							
	4 1/2	2 1/2	2	20.25	0	0	
		4 1/2	1				
	5 1/4	2 1/2	2	27.56	0	0	
		4 1/2	1				
	4 1/4	2 1/2	2	18.06	0	0	
		4 1/2	1				

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	4 1/2	2 1/2	1	20.25	10,967	222,082	
		4 1/2	1				
	4 1/2	2 1/2	1	6.25	0	0	
		0	0				
	4 3/4	2 1/2	1	22.56	0	0	
		4 1/2	1				
	5 1/4	2 1/2	1	26.50	0	0	
		4 1/2	1				
<b>Total Public Fire Protection</b>					<b>10,967</b>	<b>222,082</b>	<b>0.761</b>
<b>Total Fire Protection</b>					<b>13,111</b>	<b>291,817</b>	<b>1.0000</b>

**Factor 5A**  
Allocation of costs associated with storage facilities. The weighting of the factors is based on the ratio of the capacity required for a 10 hour demand of fire flow, as related to total storage capacity.

Fire Protection Weight =  $\frac{7,500 \text{ GPM} \times 60 \text{ Min.} \times 10 \text{ Hours}}{40,059,509 \text{ Gallons}}$  = 0.1123

General Service Weight =  $\frac{1.0000 \times 0.1123}{1.0000 + 0.1123}$  = 0.8877

Description A	Maximum Hour Ratio B	Percent C	Weight D
Average Hour	1.00	32.28	0.2866
Extra Capacity Maximum Hour	2.10	67.72	0.6011
<b>Total</b>	<b>3.10</b>	<b>100.00</b>	

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

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Description A	Horsepower of Pumps B	Weight C
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
<b>Total</b>	<b>19513</b>	<b>1.0000</b>

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

Description A	Ft. of Mains B	Weight C
Transmission Mains	1,795,552	0.1833
Distribution Mains	8,002,227	0.8167
<b>Total</b>	<b>9,797,779</b>	<b>1.0000</b>

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

Costs are assigned directly to Public Fire Protection.

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

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Number of Years	Year	Maximum Day Ratio	Day Ratio	Weight	Rate of Flow (GDP)	Weight
A	B	C	D	E	F	G
	1	1990	1.64			
	2	1991	1.36			
	3	1992	1.56			
	4	1993	1.28			
	5	1994	1.29			
	6	1995	1.28			
	7	1996	1.39			
	8	1997	1.30			
	9	1998	1.28			
	10	1999	1.91			
	11	2000	1.64			
	12	2001	1.69			
	13	2002	1.87			
	14	2003	1.91			
	15	2004	1.56			
	16	2005	1.78			
	17	2006	1.76			
	18	2007	1.86			
	19	2008	1.74			
	20	2009	1.80			
	21	2010	1.69			
	22	2011	1.80			
	23	2012	2.10			
	24	2013	1.76			
	25	2014	1.66			
	26	2015	1.53			
	27	2016	1.69			
	28	2017	1.63			
	29	2018	1.62			
	30	2019	1.65			
<b>Totals</b>	<b>30</b>	<b>49.03</b>	<b>1.63</b>			

Number of Years	Year	Maximum Day Ratio	Day Ratio	Weight	Rate of Flow (GDP)	Weight
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A	B	C	D	E	F	G
<b>Factor 3A</b>						
Allocation of costs associated with facilities serving base, maximum day extra capacity and fire protection functions.						The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.64 and the average daily system sendout for 2016 of 1.69 MGD. The system demand for fire protection is 32,400,000 Gallons per day.
Average Day			1.00	0.6135	172,301,025	0.5501
Maximum Day Extra Capacity			0.63	0.3865	108,549,646	0.3465
			1.63	1.0000	280,850,671	0.8966
Fire Protection					32,400,000	0.1034
					313,250,671	1.0000

Number of Years A	Year B	Maximum Day Ratio C	Day Ratio D	Weight E	Rate of Flow (GPD) F	Weight G
<b>Factor 4A</b>						
Allocation of Costs associated with the facilities serving base and maximum hour extra capacity functions.						The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 2.50. The system demand for fire protection is 7500 gallons per minute.
Average Hour			1.00	119,653		0.2939
Maximum Hour Extra Capacity			2.21	264,994.33		0.6509
			3.21	384,647.82		0.9447
Fire Protection				22,500		0.0553
<b>Total</b>				<b>407,147.82</b>		<b>1.0000</b>

<b>Factor 4 - District Table</b>						
Allocation of Costs associated with the facilities serving base and maximum hour extra capacity functions.						
Extra Cap Max Hour divided by Average Hour Base Capacity =					3.214681188	
Extra Capacity less Average Hour =					2.214681188	
District	1M Gallon Capacity	Gallons Capacity	Percent.			15000 GPM

Missouri American Water Company  
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St. Louis County Service Area  
0  
Miscellaneous Allocator Calculations

District 1	A	B	C	D	E
Total		8.6405	8,640,450	1.000000	15,000
		8.6405	8,640,450	1.000000	15,000

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

Description A	Fire Lines in inches B	Type of Hydrant (Inches) C	Nozzel Sizes D	Restrictive Diameters Squared E	Quantity F	Relative Demand G	Allocation Factor H
<b>Private Fire Protection</b>							
	2			4.00	1,815	7260	
	3			9.00	1	9	
	4			16.00	544	8704	
	6			36.00	2,245	80820	
	8			64.00	1,298	83072	
	10			100.00	31	3100	
	12			144.00	80	11520	
		Private		20.25	0	0	
		Private		26.50	0	0	
<b>Total Private Fire Protection</b>					6,014	194,485	0.2293

Description A	Hydrant Valve Size (Inches) C	Nozzle Sizes D	Number E	Restrictive Diameters Squared E	Quantity F	Relative Demand G	Allocation Factor H
<b>Public Fire Protection</b>							
	4 1/2	2 1/2	2	20.25	0	0	
		4 1/2	1				
	5 1/4	2 1/2	2	27.56	0	0	
		4 1/2	1				
	4 1/4	2 1/2	2	18.06	0	0	
		4 1/2	1				

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0  
Miscellaneous Allocator Calculations

	4 1/2	2 1/2	1	20.25	32,288	653,832	
		4 1/2	1				
	4 1/2	2 1/2	1	6.25	0	0	
		0	0				
	4 3/4	2 1/2	1	22.56	0	0	
		4 1/2	1				
	5 1/4	2 1/2	1	26.50	0	0	
		4 1/2	1				
<b>Total Public Fire Protection</b>					32,288	653,832	0.7707
<b>Total Fire Protection</b>					<b>38,302</b>	<b>848,317</b>	<b>1.0000</b>

**Factor 5A**  
Allocation of costs associated with storage facilities. The weighting of the factors is based on the ratio of the capacity required for a 10 hour demand of fire flow, as related to total storage

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

Fire Protection Weight =  $\frac{22,500 \text{ GPM} \times 60 \text{ Min.} \times 10 \text{ Hours}}{1,231,873,000 \text{ Gallons}}$  = 0.0110

General Service Weight =  $\frac{1.0000}{0.0110}$  = 0.9890

Description A	Maximum Hour Ratio B	Percent C	Weight D
Average Hour	1.00	31.11	0.3077
Extra Capacity Maximum Hour	2.21	68.89	0.6813
<b>Total</b>	<b>3.21</b>	<b>100.00</b>	

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

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.

Missouri American Water Company  
Case Number WR-2020-0344  
St. Louis County Service Area  
0  
Miscellaneous Allocator Calculations

Description A	Horsepower of Pumps B	Weight C
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
<b>Total</b>	<b>75306</b>	<b>1.0000</b>

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

Description A	Ft. of Mains B	Weight C
Transmission Mains	1,091,702	0.0498
Distribution Mains	20,832,592	0.9502
<b>Total</b>	<b>21,924,294</b>	<b>1.0000</b>

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

Costs are assigned directly to Public Fire Protection.

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



Missouri American Water Company  
Case Number WR-2020-0344  
All Other Mo Areas  
0  
Meters

Meter Size (1)	5/8" Dollar Equivalent (2)	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Public Fire Protection		Total	
		Number of Meters (3)	Weighting (4)=(2) x (3)	Number of Meters (5)	Weighting (6)=(2) x (5)	Number of Meters (7)	Weighting (8)=(2) x (7)	Number of Meters (9)	Weighting (10)=(2) x (9)	Number of Meters (11)	Weighting (12)=(2) x (11)	Number of Meters (13)	Weighting (14)	Number of Meters (15)	Weighting (16)	Number of Meters (17)	Weighting (18)
5/8	1.0	106,978.00	106,978.00	5,411.00	5,411.00	39.00	39.00	303.00	303.00	1.00	1.00	0.00	0.00	0.00	0.00	112,732.00	112,732.00
3/4	1.3	1,578.00	2,051.40	163.00	211.90	5.00	6.50	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	5,882.00	9,999.40	1,817.00	3,088.90	33.00	56.10	187.00	317.90	2.00	3.40	0.00	0.00	0.00	0.00	7,921.00	13,465.70
1-1/2	3.5	151.00	528.50	333.00	1,165.50	1.00	3.50	84.00	294.00	0.00	0.00	0.00	0.00	0.00	0.00	569.00	1,991.50
2	4.3	148.00	636.40	1,651.00	7,099.30	106.00	455.80	377.00	1,621.10	16.00	68.80	0.00	0.00	0.00	0.00	2,298.00	9,881.40
3	19.0	3.00	57.00	55.00	1,045.00	13.00	247.00	45.00	855.00	4.00	76.00	0.00	0.00	0.00	0.00	120.00	2,280.00
4	29.3	0.00	0.00	80.00	2,344.00	29.00	849.70	48.00	1,406.40	8.00	234.40	0.00	0.00	0.00	0.00	165.00	4,834.50
6	48.4	0.00	0.00	27.00	1,306.80	16.00	774.40	8.00	387.20	6.00	290.40	0.00	0.00	0.00	0.00	57.00	2,758.80
8	112.9	1.00	112.90	14.00	1,580.60	9.00	1,016.10	12.00	1,354.80	1.00	112.90	0.00	0.00	0.00	0.00	37.00	4,177.30
10	145.0	0.00	0.00	4.00	580.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	580.00
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
14	0.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>		<b>114,741.00</b>	<b>120,363.60</b>	<b>9,555.00</b>	<b>23,833.00</b>	<b>251.00</b>	<b>3,448.10</b>	<b>1,084.00</b>	<b>6,565.40</b>	<b>38.00</b>	<b>786.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>125,669.00</b>	<b>154,997.00</b>

Service Size (1)	3/4" Dollar Equivalent (2)	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Public Fire Protection		Total	
		Number of Services (3)	Weighting (4)=(2) x (3)	Number of Services (5)	Weighting (6)=(2) x (5)	Number of Services (7)	Weighting (8)=(2) x (7)	Number of Services (9)	Weighting (10)=(2) x (9)	Number of Services (11)	Weighting (12)=(2) x (11)	Number of Services (13)	Weighting (14)	Number of Services (15)	Weighting (16)	Number of Services (17)	Weighting (18)
3/4	1.00	108,556.00	108,556.00	5,574.00	5,574.00	44.00	44.00	323.00	323.00	1.00	1.00	0.00	0.00	0.00	0.00	114,498.00	114,498.00
1	1.17	5,882.00	6,881.94	1,817.00	2,125.89	33.00	38.61	187.00	218.79	2.00	2.34	0.00	0.00	0.00	0.00	7,921.00	9,267.57
1-1/2	1.58	151.00	238.58	333.00	526.14	1.00	1.58	84.00	132.72	0.00	0.00	0.00	0.00	0.00	0.00	569.00	899.02
2	2.04	148.00	301.92	1,651.00	3,368.04	106.00	216.24	377.00	769.08	16.00	32.64	583.00	1,189.32	0.00	0.00	2,881.00	5,877.24
3	2.73	3.00	8.19	55.00	150.15	13.00	35.49	45.00	122.85	4.00	10.92	3.00	8.19	0.00	0.00	123.00	335.79
4	2.88	0.00	0.00	80.00	230.40	29.00	83.52	48.00	138.24	8.00	23.04	341.00	982.08	0.00	0.00	506.00	1,457.28
6	4.24	0.00	0.00	27.00	114.48	16.00	67.84	8.00	33.92	6.00	25.44	711.00	3,014.64	0.00	0.00	768.00	3,256.32
8	6.98	1.00	6.98	14.00	97.72	9.00	62.82	12.00	83.76	1.00	6.98	421.00	2,938.58	0.00	0.00	458.00	3,196.84
10	9.50	0.00	0.00	4.00	38.00	0.00	0.00	0.00	0.00	0.00	0.00	65.00	617.50	0.00	0.00	69.00	655.50
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.00	243.20	0.00	0.00	20.00	243.20
14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>		<b>114,741.00</b>	<b>115,993.61</b>	<b>9,555.00</b>	<b>12,224.82</b>	<b>251.00</b>	<b>550.10</b>	<b>1,084.00</b>	<b>1,822.36</b>	<b>38.00</b>	<b>102.36</b>	<b>2,144.00</b>	<b>8,993.51</b>	<b>0.00</b>	<b>0.00</b>	<b>127,813.00</b>	<b>139,686.76</b>

Missouri American Water Company  
Case Number WR-2020-0344  
St. Louis County Service Area  
0  
Meters

Meter Size (1)	5/8" Dollar Equivalent (2)	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Public Fire Protection		Total	
		Number of Meters (3)	Weighting (4)=(2) x (3)	Number of Meters (5)	Weighting (6)=(2) x (5)	Number of Meters (7)	Weighting (8)=(2) x (7)	Number of Meters (9)	Weighting (10)=(2) x (9)	Number of Meters (11)	Weighting (12)=(2) x (11)	Number of Meters (13)	Weighting (14)	Number of Meters (15)	Weighting (16)	Number of Meters (17)	Weighting (18)
5/8	1.0	282,347.00	282,347.00	823.00	823.00	0.00	0.00	140.00	140.00	0.00	0.00	0.00	0.00	0.00	0.00	283,310.00	283,310.00
3/4	1.3	20,148.00	26,192.40	714.00	928.20	0.00	0.00	169.00	219.70	0.00	0.00	0.00	0.00	0.00	0.00	21,031.00	27,340.30
1	1.7	6,802.00	11,563.40	852.00	1,448.40	0.00	0.00	127.00	215.90	0.00	0.00	0.00	0.00	0.00	0.00	7,781.00	13,227.70
1-1/2	3.5	182.00	637.00	1.00	3.50	1.00	3.50	57.00	199.50	0.00	0.00	0.00	0.00	0.00	0.00	241.00	843.50
1 1/2	0.0	548.00	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	502.00	2,158.60	1,690.00	7,267.00	11.00	47.30	204.00	877.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	19.0	3.00	57.00	91.00	1,729.00	15.00	285.00	35.00	665.00	0.00	0.00	0.00	0.00	0.00	0.00	2,407.00	10,350.10
4	29.3	3.00	87.90	60.00	1,758.00	29.00	849.70	20.00	586.00	0.00	0.00	0.00	0.00	0.00	0.00	144.00	2,736.00
6	48.4	4.00	193.60	34.00	1,645.60	31.00	1,500.40	31.00	1,500.40	0.00	0.00	0.00	0.00	0.00	0.00	112.00	3,281.60
8	112.9	1.00	112.90	47.00	5,306.30	11.00	1,241.90	10.00	1,129.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	4,840.00
10	145.0	0.00	0.00	10.00	1,450.00	8.00	1,160.00	3.00	435.00	0.00	0.00	0.00	0.00	0.00	0.00	69.00	7,790.10
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	21.00	3,045.00
14	0.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>		<b>310,540.00</b>	<b>323,349.80</b>	<b>4,322.00</b>	<b>22,359.00</b>	<b>106.00</b>	<b>5,087.80</b>	<b>796.00</b>	<b>5,967.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>315,216.00</b>	<b>356,764.30</b>

Service Size (1)	3/4" Dollar Equivalent (2)	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Public Fire Protection		Total	
		Number of Services (3)	Weighting (4)=(2) x (3)	Number of Services (5)	Weighting (6)=(2) x (5)	Number of Services (7)	Weighting (8)=(2) x (7)	Number of Services (9)	Weighting (10)=(2) x (9)	Number of Services (11)	Weighting (12)=(2) x (11)	Number of Services (13)	Weighting (14)	Number of Services (15)	Weighting (16)	Number of Services (17)	Weighting (18)
3/4	1.00	302,495.00	302,495.00	1,537.00	1,537.00	0.00	0.00	309.00	309.00	0.00	0.00	0.00	0.00	0.00	0.00	304,341.00	304,341.00
1	1.17	6,802.00	7,958.34	852.00	996.84	0.00	0.00	127.00	148.59	0.00	0.00	0.00	0.00	0.00	0.00	7,781.00	9,103.77
1-1/2	1.58	182.00	287.56	1.00	1.58	1.00	1.58	57.00	90.06	0.00	0.00	0.00	0.00	0.00	0.00	241.00	380.78
1 1/2	0.00	548.00	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	548.00	0.00
2	2.04	502.00	1,024.08	1,690.00	3,447.60	11.00	22.44	204.00	416.16	0.00	0.00	1,815.00	3,702.60	0.00	0.00	4,222.00	8,612.88
3	2.73	3.00	8.19	91.00	248.43	15.00	40.95	35.00	95.55	0.00	0.00	1.00	2.73	0.00	0.00	145.00	395.85
4	2.88	3.00	8.64	60.00	172.80	29.00	83.52	20.00	57.60	0.00	0.00	544.00	1,566.72	0.00	0.00	656.00	1,889.28
6	4.24	4.00	16.96	34.00	144.16	31.00	131.44	31.00	131.44	0.00	0.00	2,245.00	9,518.80	0.00	0.00	2,345.00	9,942.80
8	6.98	1.00	6.98	47.00	328.06	11.00	76.78	10.00	69.80	0.00	0.00	1,298.00	9,060.04	0.00	0.00	1,367.00	9,541.66
10	9.50	0.00	0.00	10.00	95.00	8.00	76.00	3.00	28.50	0.00	0.00	31.00	294.50	0.00	0.00	52.00	494.00
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80.00	972.80	0.00	0.00	80.00	972.80
14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Missouri American Water Company  
Case Number WR-2020-0344  
St. Louis County Service Area  
0  
Meters

Meter Size (1)	5/8" Dollar Equivalent (2)	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Public Fire Protection		Total	
		Number of Meters (3)	Weighting (4)=(2) x (3)	Number of Meters (5)	Weighting (6)=(2) x (5)	Number of Meters (7)	Weighting (8)=(2) x (7)	Number of Meters (9)	Weighting (10)=(2) x (9)	Number of Meters (11)	Weighting (12)=(2) x (11)	Number of Meters (13)	Weighting (14)	Number of Meters (15)	Weighting (16)	Number of Meters (17)	Weighting (18)
<b>Total</b>		310,540.00	311,805.75	4,322.00	6,971.47	106.00	432.71	796.00	1,346.70	0.00	0.00	6,014.00	25,118.19	0.00	0.00	321,778.00	345,674.82

**Confluence Rivers Utility Operating Company, Inc.**  
**WR-2020-0053**

**Arnold Sewer District A**  
**Rate Making Income Statement**

**Operating Revenues at Current Rates**

1	Tariffed Rate Revenues *	\$ 5,405,145
2	Other Operating Revenues *	\$ 20,373
3	<b>Total Operating Revenues</b>	<b>\$ 5,425,518</b>

\* See "Revenues - Current Rates" for Details.

**Cost of Service**

	<b>Account Number</b>		<b>Dollar</b>
	<b>Number</b>	<b>Item</b>	<b>Amount</b>
4	701.000	Operation Labor & Expenses	\$ 2,087
5	703.000	Miscellaneous Expenses	\$ 15
6	705.000	Rents	\$ 944
7	742.000	Operation Labor & Expenses-TDO	\$ 282,602
8	743.000	Miscellaneous Expenses-TDO	\$ 1,158,152
9	744.000	Miscellaneous Expenses-TDO	\$ 10,090
10	752.000	Maintenance of Water Treatment Equipment	\$ 10,715
11	903.000	Customer Records & Collection Expenses	\$ 67,287
12	904.000	Uncollectible Amounts	\$ 19,935
13	905.000	Misc. Customer Accounts Expense	\$ 9,924
14	920.000	Admin. & General Salaries	\$ 109,372
15	921.000	Office Supplies & Expense	\$ 34,108
16	923.000	Outside Services Employed	\$ 334,406
17	924.000	Property Insurance	\$ 64,415
18	925.000	Injuries and Damages	\$ 662
19	926.000	Employee Pensions & Benefits	\$ 40,530
20	928.000	Regulatory Expense	\$ 954
21	930.200	Misc. General Expense	\$ 122,126
22	930.300	Research & Development Expenses	\$ 1,037
23	931.000	Rents-AGE	\$ 48,461
24	932.000	Maint. Of General Plant	\$ 19,421
25	403.000	Depreciation Expense, Dep. Exp.	\$ 766,351
26	404.000	Amortization-LTD Term Plant	\$ 890,940
27	407.000	Amortization-Property Losses	\$ 1,716
28	408.100	Property Taxes	\$ 177
29	408.100	Payroll Taxes	\$ 32,272
30	408.100	Other Taxes	\$ (28)
31	408.100	PSC Assessment	\$ 34,286
32		Current Income Taxes	\$ 374,715
33		Deferred Income Tax	\$ 39,111
34		Amortization of Protected Excess ADIT	\$ (32,467)
35		Amortization of Unprotected Excess ADIT	\$ (219,519)
36		Additional Current Tax Required	\$ (109,837)
37		Return on Rate Base	\$ 750,963
		True-up Estimate	\$ 203,037
38	<b>Total Cost of Service</b>		<b>\$ 5,068,960</b>

39 **Overall Revenue Decrease Needed** **\$ (336,185)**

40 Rate Base \$ 11,869,182  
41 Rate of Return 6.327%

**Confluence Rivers Utility Operating Company, Inc.**

**WR-2020-0053**

**Arnold Sewer District A**

**Development of Tariffed Rates**

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<b>Revenues Generated by Current Tariffed Rates</b>	<b>\$ 5,405,145</b>
<b>Agreed-Upon Overall Revenue Increase</b>	<b>\$ (336,185)</b>
<b>Percentage Increase/Decrease Needed</b>	<b>-6.2197%</b>

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<b>Rates</b>				
	<b>Current Service Charge</b>	<b>Proposed Service Charge</b>	<b>Current Commodity Charge</b>	<b>Proposed Commodity Charge</b>
	\$ 32.64	\$ 30.61	\$ 6.2591	\$ 5.8698
Dollar Decrease	\$ (2.03)		\$ (0.39)	

**Confluence Rivers Utility Operating Company, Inc.**

**WR-2020-0053**

<b>Arnold Sewer District A</b>				
<b>Residential Customer Bill Comparison</b>				
<b>Company</b>	<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Dollar Increase/Decrease</b>	<b>Percent Increase</b>
Arnold	\$ 32.64	\$ 30.61	\$ (2.03)	<b>-6.2197%</b>
Usage Rate > 5,000 gallons	6.2591	5.8698	\$ (0.39)	<b>-6.2197%</b>

**Confluence Rivers Utility Operating Company, Inc.**

**WR-2020-0053**

<b>All Other Missouri Sewer Service Area</b>			
<b>Rate Making Income Statement</b>			
<b>Operating Revenues at Current Rates</b>			
1		Tariffed Rate Revenues *	\$ 5,542,861
2		Other Operating Revenues *	\$ 25,425
3		<b>Total Operating Revenues</b>	<b>\$ 5,568,286</b>
		* See "Revenues - Current Rates" for Details.	
<b>Cost of Service</b>			
	<b>Account Number</b>	<b>Item</b>	<b>Dollar Amount</b>
4	701.000	Operation Labor & Expenses	\$ 1,466
5	703.000	Miscellaneous Expenses	\$ 10,286
6	705.000	Rents	\$ 1,512
7	716.000	Maint. Of Supply Mains	\$ 13,208
8	721.000	Fuel or Power Purchased for Pumping	\$ 4,483
9	724.000	Miscellaneous Expense	\$ 393
10	731.000	Maint. Of Structures & Improvements	\$ (66)
11	732.000	Maint. Of Power Production Equipment	\$ 2,007
12	741.000	Chemicals	\$ 34,919
13	742.000	Operation Labor & Expense	\$ 674,611
14	743.000	Miscellaneous Expenses-TDO	\$ 1,040,011
15	744.000	Miscellaneous Expenses-TDO	\$ (65,259)
16	745.000	Rents	\$ 15,538
17	750.000	Maint. Supervision & Engineering - TDM	\$ (1,364)
18	752.000	Maintenance of Water Treatment Equipment	\$ 499,764
19	903.000	Customer Records & Collection Expenses	\$ 66,227
20	904.000	Uncollectible Amounts	\$ 34,802
21	905.000	Misc. Customer Accounts Expense	\$ 12,263
22	920.000	Admin. & General Salaries	\$ 365,191
23	921.000	Office Supplies & Expense	\$ 190,851
24	923.000	Outside Services Employed	\$ 624,953
25	924.000	Property Insurance	\$ 115,090
26	925.000	Injuries and Damages	\$ 1,060
27	926.000	Employee Pensions & Benefits	\$ 66,271
28	928.000	Regulatory Expense	\$ 977
29	930.200	Misc. General Expense	\$ (30,554)
30	930.300	Research & Development Expenses	\$ 1,662
31	931.000	Rents-AGE	\$ 7,854
32	932.000	Maint. Of General Plant	\$ 24,091
33	403.000	Depreciation Expense, Dep. Exp.	\$ 1,521,873
34	404.000	Amortization-LTD Term Plant	\$ 38,878
35	407.000	Amortization-Property Losses	\$ 2,641
36	408.100	Property Taxes	\$ 284

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CCOS Schedule 10

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**Confluence Rivers Utility Operating Company, Inc.**

**WR-2020-0053**

37	408.100	Payroll Taxes	\$ 59,493
38	408.100	Other Taxes	\$ (456)
39	408.100	PSC Assessment	\$ 34,588
40		Adjustment to Match Sewer EMS Run	\$ 540
41		<b>Sub-Total Operating Expenses</b>	<b>\$ 5,370,088</b>
42	409.10	Current Income Taxes	\$ 540,493
43	410.10	Deferred Income Tax	\$ (97,386)
44	0.000	Amortization of Protected Excess ADIT	\$ (49,964)
45	0.000	Amortization of Unprotected Excess ADIT	\$ (337,826)
46		Additional Current Tax Required	\$ 301,621
47		<b>Sub-Total Taxes</b>	<b>\$ 356,938</b>
48		<b>Return on Rate Base</b>	<b>\$ 1,377,942</b>
49		<b>Total Cost of Service</b>	<b>\$ 7,104,968</b>
50		<b>True-up Estimate</b>	<b>\$ 4,920,771</b>
51		<b>Total Cost of Service</b>	<b>\$ 12,025,739</b>
52		<b>Overall Revenue Increase Needed</b>	<b>\$ 6,482,878</b>
53		Rate Base	\$ 21,778,755
54		Rate of Return	6.327%



**Confluence Rivers Utility Operating Company, Inc.  
WR-2020-0053**

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

<b>Revenues Generated by Current Tariffed Rates</b>	\$	<b>5,542,861</b>
<b>Agreed-Upon Overall Revenue Increase</b>	\$	<b>6,482,878</b>
<b>Percentage Increase/Decrease Needed</b>		<b>116.96%</b>

	<b>Rates</b>			
	<b>Current Service Charge</b>	<b>Proposed Service Charge</b>	<b>Current Commodity Charge</b>	<b>Proposed Commodity Charge</b>
5/8" Residential RT 2.1	\$ 58.13	\$ 68.39	\$ 9.6884	\$ 11.3989
5/8" Residential RT 3.1	\$ 38.75	\$ 54.71	\$ 6.4590	\$ 9.1191
5/8" Residential Lawson	\$ 7.95	\$ 54.71	\$ 4.2000	\$ 9.1191
3/4" RT 2.1	\$ 75.62	\$ 88.97		
3/4" RT 3.1	\$ 50.42	\$ 71.18		
1" RT 2.1	\$ 110.52	\$ 130.03		
1" RT 3.1	\$ 73.68	\$ 104.03		
1 1/2" RT 2.1	\$ 197.84	\$ 232.77		
1 1/2" RT 3.1	\$ 131.89	\$ 186.21		
2" RT 2.1	\$ 302.62	\$ 356.05		
2" RT 3.1	\$ 201.75	\$ 284.84		
3" RT 2.1	\$ 533.16	\$ 627.29		
3" RT 3.1	\$ 355.44	\$ 501.83		
4" RT 2.1	\$ 873.55	\$ 1,027.78		
4" RT 3.1	\$ 582.37	\$ 822.22		
Other Public Authority	\$ 70,255	\$ 82,170		

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

**Confluence Rivers Utility Operating Company, Inc.**

**WR-2020-0053**

<b>All Other Missouri Sewer Service Area Residential Customer Bill Comparison</b>				
<b>Company</b>	<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Dollar Increase/Decrease</b>	<b>Percent Increase</b>
District A	\$ 58.13	\$ 68.39	\$ 10.26	17.66%
District B	\$ 38.75	\$ 54.71	\$ 15.96	41.20%

MATTHEW J. BARNES

EDUCATION AND RATE CASE PARTICIPATION

**Educational and Employment Background and Credentials**

I am a Utility Regulatory Auditor IV in the Water and Sewer Department, Commission Staff Division for the Missouri Public Service Commission. I was promoted to Utility Regulatory Auditor IV in the Energy Resources Department, Commission Staff Division for the Missouri Public Service Commission in June 2008. I accepted the position of Utility Regulatory Auditor I/II/III in June 2003. I transferred to the position of Utility Regulatory Auditor IV in the Water and Sewer Department in June 2016. In July 2020, my title changed to Senior Regulatory Auditor.

In December 2002, I earned a Bachelor of Science Degree in Business Administration with an Emphasis in Accounting from Columbia College. In May 2005, I earned a Masters in Business Administration with an Emphasis in Accounting from William Woods University.

**RATE CASE PARTICIPATION**

<b>Date Filed</b>	<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Case Name</b>
09/08/2004	Merger with TXU Gas	GM20040607	Staff Recommendation	Atmos Energy Corporation
10/15/2004	Rate of Return	TC20021076	Supplemental Direct	BPS Telephone Company
06/28/2005	Finance Recommendation	EF20050387	Staff Recommendation	Kansas City Power and Light Company
06/28/2005	Finance Recommendation	EF20050388	Staff Recommendation	Kansas City Power and Light Company
08/31/2005	Finance Recommendation	EF20050498	Staff Recommendation	Kansas City Power and Light Company
11/15/2005	Spin-off of landline operations	IO20060086	Rebuttal	Sprint Nextel Corporation
03/08/2006	Spin-off of landline operations	TM20060272	Rebuttal	Alltel Missouri, Inc.

MATTHEW J. BARNES

EDUCATION AND RATE CASE PARTICIPATION

<b>Date Filed</b>	<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Case Name</b>
08/08/2006	Rate of Return	ER20060314	Direct	Kansas City Power & Light Company
09/08/2006	Rate of Return	ER20060314	Rebuttal	Kansas City Power & Light Company
09/13/2006	Rate of Return	GR20060387	Direct	Atmos Energy Corporation
10/06/2006	Rate of Return	ER20060314	Surrebuttal	Kansas City Power & Light Company
11/07/2006	Rate of Return	ER20060314	True-Up Direct	Kansas City Power & Light Company
11/13/2006	Rate of Return	GR20060387	Rebuttal	Atmos Energy Corporation
11/23/2006	Rate of Return	GR20060387	Surrebuttal	Atmos Energy Corporation
12/01/2006	Rate of Return	WR20060425	Direct	Algonquin Water Resources of Missouri LLC
12/28/2006	Rate of Return	WR20060425	Rebuttal	Algonquin Water Resources of Missouri LLC
01/12/2007	Rate of Return	WR20060425	Surrebuttal	Algonquin Water Resources of Missouri LLC
02/07/2007	Finance Recommendation	GF20070220	Staff Recommendation	Laclede Gas Company
05/04/2007	Rate of Return	GR20070208	Direct	Laclede Gas Company

MATTHEW J. BARNES

EDUCATION AND RATE CASE PARTICIPATION

<b>Date Filed</b>	<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Case Name</b>
07/24/2007	Rate of Return	ER20070291	Direct	Kansas City Power and Light Company
08/30/2007	Rate of Return	ER20070291	Rebuttal	Kansas City Power and Light Company
09/20/2007	Rate of Return	ER20070291	Surrebuttal	Kansas City Power and Light Company
11/02/2007	Rate of Return	ER20070291	True-up Direct	Kansas City Power and Light Company
02/01/2008	Finance Recommendation	EF20080214	Staff Recommendation	Kansas City Power and Light Company
02/22/2008	Rate of Return	ER20080093	Cost of Service Report	The Empire District Electric Company
04/04/2008	Rate of Return	ER20080093	Rebuttal Testimony	The Empire District Electric Company
04/25/2008	Rate of Return	ER20080093	Surrebuttal Testimony	The Empire District Electric Company
08/18/2008	Rate of Return	WR20080311	Cost of Service Report	Missouri-American Water Company
09/30/2008	Rate of Return	WR20080311	Rebuttal Testimony	Missouri-American Water Company
10/16/2008	Rate of Return	WR2008031	Surrebuttal Testimony	Missouri-American Water Company
02/26/2010	Fuel Adjustment Clause	ER20100130	Cost of Service Report	The Empire District Electric Company

MATTHEW J. BARNES

EDUCATION AND RATE CASE PARTICIPATION

<b>Date Filed</b>	<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Case Name</b>
04/02/2010	Fuel Adjustment Clause	ER20100130	Rebuttal Testimony	The Empire District Electric Company
04/23/2010	Fuel Adjustment Clause	ER20100130	Surrebuttal Testimony	The Empire District Electric Company
02/23/2011	Fuel Adjustment Clause	ER20110004	Cost of Service Report	The Empire District Electric Company
04/22/2011	Fuel Adjustment Clause	ER20110004	Rebuttal Testimony	The Empire District Electric Company
04/28/2011	Fuel Adjustment Clause	ER20110004	Surrebuttal Testimony	The Empire District Electric Company
05/06/2011	Fuel Adjustment Clause	ER20110004	True-up Direct Testimony	The Empire District Electric Company
10/21/2011	Costs for the Phase-In Tariffs	ER20120024	Direct Testimony	KCP&L Greater Missouri Operations Company
11/17/2011	Rate of Return	WR20110337	Cost of Service Report	Missouri-American Water Company
08/09/2012	Fuel Adjustment Clause	ER20120175	Staff Report	KCP&L Greater Missouri Operations Company
09/12/2012	Fuel Adjustment Clause	ER20120175	Rebuttal Testimony	KCP&L Greater Missouri Operations Company
10/10/2012	Fuel Adjustment Clause	ER20120175	Surrebuttal Testimony	KCP&L Greater Missouri Operations Company
11/30/2012	Fuel Adjustment Clause	ER20120345	Cost of Service Report	The Empire District Electric Company

MATTHEW J. BARNES

EDUCATION AND RATE CASE PARTICIPATION

<b>Date Filed</b>	<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Case Name</b>
12/13/2014	Fuel Adjustment Clause	ER20120345	Class Cost of Service Report	The Empire District Electric Company
01/16/2013	Fuel Adjustment Clause	ER20120345	Rebuttal Testimony	The Empire District Electric Company
02/14/2013	Fuel Adjustment Clause	ER20120345	Surrebuttal Testimony	The Empire District Electric Company
12/05/2014	Fuel Adjustment Clause	ER20140258	Cost of Service Report	Ameren Missouri
12/19/2014	Fuel Adjustment Clause	ER20140258	Class Cost of Service Report	Ameren Missouri
01/16/2015	Fuel Adjustment Clause	ER20140258	Rebuttal Testimony	Ameren Missouri
02/06/2015	Fuel Adjustment Clause	ER20140258	Surrebuttal Testimony	Ameren Missouri
03/17/2015	Fuel Adjustment Clause	ER20140258	True-up Direct Testimony	Ameren Missouri
07/15/2016	Fuel Adjustment Clause	ER20160156	Staff Report Revenue Requirement Cost of Service	KCP&L Greater Missouri Operations Company
07/29/2016	Fuel Adjustment Clause	ER20160156	Staff Report Rate Design	KCP&L Greater Missouri Operations Company
10/13/2016	Rate of Return	SR20160202	Rebuttal Testimony	Raccoon Creek Utility Operating Company
10/13/2017	Rate of Return	WR20170259	Direct Testimony	Indian Hills Utility Operating Company

MATTHEW J. BARNES

EDUCATION AND RATE CASE PARTICIPATION

<b>Date Filed</b>	<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Case Name</b>
12/13/2017	Class Cost of Service/Rate Design	WR20170285	Staff's Class Cost of Service and Rate Design Report	Missouri American Water Company
01/24/2018	Special Contracts	WR20170285	Rebuttal Testimony	Missouri American Water Company
02/09/2018	Class Cost of Service/Rate Design	WR20170285	Surrebuttal Testimony	Missouri American Water Company
03/17/2020	Rate Design	WR20200156	Rate Design	Confluence Rivers Utility Operating Company



## **JAMES A. BUSCH**

### **Brief Work History**

I am the Manager of the Water and Sewer Department of the Missouri Public Service Commission (PSC or Commission). I have over 20 years of experience in the field of public utility regulation. I spent two and a half years working as an Economist I in the PSC's Procurement Analysis Department working primarily on hedging programs for natural gas procurement and reviewing and designing incentive plans. I then worked for almost five and a half years with the Missouri Office of the Public Counsel (Public Counsel) as a Public Utility Economist. During my tenure at Public Counsel, I worked on numerous issues in the electric, natural gas, and water/sewer industries. I then transferred back to the PSC as an Economist III in the Commission's Energy Department. While employed in the Energy Department, I worked exclusively on electric industry issues including conducting rate design/class cost of service studies, demand-side management, and integrated resource planning. For the past ten years, I have been the Manager of the Water and Sewer Department supervising a staff of seven technical experts. My duties as the Manager of Water and Sewer involve all aspects of the Commission's regulation of the water and sewer industries including customer complaints, reviewing testimony, setting policy, and working with the utilities to promote best practices in their provision of safe and adequate service at just and reasonable rates. I am also a member of the National Association of Regulatory Utility Commissioners (NARUC) Subcommittee on Water and the NARUC Subcommittee on Rate Design.

Furthermore, I have been a member of the Adjunct Faculty at Columbia College and Stephens College. I have been teaching at Columbia College since 2000. Courses that I teach or have taught include introductory micro- and macroeconomics, Intermediate Microeconomics, and Managerial Economics. These courses are taught either on-site or over the internet. I was the developer of the Intermediate Microeconomics course currently being offered at Columbia College. At Stephens College, I taught a macroeconomics course and an Entrepreneurial Finance Course in 2007.

### **Education**

Masters of Science – Economics  
Southern Illinois University at Edwardsville

Bachelors of Science – Economics  
Southern Illinois University at Edwardsville

**Cases of Filed Testimony  
James A. Busch**

<u>Company</u>	<u>Case No.</u>
Union Electric Company	GR-97-393
Missouri Gas Energy	GR-98-140
Laclede Gas Company	GO-98-484
Laclede Gas Company	GR-98-374
St. Joseph Light & Power	GR-99-246
Laclede Gas Company	GT-99-303
Laclede Gas Company	GR-99-315
Fiber Four Corporation	TA-2000-23; et al
Missouri-American Water Company	WR-2000-281/SR-2000-282
Union Electric Company, d/b/a AmerenUE	GR-2000-512
St. Louis County Water	WR-2000-844
Empire District Electric Company	ER-2001-299
Missouri Gas Energy	GR-2001-292
Laclede Gas Company	GT-2001-329
Laclede Gas Company	GO-2000-394
Laclede Gas Company	GR-2001-629
UtiliCorp United, Inc.	ER-2001-672
Union Electric Company, d/b/a AmerenUE	EC-2001-1
Laclede Gas Company	GR-2002-356
Empire District Electric Company	ER-2002-424
Southern Union Company	GM-2003-0238
Aquila, Inc.	EF-2003-0465
Missouri-American Water Company	WR-2003-0500
Union Electric Company, d/b/a AmerenUE	GR-2003-0517
Aquila, Inc.	ER-2004-0034
Aquila, Inc.	GR-2004-0072
Missouri Gas Energy	GR-2004-0209
Empire District Electric Company	ER-2004-0570
Aquila, Inc.	EO-2002-0384
Aquila, Inc.	ER-2005-0436
Empire District Electric Company	ER-2006-0315
Kansas City Power & Light	ER-2006-0314
Union Electric Company, d/b/a AmerenUE	ER-2007-0002
Aquila, Inc.	EO-2007-0395
Missouri-American Water Company (Live)	WC-2009-0277
Missouri-American Water Company	WR-2010-0131
Review of Economic, Legal and Policy Considerations Of District Specific Pricing and Single Tariff Pricing (Live)	SW-2011-0103
Timber Creek Sewer Company	SR-2011-0320
Missouri-American Water Company	WR-2011-0337
Emerald Pointe Utility Company	SR-2013-0016

**cont'd James A. Busch**

<u>Company</u>	<u>Case No.</u>
City of Pevely and CPWSD C-1 of Jefferson County	WC-2014-0018
Hickory Hills Water and Sewer Company, Inc	SR-2014-0166/WR-2014-0167
Peaceful Valley Service Company (Live)	SR-2014-0153/WR-2014-0154
Central Rivers Wastewater Utility	SR-2014-0247
Missouri-American Water Company	WR-2015-0301
Ridge Creek Water, LLC	WO-2017-0236
Missouri-American Water Company	WO-2018-0059
Missouri-American Water Company	WR-2017-0285
Liberty Utilities (Missouri Water), LLC and Ozark	WM-2018-0023
Liberty Utilities (Missouri Water), LLC	WR-2018-0170
Osage Utility Operating Company (Live)	WA-2019-0185
Confluence Rivers Operating Company	WA-2019-0299
Elm Hills Operating Company	WR-2020-0275