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 **

1		TABLE OF CONTENTS
2		REPORT ON
3 4 5		CLASS COST OF SERVICE AND BATE DESIGN
5		MISSOUDI A MEDICAN WATED COMDANN
0		MISSOURI-AMERICAN WATER COMPANY
/	T	CASE NO. WR-2020-0544
8	1.	EXECUTIVE SUMMARY
9	A.	Staff's Class Cost of Service and Rate Design Objectives
10	В.	Staff's Plan to Accomplish These Objectives
11	II.	CLASS COST OF SERVICE: WATER OPERATIONS
12	А.	Overview
13	В.	Base-Extra Capacity Method
14	C.	Allocation Factors
15	D.	Transmission and Distribution Mains Adjustment
16	E.	Results of Water Class Cost of Service Study
17	III.	RATE DESIGN: WATER OPERATIONS
18	A.	Overview
19	B.	Design of Rates
20	C.	District Rate Design
21	IV.	COST OF SERVICE: SEWER OPERATIONS
22	А.	Overview
23	B.	Results of Sewer Cost of Service
24	V.	RATE DESIGN: SEWER OPERATIONS
25	VI.	SPECIAL CONTRACTS
26	VII.	MISCELLANEOUS FEES
27	VIII.	REVENUE STABILIZATION MECHANISM
28	IX.	SCHEDULES INCLUDED IN STAFF'S CCOS REPORT

1		REPORT ON
2		CLASS COST OF SERVICE
5 4		AND RATE DESIGN
5		MISSOURI-AMERICAN WATER COMPANY
6		CASE NO. WR-2020-0344
7	I.	EXECUTIVE SUMMARY
8		A. Staff's Class Cost of Service and Rate Design Objectives
9		Staff's class cost of service and rate design objectives are:
10 11 12		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);
13 14 15 16 17 18 19 20 21 22		2. <i>To continue utilizing the existing rate districts for water and sewer customers.</i> The water districs are St. Louis County Service Area, All Other Missouri Service Areas Outside of St. Louis County and Outside of Mexico, and Mexico Service Area. ¹ 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;
23 24 25 26 27		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
28 29 30 31		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.

¹ 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.

B. **Staff's Plan to Accomplish These Objectives** 1 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 water and which allocates costs to each customer classification in each district. 7 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 recommended by Staff. 12 II. **CLASS COST OF SERVICE: WATER OPERATIONS** 13 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,

Principles of Water Rates, Fees, and Charges, Seventh Edition (AWWA M1), which is the method generally accepted by the industry and utilized in past MAWC rate cases by both Staff and MAWC. This method involves allocating the various cost components based on data pertaining to operating costs, operating revenues, system capacity, customer usage, and customer numbers. The results of these allocations show the relative cost of service for each customer class and the appropriate operating revenue levels that should be recovered from each customer class. Rates are

Page 2

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

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

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

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

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

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

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

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

C. Allocation Factors

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

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

1 2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

D. Transmission and Distribution Mains Adjustment

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

1 2

3

4

5

6

7

8

9

10

18

19

E. Results of Water Class Cost of Service Study

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

17 Staff Expert/Witness: Matthew J. Barnes

III. RATE DESIGN: WATER OPERATIONS

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.

Case WR-2020-0344 Staff CCOS Report

2 3 4

14

1

B. **Design of Rates**

Presently, a single-block rate structure is used for all MAWC customers, with the exception of residential customers in the Mexico Service Area; the Mexico Service Area has an 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 Rate J. MAWC is also proposing to start the transition of any remaining Rate J customers to 11 12 Rate A. Staff will address this proposal in its rebuttal testimony.

13 Staff Expert/Witness: Matthew J. Barnes

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 associated with producing water above a certain level.² Staff recommends that the Commission 25 26 approve continuation of MAWC's Inclining Block Rate Pilot Program. See CCOS Schedule 1. 27 Staff Expert/Witness: Matthew J. Barnes

 $^{^{2}}$ 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.

Low-Income Rate

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

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

continued on next page



However, Staff's analysis does not include data for the update period through June 30, 2020.³ While Staff's current analysis shows little to no change in MAWC's bad debt expenses since the implementation of low-income rates, the COVID-19 pandemic has severely affected the US economy and it is Staff's position that it needs to examine data through June 30, 2020, before it makes a final recommendation regarding MAWC's low-income rates. As such Staff will provide its recommendation as to whether MAWC's low-income pilot program should be continued in the current service area, be expanded to other service areas, or eliminated, in its Rebuttal Testimony. *Staff Expert/Witness: Matthew J. Barnes*

C. District Rate Design

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

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

Case WR-2020-0344 Staff CCOS Report

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

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

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

17

22

23

24

25

26

27

28

8

9

10

11

12

13

14

15

16

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

IV. COST OF SERVICE: SEWER OPERATIONS

A. Overview

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

Case WR-2020-0344 Staff CCOS Report

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 Service Areas, District A⁴ has higher customer and commodity rates when compared to District B.⁵ 6 7 Staff increased District A's current rates by approximately 18%. Staff's proposed District A residential rate for a 5/8" customer is \$68.39. Staff then increased District B's current rates by 8 9 approximately 80% of Staff's District A proposed rate of \$68.39 to bring District B's rates more in line with District A's rates. Staff's proposed District B rate for a 5/8" customer is \$54.71. The 10 Lawson Service Area was approved late in MAWC's last rate case, Case No. WR-2017-0285, as 11 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

20

21

22

V. RATE DESIGN: SEWER OPERATIONS

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

19 Staff Expert/Witness: Matthew J. Barnes

VI. SPECIAL CONTRACTS

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

⁴ "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.

⁵ "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.

**

1

2 3

4

5

7

8

9

10

11

12

13

14

15

16

**

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

6 Staff Expert/Witness: Matthew J. Barnes

VII. MISCELLANEOUS FEES

Staff does not recommend any changes to MAWC's Miscellaneous Fees at this time. *Staff Expert/Witness: Matthew J. Barnes*

VIII. REVENUE STABILIZATION MECHANISM

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

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

⁶ Missouri Revised Statutes, Title XXV, Section 393.130, (2016).

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

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

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

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

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

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

1

2

⁸ 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).

6

7

8

9

10

22

23

24

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

There are pros and cons to establishing a RSM. Some of the pros include the elimination of the "throughput disincentive," the stabilization of the utility revenue stream, and potentially lower debt costs. Some of the cons may include shifting risk from the utility to the consumer, increasing rates on those consumers who have already undertaken conservation measures on their 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 employed for over 100 years. The utility and the consumer, as well as all stakeholders, ultimately 12 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 items, that may or may not reflect overall business conditions in the market. In this case, MAWC 17 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

IX. SCHEDULES INCLUDED IN STAFF'S CCOS REPORT

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

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

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

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

Case WR-2020-0344 Staff CCOS Report

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)Implement General Rate Increase for)Water and Sewer Service Provided in)Missouri Service Areas)

Case No. WR-2020-0344

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

<u>/s/ James A. Busch</u> JAMES A. BUSCH

Missouri American Water Staff Direct Proposed Residential Customer Rates

Water District 1 - St. Louis County Service Area	Usage in		Pres	ent Rate	s			Prop	Dollar	Percent				
Metered Monthly Customers	Gallons	Customer Charg	e Vol	umetric		Total	Cu	stomer Charge	Volu	ımetric		Total	Change	Change
	3,000	\$ 9.00	\$	4.7814	\$	23.34	\$	9.18	\$	4.5155	\$	22.73	\$ (0.62)	-2.65%
St. Louis Metro	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%
Metered Quarterly Customers														
	9,000	\$ 27.00	\$	4.7814	\$	70.03	\$	18.66	\$	4.5155	\$	59.30	\$ (10.73)	-15.33%
St. Louis Metro	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%
	Usage in Present Rates						Proposed Rates							_
Water District 2 - All Other Missouri Service Area	Usage in		Pres	ent Rate	S			Prop	posed	l Rates			Dollar	Percent
Water District 2 - All Other Missouri Service Area Metered Monthly Customers	Usage in Gallons	Customer Charg	Pres e Vol	ent Rate umetric	s	Total	Cus	Proj stomer Charge	oosed Volu	l Rates ımetric		Total	Dollar Change	Percent Change
Water District 2 - All Other Missouri Service Area Metered Monthly Customers	Usage in Gallons 3,000	Customer Charg \$ 9.00	Prese e Vol \$	ent Rate umetric 6.2469	s \$	Total 27.74	Cu: \$	Prop stomer Charge 12.88	oosed Volu \$	I Rates umetric 4.7059	\$	Total 27.00	Dollar Change \$ (0.74)	Percent Change -2.68%
Water District 2 - All Other Missouri Service Area Metered Monthly Customers Brunswick, Emerald Pointe, Golden Acres, Joplin, Lakewood Manor,	Usage in Gallons 3,000 5,000	Customer Charg \$ 9.00 \$ 9.00	Prese e Vol \$ \$	ent Rate umetric 6.2469 6.2469	s \$ \$	Total 27.74 40.23	Cu: \$ \$	Prop stomer Charge 12.88 12.88	vosed Volu \$ \$	Rates umetric 4.7059 4.7059	\$ \$	Total 27.00 36.41	Dollar Change \$ (0.74) \$ (3.82)	Percent Change -2.68% -9.51%
Water District 2 - All Other Missouri Service Area Metered Monthly Customers Brunswick, Emerald Pointe, Golden Acres, Joplin, Lakewood Manor, Lake Tanneycomo, Maplewood, Ozark Mountain, Pevely Farms, Platte	Usage in Gallons 3,000 5,000	S 9.00 \$ 9.00	Prese e Vol \$ \$	ent Rate umetric 6.2469 6.2469	s \$ \$	Total 27.74 40.23	Cu: \$ \$	Proj stomer Charge 12.88 12.88	oosed Volu \$ \$	Rates imetric 4.7059 4.7059	\$ \$	Total 27.00 36.41	Dollar Change \$ (0.74) \$ (3.82)	Percent Change -2.68% -9.51%
Water District 2 - All Other Missouri Service Area Metered Monthly Customers Brunswick, Emerald Pointe, Golden Acres, Joplin, Lakewood Manor, Lake Tanneycomo, Maplewood, Ozark Mountain, Pevely Farms, Platte County, Riverside, Rogue Creek, Spring Valley, Saddlebrooke, Spokane	Usage in Gallons 3,000 5,000	Customer Charg \$ 9.00 \$ 9.00	Prese e Vol \$ \$	ent Rate umetric 6.2469 6.2469	s \$ \$	Total 27.74 40.23	Cu: \$ \$	Proj stomer Charge 12.88 12.88	oosed Volu \$ \$	I Rates Imetric 4.7059 4.7059	\$ \$	Total 27.00 36.41	Dollar Change \$ (0.74) \$ (3.82)	Percent Change -2.68% -9.51%
Water District 2 - All Other Missouri Service Area Metered Monthly Customers 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	Usage in Gallons 3,000 5,000	Customer Charg \$ 9.00 \$ 9.00	Prese	ent Rate umetric 6.2469 6.2469	s \$ \$	Total 27.74 40.23	Cu \$ \$	Proj stomer Charge 12.88 12.88	vosed Volu \$ \$	I Rates umetric 4.7059 4.7059 4.7059	\$	Total 27.00 36.41	Dollar Change \$ (0.74) \$ (3.82)	Percent Change -2.68% -9.51%
Water District 2 - All Other Missouri Service Area Metered Monthly Customers 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	Usage in Gallons 3,000 5,000 7,000	Customer Charg \$ 9.00 \$ 9.00 \$ 9.00 \$ 9.00	Press e Vol \$ \$ \$	ent Rate umetric 6.2469 6.2469 6.2469	s \$ \$	Total 27.74 40.23 52.73	Cu: \$ \$ \$	Proj stomer Charge 12.88 12.88 12.88	vosed Volu \$ \$	I Rates imetric 4.7059 4.7059 4.7059 4.7059	\$ \$	Total 27.00 36.41 45.82	Dollar Change \$ (0.74) \$ (3.82) \$ (6.91)	Percent Change -2.68% -9.51% -13.10%
Water District 2 - All Other Missouri Service Area Metered Monthly Customers 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 Flat Rate Monthly Customers	Usage in Gallons 3,000 5,000 7,000	Customer Charg \$ 9.00 \$ 9.00 \$ 9.00 \$ 9.00	Prese vol:	ent Rate umetric 6.2469 6.2469 6.2469	s \$ \$	Total 27.74 40.23 52.73	Cu: \$ \$ \$	Proj stomer Charge 12.88 12.88 12.88	vosed Volu \$ \$	I Rates imetric 4.7059 4.7059 4.7059 4.7059	\$ \$ \$	Total 27.00 36.41 45.82	Dollar Change \$ (0.74) \$ (3.82) \$ (6.91)	Percent Change -2.68% -9.51% -13.10%

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

	St. Louis County Service Area														
	I	Resendential	(Commercial	Other Public Auth Total Rate A					Rate B		Rate J			
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											

St. Louis County Service Area														
Customer	(Current	P	roposed	Percent									
Class		Rates		Rates	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%									

	All Other Missouri Service Area														
	1	Resendential		Commercial	mmercial Other Public Auth Total Rate A							Rate J			
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											

All	Other Missour	ri Service Area	
	Comment	Danaraad	г

Customer	Current	P	roposed	Percent
Class	Rates		Rates	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%

		Total		St	aff St. Louis	Staff St. Louis		Staff St. Louis	S	taff St. Louis	Staff St. Louis	St	aff All Other	Staff All Other	Sta	ff All Other
			MAWC		County	County		County Quarterly		unty Quarterly	County Quarterly		issouri Areas	Missouri Areas	Mi	issour Areas
	Meter Size	Current Rate		Proposed Rate		Percent Difference	e Current Rate		Р	roposed Rate	Percent Difference	Current Rate		Percent Difference	Pr	oposed 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
1	Flat Rate	\$	48.40									\$	48.40	-24.67%	\$	36.46

Account		MO Adjusted			anda oʻzi oʻzi dan Mushalan qa'an		Other Public	Sales for	Fire Protection	ire Protection	
Numberjag	Description	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth.	Resale	- Private	• Public	Total
	INTANGIBLE PLANT										
301.00	0 Organization	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302.00	0 Franchises and Consents	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303.00	0 Miscellaneous Intangible Plant TOTAL INTANGIBLE PLANT		5-Associated with storage facilities.	\$0 \$0	\$0 \$0	\$0\$0	<u>\$0</u> \$0	<u>\$0</u> \$0	\$0 \$0	\$0 \$0	
	SOURCE OF SUPPLY PLANT									•-	
310.00	0 Land and Land Rights - SSP	\$0.2	Assoc. with facilities serving base and max, day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
311.00	0 Structures and Improvements - SSP	\$228,339 2	-Assoc. with facilities serving base and max. day	\$111,612	\$40,165	\$48,157	\$9,385	\$19,021	\$0	\$0	\$228,340
312.00	0 Collecting & Impounding Reservoirs	\$419 2	-Assoc. with facilities serving base and max, day	\$205	\$74	\$88	\$17	\$35	\$0	\$0	\$419
313.00	0 Lake, River and Other Intakes	\$263,834 2	-Assoc. with facilities serving base and max. day	\$128,962	\$46,408	\$55,643	\$10,844	\$21,977	\$0	\$0	\$263,834
314.00	0 Wells and Springs	\$253,589 2	extra capacity functions. -Assoc. with facilities serving base and max. day	\$123,954	\$44,606	\$53,482	\$10,423	\$21,124	\$0	\$0	\$253,589
315.00	0 Infiltration Galieries and Tunnels	\$32.2	extra capacity functions. -Assoc. with facilities serving base and max. day	\$16	\$6	\$7	\$1	\$3	\$0	S 0	\$33
316.00	0 Supply Mains	\$235,843 2	extra capacity functions. Assoc. with facilities serving base and max, day	\$115,280	\$41,485	\$49,739	\$9,693	\$19,646	\$0	\$0	\$235,843
317.00	0 Miscelleanous Source of Supply - Other	\$15,830 2	extra capacity functions. -Assoc, with facilities serving base and max, day	\$7,738	\$2,784	\$3,339	\$651	\$1,319	\$0	\$0	\$15,831
	TOTAL SOURCE OF SUPPLY PLANT	\$997,886	extra capacity functions.	\$487,767	\$175,528	\$210,455	\$41,014	\$83,125	\$0	\$0	\$997,889
	PUMPING PLANT										
320.00	0 Land and Land Rights - PP	\$0	6-Assoc. w/power and pumping facilities	50	\$0	50	¢0	*0	F 0	£0.	¢0
321.00	0 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	61 222	3U \$542 712
322.00	0 Boiler Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	50	\$0	\$0	\$0	020,000 N2	\$0
323.00	0 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
324.00	0 Steam Pumping Equipment	\$4,426	6-Assoc, w/power and pumping facilities	\$2,151	\$773	\$921	\$181	\$364	\$9	\$29	\$4,428
325.00	0 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
326.00	0 Diesel Pumping Equipment	\$9,059	6-Assoc. w/power and pumping facilities	\$4,402	\$1,582	\$1,884	\$370	\$745	\$18	\$59	\$9,060
327.00	0 Hydraulic Pumping Equipment	\$6,837	6-Assoc. w/power and pumping facilities	\$3,322	\$1,194	\$1,422	\$279	\$562	\$14	\$44	\$6,837
328.00	O 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
	TOTAL PUMPING PLANT	\$1,149,947		\$558,759	\$200,782	\$239,189	* \$46,919	\$94,525	\$2,300	\$7,475	\$1,149,949
	WATER TREATMENT PLANT										
330.00	0 Land and Land Rights - WTP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331.00	0 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
332.00	0 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	S 0	\$0	\$1,390,568
333.00	0 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
	TOTAL WATER TREATMENT PLAN	\$3,035,960		\$1,483,978	\$534,025	\$640,284	\$124,777	\$252,896	\$0	\$0	\$3,035,960
	TRANSMISSION & DIST, PLANT										
340.00	0 Land and Land Rights - TDP	\$0	7-Assoc. with trans. and distrib. mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
341.00	0 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
341.10	U Structure & Improve - Special Crossing	\$0	5-Associated with storage facilities.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
342.00	u 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
343.00	O Fire Males	\$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
344,00	v rite mani5	\$9,289	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$9,289	\$9,289

WR-2020-0344 CCOS Schedule 3 Depreciation Page: 1 of 2

Page 1 of 8

Number Description	Jurisdictional	Allocation Number	Poeldantial		Constant (Constant of Constant) State of the state of	Other Public	Sales for	Fire Protection	Fire Protection	an estador a la contrata la
345.000 Customer Services	\$1,700,627	10-Factors for allocating COS to customer class.	\$1,412,371	\$148,805	\$6,632	\$22,108	Resale \$1,190	Private \$109,520	Public \$0	Total \$1,700.626
346.000 Customer Meters	\$991.859	9-Associated with meters	\$770 179	\$157 549	\$22.049	£42.055	65 050			
347.000 Customer Meter Pits & Installation	\$475,034	9-Associated with meters	\$368 964	\$72.040	\$22,VI3	342,033	\$5,058	50	50	\$991,859
348.000 Fire Hydrants	\$450,133	8-Public Fire	\$00,00¢ \$0	\$13,080	\$10,546	340,741	\$2,423	\$0	50	\$475,034
349.000 Miscellaneous Trans. & Dist Other	\$1,411	4-Associated with facilities serving base and max.	\$972	\$314	\$29	\$0 \$73	\$0 \$0	\$0 \$5	\$450,133 \$17	\$450,133 \$1,410
TOTAL TRANSMISSION & DIST. PLANT	\$8,622,679		\$5,705,296	\$1,407,068	\$363,596	\$325,624	\$118,389	\$141,265	\$561,439	\$8,622,677
INCENTIVE COMPENSATION CAPITALIZATION									·	
0.000 Incentive Compensation Capitalization Adj.	\$0	15-A&G Basis	S0	\$0	\$0	\$0	\$0	\$0	5 0	50
TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL PLANT										
389.000 Land and Land Rights - GP	\$0	15-A&G Basis	50	50	50	50	**	**		
390.000 Structures and Improve - Shop & Garage	\$358,977	15-A&G Basis	\$230 571	\$55 354	\$20 225	513 744	06 \$14.050	50	\$U	50
390.100 Structures and Improve - Office Buildings	\$135,705	15-A&G Basis	\$87 163	\$20,004	\$14 933	\$12,241 \$4 639	\$14,909 \$5,000	\$2,08Z	54,523	\$358,976
390.300 Structures & Improve - Miscellaneous	\$85,331	15-A&G Basis	\$54,808	\$13 159	¢1-4,000	4,020 1010	33,039	\$161	\$7,710	\$135,706
390.900 Structures and Improvements - Leasehold	\$721	15-A&G Basis	\$463	\$13,130	\$3,327	\$2,310	\$3,330 \$20	3495	\$1,075	585,331
391.000 Office Furniture	\$28,241	15-A&G Basis	\$18 139	\$4 355	\$7.5 \$2.097	920 F062			23	\$721
391.100 Computers & Peripheral Equipment	\$564,606	15-A&G Basis	\$362.646	\$87.060	\$0,007	6066 610 012	\$1,176 \$177 E44	\$164	3356	\$28,242
391.200 Computer Hardware & Software	\$440,733	15-A&G Basis	\$283.083	\$67,002	\$48 177	515,200	• \$23,344	\$3,275 FD 555	\$7,114	\$564,605
391.250 Computer Software	\$399,261	15-A&G Basis	\$256.445	\$61,566	\$43,639	\$13,025	310,3/3 \$10,0/3	\$2,556	35,553	\$440,733
391.260 Personal Computer Software	\$0	15-A&G Basis	\$0	\$0	\$0,000	\$13,015 ¢A	\$10,043	\$2,315	\$5,031	\$399,261
391.300 Other Office Equipment	\$1,702	15-A&G Basis	\$1 093	\$262	40 \$196	0¢ \$29	30	50	5U	\$0
391,400 BTS Initial Investment	\$645,330	15-A&G Basis	\$414 495	\$99.510	670 626	900 600 000	\$/1 \$00.040	510	\$21	\$1,701
392.100 Transportation Equipment - Light Trucks	\$263,894	15-A&G Basis	\$169 499	\$40.692	\$70,000	\$22,000	\$25,910	\$3,743	\$8,131	\$645,330
392.200 Transportation Equipment - Heavy Trucks	\$0	15-A&G Basis	\$105,455 \$0	0-0,032 \$0	320,044	40,333	311,004	\$1,531	\$3,325	\$263,894
392,300 Transportation Equipment - Auto	\$0	15-A&G Basis	50	50	(00	\$0 \$0	50	20	\$U	50
392.400 Transportation Equipment - Other	\$144,258	15-A&G Basis	\$92 657	\$22 245	545 767	54 D4D	3U 10 10	۵U ۲۵۵۳	\$U	. 50
393.000 Stores Equipment	\$9.045	15-A&G Basis	\$5,810	\$1 305	\$13,707	\$4,313 \$309	30,010	5837	\$1,818	\$144,259
394.000 Tools, Shop and Garage Equipment	\$124,704	3-Assoc, with facilities serving hase may day	\$59.147	\$21 275	\$303	5300 \$4.076	\$377 \$40.070	\$52 5005	\$114	\$9,045
		extra capacity and fire protection functions	φ σ σ, 147	441,415	423,321	\$4,370	\$10,076	2005	\$2,818	\$124,704
395.000 Laboratory Equipment	\$34,620	15-A&G Basis	\$22.236	\$5 778	\$2 794	¢4 404	** ***			
396.000 Power Operated Equipment	\$37,302	15-A&G Basis	\$22,200	\$3,330 \$5,757	40,704 E4 077	\$1,101	\$1,444	\$201	\$436	\$34,620
397.100 Communication Equip - Non Telephone	\$280,720	15-A&G Basis	\$190,000	542 CA2	\$4,011	\$1,Z/Z	\$1,555	\$216	\$470	\$37,301
397.200 Communication Equip - Telephone	\$3,663	15-A&G Basis	\$2 352	\$43,207 \$ECE	430,663 £400	39,5/3	\$11,705	\$1,628	\$3,537	\$280,720
398.000 Miscellaneous Equipment	\$129,911	15-A&G Basis	\$2,000 \$83,440	\$2003	5400	\$125	\$153	\$21	\$46	\$3,563
399.000 Other Tangible Equipment	\$754	17-UPIS Basis	5454	#20,032 \$122	⇒144,133 1773	34,430	\$5,417	\$753	\$1,637	\$129,910
TOTAL GENERAL PLANT	\$3,689,478		\$2,348,769	\$570,978	\$415,148	<u>⊅31</u> \$126.542	\$158,722	\$5	\$32 \$47,756	\$755

Depreciation Page: 2 of 2

	a ang ang ang ang ang ang ang ang ang an	a a second second second second as a second second	en de Sontas Ser	1987 (STAN 2017) ST	general in the sta	State State	an a	and an air air	Walat (Solar) eo	AND AND
Account	MO Adjusted	and the statistic of the level of the allow the property		States and the	la de la company		Section of B	illing and 🔍 👘	Ve Mercel Sci. (5)	
Number	Jurisdictional	Allocation Number	Base	Max Day	Max Hour	leters Se	rvices	ollecting	re Service	Total
INTANGIBLE PLANT										
301.000 Organization	\$0	17-LIPIS Basis	\$0	50	50	\$0	\$0	\$0	\$0	\$0
302.000 Franchises and Consents	\$0	17-UPIS Basis	ŝõ	\$0	. \$0	so	ŝõ	50	50	o2
303.000 Miscellaneous Intanolble Plant	\$0	5-Associated with storage facilities.	50	sõ	sn	sõ	ŝn	\$0	50	\$0
TOTAL INTANGIBLE PLANT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	50
SOURCE OF SUPPLY PLANT										
310.000 Land and Land Rights - SSP	\$0 2	Assoc. with facilities serving base and max, day	\$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	\$140,086	\$88,253	\$0	\$0	S 0	\$0	\$0	\$228,339
312.000 Collecting & Impounding Reservoirs	\$419 2	Assoc. with facilities serving base and max. day	\$257	\$162	\$0	\$0	\$0	\$0	\$0	\$419
313.000 Lake, River and Other Intakes	\$263,834 2	extra capacity functions. Assoc. with facilities serving base and max. day	\$161,862	\$101,972	\$0	\$0	\$0	\$0	\$0	\$263,834
314 000 Walks and Springe	\$252 599 2	extra capacity functions.	6466 677	\$99.043	5 0	50	e 0	en.	e 0	5757 590
ST4.000 Wens and Opinigs	#233,363 Z	extra capacity functions.	4133,377	330,012	30	2 0	20	30	30	4200,000
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	\$144,690	\$91,153	\$0	\$0	\$0	\$0	\$0	\$235,843
317.000 Miscelleanous Source of Supply - Other	\$15,830 2	Assoc. with facilities serving base and max, day	\$9,712	\$6,118	\$0	\$0	\$0	\$0	\$0	\$15,830
TOTAL SOURCE OF SUPPLY PLANT	\$997,886	extra capacity functions.	\$612,204	\$385,682	\$0	\$0	\$0	\$0	\$0	\$997,886
PUMPING PLANT										
320,000 Land and Land Rights - PP	\$0	6-Assoc, w/power and pumping facilities	\$0	\$0	S0	\$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	50	\$0	\$46	\$512,712
322.000 Boiler Plant Equipment	\$0	6-Assoc, w/power and pumping facilities	\$0	\$0	50	50	\$0	\$0	so	\$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/nower and numping facilities	\$2.846	\$1.563	\$17	ŝõ	\$0	\$0	\$0	\$4.426
325 000 Electric Pumping Equipment	\$483 532	6-Assoc, wipower and pumping facilities	\$310 959	\$170 726	\$1 805	so so	50	\$0 \$0	\$43	\$483 533
326 000 Diecel Pumping Equipment	200,022	6-Assoc, whowar and pumping facilities	\$5 826	\$3 199	\$74	ŝ	ŝ	50	¢	000,000.0
327.000 Bidser Fumping Equipment	\$3,003 EC 937	6 Acces w/sewer and sumpling facilities	\$4,307	\$2,133	\$07 \$76	50	\$0 \$0	50	\$1 \$1	\$5,000
328 000 Other Sumplay Equipment	\$0,037 E44 400	6 Assoc, w/power and pumping facilities	94,337 FOC 434	02,414 644 640	920 6457	\$0 \$0	00 60	\$0 \$0	\$1 \$4	\$0,000
	541,100	6-Assoc. wpower and pumping facilities	\$20,431	\$14,012	\$133 64.000					C4 440 050
TOTAL PORPING PLANT	\$1,149,947		\$739,529	\$400,020	\$4,292	20	20	30	\$103	\$1,145,350
WATER TREATMENT PLANT										
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	\$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	\$30,097	\$18,961	\$0	\$0	\$0	\$0	\$0	\$49,056
TOTAL WATER TREATMENT PLANT	\$3,035,960	extra capacity functions.	\$1,862,561	\$1,173,399	\$0	\$0	\$0	\$0	\$0	\$3,035,960
TRANSMISSION & DIST. PLANT										
340 000 Land and Land Rights - TDP	¢0.	7-Assoc with trans and distrib mains	\$0	50	\$0	\$0	SO	\$0	\$0	so
341 000 Structures and Improvements - TOP	\$138 588	7.Assoc with trans and distrib males	\$51 862	\$10 576	\$73.563	so	50	so	\$2.588	\$138 589
341 100 Structure & Improvements - Tor	000,001 6 CA	Saccoristed with storage facilities	\$0,,002	\$10,070	\$0,000	\$0	50	50	\$0	\$0.00
342,000 Distribution Reservoirs and Standalass	\$0 \$435.04E	5.Accordated with storage facilities	\$124 933	\$0 \$0	\$262 029	\$0	\$0	50	\$48 953	\$435 919
343 000 Transmission and Distribution Maine	\$4 419 933	7-Accor with trans and distrib mains	\$1 653 969	\$337 288	\$2 346 042	50	50	50	\$82 525	\$4 419 823
244.000 Eire Maine	01000 000 000 000 000 000 000 000 000 0	2 Dublic Fire	en,000,000	992,100 CD	\$n	\$0	\$0	\$0 \$0	\$9,789	SO 280
overlood i'ne manip	\$3,Z03		30	40		~~	9 0		40,200	+0,£00

WR-2020-0344 CCOS Schedule 3 Page 3 of 8 Depreciation Page: 1 of 2

count	MO Adjusted	A A A A A A A A A A A A A A A A A A A		ALL CALLS DO			1. State State Contraction	Billing and		
Imber	Jurisdictional	Allocation Number	Base	Max Dav	Max Hour	Matore	Services	Collecting	Elm Sandaa	lan de Ballen de Balle Maria Tatal (Ballen)
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	5001 850			**	
347.000 Customer Meter Pits & Installation	\$475,034	9-Associated with meters	50	ŝõ	\$0 \$0	\$475.034	30	\$0 \$0	50 50	\$991,855
348.000 Fire Hydrants	\$450,133	8-Public Fire	\$0	so	50	9470,034 .CO	50	\$U 50	\$U €4E0 400	\$475,034
349.000 Miscellaneous Trans. & Dist Other	\$1,411	4-Associated with facilities serving base and max.	\$448	\$0	\$940	\$0	\$0 \$0	\$0 \$0	\$450,133 \$22	\$450,133 \$1,410
TOTAL TRANSMISSION & DIST, PLANT	\$8,622,679	an over opposity renetions	\$1,831,211	\$347,864	\$2,682,574	\$1,466,893	\$1,591,107	\$0	\$703,030	\$8,622,675
INCENTIVE COMPENSATION CAPITALIZATION										
0.000 Incentive Compensation Capitalization Adj.	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	50	50	<n< td=""></n<>
TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL PLANT										
389.000 Land and Land Rights - GP	\$0	15-A&G Basis	so	50	\$0	\$0	\$0	\$0	50	50
390.000 Structures and Improve - Shop & Garage	\$358,977	15-A&G Basis	\$129,196	\$66.375	\$43.041	\$21,431	\$4 380	588 272	\$6.282	50 5758 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	\$135,577
390.300 Structures & Improve - Miscellaneous	\$85,331	15-A&G Basis	\$30,711	\$15,778	\$10,231	\$5 094	\$1,030	\$20,983	\$1.493	\$95,700
390.900 Structures and Improvements - Leasehold	\$721	15-A&G Basis	\$259	\$133	\$86	\$43	92	\$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	\$6,888	\$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	S4 871	\$98 178	\$6 987	\$399,260
391.260 Personal Computer Software	\$0	15-A&G Basis	\$0	SO	\$0	\$0	\$0	\$0	50,551	\$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	S 0	\$0	50	\$0	\$0	50
392.300 Transportation Equipment - Auto	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	50	\$0	50
392.400 Transportation Equipment - Other	\$144,258	15-A&G Basis	\$51,918	\$25,673	\$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	\$74,235	\$46,764	\$0	\$0	\$0	\$0	\$3,704	\$124 704
		extra capacity and fire protection functions.		, -		••	••	••	00,104	\$12 - ,10+
395.000 Laboratory Equipment	\$34,620	15-A&G Basis	\$12,460	\$6,401	54,151	\$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	\$280,200
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
TOTAL GENERAL PLANT	\$3,689,478	-	\$1 357 202	\$705 865	\$427 517	\$212 BAA	\$47 533	\$976 407	866 440	62 690 490

.

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

.

Account	MO Adjusted			NGC HI STORE	a de conservation de la conservatio Na conservation de la conservation d	Other Public	Sales for	Fire Protection	The Protection	
Number	Jurisdictional	Allocation Number	Residential	Commercial	industrial	Auth.	Resale	- Private	- Public	Total
INTANGIBLE PLANT										
301.000 Organization	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302,000 Franchises and Consents	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0′	\$0	\$0
303.000 Miscellaneous Intangible Plant	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INTANGIBLE PLANT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SOURCE OF SUPPLY PLANT										
310.000 Land and Land Rights - SSP	\$0 2	-Assoc. with facilities serving base and max. day extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
311.000 Structures and Improvements - SSP	\$203,423 2	Assoc. with facilities serving base and max. day	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313.000 Lake, River and Other Intakes	\$12,498 2	extra capacity functions. Assoc. with facilities serving base and max. day	\$7,852	\$2,400	\$887	\$129	\$1,230	\$0	\$0	\$12,498
314.000 Wells and Springs	\$1,222 2	extra capacity functions. Assoc. with facilities serving base and max. day	\$768	\$235	\$87	\$1 3	\$120	50	\$0	\$1,223
315.000 Infiltration Galleries and Tunnels	\$0.2	extra capacity functions.	¢n	¢π	50	to.	to	£0.	**	e.,
		extra capacity functions.	2 0				30	30	\$U	۵ ۷
ST6.000 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
TOTAL SOURCE OF SUPPLY PLANT	\$305,250		\$191,789	\$58,609	\$21,673	\$3,145	\$30,037	\$0	\$0	\$305,253
PUMPING PLANT										
320.000 Land and Land Rights - PP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
321.000 Structures and Improvements - PP	\$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 Boller 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
325 000 Electric Pumping Equipment	τοοτ coo	6-Assoc. w/power and pumping facilities	\$U 6000 430	\$U \$480 050	50 500	\$0	50	20	\$0	50
326 000 Diesel Pumping Equipment	\$39,000	6-Assoc, w/power and pumping facilities	\$503,135	\$100,052	305,335	35,3/5	\$94,//2	36,/84	\$22,546	\$997,601
327.000 Hydraulic Pumping Equipment	\$4.935	6-Assoc, wipower and pumping facilities	\$23,004	\$7,210 \$920	\$2,040 \$228	1066	\$3,672 \$460	\$203 \$24	\$5/4 \$110	230,000 64,000
328.000 Other Pumping Equipment	\$34,291	6-Assoc, w/power and pumping facilities	\$20,938	56 395	\$2 349	549 5343	5403 53 258	404 6777	\$112 \$775	\$4,535
TOTAL PUMPING PLANT	\$2,022,945		\$1,235,211	\$377,279	\$138,572	\$20,229	\$192,180	\$13,757	\$45,720	\$2,022,948
330.000 Land and Land Rights - WTP	\$0 2	-Assoc, with facilities serving base and max, day	S 0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331.000 Structures and Improvements - WTP	\$1,928,085 2	extra capacity functions. Assoc. with facilities serving base and max. day	\$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	extra capacity functions. -Assoc. with facilities serving base and max, day	\$1,291,872	\$394,778	\$145,986	\$21,178	\$202,324	\$0	\$0	\$2,056,138
333.000 Miscellaneous Water Treat, Other	\$0 2	extra capacity functions. -Assoc. with facilities serving base and max, day	\$0	50	\$0	\$0	\$0	\$0	\$0	so
TOTAL WATER TREATMENT PLANT	\$1 984 222	extra capacity functions,	63 603 300	\$764.070	6000 000	\$44.027	6202.048	 		£2 094 222
	~~,704,££\$		ər.909,400	ə104,910	₽£62,66 U	ə41,US/	əə32,048	2 0	2 Ú	20,364,223
TRANSMISSION & DIST. PLANT	**	We describe the description of the first state				.	. -		*-	
341 000 Structures and Improvements TDP	\$U \$00.000	7-ASSOC. WITH TRANS. AND DISTRID. MAINS	\$0	50	\$0	50	\$0	\$0	\$0	\$0
341 100 Structures & Improvements - TDP	309,239 ¢n	7-Assoc. With trans, and distrib, mains	\$62,119	\$17,232	\$1,562	\$919	\$1,606	\$1,330	\$4,471	\$89,239
342.000 Distribution Reservoirs and Standpines	ېن \$213.000	5-Associated with storage facilities	50 6130 140	30 537 704	ትር የተበላደግ	ው የ 2 በ 2 4	50 624 242	04 80	04 •1914	\$0 6943 000
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

~

.

WR-2020-0344 CCOS Schedule 3 Page 5 of 8

Depreciation Page: 1 of 2

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

 \hat{H}

Depreciation Expense

Account		MO Adjusted	A.W	Beeldential	Commorcial	induetrial 🖓	Other Public	Sales for P	Private	- Public	Total
Number	Description	Jurisdictional	Allocation Number	Residential CO	Continuer cial	nousuiai A	\$0	S0	SO.	\$0	\$0
344.0	00 Fire Mains	\$0	8-Public Fire	04 000 CT	30 €4E		40 40	\$0	\$162	\$0	\$2,228
345.0	00 Customer Services	\$2,227	10-Factors for allocating COS to customer class.	\$2,009	\$40	40		**	•		•
346.0	00 Customer Meters	\$3,020,784	9-Associated with meters	\$2,737,737	\$189,403	\$43,197	\$50,447	\$0	\$0	\$0	\$3,020,784
347.0	00 Customer Meter Pits & Installation	\$314,609	9-Associated with meters	\$285,130	\$19,726	\$4,499	\$5,254	50	30	QU F4 420 047	\$314,003
348.0	00 Fire Hydrants	\$1,439,017	8-Public Fire	\$0	\$0	50	\$U	\$U	-04 	\$1,435,011 €0	110,604,16 07
349.0	00 Miscellaneous Trans. & Dist Other	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$U	2U	30	\$0		
	TOTAL TRANSMISSION & DIST. PLANT	\$23,378,474		\$15,964,455	\$3,797,759	\$379,984	\$247,139	\$352,342	\$274,689	\$2,362,109	\$23,378,477
	INCENTIVE COMPENSATION										
	CAPITALIZATION			**	¢0	e 0	50	\$0	50	50	\$0
0.0	00 Incentive Compensation Capitalization Adj.	\$0	15-A&G Basis	<u>\$0</u>		\$U \$0	\$0	50	50	\$0	\$0
	TOTAL INCENTIVE COMPENSATION CAPITALIZATION	20		30	4 0	ŞU	40	•0	••		
	GENERAL PLANT										**
389.0	00 Land and Land Rights - GP	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	50	50	
390,0	00 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
390.1	00 Structures and Improve - Office Buildings	\$81,820	15-A&G Basis	\$58,141	\$12,576	\$2,880	\$712	\$3,796	\$671	\$3,044	201,020
390.2	00 General Structures - HVAC	\$9,016	15-A&G Basis	\$6,407	\$1,386	\$317	\$78	5418	\$/4	3333	\$3,013
390,3	00 Structures & Improve - Miscellaneous	\$53,468	15-A&G Basis	\$37,994	\$8,218	\$1,882	\$465	\$2,481	\$438	\$1,989	200,407 64 4 11
390.9	00 Structures and Improve - Leasehold	\$1,121	15-A&G Basis	\$797	\$172	\$39	\$10	\$52		242 64 600	\$1,121 649 949
391.0	00 Office Furniture	\$42,947	15-A&G Basis	\$30,518	\$6,601	\$1,512	\$3/4	\$1,993	\$352 \$5,255	\$1,000	\$42,340 \$922 272
391.1	00 Computers & Peripheral Equipment	\$832,372	15-A&G Basis	\$591,484	\$127,936	\$29,299	\$7,242	\$38,522	30,025	\$30,504	\$1 090 692
391.2	200 Computer Hardware & Software	\$1,089,684	15-A&G Basis	\$774,329	\$167,484	\$38,357	\$9,480	\$50,561	30,333	\$40,536	\$1,005,002
391.2	50 Computer Software	\$1,005,173	15-A&G Basis	\$714,276	\$154,495	\$35,382	\$8,745	\$46,640	\$0,242 FO	331,352 50	\$1,000,172
391.2	160 Personal Computer Software	\$0	15-A&G Basis	\$0	\$0	\$0	50	50 67	50 54	30 60	6455 40
391.3	300 Other Office Equipment	\$156	15-A&G Basis	\$111	\$24	\$5	51	\$/ •=••••		·	¢1 505 527
391.4	100 BTS Initial Investment	\$1,595,538	15-A&G Basis	\$1,133,789	\$245,234	\$56,163	\$13,881	\$74,033	\$13,003	\$03,334	21,000,007 212,000
392.1	100 Transportation Equipment - Light Trucks	\$431,616	15-A&G Basis	\$306,706	\$66,339	\$15,193	\$3,755	\$20,027	\$0,539	00,016 02	3437,015 ¢n
392.2	200 Transporation Equipment - Heavy Trucks	\$0	15-A&G Basis	\$0	\$0	50	\$U	3U 80	50	-04 -0	50
392.3	800 Transportation Equipment - Autos	\$0	15-A&G Basis	\$0	\$0	\$0	\$U	3U	50 60 CBF	40 74C	\$449.266
392.4	100 Transportation Equipment - Other	\$449,366	15-A&G Basis	\$319,319	\$69,068	\$15,818	\$3,909	\$20,651	33,005	310,710	\$22,954
393.0	000 Stores Equipment	\$23,853	2-Assoc, with facilities serving base and max, day	\$14,987	\$4,580	\$1,694	\$246	\$2,347	20	2 0	923,034
			extra capacity functions.				60 040	640 704	64 905	CO 506	\$231 066
394.0	000 Tools, Shop and Garage Equipment	\$231,066	15-A&G Basis	\$164,195	\$35,515	\$8,134	\$2,010	\$30,721	31,000	\$0,000	200,002
395.0	000 Laboratory Equipment	\$40,095	15-A&G Basis	\$28,492	\$6,163	\$1,411	\$349 COE0	\$1,000	\$323	\$1,432	\$29 808
396.0	000 Power Operated Equipment	\$29,809	15-A&G Basis	\$21,182	\$4,582	\$1,049	\$259	\$1,303 640.000	\$444 \$7 290	\$1,103	\$279 141
397.1	100 Communication Equip - Non Telephone	\$279,140	15-A&G Basis	\$198,357	\$42,904	\$9,825	\$2,429	\$12,35Z	ə2,203 80	\$10,004	\$288
397.2	200 Communication Equip - Telephone	\$289	15-A&G Basis	\$205	\$44	\$10		\$13 \$2470	94 60 550	£19 034	\$228 524
398.0	000 Miscellaneous Equipment	\$228,524	17-UPIS Basis	\$154,551	\$39,420	\$5,439	\$2,354	\$6,170	\$4,555 \$4	\$10,001	\$58
399.0	000 Other Tangible Equipment	\$57	17-UPIS Basis	\$39	\$10	51	50 000	\$4 \$207 600	\$65 397	\$257 705	\$6 695 165
	TOTAL GENERAL PLANT	\$6,695,170		\$4,747,784	\$1,034,259	\$233,917	\$58,653	\$307,460	\$00,007	\$257,705	46,655,165
	TOTAL DEPRECIATION	\$36,386,063		\$24,642,527	\$6,032,876	\$1,057,026	\$370,203	\$1,274,067	\$343,833	\$2,665,534	\$36,386,066

.

.....

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

-

					a an	San	a a santanci	Sec.	an an an the an an	· · · · · · · · · · · · · · · · · · ·
Account	MO Adjusted						B	liling and		한 것을 하는 것이다.
Number	Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters Se	orvices C	ollecting	Fire Service	Total
INTANGIBLE PLANT										
301.000 Organization	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302.000 Franchises and Consents	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303.000 Miscellaneous Intangible Plant	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INTANGIBLE PLANT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SOURCE OF SUPPLY PLANT									,	
310.000 Land and Land Rights - SSP	\$0 2	Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
311.000 Structures and Improvements - SSP	\$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 Gallerles and Tunnels	\$0 2	Assoc. with facilities serving base and max. day extra canacity 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 canacity 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
TOTAL SOURCE OF SUPPLY PLANT	\$305,250		\$187,272	\$117,978	\$0	\$0	\$0	\$0	\$0	\$305,250
PUMPING PLANT										
320.000 Land and Land Rights - PP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
321.000 Structures and Improvements - PP	\$641,549	6-Assoc. w/power and pumping facilities	\$412,493	\$226,519	\$2,338	\$0	\$0	\$0	\$199	\$641,549
322.000 Boller 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	50	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	50	50	50	\$0
325.000 Electric Pumping Equipment	\$997,600	6-Assoc. w/power and pumping facilities	\$541,422	\$352,233	\$3,636	\$0	\$0 \$0	\$0	\$309	\$997,600
327.000 Hydraulia Pumping Equipment	\$36,63/ \$4,025	6 Acces whower and pumping facilities	⇒∠4,633 ¢2,472	\$13,549	\$141 649	50	20 50	2U 50	\$12 \$2	\$35,657 \$4,626
328 000 Other Pumping Equipment	94,933 \$24,204	6-Assoc. Wpower and pumping facilities	\$3,173 \$22.049	\$1,742 \$13,607	\$15 \$425	\$0	0¢	3U 60	24 614	24,333 624,264
TOTAL PUMPING PLANT	\$2,022,946	e-Assoc. w/power and pumping lacinues	\$1,300,683	\$714,262	\$7,373	\$0	\$0	\$0 \$0	\$628	\$2,022,946
	•									
330.000 Land and Land Rights - WTP	\$0 2	Assoc. with facilities serving base and max, day	\$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	\$1,182,880	\$745,205	S 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	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	50
TOTAL WATER TREATMENT PLAN	\$3,984,223		\$2,444,321	\$1,539,902	\$0	\$0	\$0	\$0	\$0	\$3,984,223
TRANSMISSION & DIST. PLANT										
340.000 Land and Land Rights - TDP	\$0	7-Assoc. with trans. and distrib. mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
341.000 Structures and Improvements - TDP	\$89,239	7-Assoc. with trans, and distrib, mains	\$30,881	\$6,292	\$46,261	\$0	\$0	\$0	\$5,804	\$89,238
341.100 Structures & Improve - Special Crossing	\$0	7-Assoc. with trans. and distrib. mains	\$0	\$0	\$0	S 0	\$0	\$0	\$0	\$0
342.000 Distribution Reservoirs and Standplpes	\$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

-

WR-2020-0344 CCOS Schedule 3 Page 7 of 8

1

Depreciation Page: 1 of 2

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

a Carlo a seconda a constructiona de la construcción de la construcción de la construcción de la construcción d	No constanti alla constanti di		A. H. Martin Martin Contract	ىرىمىيە مەربىق مەربىيە بۇرىغىدۇن						
Account	MO Adjusted		en en ser Geralder i	nde wie gewie						
Description	Jurisdictional	Allocation Number	Base					Billing and		
344.000 Fire Mains	\$0	8-Public Fire	COLOGIC COLOGIC	Max yay	Max Hour	Meters	Services	Collecting	Fire Service	Total
345.000 Customer Services	\$2,227	10-Factors for allocating COS to sustamer class	50	\$0	\$0	\$0	\$0	\$0	SO	\$0
		class.	. 30	\$0	\$0	\$0	\$2,065	\$0	\$162	\$2 227
346.000 Customer Meters	\$3,020,784	9-Associated with meters								42,22)
347.000 Customer Meter Pits & Installation	\$314,609	9-Associated with meters	\$0	\$0	\$0	\$3,020,784	\$0	\$0	\$0	\$3,020,784
348.000 Fire Hydrants	\$1,439,017	8. Dublic Circ	\$0	\$0	\$0	\$314,609	\$0	\$0	50	\$314 600
349.000 Miscellaneous Trans. & Dist Other	\$0	A-Associated with facilities convine here and	\$0	\$0	\$0	\$0	\$0	\$0	\$1,439,017	\$014,000 \$1,000
		be over an annual for and max.	. \$0	\$0	\$0	\$0	\$0	\$0	\$1,100,011 \$1	\$1,403,011 ¢0
TOTAL TRANSMISSION & DIST, PLANT	\$23,378 474	int extra capacity functions						•••	44	30
			\$6,428,974	\$1,296,647	\$9,677,890	\$3,335,393	\$2,065	50	\$2 637 504	F00 070 470
INCENTIVE COMPENSATION								Q U	92,031,004	\$23,378,473
CAPITALIZATION										
0.000 Incentive Compensation Capitalization Arti	t 0	45 480 0								
TOTAL INCENTIVE COMPENSATION	50	15-A&G Basis	\$0	\$0	\$0	\$0	~ SO	* 0	*0	
CAPITALIZATION	40		\$0	\$0	\$0	\$0	50	\$0		50
								÷	φu	20
GENERAL PLANT										
389.000 Land and Land Rights - GP	**									
390.000 Structures and Improve - Shop & Garage	\$270.060	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	**	
390.100 Structures and Improve - Office Buildings	\$270,060	15-A&G Basis	\$124,984	\$43,858	\$21,092	\$7.319	\$8 102	\$55 974	ου 10 ους	50
390.200 General Structures - HVAC	\$01,02U	15-A&G Basis	\$37,866	\$13,288	\$6,390	\$2,217	\$2 455	516 012	30,885	\$270,051
390.300 Structures & Improve - Miscellaneous	\$3,010	15-A&G Basis	\$4,173	\$1,464	\$704	\$244	\$270	\$10,312 \$4 \$64	\$2,034 \$207	\$81,820
390.900 Structures and improve - Leasehold	202,468	15-A&G Basis	\$24,745	\$8,683	\$4,176	\$1 449	\$1 604	\$1,004	\$297 \$1755	\$9,016
391.000 Office Furniture	\$1,121	15-A&G Basis	\$519	\$182	\$88	\$30	\$1,004 €24	\$11,052	\$1,/59	\$53,468
391.100 Computers & Peripheral Equipment	\$42,947	15-A&G Basis	\$19,876	\$6,975	\$3,354	\$1 164	51 789	3434	\$37	\$1,122
391.200 Computer Hardware & Software	\$832,372	15-A&G Basis	\$385,222	\$135,177	\$65.008	\$22 557	\$1,200	\$0,077	\$1,413	\$42,947
391,250 Computer Software	\$1,089,684	15-A&G Basis	\$504,306	\$176,965	\$85,104	\$29.530	\$24,371	\$172,051	\$27,385	\$832,371
391,260 Personal Computer Software	\$1,005,173	15-A&G Basis	\$465,194	\$163,240	\$78 504	\$27,000	\$32,031 \$20,455	\$225,238	\$35,851	\$1,089,685
391.300 Other Office Engloment	50	15-A&G Basis	\$0	\$0	\$0,0,0	\$27,240	\$30,155	\$207,769	\$33,070	\$1,005,172
391.400 BTS Initial investment	\$156	15-A&G Basis	\$72	\$25	\$12		50	\$0	\$0	\$0
392.100 Transportation Equipment 17-14 To 1	\$1,595,538	 15-A&G Basis 	\$738,415	\$259 115	\$124 612	543 330	\$5 647 999	\$32	\$5	\$155
392 200 Transportion Equipment - Light Trucks	\$431,616	15-A&G Basis	\$199.752	\$70.094	\$33 700	943,233 644 COT	\$47,866	\$329,798	\$52,493	\$1,595,538
392 300 Transportation Equipment - Heavy Trucks	\$0	15-A&G Basis	\$0	\$1.0,004 \$0.	\$00,705 E0	\$11,697	\$12,948	\$89,215	\$14,200	\$431,615
392 400 Transportation Equipment - Autos	\$0	15-A&G Basis	\$0	\$0	φ0 Φ0	\$0	50	\$0	\$0	S.O
393.000 Stores Environment - Other	\$449,366	15-A&G Basis	\$207 967	\$72 977	40 \$75 005	\$U	\$0	\$0 -	\$0	\$0
sociolo stores Equipment	\$23,853	2-Assoc, with facilities serving base and max, day	\$14 634	\$9.240	400,090	\$12,178	\$13,481	\$92,884	\$14,784	\$449,366
		extra capacity functions.	\$14,004	40,213	υ¢	\$0	\$0	\$0	\$0	\$23,853
295 000 Loberton E	\$231,066	15-A&G Basis	\$106 937	\$27 526	640.040					
296 000 Davies Origination 1	\$40,095	15-A&G Basis	\$18 556	\$57,523 \$6 614	318,046	\$6,262	\$6,932	\$47,761	\$7,602	\$231,065
390.000 Power Operated Equipment	\$29,809	15-A&G Basis	\$13,000	\$6,511	\$3,131	\$1,087	\$1,203	\$8,288	\$1,319	\$40,095
357.100 Communication Equip - Non Telephone	\$279,140	15-A&G Basis	\$10,750	94,041	\$2,328	\$808	\$894	\$6,162	\$981	\$29,810
397.200 Communication Equip - Telephone	\$289	15-A&G Basis	\$123,100	340,00∡	\$21,801	\$7,565	\$8,374	\$57,698	\$9,184	\$279,140
398.000 Miscellaneous Equipment	\$228,524	17-UPIS Basis	\$70 FAA	\$4/ 500 50/	\$23	\$8	\$9	. \$60	\$10	\$291
399.000 Other Tangible Equipment	\$57	17-UPIS Basis	\$10,344	\$23,584	\$84,897	\$18,305	\$388	\$2,605	\$20,202	\$228,525
TOTAL GENERAL PLANT	\$6,695,170			\$6	\$21	\$5	\$0	\$1	\$5	\$58
	·		əə,074,038	21,0/9,108	\$588,095	\$192,908	\$193,670	\$1,334,320	\$232,174	\$6,695,173
I OTAL DEPRECIATION	\$36,386,063	-	542 426 4 42	# 1 7 17 DE-					· ·	
				<u></u>	\$10,273,358	\$3,528,301	\$195,735	\$1,334,320	\$2,870,306	330 386 362

The second s	Construction of the second second second		a de la companya de l		Station and the state			A A A A A A A A A A A A A A A A A A A	Constant Southers
Account	Suscentration where the second state of the second state of the	and the second states of	e del bisado de la	n Maria ang katalan sa	Other Public	Sales for	Elea Protection	Eiro Brotectico	6 <i>63 62 6</i> 6 66 6
Number Description Jurisdiction	Allocation Number	Residential	Commercial	Industrial	Auth.	Resale	- Privata	• Public	Total
		1999 - Carlon Carlos - Carlos - Carlos	and have a second of an and a constant for				and and a second second second	ಜಾನಾಡಿತ್ ರಾಜಾನರ್ ನಾಡಿದರು	ACEDINE TRUTICO CONCUR
OPERATING REVENUES									
461.100 Residential \$57,234,	37 To Residential	\$57,234,537	\$0	\$0	\$0	\$0	\$0	\$0	\$57,234,537
461.200 Commercial \$18,524,	80 To Commercial	\$0	\$18,524,180	\$0	\$0	\$0	\$0	\$0	\$18,524,180
461.300 Industrial \$10,679,	81 To Industrial	\$0	\$0	\$10,679,581	\$0	\$0	\$0	\$0	\$10,679,581
462.000 Private Fire Protection \$1,420,	87 To Private Fire Protection	\$0	\$0	\$0	\$0	\$0	\$1,420,487	\$0	\$1,420,487
453.000 Public Fire Protection	S0 To Public Fire Protection	\$0	\$0	\$0	\$0	\$0	\$0	\$0	S0
470.000 Other Revenue - Late Payment Charge \$200,	01 19-Total COS Basis	\$123,644	\$32,613	\$21,341	\$7,407	\$8,068	\$1,742	\$5,385	\$200,200
472.000 Other Revenue - Kent \$294,	72 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,	58 To Other Public Auth.	\$0	\$0	\$0	\$3,886,568	\$0	\$0	\$0	\$3,886,568
400.000 Sales for Resale \$3,345,	64 To Sales for Resale	\$0	\$0	50	\$0	\$3,345,164	\$0	\$0	\$3,345,164
TOTAL ODEDATING DEVENILES	15 19-10tal CUS Basis	\$879,101	\$231,874	\$151,736	\$52,666	\$57,364	\$12,384	\$38,290	\$1,423,415
10 INC OF EINTING REVENUES		308,418,385	\$18,836,70Z	\$10,884,091	\$3,957,501	\$3,422,479	\$1,437,178	\$51,607	\$97,009,003
SOURCE OF SUPPLY EXPENSES									
601.000 Operation Labor & Expenses \$344.	82 2-Assoc, with facilities serving base and max	\$168 383	\$60.594	\$72 661	\$14 159	\$28 695	c 0	¢0	\$744 AP4
••••	day extra capacity functions.	\$100,000	000,004	\$72,001	314,130	\$20,035	30	20	\$344,401
602.000 Purchased Water \$695.	38 2-Assoc, with facilities servino base and max	\$339 783	\$122.275	\$146 605	\$28 570	\$57 905	\$0	\$0	C695 138
····,	day extra capacity functions.	400000	••••••••••	\$140,000	420,010	\$01,000	φu	44	1010,100
603.000 Miscellaneous Expenses \$1.406.	99 2-Assoc, with facilities serving base and max.	\$687.594	\$247,438	\$296.673	\$57 815	\$117 178	\$0	\$0	\$1 406 698
•	day extra capacity functions.		•~,-••			•,•	••	•••	\$1,400,000
604.000 Rents - SSE \$21,	00 2-Assoc. with facilities serving base and max.	\$10,705	\$3,852	\$4.619	\$900	\$1.824	\$0	\$0	\$21,900
	day extra capacity functions.	,		• • • •			•••	••	•
610.000 Maint. Supervision & Engineering	\$0 2-Assoc, with facilities serving base and max.	\$0	\$0	\$0	50	\$0	\$0	S 0	50
	day extra capacity functions.					-			
611.000 Maint, of Structures & Improvements	\$0 2-Assoc, with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	day extra capacity functions.								
612.000 Maint. of Collect. & Impound. Reservoirs	\$0 2-Assoc, with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	day extra capacity functions.								
613.000 Maint. of Lake, River and Other Intakes	\$0 2-Assoc, with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$ 0	\$0	\$0
	day extra capacity functions.								
614.000 Maint. of Wells & Springs \$93,	68 2-Assoc, with facilities serving base and max.	\$45,883	\$16,511	\$19,797	\$3,858	\$7,819	\$0	\$0	\$93,868
	day extra capacity functions.								
615.000 Maint, of Infiltration Galleries & Tunnels	\$0 2-Assoc. with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	day extra capacity functions.								
616.000 Maint, of Supply Mains	\$0 2-Assoc, with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	day extra capacity functions.								
617,000 Maint. Of Misc. Water Source Plant \$39,	19 2-Assoc. with facilities serving base and max.	\$19,512	\$7,022	\$8,419	\$1,641	\$3,325	. \$0	\$0	\$39,919
	day extra capacity functions.								
TOTAL SOURCE OF SUPPLY EXPENSES \$2,602,	06	\$1,271,860	\$457,692	\$548,764	\$106,942	\$216,746	\$0	\$0	\$2,602,004
620 800 Operation Supervision & Engineering - RE 5101	10 C Access windows and sumplies facilities	F70 104	600 400	\$22 EE4	* C 580	643.000	****	** ***	**** ***
621 000 Evel for Power Production	53 6 Assoc, w/power and pumping facilities	\$/0,304 61.074	\$20,100	\$33,554 FRAE	30,002	\$13,260	⊅ 3∡3	\$1,049	\$167,318
622 000 Power Production Labor & Evpanses	So Sector w/power and pumping facilities So Sector w/power and pumping facilities	\$1,314 \$0	3703	5040 60	\$105	3334	50	\$20	\$4,06Z
623,000 Fuel or Power Purchased for Pumping \$1,527	35 6-Assoc w/power and pumping facilities	\$742 229	\$266 708	\$317 727	\$67 373	\$125 563	\$3 055	CQ Q2Q	C1 527 534
624.000 Pumping Labor and Expenses	85 6-Assoc w/oower and pumping facilities	\$156 059	\$163 877	\$195 226	\$38,323	\$120,000	\$3,033 \$1,077	33,323 86 101	\$1,527,534 \$039 596
625.000 Expenses Transferred - Cr.	\$0 6-Assoc, w/power and pumping facilities	\$0.50	\$100,071	\$100,220	500,204 SA	¢17,102 €A	*1,077 €N	\$0,101 \$0	000,000 ¢0
626.000 Miscellaneous Expense \$23.	35 6-Assoc, w/power and pumping facilities	\$11 741	\$4,039	54 R12	\$944	\$1 902	¢AR	\$150	50 \$71 174
627.000 Rents - PE \$3.	15 6-Assoc, w/power and pumping facilities	\$1.659	\$596	\$710	\$139	\$281	\$7	\$22	\$3,414
630.000 Maint, Supervision & Engineering - PE \$25.	47 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 S	50 6-Assoc, w/power and pumping facilities	\$73	\$25	\$31	\$6	\$12	50	\$1,55	\$149
632.000 Maint, of Power Production Equipment	\$0 6-Assoc, w/power and pumping facilities	50	\$0	\$0	\$0	\$0	50	\$0	50
633.000 Maint. of Pumping Equipment \$178,	66 6-Assoc. w/power and pumping facilities	\$86,619	\$31,125	\$37,079	\$7,273	\$14,653	\$357	\$1,159	\$178,265

•

Income Statement WR-2020-0344 **CCOS Schedule 4** Page 1 of 16

Page: 1 of 4

									<u></u>		
Account	가 가 나는 것이 안 많은 것 않는 것을 알았는 것 같이 있었다.	MO Adjusted	 A second s								
Number	Description	Jurisdictional	Allocation Number	Decidoofial			Other Public	Sales for	Fire Protection F	ire Protection	le na sola solare
	TOTAL PUMPING EXPENSES	\$2,861,615		\$1,390,457	\$499,637	\$595,215	Autn. \$116,753	S235.224	- Private \$5,723	+ Public \$18.600	Total \$2,861,609
	WATER TREATMENT EXPENSES									410,000	42,001,005
640.00	0 Operation. Supervision & Engineer WTE	\$175,596	2-Assoc. with facilities serving base and max.	\$85,831	\$30,887	\$37,033	\$7,217	\$14.627	\$0	50	\$175 595
641.000	0 Chemicals - WTE	\$1,934,822	day extra capacity functions.	1045 744	****						0.1.0,000
642.00			day extra capacity functions.	3343,741	\$340,335	3408,054	\$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.	\$227,742	\$81,955	\$98,263	\$19,149	\$38,811	\$0	\$0	\$465,920
643.000	0 Miscellanous Expenses - WTE	\$1,199,497	2-Assoc. with facilities serving base and max.	\$586,314	\$210,992	\$252,974	\$49,299	\$99.918	50	\$0	\$1 199 497
644.000	0 Rents - WTE	\$115	day extra capacity functions. 2-Assoc with facilities serving base and max	* <i>EC</i>	A 22					•••	41,100,407
650 000		0,.0	day extra capacity functions.	200	520	\$24	\$5	\$10	\$0	\$0	\$115
000,000	v Maint, Supervision & Engineering - WTE	\$131,663	2-Assoc. with facilities serving base and max.	\$64,357	\$23,160	\$27,768	\$5,411	\$10,968	\$0	\$0	\$131,664
651.000	0 Maint. of Structures & Improvements - WTE	\$0	2-Assoc, with facilities serving base and max.	\$0	\$0	\$0	S 0	\$0	\$0	\$0	\$0
652.000	Maint. of Water Treatment Equipment	\$75,956	day extra capacity functions.	*** 407	642.504	*** ***				•••	50
			day extra capacity functions.	\$37,127	\$13,361	\$16,019	\$3,122	\$6,327	\$0	\$0	\$75,956
	IOTAL WATER TREATMENT EXPENSES	\$3,983,569		\$1,947,168	\$700,710	\$840,135	\$163,724	\$331,832	\$0	\$0	\$3,983,569
	TRANSMISSION & DIST. EXPENSES										
660.000	Operation Supervision & Engineering - TDE	\$37,059	11-T & D OP Basis	\$25,348	\$7,171	\$1,757	\$1.727	\$485	\$193	\$378	\$37.050
661.000	Storage Facilities Expenses TDE	\$0	5-Associated with storage facilities.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	50,000
662.UUL	Fransmission & 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	5346 247	CC2 C20	£0.044	e 47 000				
664.000	Customer installations Expenses - TDE	\$51,936	10-Factors for allocating COS to customer class.	\$43,133	\$4,544	\$203	\$675	\$2,077 \$36	\$0 \$3,345	\$0 \$0	\$407,267 \$51,936
665,000	Miscellaneous Expenses - TDF	5816 466				• • •					
666.000	Rents - TDE	\$983	11-1 & D OP Basis	\$558,463	\$157,986	\$38,700	\$38,047	\$10,696	\$4,246	\$8,328	\$816,466
670.000	Maint, Supervision and Engineering - TDE	\$64.570	12 Trans & Bist Malat Evenence	\$6/2	\$190	\$47	\$46	\$13	\$5	\$10	\$983
671.000	Maint. of Structures & Improvements - TDF	\$0	12-Trans & Dist Maint Expenses	338,348	\$11,274	\$3,526	\$2,634	\$1,259	\$652	\$6,677	\$64,570
672.000	Maint, of Dist, Reservoirs & Standpipes -	\$57 149	5-Associated with storage facilities	50	50	50	\$0	\$0	\$0	\$0	50
	TDE	vo.,,,,,,	o-Associated with storage lacinties.	\$25,068	28,000	\$7,175	\$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	\$5.553	\$1,490	\$4 808	\$338 697
6/4.000	Maint, of Fire Mains - TDE	\$0	8-Public Fire	\$0	\$0	\$0	\$0	50	50	50	\$0000,057 \$A
675.000	Maint, of Services - TDE	\$35,025	10-Factors for allocating COS to customer class.	\$29,088	\$3,065	\$137	\$455	\$25	\$2,256	\$0	\$35,026
676.000	Maint, of Meters - TDE	\$41,050	9-Associated with meters	\$31 875	CC 313	£044	£4 744	****			
677.000	Maint, of Hydrants - TDE	\$43,613	8-Public Fire	en	40,010	3311	\$1,741 ¢0	5209	50	\$0	\$41,049
678.000	Maint. of Miscellaneous Plant - TDE	\$536,244	12-Trans, & Dist, Maint, Expenses	\$120 138	403 609	20 600.070	50 604 070	5U	\$0	\$43,513	\$43,513
	TOTAL TRANSMISSION & DIST. EXPENSES	\$3,611,017		\$2,373,110	\$677,752	\$179,213	\$161,815	\$10,457	\$5,416	\$55,448	\$536,245 \$3,611,019
	CUSTOMER ACCOUNTS EXPENSE								• *		
901.000	Supervision - CAE	\$13,618	13-Allocation of Billing and Collecting Costs	\$12 724	\$1.040	607	£440	**			
902.000	Meter Reading Expenses - CAE	\$456,754	14-Meter reading costs.	\$417.052	\$1,013 \$14 749	\$2/ \$044	\$116	54	\$229	\$0	\$13,619
903.000	Customer Records & Collection Expenses	\$1,402,554	13-Allocation of Billing and Collecting Costs	\$1 758 937	\$3%,7 13 \$104 844	2314 63 200	3-3,928	\$137	50	20	\$456,754
904.000	Uncollectible Amounts - CAE	\$750,459	13-Allocation of Billing and Collecting Costs	\$673 612	\$56 124	\$4,605 €1,604	\$11,922	\$421	\$23,563	50	\$1,402,554
905.000	Misc. Customer Accounts Expense - CAE	\$333,858	13-Allocation of Billing and Collecting Costs	\$299 674	\$26,134	\$1,001 \$1,001	30,3/9 60.020	\$425	\$12,608	20	\$750,459
	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,957,243	state controlling costs and good of the controlling costs,	\$2,661,501	\$221 760	3000	÷2,038	\$100	55,609	<u>\$0</u>	\$333,859
				W21001,001	922 1,7 30	40,010	əzə, 163	288/	- \$42,009	20	\$2,957,245

CUSTOMER SERVICE EXPENSES

WR-2020-0344 CCOS Schedule 4

Page 2 of 16

.

Account	NO Adjusted	n de la composition d				Nhor Bublic	Salar for El			
Number Description	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth	Resale	- Protection -	Public	Total
907.000 Customer Service & Information Expenses	\$0 1	0-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL CUSTOMER SERVICE EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SALES PROMOTION EXPENSES										
910.000 Sales Promotion Expenses - SPE	\$0 1	0-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SALES PROMOTION EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADMIN. & GENERAL EXPENSES										
920.000 Admin. & General Salaries	\$2,178,926 1	0-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	\$40,905	\$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	\$8,001,771
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	\$431,601
930.300 Research & Development Expenses - AGE	\$23,264	15-A&G Basis	\$14,942	\$3,587	\$2,543	\$793	\$970	\$135	\$293	\$23,263
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
TOTAL ADMIN. & GENERAL EXPENSES	\$14,370,626		\$9,680,516	\$2,061,410	\$1,314,213	\$441,113	\$499,098	\$219,676	\$154,598	\$14,370,624
DEPRECIATION EXPENSE		с т. Х								
403.000 Depreciation Expense, Dep. Exp.	\$17,186,481	Class % from Depreclation Schedule	\$10,397,349	\$2,837,291	\$1,835,619	\$653,116	\$695,140	\$162,206	\$605,762	\$17,186,483
TOTAL DEPRECIATION EXPENSE	\$17,186,481		\$10,397,349	\$2,837,291	\$1,835,619	\$653,116	\$695,140	\$162,206	\$605,762	\$17,186,483
AMORTIZATION EXPENSE		•								
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 Amortizaton 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
TOTAL AMORTIZATION EXPENSE	\$92,234		\$59,242	\$14,222	\$10,082	\$3,145	\$3,847	\$535	\$1,162	\$92,235
OTHER OPERATING EXPENSES										
408.100 Property Taxes	\$7,067,552	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	\$160,830	\$34,397	\$212,426	\$4,648,270
TOTAL OTHER OPERATING EXPENSE	\$12,989,430		\$7,998,149	\$2,166,843	\$1,308,761	\$496,120	\$489,072	\$111,011	\$419,471	\$12,989,427
TOTAL OPERATING & MAINT. EXPENSE	\$60,654,221		\$37,779,352	\$9,637,307	\$6,637,917	\$2,167,911	\$2,526,291	\$565,380	\$1,340,057	\$60,654,215
NET INCOME BEFORE TAXES	\$36,354,784		\$20,640,043	\$9,199,395	\$4,246,174	\$1,789,640	\$896,188	\$871,798	-\$1,288,450	\$36,354,788
409 100 Current Income Taxes	59 073 669	15.48G Basis	S5 828 017	\$1 399 160	\$991 752	\$309.412	\$378 372	\$52 627	\$114 328	\$9.073.669
-section outfor income taxes	40,010,000	10-700 04313	30,020,011	31,000,100	9991,192	2000,412	991 0,91 K	402,021	\$11 3 ,520	40,010,000

WR-2020-0344 CCOS Schedule 4 Page 3 of 16 Income Statement Page: 3 of 4

1

Account Number Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public	Sales for F	ire Protection I	Fire Protection	Total
TOTAL INCOME TAXES	\$9,073,668		\$5,828,017	\$1,399,160	\$991,762	\$309,412	\$378,372	\$52,627	\$114,328	\$9,073,668
DEFERRED INCOME TAXES 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	-5832,358	15-A&G Basis	-\$534,624	-\$128,350	-\$90,977	-\$28,383	-\$34,709	-\$4,828	-\$10,488	-\$832,359
TOTAL DESERBED INCOME TAXES	-\$5,627,860	15-A&G Basis	-\$3,614,774	-5867,816	-\$615,125	\$191,910	-\$234,682	-\$32,642	-\$70,911	\$5,627,860
IOTAL DEFERRED INCOME TAXES	-\$6,126,601		-\$3,935,116	-\$944,722	-\$669,637	-\$208,916	-\$255,479	-\$35,535	-\$77,195	\$6,126,600
NET OPERATING INCOME	\$33,407,717		\$18,747,142	\$8,744,967	\$3,924,059	\$1,689,144	\$773,295	\$854,706	-\$1,325,583	\$33,407,720

WR-2020-0344 CCOS Schedule 4 Page 4 of 16

CONTRACTOR OF THE OWNER

per la desenta de conserva en las sum transmissiones que par	SANG MARKAGE	en en anteresta de la compañía de la	COLUMN STATES	Carlo Maria	en an	Constant Cardinal	Asia Series	0. W 5. W		
Account	MO Adjusted	 Transmission Action of the Action States and the Action of the Action of	Million de Santas	a barrata bar	6 State 1966	et distanteria		Billing and	en en en en en en	Constant States of the States of the
Number Description	Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Collecting	Fire Service	Total
OPERATING DEVENUES										
AST 100 Posidortial	657 004 F07									· .
461.100 Residential	35/,234,53/		\$0	\$0	\$0	\$0	\$0	\$0	\$0	50
461.200 Commercial	\$18,524,180		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461.300 Industrial	\$10,679,581		\$0	50	\$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	S 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	Υ.	\$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
TOTAL OPERATING REVENUES	\$97,009,005		\$521,966	\$248,955	\$240,557	\$106,471	\$107,753	\$148,462	\$49,535	\$1,423,699
SOURCE OF SUPPLY EXPENSES										
601.000 Operation Labor & Expenses	\$344,482	2-Assoc, with facilities serving base and max.	\$211,340	\$133,142	\$0	\$0	\$0	\$0	\$0	\$344 482
• • • • • •	•••••	day extra capacity functions.		•••••		••	•••	••	•••	****
602.000 Purchased Water	\$695,138	2-Assoc, with facilities serving base and max.	\$426 467	\$268.671	\$0	50	50	50	50	\$695 138
	****	day extra capacity functions	•		••	••	•••	••	•••	****
603.000 Miscellaneous Expenses	\$1,406,699	2-Assoc, with facilities serving base and max	\$863.010	\$543 689	\$0	50	50	50	50	\$1 406 699
	• 1, 100,000	day extra capacity functions	<i>4000,010</i>	\$040,000	40			44		\$1,400,000
604.000 Repts - SSF	\$21,900	2-Acsoc with facilities serving base and max	\$13.436	\$8.464	¢۵	c 0	c 0	¢0	\$0	\$21 900
004.000 Nenta - 00E	\$21,500	2-Assoc: with facilities serving base and max,	310,400	30,404	30	30	30	30	30	321,300
640 000 Malot Supportation & Engineering	**	2 Access with facilities english base and max	t 0	**	**				**	**
ereree want opperaision a Engineering	30	2-ASSOC, with facilities serving base and max.	\$U	3 0	φŲ	20		20	20	\$U
		day extra capacity functions.	**							
611.000 maint of Structures & Improvements	\$0	2-Assoc. with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		day extra capacity functions.								
612.000 Maint. of Collect. & Impound. Reservoirs	\$0	2-Assoc. with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		day extra capacity functions.								
613.000 Maint. of Lake, River and Other Intakes	\$0	2-Assoc, with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	S0	, SO
		day extra capacity functions.								
614.000 Maint. of Wells & Springs	\$93,868	2-Assoc. with facilities serving base and max.	\$57,588	\$36,280	\$0	\$0	\$0	\$0	\$0	\$93,868
		day extra capacity functions.								
615.000 Maint. of Infiltration Galleries & Tunnels	\$0	2-Assoc, with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		day extra capacity functions.	•							
616.000 Maint, of Supply Mains	\$0	2-Assoc, with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		day extra capacity functions.								
617.000 Maint. Of Misc, Water Source Plant	\$39,919	2-Assoc. with facilities serving base and max.	\$24,490	\$15,429	50	\$0	\$0	\$0	\$0	\$39,919
		day extra capacity functions.								
TOTAL SOURCE OF SUPPLY EXPENSES	\$2,602,006	· · · ·	\$1,596,331	\$1,005,675	\$0	\$0	\$0	\$0	\$0	\$2,602,006
FUMPING EXPENSES	6464 740	C. Sames without and sumplies facilities	#403 743	erc 0.00	t coo	¢0.	**	**	***	FACA 347
620.000 Operation Supervision & Engineering - PE	\$161,318	6-Assoc. w/power and pumping facilities	\$103,743	306,908	3602	50	30	\$U \$0	\$14 #0	\$151,317
621.000 Pues for Power Production	\$4,063	6-Assoc. w/power and pumping facilities	\$2,613	\$1,435	\$15	\$U	\$U	\$U \$0	50	\$4,063
622.000 Power Production Labor & Expenses	\$0	6-Assoc. w/power and pumping facilities	50	\$0	\$0	\$0	\$0	\$0	\$0	50
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	50	\$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

WR-2020-0344 **CCOS Schedule 4** Page 5 of 16

.

Income Statement Page: 1 of 4

			Analys decision w		and the state of the	sai en singu	with the water.	0.90 5 0 000	anal ng nanging	Contractor (1993)
Account Dependenties	MO Adjusted		1000000000000	all a standard	SALADIN DUG	Har Walds' Product	CANADA NA CANADA NA	Billing and	1460 2010 1	14649-91-91
TOTAL PUMPING EXPENSES	S2,861,615	Aliccation Number	S1.840.299	Max Day \$1,010,382	Max Hour \$10 680	Meters	Services	Collecting	Fire Service	Total \$2 PE1 E1E
			• ()• (• () 200	01,010,002	\$10,000	\$ 0	30	30	\$434	32,001,013
640,000 Operation, Supervision & Engine		2 Arros with facilities seed to have and may	£407 700							
		day extra capacity functions.	\$107,728	201,000	50	\$0	\$0	\$0	50	\$175,596
641.000 Chemicals - WTE	\$1,934,822	2-Assoc. with facilities serving base and max.	\$1,187,013	\$747,809	\$0	\$0	\$0	\$0	\$0	\$1,934,822
642 000 Operation Labor & Expanses - W	TE 5465 020	day extra capacity functions.	****							
officient operation caper a Expenses - W	1E \$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 Miscellanous Expenses - WTE	\$1,199,497	2-Assoc. with facilities serving base and max.	\$735,891	\$463,606	\$0	\$0	\$0	\$0	\$0	\$1,199,497
		day extra capacity functions.		•		• -	•••	•••	••	• 1,100,101
644.000 Rents - WTE	\$115	2-Assoc. with facilities serving base and max.	\$71	\$44	\$0	\$0	\$0	\$0	\$0	\$115
650.000 Maint, Supervision & Engineering	9 - WTE \$131 663	2-Assoc with facilities serving base and may	\$80 775	\$50 999	£0.	*0	to .			6 494 669
		day extra capacity functions.	400,110	400,000	30	20	50	20	20	\$131,663
651.000 Maint, of Structures & Improvement	ents - WTE \$0	2-Assoc. with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
652 000 Maint of Mator Treatment Faulte		day extra capacity functions.								
652.000 Maint, of Water freatment Equipt	nent \$75,956	2-Assoc, with facilities serving base and max.	\$46,599	\$29,357	\$0	\$0	\$0	\$0	\$0	\$75,956
TOTAL WATER TREATMENT EX	PENSES \$3,983,569	aly extra capacity failedons.	\$2,443,919	\$1,539,650	\$0	\$0	\$0	\$0	\$0	\$3,983,569
TRANSMISSION & DIST. EXPENS	SES									
660.000 Operation Supervision & Engine	ering - TDE \$37,059	11-T & D OP Basis	59 998	\$2.039	C1A 181	to 173	\$1.094	ŧ0.	****	£27 A50
661.000 Storage Facilities Expenses TDE	\$0	5-Associated with storage facilities.	\$0	\$0	\$0	50,110	\$0	\$0	\$0	\$07,005 SQ
662.000 Transmission & Distribution Line	es Expenses \$1,186,159	7-Assoc. with trans, and distrib, mains	\$443,880	\$90,519	\$629,613	\$0	\$0	\$0	\$22,147	\$1,186,159
663.000 Meter Expenses - TDE	\$407.267	9-Associated with meters	\$0	\$0	e 0	\$407 267	\$0	ŧn	£0	6407 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	£44 049	£242 400	£202 005	£04.440		***	
666.000 Rents - TDE	\$983	11-T & D OP Basis	\$265	\$54	\$376	\$202,095	\$24,112	\$0	\$12,650	3815,455
670.000 Maint. Supervision and Engineeri	ing - 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 & Improvement	ents - TDE \$0	12-Trans. & Dist. Maint. Expenses	\$0	50	\$0	\$0	\$0	50	\$0	\$0-7,510
672.000 Maint, of Dist. Reservoirs & Stand	dpipes - \$52,149	5-Associated with storage facilities.	\$14,946	\$0	\$31,347	\$0	\$0	\$0	\$5,856	\$52,149
673.000 Maint, of Transmission & Distribu	ation Mains \$338.596	7-Assoc with trans and distrib mains	\$126 709	\$25,930	\$170 727	**	**	· ••	** ***	4030 F00
674.000 Maint, of Fire Mains - TDE	50	8-Public Fire	\$120,100	\$20,000 CO	\$113,121	50	30	\$0 \$0	30,322	2338,596
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.	5 0	*0	£44.050		**		
677.000 Maint, of Hydrants - TDE	\$43,513	8-Public Fire	30 \$0	30	\$U \$0	\$41,050	\$U \$0	\$U 60	50	\$41,050
678.000 Maint, of Miscellaneous Plant - Ti	DE \$536.244	12-Trans & Dist Maint Expanses	\$148 846	\$27 151	\$721 701	50 643 434	30 674 422	\$U 50	\$43,513	\$43,513
TOTAL TRANSMISSION & DIST.	EXPENSES \$3,611,017		\$982,829	\$193,789	\$1,416,169	\$708,156	\$145,174	\$0	\$164,899	\$3,611,016
CUSTOMER ACCOUNTS FYPENS	SE									
901.000 Supervision - CAE	\$13.618	13-Allocation of Billing and Collecting Costs.	50	\$ 0	\$0	\$0	\$0	\$13 390	£770	643 649
902.000 Meter Reading Expenses - CAE	\$456.754	14-Meter reading costs.	sù Sù	\$0 \$0	30 50	. \$0	\$0 \$0	5456 754		313,018 \$456 754
903.000 Customer Records & Collection E	Expenses \$1,402.564	13-Allocation of Billing and Collecting Costs.	50	50	\$0	50	\$0 \$0	\$1 379 027	\$23.627	\$1 AND 654
904.000 Uncollectible Amounts - CAE	\$750,459	13-Allocation of Billing and Collecting Costs.	\$0	\$0	50	\$0	50	\$737,870	\$12,589	\$750.459
905.000 Misc. Customer Accounts Expension	se - CAE \$333,858	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$328.258	\$5,600	\$333.858
TOTAL CUSTOMER ACCOUNTS	EXPENSE \$2,957,243		\$0	\$0	\$0	\$0	\$0	\$2,915,299	\$41,944	\$2,957,243

CUSTOMER SERVICE EXPENSES

WR-2020-0344 CCOS Schedule 4 Page 6 of 16

i

				Participation and the second				, Marine Marine Constant Statements	Station for Links and the average	
	Station of the states of the	the resolution of the set of the	ala de de chesta	us disentation of	tribular district del	Serveran in th	nfordal, altream	and the second	en de la compañía de la	
Account	MO Adjusted	and second and the second s	NG LE LE LE LE LE		19 M B B B B	10		Billing and		adenta de vice
Number	Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	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	sc
TOTAL CUSTOMER SERVICE EXPENSES	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SALES PROMOTION EXPENSES										
910.000 Sales Promotion Expenses - SPE	\$0 10	-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SALES PROMOTION EXPENSES	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADMIN & GENERAL EXPENSES										
920.000 Admin. & General Salarios	\$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	\$532,481	\$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	\$90,533	\$45,097	\$135,561	\$140,044	\$21,122	\$679,165
927.000 Franchise Requirements	\$0	15-A&G Basis	50	\$0	\$0	\$0	50	\$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	16-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	50	\$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	\$75 767	\$5 76E	\$106 120	67 663	\$434 604
930.300 Research & Development Expenses - AGE	\$23.264	15-A&G Basis	\$133,333	\$13,003	en 790	\$4 200	\$3,200	\$100,130	\$1,555	543 1,00 600 000
931 000 Roots - AGE	\$217 888	15-A&G Basis	\$0,070 \$70,440	\$40.787	91,103 \$76 475	\$1,000	\$204 \$3.659	30,721	\$407 \$2.042	\$23,200 \$047.000
932 000 Maint of General Plant - AGE	\$217,000	10-AGO Dasis	\$/0,410	540,287	520,125	\$13,008	\$2,050	353,579	\$3,813	\$217,888
TOTAL ADMIN. & GENERAL EXPENSES	\$14,370,626	10-Ado Dasis	\$4,311,491	\$2,203,096	\$1,471,199	\$732,553	\$2,319,009	\$2,970,046	\$363,233	\$14,370,627
DEPRECIATION EXPENSE										
403 000 Depreciation Expanse Dep Exp	\$17 186 A84	Cince % from Depresention Schodule	C 200 450	\$2 DCC 420	£2 0E0 20C	64 650 025	64 606 706	6960 ODE	#766 890	\$47 490 400
TOTAL DEPRECIATION EXPENSE	\$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
AMORTIZATION EXPENSE										
404 000 Amortization of Expanse	£ 49 020		647 304	*** ***	AC 704	*** ***		A44 000		
405 000 Amortization of Pag Assat	340,233	13-Add Basis	\$17,351	\$0,313	39,704	\$2,880	2003	\$11,864	3844	\$48,235
405 000 Amortization of Pag Asset	-04 -04		30 50	\$U 50	\$U	20	30 60	\$U \$0	\$U 50	50
405.000 Amortization Dranate Lagas	ŞU 642.005	45 480 Beele	5U	\$U	20 20	50	\$U	50	20	\$0
AUTOUN AMONIZATION - Property Losses	\$43,995	10-AGG Basis	\$15,834	\$8,135	\$5,275	\$2,527	\$537	\$10,818	\$770	\$43,996
TOTAL AMORTIZATION EXPENSE	\$92,234		\$33,195	\$17,054	\$11,059	\$5,507	.\$1,126	\$22,680	\$1,614	\$92,235
OTHER OPERATING EXPENSES										
408.100 Property Taxes	\$7,067,552	19-Total COS Basis	\$2,591,671	\$1,236,115	\$1,194,416	\$528,653	\$535,014	\$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	\$4,648,271	18-Rate Base Basis	\$1,703,126	\$674.929	\$1,273,626	\$459,249	\$290,982	\$1,859	\$244,964	\$4,648,735
TOTAL OTHER OPERATING EXPENSE	\$12,989,430		\$4,684,836	\$2,100,728	\$2,629,179	\$1,068,152	\$959,450	\$1,027,205	\$521,761	\$12,991,311
TOTAL OPERATING & MAINT. EXPENSE	\$60,654,221	-	\$22,182,356	\$11,035,813	\$8,597,582	\$4,164,394	\$5,030,485	\$7,796,135	\$1,849,344	\$60,656,108
NET INCOME BEFORE TAXES	\$36,354,784		\$22,182,356	\$11,035,813	\$8,597,582	\$4,164,394	\$5,030,485	\$7,796,135	\$1,849,344	\$60,656,108
INCOME TAYES										
409 100 Current Income Taxor	\$0.073.CC0	15 ARC Deale	£2 205 C42	\$4 CTT 704	£4.097.022	67.44 COO	6440 600	******	F450 700	** ***
westing content arcome rates	93,010,008	12-A&G Dasis	33,260,613	\$1,677,721	\$1,087,933	\$541,698	2110,699	\$2,231,215	\$158,789	\$9,073,668

,

1

WR-2020-0344 CCOS Schedule 4 Page 7 of 16

Income Statement Page: 3 of 4

· .

Account	MO Adjusted									en esterato de la com
Number Description	Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
TOTAL INCOME TAXES	\$9,073,668		\$3,265,613	\$1,677,721	\$1,087,933	\$541,698	\$110,699	\$2,231,215	\$158,789	\$9,073,668
DEFERRED INCOME TAXES										/
410.100 Deterred income taxes - Det. Inc. Tax.	\$337,582	15-A&G Basis	\$121,496	\$62,419	\$40,476	\$20,154	\$4,119	\$83,011	\$5,908	\$337,583
4 12.200 Amortization of Deterred IIU	-\$3,965	15-A&G Basis	-\$1,427	-\$733	-\$475	-\$237	-\$48	-\$975	-\$69	-\$3,964
0.000 Amortization of Lipprotected Excess ADIT	-\$832,358	15-A&G Basis	-\$299,566	-\$153,903	-\$99,800	-\$49,692	-\$10,155	-\$204,677	-\$14,566	-\$832,359
TOTAL DESERVED INCOME TAXES	-\$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
TO THE DEFENSED INCOME TAKES	-20,120,001		-\$2,204,964	-\$1,132,808	-\$734,579	-\$365,758	-\$74,744	-\$1,506,532	-\$107,215	-\$6,126,600
NET OPERATING INCOME	\$33 407 717			*****						
 Consideration and a second s Second second second Second second s			323,243,008	311,080,726	28,920,936	\$4,340,334	\$5,066,440	\$8,520,818	\$1,900,918	\$63,603,176

WR-2020-0344 Income Statement **CCOS Schedule 4** Page 8 of 16

Page: 4 of 4
Missouri American Water Company Case Number WR-2020-0344 St. Louis County Service Area 0 income Statement

na ga shushashi pasi ta na paditan bilan kata kata sa sa	Service (Statistical)	and the second state of the second stat	ner de stade		at a thair a share a s	n da statika ku s	oon an 17, 1900	Grafingenie wiel.	a de Serie de Cara	an a
Account Number	MO Adjusted					Other Public	Sales for	Fire Protection	Ire Protection	
Description	Junsoicuonai	Allocation Number	Residential	Commercial	Industrial	Auth.	Resale	- Private	- Public	Total
OPERATING REVENUES										
461.100 Residential	\$152,125,085	To Residential	\$152,125,085	\$0	\$0	\$0	50	\$ 0	s0'	\$152 125 085
461.200 Commercial	\$38,751,791	To Commercial	\$0	\$38,751,791	\$0	\$0	50	\$0	\$0	\$38 751 791
461.300 Industrial	\$7,239,904	To Industrial	\$0	\$0	\$7,239,904	50	\$0	50	\$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	S 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
TOTAL OPERATING REVENUES	\$214,209,132		\$154,558,642	\$39,320,666	\$7,347,623	\$2,384,548	\$6,640,216	\$3,764,567	\$202,767	\$214,209,129
SOURCE OF SUPPLY EXPENSES										
601.000 Operation Labor & Expenses	\$255.690	2-Assoc, with facilities serving base and max	\$160.650	\$49.092	\$18 154	\$2 634	\$25 160	50	£0	COSE SON
		day extra capacity functions.	\$100,000	940,002	\$10,194	92,004	\$25,100	30	20	\$255,690
602.000 Purchased Water	\$375,224	2-Assoc, with facilities serving base and max.	\$235,753	\$72,043	\$26,641	\$3,865	\$35,922	S 0	\$0	\$375,224
		day extra capacity functions.								
603.000 Miscellaneous Expenses	\$3,857,033	2-Assoc. with facilities serving base and max.	\$2,423,374	\$740,550	\$273,849	\$39,727	\$379,532	\$0	\$0	\$3,857,032
504 A00 D 000		day extra capacity functions.								
804.000 Reliks - 55E	364,885	2-Assoc. with facilities serving base and max.	\$40,767	\$12,458	\$4,607	\$668	\$6,385	\$0	\$0	\$64,885
510 000 Malat Supervision & Extinguistic	****	day extra capacity functions.								
e rotodo maint. Supervision & Engineering	\$260	2-Assoc. with facilities serving base and max.	\$163	\$50	\$18	\$3	\$26	\$0	\$0	\$260
S11 000 Majot of Structures & Improvements	~~	day extra capacity functions.								
or nood matter. of Structures & improvements	20	2-Assoc, with facilities serving base and max.	\$0	50	\$0	\$0	\$0	\$0	\$0	\$0
\$12,000 Maint of Collect & Impound Receptoire	¢0	aay extra capacity functions.		**						
states and the of confect a impositor Reservoirs	30	2-Assoc. with facilities serving base and max.	20	20	\$0	\$0	\$0	\$0	\$0	\$0
613,000 Maint of Lake River and Other Intakes	50	2-Assoc with facilities senders base and max	¢0	**	to	*0	**	**	**	-
oreless mane, or care, raver and other marca	20	2-ASSOC. With lacing serving base and max.	\$U	20	20	\$U	20	20	\$0	\$0
614,000 Maint, of Wells & Springs	\$57	2-Assoc with facilities conving hate and may	£26	544	**	**	**	**		***
	-	day extra capacity functions	900	311	-314	31	20	30	20	300
615,000 Maint, of infiltration Galleries & Tunnels	\$0	2-Assoc with facilities serving base and max	\$0	\$0	50	\$0	\$0	50	**	¢0.
	••	day extra capacity functions	44	40	40		30	30	30	\$ 0
616.000 Maint, of Supply Mains	\$643	2-Assoc, with facilities serving base and max	\$404	\$123	\$46	\$7	\$63	50	\$ 0	\$643
	••••	day extra capacity functions.	\$+0+	4120	240		305	30	20	3043
617,000 Maint. Of Misc. Water Source Plant	\$230,466	2-Assoc, with facilities serving base and max.	\$144,802	\$44,249	\$16.363	\$2.374	\$22,678	. s a	\$0	\$230.466
		day extra capacity functions.	••••	••••		•4,000	+11,010	••	••	•200,400
TOTAL SOURCE OF SUPPLY EXPENSES	\$4,784,258		\$3,005,949	\$918,576	\$339,682	\$49,279	\$470,772	\$0	\$0	\$4,784,258
PUMPING EXPENSES										
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
521,000 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	90 00 000 000	6-Assoc. W/power and pumping facilities	\$0	\$0 \$105.057	\$0	\$0	\$0	50	\$0	\$0
524,000 Puer lor Fower Purchased for Pumping	\$4,655,534	6-Assoc. Wpower and pumping facilities	\$1,621,469	5495,257	\$181,904	\$26,555	\$252,276	\$18,058	\$60,015	\$2,655,534
625.000 Expenses Transformed - Cr	3420,221 #n	6-Assoc, whower and pumping facilities	3201,472	\$13,863	3∠9,333 ^^	34,282	540,681	\$2,912	\$9,678	\$428,221
626.000 Miscellaneous Evones	3V \$17 977	6.Assoc whower and pumping facilities	\$U 67 004	5U 80 (10	\$V 6000	50	50	\$0	\$0	\$0
627 000 Rents - PF	\$14,373 \$4 957	6.Accoc w/power and pumping facilities	\$7,321 \$3,007	⊋∠,419 €074	2863	\$130	\$1,232	\$88	5293	\$12,972
630,000 Maint, Supervision & Engineering - PE	\$19 120	6-Assoc, whower and pumping facilities	33,027 \$11 909	9324 \$3.607	0440 64 206	\$0U	34/1 \$4.007	\$34 6477	0112 6427	34,358
631.000 Maint, of Structures & Improvements - PE	\$7 221	6-Assoc, whower and pumping facilities	\$11,608 \$4,424	33,00/ 61 354	≎1,-025 €407	56L¢	\$1,537	\$132	5437	\$19,339
632,000 Maint, of Power Production Equipment	\$1.079	6-Assoc, whower and pumping facilities	34,434 8522	21,004 \$200	343/ ¢77	\$13 #44	\$69U	349 AT	2164	37,251
633,000 Maint, of Pumping Equipment	\$766 959	6-Assoc, whower and pumping facilities	0000 0100 020	₹400 €49774	616 000 619	\$11 60.000	31UZ	\$/ \$4 040	\$24 FC 024	\$1,072
	3400,000	a segment who are not how his rectifies	\$10£,33U	\$43,17°	\$10,289	\$ 4,00 9	343,334	21,015	30,037	2400,000

•

WR-2020-0344 CCOS Schedule 4 Page 9 of 16 Income Statement Page: 1 of 4

.

.

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

.

~

						A SA STANGAR MANYA	Sector Const				
Acco	unt	MO Adjusted				and the generation	0.06.02008080809	0.3.55996Los	n de la de la de la de	a several all all a	
Numb	Description	Jurisdictional	Allocation Number	Residential	Commercial	loduatdal	Other Public	Sales for	Fire Protection F	re Protection	
	TOTAL PUMPING EXPENSES	\$3,417,378	anna a shekara kan mara ta tara tara tara tara tara tara t	\$2,086,652	\$637,340	\$234,090	\$34,175	\$324,650	\$23,239	\$77,232	\$3,417,378
	WATER TREATMENT EXPENSES										
6	40.000 Operation. Supervision & Engineer WTE	\$10,446	2-Assoc. with facilities serving base and max.	\$6,563	\$2,006	\$742	\$108	\$1,028	\$0	\$0	\$10,447
6-	41.000 Chemicals - WTE	\$7,661,057	2-Assoc, with facilities serving base and max.	\$4,813,442	\$1,470,923	\$543,935	\$78,909	\$753,848	\$0	\$0	\$7,661,057
6-	42.000 Operation Labor & Expenses - WTE	\$2,684,931	day extra capacity functions. 2-Assoc. with facilities serving base and max.	\$1,686,942	\$515,507	\$190,630	\$27.655	\$264,197	so.	50	\$2 684 931
6	43,000 Miscellanous Expenses - WTE	\$379 937	day extra capacity functions.	8779 744	673.040	400 07C		***			
~			day extra capacity functions.	\$£36,1 14	312,940	\$20,310	\$3,913	\$37,386	\$0	\$0	\$379,937
¢-	44.000 Rents - WIE	\$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
6	50.000 Maint Supervision & Engineering - WTE	\$1,437,172	2-Assoc, with facilities serving base and max.	\$902,975	\$275,937	\$102,039	\$14,803	\$141,418	\$0	\$0	\$1,437,172
6	51.000 Maint, of Structures & Improvements - WTE	\$0	2-Assoc. with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	52.000 Maint. of Water Treatment Equipment	\$773,987	2-Assoc. with facilities serving base and max.	\$486,296	\$148,606	\$54,953	\$7,972	\$76,160	\$0	S 0	\$773,987
	TOTAL WATER TREATMENT EXPENSES	\$13,077,545	day extra capacity functions.	\$8,216,620	\$2,510,890	\$928,506	\$134,699	\$1,286,830	\$0	\$0	\$13,077,545
	TRANSMISSION & DIST. EXPENSES			-							
6	60.000 Operation Supervision & Engineering - TDE	\$32,327	11-T & D OP Basis	\$19,622	\$8,489	\$744	\$375	\$834	-\$52	\$7 315	£17 177
6	61.000 Storage Facilities Expenses TDE	-\$308	5-Associated with storage facilities.	-\$201	-\$55	-\$15	-53	-\$31	-502	-\$3	-\$309
6	62.000 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
60	63.000 Meter Expenses - TDE	\$46,779	9-Associated with meters	\$42,396	\$2,933	\$669	\$781		*0	¢0	£46 770
- 6	64.000 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
6	65.000 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
60	66.000 Rents - TDE	\$7,106	11-T & D OP Basis	\$4,313	\$1,866	\$163	\$82	\$183	-\$11	\$509	\$7.105
6	70.000 Maint. Supervision and Engineering - TDE	\$4,676	12-Trans. & Dist. Maint. Expenses	\$3,228	\$679	\$69	\$44	\$69	\$87	\$499	\$4,675
	71.000 Maint, of Structures & Improvements - TDE	\$0	12-Trans. & Dist. Maint. Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ь.	72.000 Maint, of Dist. Reservoirs & Standpipes - TDE	\$75,766	5-Assoclated with storage facilities.	\$49,483	\$13,411	\$3,728	\$720	\$7,592	\$189	\$644	\$75,767
67	73.000 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
57	74.000 Maint. of Fire Mains - TDE	\$0	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	SO
6	75.000 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
67	76.000 Maint. of Meters - TDE	\$335,310	9-Associated with meters	\$303.891	\$21.024	\$4 795	\$5,600	50	¢.n	50	\$775 74A
63	77.000 Maint, of Hydrants - TDE	\$229,527	8-Public Fire	\$0	50	50	\$0,550	50	50 \$0	¢229 527	\$333,510
63	78.000 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	\$3 244 460
	TOTAL TRANSMISSION & DIST. EXPENSES	\$10,485,527	• • • •	\$6,901,015	\$1,999,619	\$188,485	\$108,084	\$199,206	\$112,923	\$976,194	\$10,485,526
<i>.</i>	CUSTOMER ACCOUNTS EXPENSE										
90	UT.UUU Supervision - CAE	\$7,491	13-Allocation of Billing and Collecting Costs.	\$7,230	\$100	\$2	\$19	\$0	\$140	\$0	\$7,491
90	UZ.UUU Meter Reading Expenses - CAE	\$159,444	14-Meter reading costs.	\$166,813	\$2,184	\$48	\$399	\$0	\$0	\$0	\$159,444
90	U3.000 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
30	04.000 Unconectible 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
90	US.UUU 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
	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$5,617,561		\$5,424,442	\$75,322	\$1,685	\$14,045	\$0	\$102,066	\$0	\$5,617,560

CUSTOMER SERVICE EXPENSES

WR-2020-0344 CCOS Schedule 4

income Statement Page: 2 of 4

Page 10 of 16

Missourl American Water Company Case Number WR-2020-0344 St. Louis County Service Area o Income Statement

/

Account	MO Adjusted		n or de lander de General de Maria		and a second second	Other Public	Sales for F	ire Protection F	ire Protection	an archaile
Number Description 907.000 Customer Service & Information Expenses	Jurisdictional \$0 10	Allocation Number -Factors for allocating COS to customer class.	Residential 🖗 \$0	Commercial \$0	Industrial 2000 SO	Auth.) \$0	Resale \$0	- Private \$0	- Públic \$0	Total \$0
TOTAL CUSTOMER SERVICE EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SALES PROMOTION EXPENSES										
910.000 Sales Promotion Expenses - SPE	\$0 10	-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SALES PROMOTION EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADMIN. & GENERAL EXPENSES										
920.000 Admin. & General Salaries	\$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	50	\$0	\$0	\$00,000	\$0.50
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	\$821.876	\$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	\$574	\$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	\$924,418
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
TOTAL ADMIN. & GENERAL EXPENSES	\$36,059,924		\$26,675,751	\$4,808,621	\$1,080,317	\$287,335	\$1,414,126	\$652,051	\$1,141,723	\$36,059,924
DEPRECIATION EXPENSE										
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
TOTAL DEPRECIATION EXPENSE	\$35,791,131		\$24,239,608	\$5,934,235	\$1,039,743	\$364,150	\$1,253,235	\$338,211	\$2,621,951	\$35,791,134
AMORTIZATION EXPENSE										
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 Amortizaton 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
TOTAL AMORTIZATION EXPENSE	\$271,381		\$192,843	\$41,711	\$9,553	\$2,361	\$12,592	\$2,225	\$10,095	\$271,380
OTHER OPERATING EXPENSES										
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
TOTAL OTHER OPERATING EXPENSE	\$31,327,285		\$21,575,866	\$5,138,929	\$878,423	\$303,296	\$1,067,961	\$360,932	\$2,001,879	\$31,327,286
TOTAL OPERATING & MAINT: EXPENSE	\$140,831,990		\$98,318,746	\$22,065,243	\$4,700,484	\$1,297,424	\$6,029,372	\$1,591,647	\$6,829,074	\$140,831,991
NET INCOME BEFORE TAXES	\$73,377,142		\$56,239,896	\$17,255,423	\$2,647,139	\$1,087,224	\$610,844	\$2,162,920	-\$6,626,307	\$73,377,138
INCOME TAXES										
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
	,				····, ···					

WR-2020-0344 Income Statement **CCOS Schedule 4** Page 11 of 16

7

Page: 3 of 4

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

Account Number Description TOTAL INCOME TAXES	MO Adjusted Jurisdictional \$15,580,945	Allocation Number	<u>Residential</u> \$11,071,820	Commercial \$2,394,791	industriai \$548,449	Other Public Auth. \$135,554	Sales for F Resale \$722,956	ire Protection - Private \$127,764	Fire Protection - Public* \$579,611	Total \$15,580,945
DEFERRED INCOME TAXES 410.100 Deferred Income Taxes - Def. Inc. Tax. 412.200 Amortization of Deferred ITC 0.000 Amortization of Protected Excess ADIT 0.000 Amortization of Unprotected Excess ADIT TOTAL DEFERRED INCOME TAXES	\$994,394 -\$99,655 -\$2,091,396 \$14,140,658 -\$15,337,315	15-A&G Basis 15-A&G Basis 15-A&G Basis 15-A&G Basis	\$706,616 -\$70,815 -\$1,486,146 <u>-\$10,048,352</u> -\$10,898,697	\$152,838 -\$15,317 -\$321,448 -\$2,173,419 -\$2,367,346	\$35,003 -\$3,508 -\$73,617 <u>-\$497,751</u> -\$539,873	\$8,651 -\$867 -\$18,195 <u>-\$123,024</u> -\$133,435	\$46,140 -\$4,624 -\$97,041 <u>-\$656,127</u> -\$711,652	\$8,154 -\$817 -\$17,149 - <u>\$115,953</u> -\$125,765	\$36,991 -\$3,707 -\$77,800 -\$526,032 -\$570,548	\$994,393 -\$99,655 -\$2,091,396 -\$14,140,658 -\$15,337,316

NET OPERATING INCOME \$73,133,512 \$66,066,773 \$17,217,978 \$2,638,563 \$1,085,105 \$5599,640 \$2,160,921 \$6,635,370 \$73,133,509

WR-2020-0344 CCOS Schedule 4 Page 12 of 16

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

Income Statement

Base

Allocation Number

Max Day Max Hour

Metors

Billing and Services Collecting Fire Service

OPERATING REVENUES						~	6 0	6 0	**	e0.
461.100 Residential	\$152,125,085		50	\$U \$0	\$U	\$0 50	50 60	\$0 \$0	50	50
461,200 Commercial	\$38,751,791		\$0	\$U	50 60	\$0 60	\$U 50	\$U \$0	50	30 50
461.300 Industrial	\$7,239,904		50	\$V	50	5U 60	50	\$U	50	\$0 \$0
462.000 Private Fire Protection	\$3,715,141		\$0	50	50	50	50	50	50	\$0 \$0
463.000 Public Fire Protection	\$0		\$0	50	\$0	50	\$0	\$U	50	\$0 60
470,000 Other Revenue - Late Payment Charge	\$507,268		\$0	\$0	50	50	\$0	\$U	\$U \$0	\$U \$0
472.000 Other Revenue - Rent	\$390,993		50	\$U	\$0	50	50	3U *0	\$U \$0	20
464.000 Other Public Auth.	\$2,351,206		\$0	50	. \$0	\$0	50	\$U	\$U \$0	\$U
466.000 Sales for Resale	\$6,505,742		\$0	\$0	\$0	\$0	50	\$U	50	· >U
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
TOTAL OPERATING REVENUES	\$214,209,132		\$1,031,233	\$369,440	\$592,835	\$155,223	\$103,307	\$205,041	\$154,924	\$2,622,003
SOURCE OF SUPPLY EXPENSES					•					
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.	\$230,200	\$145,024	\$0	\$0	\$0	\$0	\$0	\$375,224
603.000 Miscellaneous Expenses	\$3,857,033	2-Assoc, with facilities serving base and max.	\$2,366,290	\$1,490,743	S 0	\$0	\$0	\$0	\$0	\$3,857,033
604.000 Rents - SSE	\$64,885	2-Assoc, with facilities serving base and max.	\$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.	\$160	\$100	\$0	\$0	\$0	\$0	\$0	\$260
611.000 Maint. of Structures & Improvements	\$0	2-Assoc. with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
612.000 Maint. of Collect. & Impound. Reservoirs	\$0	2-Assoc. with facilities serving base and max.	\$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.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
614.000 Maint. of Wells & Springs	\$57	2-Assoc. with facilities serving base and max.	\$35	\$22	\$0	\$0.	\$0	\$0	\$0	\$57
615.000 Maint, of Infiltration Galleries & Tunnels	\$0	day extra capacity functions. 2-Assoc. with facilities serving base and max.	\$0	\$D	sò	\$0	\$0	\$0	\$0	S 0
616.000 Maint, of Supply Mains	\$643	day extra capacity functions. 2-Assoc. with facilities serving base and max.	\$394	\$249	\$0	\$0	\$0	\$0	\$0	\$643
617.000 Maint. Of Misc. Water Source Plant	\$230,466	day extra capacity functions. 2-Assoc. with facilities serving base and max.	\$141,391	\$89,075	\$0	\$0	\$0	\$0	\$0	\$230,466
TOTAL SOURCE OF SUPPLY EXPENSES	\$4,784,258	day extra capacity functions.	\$2,935,143	\$1,849,115	\$0	\$0	\$0	\$0	\$0	\$4,784,258
PUMPING EXPENSES										
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	SO	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/oower 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/oower 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 Fouldment	\$266 868	6-Assoc. w/oower and pumping facilities	\$171.587	\$94,226	\$973	\$0	\$0	\$0	\$83	\$266,869
AAAYAAA WIRING ALL ANIMURI PARAMANAN		- · · · · · · · · · · · · · · · · · · ·	÷,		• • • •					

.

WR-2020-0344 CCOS Schedule 4 Page 13 of 16

Income Statement Page: 1 of 4 .

Total

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

				and the state of the	Carl All Carls Station	and the second second	an a		na an a	
Account Number Description	MO Adjusted	Allocation Number		1999 (1997) 1999 (1997) 1990 (1997)	the Association		194 <u>7</u> - 196	Billing and	n an structure i	$(1,1)^{-1} (g_{Q}^{(2)})^{-1} (x_{1})^{-1} (x_{2})^{-1} (x_{2})^{-1}$
TOTAL PUMPING EXPENSES	\$3,417,378	Anocation Number	\$2 197 254	Max Day \$1 206 644	Max Hour	Meters	Services	Collecting	Fire Service	Total
			42,101,204	\$1,200,011	\$12,455	30	20	\$0	\$1,059	\$3,417,379
WATER TREATMENT EXPENSES										
640.000 Operation, Supervision & Engineer, - WTE	\$10,446	2-Assoc. with facilities serving base and max.	\$6,409	\$4,037	\$0	\$0	\$0	\$0	\$0	\$10,446
641.000 Chemicals - WTE	\$7 661 057	2-Assoc with facilities convine base and may	£ / 3 00.000							
	41,001,001	day extra capacity functions	\$4,700,058	52,960,999	\$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.	\$1.647.205	\$1,037,726	50	\$0	50	*0		** *** ***
		day extra capacity functions.	+ ,,• • • ,200	01,001,0120		40	30	30	φ¢	\$2,684,931
643.000 Miscellanous Expenses - WTE	\$379,937	2-Assoc. with facilities serving base and max.	\$233,091	\$146,846	\$0	\$0	\$0	\$0	\$0	\$379 937
544 000 Roote - WITE		day extra capacity functions.							••	
State of Relias - MIE	\$130,015	2-Assoc, with facilities serving base and max.	\$79,764	\$50,251	\$0	\$0	\$0	\$0	\$0	\$130,015
650.000 Maint, Supervision & Engineering - WTF	\$1 437 177	Cay extra capacity functions.	4004 705							
	\$1, 4 \$7,112	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.	\$0	\$0	50	E 0	6 0	` .		
		day extra capacity functions.	4 0	40	20	50	20	\$0	\$0	\$0
652.000 Maint. of Water Treatment Equipment	\$773,987	2-Assoc, with facilities serving base and max.	\$474,841	\$299,146	50	50	50	\$0	\$ 0	\$773 097
	<u> </u>	day extra capacity functions.					•••			3113,301
TOTAL WATER TREATMENT EXPENSES	\$13,077,545		\$8,023,073	\$5,054,472	\$0	\$0	\$0	\$0	\$0	\$13,077,545
TRANSMISSION & DIST EXPENSES										
660,000 Operation Supervision & Engineering - TDE	\$30 307									
661.000 Storage Facilities Expenses TDE	-\$308	5-Associated with storage facilities	\$32,327	50	\$0	\$0	\$0	\$0	\$0 *	\$32,327
662.000 Transmission & Distribution Lines Expenses	-\$581.586	7-Assoc with trans and distrib maloe	-990	50	-\$210	\$0	\$0	\$0	-\$3	-\$308
		Prover, mar adats, and distrib. manis	-\$201,257	-\$41,009	-\$301,494	20	\$0	\$0	-\$37,825	-\$581,585
663.000 Meter Expenses - TDE	\$46,779	9-Assoclated with meters	\$0	50	50	\$46 779	¢0	¢n	£0.	CAC 770
664.000 Customer Installations Expenses - TDE	\$128,214	10-Factors for allocating COS to customer class.	\$0	50	\$0	\$0	\$118.893	\$0	\$9.321	340,773 \$128 214
								•••		• . 20, 2 . 4
665 000 Rests TDE	\$4,426,917	11-T & D OP Basis	\$4,426,917	\$0	\$0	\$0	\$0	\$0	\$0	\$4,426,917
670 000 Maint Supervision and Englanguist TDE	\$7,106	11-T & D OP Basis	\$7,106	\$0	\$0	\$0	\$0	\$0	\$0	\$7,106
671,000 Maint, of Structures & Improvements TOE	\$4,575	12-Irans. & Dist. Maint, Expenses	\$1,141	. \$226	\$1,735	\$493	\$496	. \$0	\$586	\$4,677
672 000 Maint of Dist Reservoirs & Standoloos	\$U 676 760	12-irans. & Dist, Maint, Expenses	\$0	\$0	\$0	\$0	\$0	\$0	50	\$0
TDE	\$/5,/00	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	\$153 497	\$1 197 046	50	**			
674.000 Maint, of Fire Mains - TDE	\$0	8-Public Fire	\$102,340	\$155,425	φι, 127,343 ¢n	50	50	50	\$141,512	\$2,175,820
675.000 Maint. of Services - TDE	\$363,519	10-Factors for allocating COS to customer class.	\$0	SO	50	\$0	\$337.091	\$0 \$0	50 606 400	\$U \$7\$7 540
		-			••	••	••••		320,420	\$005,515
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 - IDE	\$229,527	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$229,527	\$229,527
TOTAL TRANSMISSION & DIST EXPENSES	\$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
TOTAL TRANSMISSION & DIST. EXPENSES	\$10,485,527		\$5,833,662	\$269,031	\$2,081,979	\$724,379	\$800,092	\$0	\$776,384	\$10,485,527
CUSTOMER ACCOUNTS EXPENSE										
901.000 Supervision - CAE	\$7,491	13-Allocation of Billing and Collecting Costs	f 0	**						
902.000 Meter Reading Expenses - CAE	\$159,444	14-Meter reading costs.	30 40	3U 60	50	50	\$0	\$7,351	\$140	\$7,491
903.000 Customer Records & Collection Expenses	\$2,707,817	13-Allocation of Billing and Collecting Costs	50 10	30 ¢n.	30	50	20	\$169,444	\$0	\$159,444
904.000 Uncollectible Amounts - CAE	\$2,170,858	13-Allocation of Billing and Collecting Costs.	\$0	50	50	50 ¢n	\$U 60	\$2,007,208 \$2,120,295	\$50,609	\$2,707,817
905.000 Misc. Customer Accounts Expense - CAE	\$571,951	13-Allocation of Billing and Collecting Costs.	\$0	\$0	50	30 \$0	30	34,130,463 \$561 764	340,373	\$2,1/0,858
TOTAL CUSTOMER ACCOUNTS EXPENSE	\$5,617,561		\$0	50	so	50		\$5.515.549	\$102.012	5 617 664
				2.4	÷+	20			w104,016	33,017,301

CUSTOMER SERVICE EXPENSES

WR-2020-0344 income Statement Page: 2 of 4 **CCOS Schedule 4** Page 14 of 16

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

Income Statement

/

	and the second second	the second s	e an e an ar an	tanin igus in	(a. s. a) (a) (a)		nin fir second	a in the or the in	198 (B) 69 (B) (B	elle service de la companya
Account Number Description	MO Adjusted	All and the second s		an on the second	16, 09 MAR 69, 184		後的認識的認識。	Billing and		
907.000 Customer Service & Information Expenses	S0	10-Factors for allocating COS to customer class.	50	Max Day \$0	Max Hour \$0	Motors \$0	Services \$0	Collecting \$0	Fire Service \$0	Total S0
TOTAL CUSTOMER SERVICE EXPENSES	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SALES PROMOTION EXPENSES										
910.000 Sales Promotion Expenses - SPE	\$0	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SALES PROMOTION EXPENSES	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADMIN. & GENERAL EXPENSES		· · · · ·								
920.000 Admin. & General Salarles	\$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	\$1,014,005 \$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	\$77.595
926.000 Employee Pensions & Benefits	\$533,800	16-Labor Basis	\$203,538	\$56,156	\$43 611	\$15,160	\$117 276	\$77 597	\$75,467	¢537 900
927.000 Franchise Requirements	\$0	15-A&G Basis	\$0	50	\$0	\$0	50	\$0	\$20,402	000,000
928.000 Regulatory Commission Expenses	\$37,667	15-A&G Basis	\$17,432	\$6 117	\$2 942	\$1 021	\$1 130	\$7 796	\$1 220	507 CC7
929.000 Duplicate Charges - Credit	\$0	15-A&G Basis	\$0	50	\$0	\$0	\$1,100	\$1,100	\$1,203	337,007 ¢n
930.100 Institutional or Goodwill Advertising Expenses	\$0	15-A&G Basis	\$0	\$0	\$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	\$20.452	CO74 410
930.300 Research & Development Expenses - AGE	\$65,645	15-A&G Basis	\$30,381	\$10,661	\$5 127	\$1 779	\$1 969	£43 660	\$2,410	\$744,417
931.000 Rents - AGE	\$95,697	15-A&G Basis	\$44,289	\$15 541	\$7 474	\$2 593	\$7,505	C10 701	\$2,150	303,040
932.000 Maint. of General Plant - AGE	\$1,105,565	15-A&G Basis	\$511,655	\$179 544	\$86 345	52,000	\$2,071	813,701 6330 630	23,140	\$30,03/ 64 405 565
TOTAL ADMIN, & GENERAL EXPENSES	\$36,059,924	<u> </u>	\$14,141,765	\$4,945,109	\$2,397,023	\$831,777	\$6,038,811	\$6,295,327	\$1,410,112	\$36,059,924
DEPRECIATION EXPENSE										
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
TOTAL DEPRECIATION EXPENSE	\$35,791,131	-	\$13,216,460	\$4,670,265	\$10,105,383	\$3,470,611	\$192,535	_\$1,312,503	\$2,823,375	\$35,791,133
AMORTIZATION EXPENSE										
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 Amortizaton of Reg Asset	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	50	\$0	\$0	\$0
405.000 Amortization of Reg Asset AFUDC	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	50	50	\$0	50
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
TOTAL AMORTIZATION EXPENSE	\$271,381		\$125,595	\$44,072	\$21,195	\$7,355	\$8,141	\$56,094	\$8,929	\$271,381
OTHER OPERATING EXPENSES										
408.100 Property Taxes	\$18.353.757	19-Total COS Basis	\$7 248 533	\$2 586 044	\$4 440 794	64 096 649	6702 420	F6 425 004	64 454 45A	640 DE0 765
408,100 Payroll Taxes	\$1,546,119	16-Labor Basis	\$589 535	\$167 652	612C 310	\$1,000,042	\$723,136	\$1,435,264	\$1,154,451	318,353,755
408,100 Other Taxes	\$113 560	16-Labor Basis	\$43 200	\$102,002	\$120,310	\$43,310	3333,062	\$210,272	\$73,750	\$1,546,119
408,100 PSC Assessment	\$1 416 479	15-A&G Basis	545,500 5655 5/6	\$220.026	-23,270	-33,443	-\$24,949	-515,444	-35,41/	-\$113,560
0.000 True-up Estimate	\$10 124 490	18-Rate Base Basis	\$033,340 \$1,402,844	\$230,036	\$110,627	\$38,387	\$4Z,494	\$292,786	\$46,602	\$1,416,478
TOTAL OTHER OPERATING EXPENSE	\$31,327,285		\$11,823,155	\$3,947,848	\$8,393,836	\$2,012,021	\$1,014,556	\$5,052 \$1,927,940	\$938,540	\$10,124,489 \$31,327,282
TOTAL OPERATING & MAINT. EXPENSE	\$140,831,990	-	\$58,296,107	\$21,986,524	\$23,011,871	\$7,046,143	\$8,054,135	\$15,107,413	\$7.329.797	\$140,831,990
NET INCOME BEFORE TAXES	\$73,377,142	-	\$58,296,107	\$21,986,524	\$23,011,871	\$7,046,143	\$8,054,135	\$15,107,413	\$7,329,797	\$140,831,990
INCOME TAXES 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

WR-2020-0344 ^{In} CCOS Schedule 4 Page 15 of 16

Income Statement Page: 3 of 4

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

Income Statement

Account Number Description TOTAL INCOME TAXES	MO Adjusted Jurisdictional \$15,580,945	Allocation Number	Base \$7,210,861	Max Day \$2,530,345	Max Hour \$1,216,872	Moters \$422,244	Services \$467.428	Billing and Collecting	Fire Service	Total
DEFERRED INCOME TAXES 410.100 Deferred income Taxes - Def. Inc. Tax. 412.200 Amortization of Deferred ITC 0.000 Amortization of Protected Excess ADIT 0.000 Amortization of Unprotected Excess ADIT TOTAL DEFERRED INCOME TAXES	\$994,394 -\$99,655 -\$2,091,396 -\$14,140,658 -\$15,337,316	15-A&G Basis 15-A&G Basis 15-A&G Basis 15-A&G Basis	\$460,206 -\$46,120 -\$967,898 <u>-\$6,544,297</u> -\$7,098,109	\$161,490 -\$16,184 -\$339,643 -\$2,296,443 -\$2,490,780	\$77,662 -\$7,783 -\$163,338 -\$1,104,385 -\$1,197,844	\$26,948 -\$2,701 -\$56,677 <u>-\$383,212</u> -\$415,642	\$29,832 -\$2,990 -\$62,742 -\$424,220 -\$460,120	\$205,541 -\$20,599 -\$432,292 -\$2,922,874 -\$3,170,224	\$32,716 -\$3,279 -\$68,807 -\$465,228 -\$504,598	\$15,580,944 \$994,395 -\$99,656 -\$2,091,397 <u>-\$14,140,659</u> -\$15,337 317
NET OPERATING INCOME	\$73,133,612		\$58,408,859	\$22,026,089	\$23,030,899	\$7,052,745	\$8,061,443	\$15,157,770	\$7,337,812	\$141,075,617

ì

.

WR-2020-0344 CCOS Schedule 4 Page 16 of 16

Income Statement Page: 4 of 4

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

	real for the second second							www.seasewee.co		
Account	MO Adjusted		Self-segment	and the second		Other Public	Sales for	Fire Protection F	Ire Protection	
Number Description	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth.	Resale	- Private	- Public	Total
INTANGIBLE PLANT										
301.000 Organization	\$87,069	17-UPIS Basis	\$52,381	\$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
TOTAL INTANGIBLE PLANT	\$381,685		\$199,286	\$61,414	\$47,145	\$14,331	\$24,766	\$7,731	\$27,010	\$381,683
SOURCE OF SUPPLY PLANT										
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	\$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	\$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	\$5,510,391	\$1,982,974	\$2,377,540	\$463,333	\$939,066	\$0	\$0	\$11,273,304
317.000 Miscelleanous Source of Supply - Other	\$314,003 2-	Assoc, with facilities serving base and max, day	\$153,485	\$55,233	\$66,223	\$12,906	\$26,156	\$0	. \$0	\$314,003
TOTAL SOURCE OF SUPPLY PLANT	\$36,344,722		\$17,765,300	\$6,393,036	\$7,665,102	\$1,493,768	\$3,027,515	\$0	\$0	\$36,344,721
PUMPING PLANT										
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	\$735,402	\$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	I \$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
TOTAL PUMPING PLANT	\$35,701,337		\$17,347,280	\$6,233,452	\$7,425,879	\$1,456,613	\$2,934,650	\$71,403	\$232,059	\$35,701,336
WATER TREATMENT PLANT										
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
TOTAL WATER TREATMENT PLANI	\$99,262,771		\$48,515,474	\$17,458,453	\$20,930,349	\$4,079,269	\$8,267,007	\$2,875	\$9,345	\$99,262,772
TRANSMISSION & DIST. PLANT										
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-Assoclated 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

WR-2020-0344 CCOS Schedule 5 Page 1 of 8

Ś

Net Plant Page: 1 of 2

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

그는 그 가슴 물건을 물건을 들었다. 것에서 관련 것 것 같은 물건을 했다.	MO Adjusted	지수는 사람이 많이 많은 것은 것은 것을 가지 않는 것 같아요. 것을 많이 많이 많이 했다.			·福利斯·维尔里尔的	AND DRADOUT	的影響和影响	starting and the second se	新生产和价值 。相称为新能力的	
Description	Jurisdictional	Allocation Number		A PERMIT	A ALASS ALS IN	Other Public	Sales for	Fire Protection	Fire Protection	HINA CONTROL STATE
344.000 Fire Mains	\$405.671	8-Dublia Elas	Residential	Commercial	Industrial	Auth.	Resale	- Private	Public	
345.000 Customer Services	\$44,290,140	10-Factors for allocating COS to sustained allocating	\$0	\$0	\$0	\$0	\$0	(14%) <u>איז איז איז איז איז איז איז איז איז איז </u>	5405 674	
240 000 0		to customer class.	\$36,782,961	\$3,875,387	\$172,732	\$575,772	\$31.003	\$2,852,285	\$405,671	5405
346.000 Customer Meters	\$42,974,591	9-Associated with motor						42,002,200	\$V	\$44,290
347.000 Customer Meter Pits & Installation	\$14,365,450	9-Associated with meters	\$33,369,770	\$6,609,492	\$954,036	\$1,822,123	\$219,170	\$0	50	£40.07.
348.000 Fire Hydrants	\$20,314,854	8-Public Eiro	\$11,154,772	\$2,209,406	\$318,913	\$609,095	\$73,264	\$0 \$0	50	542,974
549.000 Miscellaneous Trans, & Dist Other	\$31,588	4-Associated with facilities convine bees and with	\$0	\$0	\$0	\$0	\$0	ŝo	\$70 244 054	\$14,365
		br extra capacity functions	\$21,770	\$7,025	\$648	\$1,643	\$0	\$120	420,314,034 6305	\$20,314
TOTAL TRANSMISSION & DIST, PLANT	\$414,985,740	int the deputity functions						•	4002	231
			\$267,478,064	\$73,688,908	\$19,761,003	\$17,261,244	\$6,199,099	\$4,517,979	\$26 079 447	£ 44 4 00F
INCENTIVE COMPENSATION								,	020,015,445	\$414,985
CAPITALIZATION										
0.000 Incentive Compensation Capitalization Adj.	\$0	15-A&C Basic								
TOTAL INCENTIVE COMPENSATION	\$0	10 100 00313	<u> </u>	\$0	\$0	\$0	\$0	50	50	
CAPITALIZATION			\$0	\$0	\$0	\$0	\$0	50	\$0	
							•-		20	
GENERAL PLANT										
200 Doo Chand Land Rights - GP	\$615,868	15-A&G Basis								
550.000 Structures and Improve - Shop & Garage	\$10,342,639	15-A&G Basis	\$395,572	\$94,967	\$67,314	\$21,001	\$25,682	\$3 572	\$7 760	er41
390,100 Structures and Improve - Office Buildings	\$6,173,344	15-A&G Basis	\$6,643,077	\$1,594,835	\$1,130,450	\$352,684	\$431,288	\$59.987	\$130 247	2013 640.241
390.300 Structures & Improve - Miscellaneous	\$1,298,161	15-A&G Basis	\$3,965,139	\$951,930	\$674,746	\$210,511	\$257,428	535 805	\$77,704	\$10,342
390.900 Structures and Improvements - Leasehold	\$22,327	15-ARG Basis	\$833,809	\$200,176	\$141,889	\$44,267	\$54,133	\$7 529	\$11,104	30,17.
391.000 Office Furniture	\$324,690	15-ARG Basis	\$14,341	\$3,443	\$2,440	\$761	\$931	\$129	\$10,337	31,238
391.100 Computers & Peripheral Equipment	\$1,332,551	15 ASC Basis	\$208,548	\$50,067	\$35,489	\$11.072	\$13 540	\$1 \$27	3401 \$4.004	522
391.200 Computer Hardware & Software	\$1,175,590	15-A&G Basis	\$855,898	\$205,479	\$145,648	\$45,440	\$55.567	\$7,000	\$4,091 \$40,700	\$324
391.250 Computer Software	\$5,174,720	15-AGG Basis	\$755,081	\$181,276	\$128,492	\$40,088	\$49 022	\$6 819	\$16,790	\$1,332
391.260 Personal Computer Software	50	15-A&G Basis	\$3,323,723	\$797,942	\$565,597	\$176,458	\$215 786	\$20,010	214,012	\$1,775
391.300 Other Office Equipment	\$24 684	15-Mag Basis	\$0	\$0	\$0	\$0	\$0	430,013	\$65,201	\$5,174
391,400 BTS Initial Investment	\$8,100,526	AC ASC Basis	\$15,855	\$3,806	\$2,698	\$842	\$1 029	40 8140	50	
392.100 Transportation Equipment - Light Trucks	\$3 410 152	15-A&G Basis	\$5,202,968	\$1,249,101	\$885,387	\$276,228	\$337 792	\$143 \$46.000	5311	\$24
392.200 Transportation Equipment - Heavy Trucks	\$1 200 661	15-AGO Basis	\$2,190,341	\$525,845	\$372,730	\$116,286	\$142 203	\$40,303	\$102,067	\$8,100
92.300 Transportation Equipment - Auto	\$278 802	15-A&G Basis	\$771,185	\$185,142	\$131,232	\$40,943	\$50.068	213,779 \$5.064	\$42,968	\$3,410
392.400 Transportation Equipment - Other	\$1 197 783	15-A&G Basis	-\$179,075	-\$42,991	-\$30,473	-\$9.507	-\$11 626	30,304 \$1,547	\$15,128	\$1,200
393.000 Stores Equipment	\$95.073	15-AGG Basis	\$769,336	\$184,698	\$130,918	\$40 844	\$40 049	-91,017	-\$3,513	-\$278
394.000 Tools, Shop and Garage Equipment	\$1 916 550	15-A&G Basis	\$61,065	\$14,660	\$10,391	\$3,242	\$3.965	\$0,94/ \$554	\$15,092	\$1,197,
	41,010,000	order of the serving base, max day	\$909,020	\$326,963	\$392,318	\$76.470	\$154.957		\$1,198	\$95,
395.000 Laboratory Equipment	\$433 202	extra capacity and fire protection functions.					\$104,007	213,608	\$43,314	\$1,916,
96.000 Power Operated Equipment	\$117 660	15-A&G Basis	\$278,246	\$66,800	\$47,349	\$14 772	\$19 000	£0.540		
397.100 Communication Equip - Non Telephone	\$4 425 073	15-A&G Basis	\$72,367	\$17,374	\$12,315	\$3.842	\$10,000	94,013	\$5,458	\$433,
397.200 Communication Equip - Telephone	\$49.527	15-A&G Basis	\$2,848,647	\$683,888	\$484,753	\$151 236	\$194,030	3653	\$1,420	\$112,
398.000 Miscellaneous Equipment	\$1 710 864	15-A&G Basis	-\$31,175	-\$7,484	\$5,305	-\$1,655		\$45,723	\$55,882	\$4,435,
99.000 Other Tangible Equipment	\$345,042	15-A&G Basis	\$1,098,888	\$263,815	\$186,997	\$58.340	-92,024 674 149	-3282	-\$612	-\$48,
TOTAL GENERAL PLANT	\$49 114 924	17-UPIS Basis	\$207,578	\$60,486	\$33,297	\$14,112	\$11,040	\$9,923	\$21,557	\$1,710,
	444,114,033		\$31,210,434	\$7,612,218	\$5,546,672	\$1,688,277	\$2 120 897	<u> </u>	514,664	\$345,1
						-,	% 4,1∡V,00/	5288.010	5648 327	CAO 444

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

1 0.000							1.5-1				
A	Account Automatic Account Automatic Account	MO Adjusted	grad a state and a state and the age	动手动的	san di ka sa		通信者法授	Service program	Section 2		
	Description	Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Méters	Services	Sollecting	Eleo Paradas	
							owenie – 61–0 (view) 2012	2 2000 2000 2000 2000 2000 2000 2000	-onecong 3/	CITE SERVICE	a de la Tota (1966)
	INTANGIBLE PLANT										
	301.000 Organization	\$87,069	17-UPIS Basis	£24.000							
	302.000 Franchises and Consents	\$43,698	17-UPIS Basis	\$31,03Z \$15.076	\$13,078	\$22,264	\$8,245	\$5,755	\$1,576	\$4,319	\$87.069
	TOTAL INTANCIDUE DI ANT	\$250,918	5-Associated with storage facilities.	\$71 913	200,00 03	511,174	\$4,138	\$2,888	\$791	\$2,167	\$43,697
	TOTAL INTANGIBLE PLANT	\$381,685		\$119,721	519 641	\$150,827	50	\$0	\$0	\$28,178	\$250,918
	SOURCE OF SUPPLY DUANT					\$104,205	ə12,383	\$8,643	\$2,367	\$34,664	\$381,684
	310.000 Land and I and Rights - SSR	• • • • • • • • • • • • • • • • • • •									
	same and cand rights - 55P	\$1,810,422	2-Assoc. with facilities serving base and max. day	\$1,110,694	\$699,728	· \$0	\$0	¢0			
	311.000 Structures and Improvements - SSP	£0.540.004	extra capacity functions.		,	••	\$ 5	\$ 0	\$U	\$0	\$1,810,422
		35,512,534	2-Assoc. with facilities serving base and max, day	\$5,836,124	\$3,676,710	\$0	\$0	\$0	\$0		** *** *** ·
	312.000 Collecting & Impounding Reservoirs	\$10 970	extra capacity functions.				•••		30	\$U	59,512,834
		212,010	2-Assoc, with facilities serving base and max, day	\$12,194	\$7,682	\$0	\$0	\$0	\$0	¢0	640.070
	313.000 Lake, River and Other Intakes	\$5 772 462	extra capacity functions.					•••		20	\$19,876
		\$J,772,402	2-Assoc. with facilities serving base and max, day	\$3,541,405	\$2,231,057	\$0	\$0	\$0	\$0	¢0.	66 770 400
	314.000 Wells and Springs	\$7 640 456	extra capacity functions.					•-	•••	φŪ	\$3,112,46Z
	· -	41,440,400		\$4,687,420	\$2,953,036	\$0	\$0	\$0	\$0	50	\$7 640 AEC
	315.000 Infiltration Galleries and Tunnels	\$1,366	2-Assoc with facilities condex base and source						•••		\$1,040,430
		• 1,000	avira concession functions	\$838	\$528	\$0	\$0	\$0	\$0	\$0	235 12
	316.000 Supply Mains	\$11,273,303	2-Assoc with facilities service base and may down							••	\$1,555
			ertra capacity functions	\$6,916,171	\$4,357,132	\$0	\$0	\$0	\$0	\$0	\$11 273 303
	317.000 Miscelleanous Source of Supply - Other	\$314,003	2-Assoc, with facilities serving base and max day	6400.044						•-	+,4,5.00
			extra capacity functions	\$152,641	\$121,362	S 0	\$0	\$0	\$0	\$0	\$314.003
	TOTAL SOURCE OF SUPPLY PLANT	\$36,344,722	stan copulity fallecons.	600 007 400							
				\$22,297,487	\$14,047,235	\$0	\$0	\$0	\$0	\$0	\$36,344,722
	PUMPING PLANT										
	320.000 Land and Land Rights - PP	\$188,269	6-Assoc, w/power and pumping facilities	\$121.075	\$66.474						
•	321.000 Structures and Improvements - PP	\$8,958,662	6-Assoc, w/power and pumping facilities	\$5761 200	\$00,4/4	\$703	\$0	\$0	\$0	\$17	\$188,269
	322.000 Boiler Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0,701,255	40,100,102 CA	\$33,434	\$0	\$0	\$0	\$798	\$8,958,663
	323.000 Power Generation Equipment	\$2,609,759	6-Assoc. w/power and pumping facilities	\$1 678 331	00 5021 AEC	50	\$0	\$0	\$0	\$0	\$0
	324.000 Steam Pumping Equipment	\$273,049	6-Assoc, w/power and pumping facilities	\$175 597	\$921,430	\$9,740	\$0	\$0	\$0	\$232	\$2,609,759
	225.000 Electric Pumping Equipment	\$20,923,109	6-Assoc. w/power and pumping facilities	\$13,455,613	\$7 387 548	\$1,019	\$0	\$0	\$0	\$24	\$273,048
	323,000 Diesei Pumping Equipment	\$364,149	6-Assoc. w/power and pumping facilities	\$234,184	\$128 574	\$10,000	50	\$0	\$0	\$1,863	\$20,923,109
	328 000 Other Burreles Faultement	\$329,470	6-Assoc. w/power and pumping facilities	\$211.882	\$116.330	\$1,333	3U 60	50	\$0	\$32	\$364,149
	TOTAL SUMPING DUANT	\$2,054,870	6-Assoc. w/power and pumping facilities	\$1,321,483	\$725.535	\$7,669	30	50	\$0	\$29	\$329,471
	TOTAL FOMPING PLANE	\$35,701,337		\$22,959,464	\$12,605,457	\$133,239		<u> </u>	\$0	\$183	\$2,054,870
	WATER TREATMENT PLANT					4100,200	\$ 0	\$U	\$0	\$3,178	\$35,701,338
	330.000 Land and Land Rights - WTP	£4 497 000	.								
	331.000 Structures and Improvements - WTP	\$1,437,580	6-Assoc. w/power and pumping facilities	\$924,569	\$507,617	\$5,365	\$0	\$0	\$0	\$100	£4 497 686
		\$53,079,821 2	Assoc. with facilities serving base and max, day	\$32,564,470	\$20,515,351	\$0	50	50	50	\$125 E0	\$1,437,679
	332.000 Water Treatment Equipment	C47 007 0A2 2	extra capacity functions.					40	30	50	\$\$3,079,821
		943,007,003 Z	Assoc, with facilities serving base and max, day	\$26,925,167	\$16,962,636	\$0	\$0	\$0	50	\$0	CA3 207 203
	333.000 Miscellaneous Water Treat, Other	\$857 467 2	extra capacity functions,					•-	**		343,607,603
		4007,407 L	-Assoc. With facilities serving base and max, day	\$526,056	\$331,411	\$0	\$0	\$0	S 0	\$0	\$857 467
	TOTAL WATER TREATMENT PLANT	\$99,262,771	extra capacity functions.						•••	••	4041,401
				\$60,940,262	\$38,317,015	\$5,365	\$0	\$0	\$0	\$128	\$99,262,770
	TRANSMISSION & DIST, PLANT								-	+	
	340.000 Land and Land Rights - TDP	\$1,359,854	7-Assoc, with trans, and distrib mains	CC00 070							
	341,000 Structures and Improvements - TDP	\$7,533,263	7-Assoc, with trans, and distrib maine	\$308,8/3 \$3940.007	\$103,774	\$721,811	\$0	\$0	\$0	\$25,391	\$1,359,855
	341.100 Structure & Improve - Special Crossing	\$0	5-Associated with storage facilities	\00,610,346 09	35/4,882	\$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	90 \$4 837 003	50	50	\$0	\$0	\$0	\$0	\$0
	343.000 Transmission and Distribution Mains	\$266,830,000	7-Assoc. with trans, and distrib, maine	\$99.857.042	\$0 \$20 262 464	370,146,756	\$0	\$0	\$0	\$1,895,661	\$16,880,329
				~~~,~~~,v~~	¥£V,J¥£,404	\$ 141,0JJ,364	\$0	\$0	\$0	\$4,982,130	\$266,830,000

WR-2020-0344

Net Plant Page: 1 of 2

CCOS Schedule 5 Page 3 of 8

1

Net Plant in Service

Account			a la Adres Series National Adres (Nation)	1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 -				100 A.G. 410	Contraction (1500)	den Alter de Al
Number	Jurisdictional		an a	at manager and		an a		Billing and		
344.000 Fire Mains	SADE C74	Allocation Number	Base	Max Day	Max Hour	Meters	Sendere	Collection	ty man own un concern	
345.000 Customer Services	010,000	8-Public Fire	\$0	\$0	\$0	ני האני ייזיא 2000 בייין 2000 בייין מא		Concernd of	rire Service	Total 🔅 🔅
	944,230,140	10-Factors for allocating COS to customer class	. \$0	\$0	\$0	φ0 \$0	\$41 427 956	\$0	\$405,671	\$405,67
346.000 Customer Meters	\$42.074.004	<b>.</b>			•••	ΨV	341,407,000	20	\$2,852,285	\$44,290,14
347.000 Customer Meter Pits & Installation	\$44.304,331	9-Associated with meters	\$0	\$0	\$0	\$47 974 694	**			
348.000 Fire Hydrants	\$20,244,000,450	9-Associated with meters	\$0	\$0	\$0	\$14 365 450	50	- \$0	\$0	\$42,974,59
349.000 Miscellaneous Trans, & Dist Other	\$20,014,004	8-Public Fire	\$0	\$0	50	\$0 \$0	\$U	\$0	. \$0	\$14,365,45
	905,100	4-Associated with facilities serving base and may	r. \$10,035	\$0	\$21.051	50	φU	50	\$20,314,854	\$20,314,85
TOTAL TRANSMISSION & DIST. PLANT	\$444.005 740	hr. extra capacity functions			•2.,001	40	- <b>Ş</b> U	\$0	\$502	\$31,58
	3414,300,740		\$108,027,925	\$21,041,120	\$156,521,648	\$57 340 044	\$44 497 000			
INCENTIVE COMPENSATION					•••••,•••,•••	\$37,340,041	\$41,437,855	\$0	\$30,617,152	\$414,985,74
CAPITALIZATION										
0.000 Incentive Compensation Capitalization Adl	**									
TOTAL INCENTIVE COMPENSATION		15-A&G Basis	\$0	50	\$0	to				
CAPITALIZATION	20		\$0	\$0		. 30	50	\$0	\$0	\$
				••	÷.	\$U	\$0	\$0	\$0	\$0
GENERAL PLANT										
389.000 Land and Land Rights - GP	FORE DOD									
390.000 Structures and Improve - Shon & Garage	3013,868	15-A&G Basis	\$221,651	\$113.874	\$73 843	\$36 767	67 64 4	<b></b>		
390.100 Structures and Improve - Office Buildings	\$10,342,639	15-A&G Basis	\$3,722,316	\$1,912,354	\$1 240 082	\$647.466	37,514	\$151,442	\$10,778	\$615,869
390.300 Structures & Improve - Miscellaneour	\$6,773,344	15-A&G Basis	\$2,221,787	\$1,141,451	\$740 184	\$369 640	3126,180	\$2,543,255	\$180,996	\$10,342,639
390.900 Structures and improvements a Leasehold	\$1,298,161	15-A&G Basis	\$467,208	\$240,030	\$155.650	\$77.500	3/0,310	\$1,518,025	\$108,034	\$6,173,345
391.000 Office Furniture	\$44,3Z/	15-A&G Basis	\$8,035	\$4,128	\$2 677	\$17,000	\$15,838	\$319,218	\$22,718	\$1,298,162
391.100 Computers & Peripheral Equipment	əəz4,690	15-A&G Basis	\$116,856	\$60.035	\$38,930	¢10.304	3412	\$5,490	\$391	\$22,326
391.200 Computer Hardware & Software	\$1,332,551	15-A&G Basis	\$479,585	\$246,389	\$159 773	\$70 552	33,901 FAC 057	\$79,841	\$5,682	\$324,689
391.250 Computer Software	\$1,175,590	15-A&G Basis	\$423,095	\$217.367	\$140,953	\$75,555	\$10,257 \$44,240	\$327,674	\$23,320	\$1,332,551
391.260 Personal Computer Software	\$3,1/4,/ <u>2</u> 0	15-A&G Basis	\$1,862,382	\$956,806	\$620 449	\$308 934	\$14,34Z	\$289,078	\$20,573	\$1,175,591
391.300 Other Office Equipment	50	15-A&G Basis	\$0	\$0	50	\$300,331 Ch	\$63,132	\$1,272,464	\$90,558	\$5,174,722
391,400 BTS Initial Investment	<b>₽</b> ∠4,684	15-A&G Basis	\$8,884	\$4,564	\$2 960	\$0 \$1 474		\$0	\$0	\$0
392.100 Transportation Equipment - Light Trucke	\$8,100,526	15-A&G Basis	\$2,915,379	\$1,497,787	\$971 253	\$1,474 \$497.604	5301	\$6,070	\$432	\$24,685
392.200 Transportation Equipment - Heavy Trucks	\$3,410,152	15-A&G Basis	\$1,227,314	\$630,537	\$408 877	\$202,507	\$95,825	\$1,991,919	\$141,759	\$8,100,524
392.300 Transportation Equipment - Auto	\$1,200,661	15-A&G Basis	\$432,118	\$222.002	\$143.950	\$203,366	541,604	\$838,556	\$59,678	\$3,410,152
392.400 Transportation Equipment - Other	-\$278,802	15-A&G Basis	-\$100,341	-\$51.550	-\$33.42B	\$11,0/9 \$16.644	\$14,648	\$295,243	\$21,012	\$1,200,661
393.000 Stores Equipment	\$1,197,783	15-A&G Basis	\$431,082	\$221 470	\$143 614	-710,044	-\$3,401	-\$68,557	-\$4,879	-\$278,800
394,000 Tools, Shop and Garage Equipment	\$95,073	15-A&G Basis	\$34,217	\$17,579	\$11 399	\$71,506	\$14,613	\$294,535	\$20,961	\$1,197,783
the state of the and salage Equipment	\$1,916,550	3-Assoc. with facilities serving base, max day	\$1,140,922	\$718 706	411,533 A3	35,076	\$1,160	\$23,378	\$1,664	\$95,073
395.000 Laboratory Equipment		extra capacity and fire protection functions.		41.10,100		20	50	\$0	\$56,922	\$1,916,550
396,000 Power Operated Equipment	\$433,203	15-A&G Basis	\$155,910	\$80,099	\$51 9/1	\$25 eco				
397.100 Communication Equip. Non Telephone	\$112,669	15-A&G Basis	\$40,550	\$20,832	\$13,541	\$43,862	\$5,285	\$106,525	\$7,581	\$433,203
397,200 Communication Equip - Non Telephone	\$4,435,072	15-A&G Basis	\$1,596,182	\$820.045	\$534 765	30,720 6004 774	\$1,375	\$27,705	\$1,972	\$112,669
398.000 Miscellaneous Equipment	-\$48,537	15-A&G Basis	-\$17.458	-\$8 974	\$001,700 \$5,000	\$264,774	\$54,108	\$1,090,584	\$77,614	\$4,435,072
399.000 Other Tangible Equipment	\$1,710,864	15-A&G Basis	\$615,740	\$316 339	-90,020 \$205 122	-52,898	-\$592	-\$11,935	-\$849	-\$48,536
TOTAL GENERAL PLANT	\$345,043	17-UPIS Basis	\$126,148	\$51 825	\$200,100	\$102,739	\$20,873	\$420,701	\$29,940	\$1,710,865
	\$49,114,831		\$18,129,552	\$9,433,695	\$5 705 920	\$3,076	\$22,807	\$6,245	\$17,114	\$345,042
TOTAL NET PLANT IN SEDVICE				201-001000	40,100,000	<b>₽2,</b> 823,815	\$594,418	\$11,527,456	\$893,971	\$49,114,837
STATISTICS AND FUNDING SERVICE STATISTICS	\$635,791,086		\$232,474,411	595 464 162	\$162 550 447	FC0 400 080				
					T. 02,000,447	900,102,239		<b>\$11,529,823</b>	\$31,549,093	\$635,791,092

1.000

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

Account	MO Adjusted		가 같은 것은 가 가 가 가 가 가 가 가 가 가 가 가 가 가 가 가 가 가							
Number	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public	Sales for Resale	Fire Protection	Fire Protection	Total
INTANGIBLE PLANT		,								
301.000 Organization	\$153 201	47 LIDIE Dania							•	
302.000 Franchises and Consents	101,001 \$0	17-UPIS Dasis	\$103,610	\$26,427	\$3,646	\$1,578	\$4,136	\$1,716	\$12,088	\$153,201
303.000 Miscellaneous Intangible Plant	\$507 959	6-Assoc w/oower and pumping facilities	\$U 5240.400	5U	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INTANGIBLE PLANT	\$661,160	encoded, inporter and pumping facilities	\$413,770	\$94,734 \$121,161	\$34,795 \$38,441	\$5,080	\$48,256 \$52,392	<u>\$3,454</u> \$5,170	\$11,480 \$23,568	\$507,959
SOURCE OF SUPPLY DLANT										
310.000 Land and Land Rights - SSP	\$78,261 2	2-Assoc, with facilities serving base and max, day	\$49,171	\$15,026	\$5.557	\$806	\$7,701	\$0	\$0	\$78 261
311.000 Structures and Improvements - SSP	\$6,168,256	extra capacity functions, 2-Assoc, with facilities serving base and may, day,	57 975 64 F	£1 184 30C	E 427 0 46	<b>6</b> 00 000				\$75,201
		extra capacity functions.	40,070,010	\$1,104,305	3437,340	363,533	\$606,956	\$0	\$0	\$6,168,255
312.000 Collecting & Impounding Reservoirs	\$0 2	2-Assoc. with facilities serving base and max. day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313.000 Lake, River and Other Intakes	\$297,688 2	2-Assoc, with facilities serving base and max, day	\$187,037	\$57,156	\$21,136	\$3,066	\$29,292	\$0	\$0	\$297.687
314.000 Wells and Springs	\$47 840 3	extra capacity functions.	520 AFA	<b>*</b> * ***					••	
	•	extra capacity functions.	\$30,058	\$9,185	\$3,397	\$493	\$4,707	\$0	\$0	\$47,840
315,000 innitration Galteries and Tunnels	\$0 2	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	\$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	extra capacity functions. 2-Assoc. with facilities serving base and max. day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SOURCE OF SUPPLY PLANT	\$8,368,577	extra capacity functions.	\$5,257,976	\$1,606,766	\$594,170	\$86,196	\$823,467	\$0	\$0	\$8,368,575
PUMPING PLANT										
320.000 Land and Land Rights - PR	\$204.200	C Annon sudmission of a such as 1991								
321.000 Structures and Improvements - PP	\$10 891 744	6-Assoc, wpower and pumping facilities	\$173,630	\$53,033	\$19,479	\$2,844	\$27,014	\$1,934	\$6,427	\$284,361
322.000 Boiler Plant Equipment	\$0,001,144 \$0	5-Assoc, whower and pumping facilities	36,650,499	\$2,031,310	\$746,084	\$108,917	\$1,034,716	\$74,064	\$246,153	\$10,891,743
323.000 Power Generation Equipment	\$9,137,598	6-Assoc, w/power and pumping facilities	\$U €5 570 447	50 64 704 400	\$0	\$0	\$0	\$0	\$0	\$0
324.000 Steam Pumping Equipment	\$0,101,050	S-Assoc, whower and pumping facilities	\$\$,579,417	\$1,704,162	\$625,925	\$91,376	\$868,072	\$62,136	\$206,510	\$9,137,598
325.000 Electric Pumping Equipment	\$32 379 569	6-Assoc, w/power and pumping facilities	040 770 005	\$0 \$0	50	50	\$0	\$0	\$0	\$0
326.000 Diesel Pumping Equipment	\$228 883	6-Assoc w/power and pumping facilities	\$13,770,503	30,038,790	\$2,218,000	\$323,795	\$3,076,059	\$220,181	\$731,778	\$32,379,569
327.000 Hydraulic Pumping Equipment	\$222,234	6-Assoc. whower and pumping facilities	\$135,755	942,987 544 447	\$15,678	\$2,289	\$21,744	\$1,556	\$5,173	\$228,883
328.000 Other Pumping Equipment	\$1,885,484	6-Assoc, whower and pumping facilities	3133,090	\$41,447	\$15,223	\$2,222	\$21,112	\$1,511	\$5,022	\$222,233
TOTAL PUMPING PLANT	\$55,029,872	e rissest inperier une pamping lacinges	\$77.601.240	\$331,043	\$129,156	\$18,855	51/9,121	\$12,821	\$42,612	\$1,885,485
			303,001,240	\$10,263,072	\$3,789,343	\$220,X33	\$5,227,838	\$374,203	\$1,243,675	\$55,029,872
WATER TREATMENT PLANT										
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	\$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	\$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	S0 2	extra capacity functions. -Assoc, with facilities serving base and max, day	\$0	\$0	¢n	<b>E</b> 0	50	**	<b>*</b> *	
		extra capacity functions.		÷0	30		<b>\$</b> 0	\$U	20	20
IVIAL WATER IREATMENT PLANT	\$123,978,863		\$77,895,919	\$23,803,942	\$8,802,499	\$1,276,982	\$12,199,521	\$0	\$0	\$123,978,863
TRANSMISSION & DIST. PLANT								*		
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	\$3.994 493
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	\$1 943 871
341.100 Structures & Improve - Special Crossing	\$0	7-Assoc. with trans, and distrib, mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0.	41,040,021 CA
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

WR-2020-0344 CCOS Schedule 5 Page 5 of 8

. `

### Net Plant Page: 1 of 2

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

Number	MO Adjusted	and the second				Other Dublic				
Description	Jurisdictional	Allocation Number	Residential	Commercial	Industrial		Sales for	Fire Protection	Fire Protection	
343.000 Transmission and Distribution Mains	\$1,118,324,901	7-Assoc. with trans. and distrib, mains	\$778,465,964	\$215 948 538	\$10 570 69C	AUG. 240	///:* KOSAIO (1966	sign Private sea	- Public.	Sectoral Seco
345,000 Fire mains	\$0	8-Public Fire	\$0	0,000,000 III	000,010,000	ə11,318,746 ro	\$20,129,848	\$16,663,041	\$56,028,078	\$1,118,324,901
545.000 Customer Services	-\$3,380	10-Factors for allocating COS to customer class.	-\$3.048	-568	-\$4	-00 €12	\$0	\$0	\$0	\$(
346 000 Customet Meters				••••		-910	\$U	-\$246	\$0	-\$3,379
347 000 Customer Motor Pite & Jacob Harts	\$121,513,715	9-Associated with meters	\$110,127,880	\$7.618.910	\$1,737,646	\$2 029 279	**			
348 000 Fire Hydrante	\$3,844,809	9-Associated with meters	\$3,484,550	\$241,070	\$54 981	\$64 208	50	\$U	\$0	\$121,513,715
349 000 Miscellaneous Tenes & Disk. Other	\$64,990,201	8-Public Fire	\$0	\$0	\$0	004,200 \$0		\$U	\$0	\$3,844,809
	\$0 ·	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$64,990,201 \$0	\$64,990,201 \$(
TOTAL TRANSMISSION & DIST, PLANT	\$1,318,897,180		\$899,009,772	\$225,714,175	\$21,678,327	\$13,714,124	\$20,666,710	\$16 761 959	\$121 252 142	Fr 240 007 404
INCENTIVE COMPENSATION							+20,000,110	\$10,101,333	JIZ1,332,113	\$1,318,897,180
0.000 Incentive Compensation Capitalization Adj.	\$0	15-ASC Paris								
TOTAL INCENTIVE COMPENSATION	\$0	13-Ado Basis	50	50	\$0	\$0	\$0	\$0	\$0	\$0
CAPITALIZATION			\$U	\$0	\$0	\$0	\$0	\$0	\$0	so
GENERAL PLANT										
389,000 Land and Land Rights - GP	<b>** *</b> *									
390.000 Structures and Improve - Shop & Carage	\$1,749	15-A&G Basis	\$1,243	\$269	\$62	\$15	\$81	\$14	<b>5</b> 65	£4 740
390.100 Structures and Improve - Office Buildings	56,119,934	15-A&G Basis	\$5,770,025	\$1,248,034	\$285,822	\$70,643	\$376,765	\$66.583	\$302.062	¢۲,/43 ۲R 110 03 <i>A</i>
390.200 General Structures - HVAC	\$3,340,162	15-A&G Basis	\$2,377,783	\$514,305	\$117,785	\$29,112	\$155,262	\$27 439	\$124 477	\$3,113,334
390.300 Structures & Improve - Miscellaneous	\$702.005	15-A&G Basis	\$298,369	\$64,536	\$14,780	\$3,653	\$19,483	\$3,443	515 620	\$3,340,103
390.900 Structures and Improve - Leasehold	\$702,505	15-A&G Basis	\$499,484	\$108,036	\$24,742	\$6,115	\$32,615	\$5,764	576 148	\$702.004
391,000 Office Furniture	\$709 CT4	To-A&G Basis	-\$97,455	-\$21,079	-\$4,828	-\$1,193	-\$6.364	\$1.125	-\$5 102	.\$127.146
391.100 Computers & Peripheral Equipment	010,071 010,071	15-A&G Basis	\$567,465	\$122,740	\$28,110	\$6,948	\$37.054	\$6.548	\$29 707	\$708 673
391.200 Computer Hardware & Software	\$1,044,010	15-A&G Basis	\$1,309,506	\$283,241	\$64,867	\$16,033	\$85,507	\$15,111	\$68 553	\$1 842 919
391.250 Computer Software	33,034,633	15-A&G Basis	\$2,199,065	\$475,649	\$108,932	\$26,924	\$143,592	\$25,376	\$115 121	\$1,044,010
391,260 Personal Computer Software	312,033,111	15-A&G Basis	\$8,981,352	\$1,942,631	\$444,897	\$109,960	\$586.455	\$103 641	\$470 475	\$3,034,033
391.300 Other Office Equipment	50	15-A&G Basis	\$0	\$0	\$0	\$0	50	\$0	44r0,175 F0	314,003,111
391,400 BTS Initial Investment	\$14,011	15-A&G Basis	\$9,956	\$2,153	\$493	\$122	\$650	\$115	5604	50
392.100 Transportation Equipment - Light Trucke	\$20,823,254	15-A&G Basis	\$14,797,004	\$3,200,534	\$732,979	\$181,162	\$966 199	\$170 751	\$774 625	\$14,010
392.200 Transporation Equipment Hence Trucks	\$6,291,932	15-A&G Basis	\$4,471,047	\$967,070	\$221,476	\$54,740	\$291 946	\$51.504	\$774,023	320,023,234
392.300 Transportation Equipment - Autor	\$17,136,443	15-A&G Basis	\$12,177,156	\$2,633,871	\$603,203	\$149.087	\$795 131	\$140 519	\$234,000	30,291,933
392 400 Transportation Equipment - Other	-\$892,028	<ul> <li>15-A&amp;G Basis</li> </ul>	-\$633,875	-\$137,105	-\$31,399	\$7 761	\$41 390	\$7.245	\$22,402	\$17,136,443
393 000 Stores Equipment	\$5,513,958	15-A&G Basis	\$3,918,219	\$847,495	\$194,091	\$47 971	\$255 848	\$45 244	-333,103	-\$892,028
erente erenes Edelphient	\$823,079 2	-Assoc. with facilities serving base and max. day	\$517,141	\$158,031	\$58,439	\$8,478	\$80,991		\$205,119	\$5,513,957
394 000 Tools, Shop and Carries Soulament		extra capacity functions.					••••	30	20	\$823,080
395 000 Laboratory Equipment	\$3,861,206	15-A&G Basis	\$2,743,773	\$593,467	\$135,914	\$33.592	\$179.160	\$74 660	64 49 697	#0.004.00F
396 000 Power Operated Equipment	\$764,311	15-A&G Basis	\$543,119	\$117,475	\$26,904	\$6,650	\$35 464	551,002	\$143,037	\$3,861,205
397 100 Communication Equipment	-\$127,636	15-A&G Basis	-\$90,698	-\$19,618	-\$4,493	-\$1 110	\$5 977	-\$1.047	\$20,432	\$764,311
397 200 Communication Equip - Non relephone	\$3,697,692	15-A&G Basis	\$2,627,580	\$568,335	\$130,159	\$32 170	\$171 573	\$20,047	-34,748	-\$127,636
398.000 Miscollanoous Foulantes	\$16,887	15-A&G Basis	\$12,000	\$2,596	\$594	\$147	\$724	330,321 \$420	\$137,554	\$3,697,692
399 000 Other Transition Caulanteeus	\$2,791,761	17-UPIS Basis	\$1,888,068	\$481,579	\$66 444	\$28 755	\$75 779	5138	\$628	\$16,887
TOTAL GENERAL PLANT	-\$15,036	17-UPIS Basis	-\$10,169	-\$2,594	-\$358	-\$155	-\$40¢	991,208 \$179	\$220,270	\$2,791,762
VIAL VENERAL PLANI	\$91,528,481		\$64,877,158	\$14,151,651	\$3,219,615	\$802.059	54 235 855	->100 \$752.440	-\$1,185	-\$15,036

-

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

Account	MO Adjusted							() 		
	Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services C	ollecting	Fire Service	Total
301 000 Organization										
302 000 Erapphices and Consents	\$153,201	17-UPIS Basis	\$52,655	\$15.810	\$56 914	\$10 974	5000	** ***		
303 000 Miscellaneous Intersible Disea	\$0	17-UPIS Basis	\$0	\$0	50	\$12,271	3260	\$1,746	\$13,543	\$153,199
TOTAL INTANCIAL DI ANT	\$507,959	6-Assoc. w/power and pumping facilities	\$326,600	\$179,351	\$1.851	\$0	\$0 \$0	\$U 60	\$0	• \$0
TO THE ITTRACIDEC FEANT	\$661,160		\$379,255	\$195,161	\$58,765	\$12.271	\$260	\$1 746	\$157	\$507,959
SOURCE OF SUPPLY PLANT						• • • • • • •	•	<i><b>V</b>1,740</i>	\$13,100	2007,158
310.000 Land and Land Rights - SSP	\$78,261	2-Assoc, with facilities serving base and may day	<b>.</b>							
		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	\$3 784 995	\$3.384.634						
		extra capacity functions.	\$0,104,120	32,304,031	20	\$0	\$0	\$0	\$0	\$6,168,256
312.000 Collecting & Impounding Reservoirs	\$0	2-Assoc, with facilities serving base and max, day	\$0	\$0	\$0	50	**			
313 000 Lake Diversed Other Last		extra capacity functions.	••	••	40	\$U	\$U	\$0	\$0	\$0
515.000 Lake, River and Other Intakes	\$297,688	2-Assoc. with facilities serving base and max. day	\$182,632	\$115.056	50	\$0	**			
314 000 Wells and Springe		extra capacity functions.		,	••	40	\$U	20	\$0	\$297,688
and applings	\$47,840	2-Assoc. with facilities serving base and max. day	\$29,350	\$18,490	\$0	\$0	so	50	to.	<i>• •</i> • • • • •
315.000 Infiltration Galleries and Tunnels	<b>c</b> .	extra capacity functions.				••	••	40	20	\$47,840
	\$U.	2-Assoc. with facilities serving base and max, day	\$0	\$0	\$0	\$0	\$0	50	\$0	¢0
316.000 Supply Mains	\$1 776 622	extra capacity functions.					• -	•••		30
	\$1,710,00Z	2-Assoc. with facilities serving base and max, day	\$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 conving base and more device							••	•
		extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SOURCE OF SUPPLY PLANT	\$8,368,577	could capacity functions.	\$5 424 122	60 004 486		<u> </u>				
			<i>4</i> 0,104,122	<b>⊅</b> 3, <b>∠</b> 34,405	\$0	\$0	\$0	\$0	\$0	\$8,368,577
PUMPING PLANT										
320.000 Land and Land Rights - PP	\$284,360	6-Assoc, w/power and pumping facilities	\$182 833	\$100.402	\$1.026	**				
321.000 Structures and Improvements - PP	\$10,891,744	6-Assoc. w/power and pumping facilities	\$7,003,007	\$3 845 666	\$1,035	2U CO	\$0	\$0	\$88	\$284,359
322.000 Boller Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0,040,000	403,030 CA	\$U \$0	\$U \$0	\$0	\$3,373	\$10,891,744
323.000 Power Generation Equipment	\$9,137,598	6-Assoc. w/power and pumping facilities	\$5.875.153	\$3,226,310	\$33 305	\$U \$0	50	\$0	\$0	\$0
324.000 Steam Pumping Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	50	ະວະ,505 <b>ເ</b> ຄ	50	\$U	50	\$2,830	\$9,137,598
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	\$U	50	\$0	\$0
320.000 Dieser Pumping Equipment	\$228,883	6-Assoc, w/power and pumping facilities	\$147,164	\$80,814	\$834	0¢ \$0		50	\$10,027	\$32,379,569
327.000 Hydraulic Pumping Equipment	\$222,234	6-Assoc. w/power and pumping facilities	\$142,889	\$78,457	\$810	50	3U 60	50	\$71	\$228,853
TOTAL Dilumping Equipment	\$1,885,484	6-Assoc. w/power and pumping facilities	\$1,212,300	\$665,728	\$6,872	50	90 60	50	\$69	\$222,235
TOTAL POMPING PLANT	\$55,029,872	-	\$35,382,267	\$19,429,991	\$200.572	\$0	\$0 \$0	<u></u>	3564	\$1,885,484
WATER TREATMENT DI ANT						•••	40	30	\$17,042	\$55,029,872
330.000 Land and Land Blobts - WTP	£4.000.050.0	ka harantar i								
	\$1,902,256 2	-Assoc. with facilities serving base and max. day	\$1,167,034	\$735,222	\$0	\$0	\$0	\$0	50	\$1 902 256
331.000 Structures and Improvements - WTP	\$51 440 000 0	extra capacity functions.							40	\$1,302,230
	\$31,413,020 Z	-Assoc, with facilities serving base and max. day	\$31,545,569	\$19,873,451	\$0	\$0	\$0	\$0	\$0	\$51,419,020
332.000 Water Treatment Equipment	\$70,657,587, 2	exua capacity functions.							*-	
		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 may day		**						
		extra capacity functions	QC.	\$0	50	\$0	\$0	\$0	\$0	\$0
TOTAL WATER TREATMENT PLANT	\$123,978,863		\$76.061.033	\$47 947 920	£0					
			0.0,000.,000	\$\$1,511,000 ·	<b>\$</b> 0	20	\$0	\$0	\$0	\$123,978,863
TRANSMISSION & DIST, PLANT										
341 000 Land and Land Kights - TDP	\$3,991,422	7-Assoc. with trans, and distrib, mains	\$1,381,227	\$281,446	\$2,069 153	\$0	<b>5</b> 0	£0.	£050 50÷	
341 100 Structures and improvements - TDP	\$1,943,822	7-Assoc. with trans. and distrib. mains	\$672,657	\$137.064	\$1,007.677	\$0	40 60	3U 60	\$259,596	\$3,991,422
342 000 Distribution Reservoire and Co	\$0	7-Assoc. with trans. and distrib. mains	\$0	\$0	\$0	\$0	\$0 80	90 \$0	\$126,423	\$1,943,821
eradov elstribution reservoirs and Standpipes	\$4,291,690	5-Assoclated with storage facilities.	\$1,320,553	\$0	\$2,923,928	\$0	\$0	50	\$U €47 200	\$0
				-			***	90	\$41,2US	\$4,∡91,690

^w WR-2020-0344

Net Plant Page: 1 of 2

CCOS Schedule 5 Page 7 of 8

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

# Net Plant in Service

-----

umber	luriedictional		ana ang ang ang ang ang ang ang ang ang					A MARINE AND A MARIN	Records with reacting	
343.000 Transmission and Distribution Maine	ouristictional S	Allocation Number	Base	Max Dav	May Hour			Billing and		
344.000 Fire Mains	\$1,118,324,901	7-Assoc, with trans, and distrib, mains	\$386,994,934	\$78 856 164	\$579 730 630	លានចំណត់ធ្វើឆ្នោះ ទីខុកខ្ម	Services	Collecting	Fire Service	Total
345.000 Customer Services	\$0 \$0	8-Public Fire	\$0	\$0	\$010,702,023	\$U	\$0	\$0	\$72,734,174	\$1,118,324,9
	-\$3,380	10-Factors for allocating COS to customer class.	\$0	50	30 \$0	50	\$0	\$0	\$0	
346.000 Customer Meters	\$404 F40 740		•••	••	40	\$0	-\$3,134	\$0	-\$246	-\$3.3
347.000 Customer Meter Pits & Installation	\$121,513,715	9-Associated with meters	\$0	\$0	<b>f</b> 0	6404 FAG 746	-			
348.000 Fire Hydrants	\$3,844,809	9-Associated with meters	\$0	50	\$0 \$0	⇒121,513,715	\$0	\$0	\$0	\$121,513,
349,000 Miscellaneous Trans, & Dist , Other	<b>\$64,990,201</b>	8-Public Fire	\$0	\$0	50	<b>\$3,644,8</b> 09	\$0	\$0	\$0	\$3,844,
	50 -	4-Associated with facilities serving base and max.	. \$0	50	\$0 \$0	3U 50	\$0	\$0	\$64,990,201	\$64,990,
TOTAL TRANSMISSION & DIST. PLANT	£4.740.007.400	hr. extra capacity functions		••	30	20	\$0	\$0	\$0	
	\$1,510,637,180		\$390,369,371	\$79,274,674	\$585 740 397	\$175 269 504	£0.404			
INCENTIVE COMPENSATION	_				4000,140,001	9123,330,324	-\$3,134	\$0	\$138,157,357	\$1,318,897,
CAPITALIZATION										
0.000 Incentive Compensation Capitalization Add										
TOTAL INCENTIVE COMPENSATION		15-A&G Basis	\$0	\$0	\$0	**				
CAPITALIZATION	2U		\$0	\$0	\$0	50	\$0	\$0	\$0	
				••	40	Ş0	\$0	\$0	\$0	
GENERAL PLANT										
389,000 Land and Land Rights - GP	** ***									
390,000 Structures and Improve - Shon & Garage	\$1,749 \$9.440.004	15-A&G Basis	\$809	\$284	\$137	6.47				
390.100 Structures and Improve - Office Buildings	\$0,119,334	15-A&G Basis	\$3,757,905	\$1,318,677	\$634 167	\$220.050	\$52	\$362	\$58	\$1,
390.200 General Structures - HVAC	\$3,340,102	15-A&G Basis	\$1,548,604	\$543,417	\$261 335	\$220,030	\$243,598	\$1,678,390	\$267,146	\$8,119,:
390.300 Structures & Improve - Miscellaneous	\$**13,003	15-A&G Basis	\$194,322	\$68,189	\$32 793	\$30,001	\$100,385	\$691,652	\$110,089	\$3,346,
390.900 Structures and Improve - Leaschold	\$702,905	15-A&G Basis	\$325,304	\$114,152	\$54 897	\$11,373	\$12,596	\$86,790	\$13,814	\$419,
391.000 Office Furniture	-3137,145	15-A&G Basis	-\$63,471	-\$22,272	-\$10 711	\$13,043	\$21,087	\$145,290	\$23,126	\$702,9
391.100 Computers & Peripheral Equipment	\$130,3/1	15-A&G Basis	\$369,579	\$129,688	\$62 368	524 644	-\$4,714	-\$28,348	-\$4,512	-\$137,
391.200 Computer Hardware & Software	\$1,042,018	15-A&G Basis	\$852,856	\$299.274	\$143 974	\$49.940	\$23,957 \$55,005	\$165,065	\$26,273	\$798,
391.250 Computer Software	\$13,034,659	15-A&G Basis	\$1,432,208	\$502,573	\$241 693	043,340 CR1 900	\$55,285	\$380,910	\$60,629	\$1,842,8
391.260 Personal Computer Software	\$12,639,111	15-A&G Basis	\$5,849,381	\$2.052.592	\$987 115	\$03,000	\$92,840	\$639,666	\$101,814	\$3,094,6
391.300 Other Office Equipment	30 514 044	15-A&G Basis	50	\$0	\$0.01,110	3342,320	\$3/9,1/3	\$2,612,504	\$415,827	\$12,639,1
391,400 BTS Initial Investment	\$14,011	15-A&G Basis	\$6,484	\$2.275	\$1 094	\$290	50	\$0	\$0	
392.100 Transportation Equipment - Light Trucks	\$20,023,254	15-A&G Basis	\$9,637,002	\$3,381,696	\$1 626 296	\$300 \$564 740	\$420	\$2,896	\$461	\$14,0
392.200 Transporation Equipment - Heavy Trucks	40,291,932 617,430,440	15-A&G Basis	\$2,911,906	\$1.021.810	\$491 400	\$170 544	\$624,698	\$4,304,167	\$685,085	\$20,823,2
392.300 Transportation Equipment - Autos	a17,130,443	15-A&G Basis	\$7,930,746	\$2,782,958	\$1 338 356	\$150,511	\$188,758	\$1,300,542	\$207,005	\$6,291,9
392.400 Transportation Equipment - Other	-2032,028	15-A&G Basis	-\$412,831	-\$144,865	-\$69.667	-\$24 174	\$514,093	\$3,542,103	\$563,789	\$17,136,4
393.000 Stores Equipment	\$3,313,956	15-A&G Basis	\$2,551,860	\$895,467	\$430 640	\$4.40.470	-920,761	-\$184,382	-\$29,348	-\$892,0
•	\$823,079 2	Assoc. with facilities serving base and max, day	\$504,959	\$318,120	\$100,040 ድብ	3143,420	\$165,419	\$1,139,735	\$181,409	\$5,513,9
394.000 Tools, Shop and Garage Equipment	£0.004.000	extra capacity functions.	,	*****	30	20	\$0	so	\$0	\$823,0
395.000 Laboratory Equipment	\$3,861,206	15-A&G Basis	\$1,786,966	\$627.060	\$301 560	F101 000				
396.000 Power Operated Equipment	\$764,311	15-A&G Basis	\$353,723	\$124 124	\$50 602	3104,639	\$115,836	\$798,111	\$127,034	\$3,861,2
397.100 Communication Equip - Non Telephone	-\$127,636	15-A&G Basis	-\$59,070	-\$20 728	-50,053	\$20,713	\$22,929	\$157,983	\$25,146	\$764,3
397.200 Communication Equip - Telephone	\$3,697,692	15-A&G Basis	\$1,711,292	\$600,505	-99,000 €788 700	-23,459	-\$3,829	-\$26,382	-\$4,199	-\$127,6
398.000 Miscellaneous Equipment	\$16,887	15-A&G Basis	\$7.815	\$2 742	\$1 240	\$100,207	\$110,931	\$764,313	\$121,654	\$3,697,6
399.000 Other Tangible Equipment	\$2,791,761	17-UPIS Basis	\$959,528	\$288 110	\$1,515	\$458 £222,620	\$507	\$3,491	\$556	\$16,8
TOTAL GENERAL PLANT	-\$15,036	17-UPIS Basis	-\$5,168	\$1.552	\$6 590	\$423,620 \$1.00-	\$4,746	\$31,826	\$246,792	\$2,791,7
	\$91,528,481	-	\$42,152,709	\$14,884,295	\$7 898 784	-\$1,204	-\$26	-\$171	-\$1,329	\$15,03
			······································		w1.030./04	az 605 282	17647690	E40 000 E40	CO 400 044	
TOTAL NET PLANT IN SERVICE	£4 500 404 465					***	<i><b>4</b>2,042,080</i>	\$10,206,513	\$3,138,319	\$91,528,48

WR-2020-0344 Net Plant Page: 2 of 2 **CCOS Schedule 5** Page 8 of 8

· ..

.

Nel State Service Performance and the service of th				a di tang kang ba			ALC: NOT		Sector and the	A MARKAN STOLL
경험 가지 아이들에 가 가지 않는 것 같이 많이 나 있다.	MO Adjusted	s and the state of the second second	tine which souther and a		(orbitalise 2003)	Other Public	Sales for	Fire Protection	Fire Protection	AND MADE AND A
Description	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth.	Resale	- Private	- Public	Total
<b>.</b>							and the second second second second	ander i Startin han van frankriken sonderen sonder i Starting der	1949 WALLAND	and a star of the
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
ADD TO NET OF ANT IN SERVICE										
Chemical	*** 700									
Group Incurance	344,/38	16-Labor Basis	\$31,294	\$6,313	\$3,181	\$1,338	\$1,177	\$810	\$626	\$44,739
broup insurance	\$92,003	16-A&G Basis	\$59,094	\$14,187	\$10,056	\$3,137	\$3,837	\$534	\$1,159	\$92,004
Banalos and ODER	\$718,840	16-Labor Basis	\$502,829	\$101,428	\$51,110	\$21,493	\$18,905	\$13,011	\$10,064	\$718,840
	-\$94,277	16-Labor Basis	-\$65,947	-\$13,302	-\$6,703	-\$2,819	-\$2,479	-\$1,706	-\$1,320	-\$94,276
401N Support Constants	\$15,516	16-Labor Basis	\$10,853	\$2,189	\$1,103	\$464	\$408	\$281	\$217	\$15,515
Support Services	-\$535,112	16-Labor Basis	-\$374,311	-\$75,504	-\$38,046	-\$16,000	-\$14,073	-\$9,686	-\$7,492	-\$535,112
Fuel Power	\$238,119	1-Varies with water used	\$106,844	\$43,147	\$59,006	\$10,072	\$19,050	\$0	\$0	\$238,119
Telephone	\$7,915	16-Labor Basis	\$5,537	\$1,117	\$563	\$237	\$208	\$143	\$111	\$7,916
Rents	\$11,401	15-A&G Basis	\$7,323	\$1,758	\$1,246	\$389	\$475	\$66	\$144	\$11,401
Postage	\$36,758	15-A&G Basis	\$23,610	\$5,668	\$4,018	\$1,253	\$1,533	\$213	\$463	\$36,758
IOTG	\$345,556	15-A&G Basis	\$221,951	\$53,285	\$37,769	\$11,783	\$14,410	\$2,004	\$4,354	\$345,556
PSC Assessment	\$139,141	15-A&G Basis	\$89,370	\$21,456	\$15,208	\$4,745	\$5,802	\$807	\$1,753	\$139,141
Waste Disposal	-\$42,271	1-Varios with water used	-\$18,967	\$7,660	-\$10,475	-\$1,788	-\$3,382	\$0	\$0	-\$42,272
Uncollectlibe Expense	50	15-A&G Basis	\$0	\$0	. \$0	\$0	\$0	\$0	\$0	\$0
Cash Vouchers	-\$475,092	15-A&G Basis	-\$305,152	-\$73,259	-\$51,928	-\$16,201	-\$19,811	-\$2,756	-\$5,986	\$475,093
Payroll Tax	\$55,513	17-UPIS Basis	\$33,397	\$9,731	\$5,357	\$2,270	\$1,971	\$427	\$2,359	\$55,512
Property Tax	-\$2,406,261	17-UPIS Basis	-\$1,447,607	-\$421,818	-\$232,204	-\$98,416	-\$85,422	-\$18,528	-\$102,266	-\$2,406,261
Contributions in Ald of Construction	\$26,235,972	19-Total COS Basis	\$16,203,336	\$4,273,840	\$2,796,755	\$970,731	\$1,057,310	\$228,253	\$705,748	\$26,235,973
Amortization										
Materials & Supplies	\$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
Prepayments	\$785,102	15-A&G Basis	\$504,271	\$121,063	\$85,812	\$26,772	\$32,739	\$4,554	\$9,892	\$785,103
Prepaid Pension Asset	\$1,473,269	15-A&G Basis	\$946,281	\$227,178	\$161,028	\$50,238	\$61,435	\$8,545	\$18,563	\$1,473,268
TOTAL ADD TO NET PLANT IN SERVICE	\$28,463,036		\$17,700,555	\$4,570,876	\$3,091,367	\$1,031,631	\$1,169,829	\$237,506	\$661,273	\$28,463,037
SUBTRACT FROM NET PLANT		*								
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	\$113,115	\$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	\$1,455,758	\$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
TOTAL SUBTRACT FROM NET PLANT	\$281,770,824		\$171,526,047	\$47,933,945	\$28,253,469	\$11,064,502	\$10,514,702	\$2,305,639	\$10,172,523	\$281,770,827
									•••••	
TOTAL RATE BASE	\$382,483,298		\$228,690,346	\$68,084,412	\$36,214,048	\$15,960,631	\$13,229,051	\$2,819,865	<b>\$17,484,934</b> %	\$382,483,287
TOTAL RETURN ON PATE PASE	52A 400 740	Pate of Paters used is 0.07307	*** ***	64 207 704	£0 004 000	£4 000 000	£037 000	£470 440	64 400 070	****
	444,133,7 IQ	Nate of Neturn used is 0.06327	314,409,238	\$4,307,701	\$2,231,263	\$1,009,829	\$837,002	\$178,413	\$1,106,272	324,199,7 <b>1</b> 8
TOTAL OPERATING & MAINT. EXPENSE	\$60,654,221	from Income Statement	\$37,779,352	\$9,637,307	\$6,637,917	\$2,167,911	\$2,526,291	\$565,380	\$1,340,057	\$60,654,215
TOTAL INCOME TAXES	\$9.073.668	from income Statement	\$5 870 A47	E4 300 400	6004 753	6300 443	<b>6</b> 770 770	£50 C07	F444 300	FD 077 000
TOTAL DEFERRED INCOME TAXES	-\$6 126 604	from income Statement	40,020,017 62 025 445	\$1,000,100 \$044 700	3331,/0Z	\$303,412	2010,312 5055 ATA	302,0Z/	\$114,328	\$3,073,668
A LUE MALE COURS OF WORLD INVER	-40,120,001	nom moome statement	-33,933,116	-3944,122	-2003,03/	-2208,916	-⇒∡55,4/9	-330,535	-\$77,195	-30,720,600

WR-2020-0344 CCOS Schedule 6 Page 1 of 8

Summary Page: 1 of 2

	and an end of the set	a service and a service of the	Handrahanan (					02.8305000-64	ener die en	Construction
Pascription	MO Adjusted			r (Salada) ang sa	i duqua serie	Other Public	Sales for	Fire Protection	Fire Protection	
ADDITIONAL CURRENT TAX REQUIRED	JURISCICCIONAL	Allocation Number	Residential	Commercial	Industrial	Auth.	Resale	- Private	-Public	Total
internetional contraction sport heldonice	-92,313,301	18-Kate 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 \$n		\$1,184,858	\$312,522	\$204,510	\$70,983	\$77,315	\$16,691	\$51,607	\$1,918,486
REVENUE CONTRIBUTION	\$0		50	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			50	20	20	\$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 <b>0</b> 27 896	\$3 175 704	£3 205 022	*700 470	•	
				• •••••••••	\$3,021,000	40,170,104	\$3,305,923	\$122,176	20	\$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		so	\$0	\$0	\$0	\$0	\$0	\$0	50
% 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%

Ι

WR-2020-0344 CCOS Schedule 6 Page 2 of 8

Summary Page: 2 of 2

	her and the second s	engelagen er die daard		and the second					The second states		
		MO Adjusted		CARD Real Providence					All of the second		NUMBER OF STREET
New York	Description	Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Matom	S	Billing and		Construction of the second
	Plant In Convinc		an a			STAA TIVU (SS)	MOLEIS	Services	Collecting	Fire Service	Total
	Fiancin Service	\$796,003,221	from Plant	\$297,192,965	\$124,905,454	\$198,326,690	\$65,065,665	\$55,303,848	\$16,188,373	\$39.020.228	\$795 003 222
	Less Accumulated Depreciation Reserve	\$160,212,135	from Postonia							****	0100,000,220
	• • • • • • • • • • • • • • • • • • • •	••••,=•,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	nom 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	\$160 550 44T	FC0 4 80 000				
				******	\$55,464,165	3102,330,447	\$60,182,239	\$42,040,916	\$11,529,823	\$31,549,093	\$635,791,092
	Chamical										
	Group Insurance	\$44,738	16-Labor Basis	\$11,243	\$5,015	\$5,964	\$2,971	\$8,930	\$9 225	\$4 304	£44 720
	abor/Basa Bayroli	\$92,003	15-A&G Basis	\$33,112	\$17,011	\$11,031	\$5,493	\$1,122	\$22.624	\$1,001	\$44,739
	Peoples and OPER	\$718,840	16-Labor Basis	\$180,644	\$80,582	\$95,821	\$47,731	\$143 480	¢148 226	\$1,010 \$22,200	\$92,003
	ADAK	-\$94,277	16-Labor Basis	-\$23,692	-\$10,568	-\$12,567	-\$6.260	\$18 818	0140,220	344,300	\$718,839
	AVIN .	\$15,516	16-Labor Basis	\$3,899	\$1,739	\$2,068	\$1,030	\$3.097	\$3 400	-32,332	-\$94,277
	Support Services	-\$535,112	16-Labor Basis	-\$134,474	-\$59,986	-\$71,330	\$35 531	-\$106 808	\$110 240	3403	\$15,515
	Fuel Power	\$238,119	1-Varies with water used	\$238,119	\$0	\$0	\$0	-9100,000	*3110,340	-\$10,642	-\$535,111
	l elephone Brata	\$7,915	16-Labor Basis	\$1,989	\$887	\$1.055	\$575	00		3U 5040	\$238,119
	Rents	\$11,401	15-A&G Basis	\$4,103	\$2,108	\$1.367	\$520	\$1,000	31,032	5246	\$7,915
	Postage	\$36,758	15-A&G Basis	\$13,229	\$6 797	\$4.407	\$2 194	\$1.55	52,804	\$200	\$11,402
	IOIG	\$345,556	15-A&G Basis	\$124,366	\$63,893	\$41 432	\$2,134	5446	\$9,039	\$643	\$36,757
	PSC Assessment	\$139,141	15-A&G Basis	\$50.077	\$25 727	\$16 683	\$20,030	34,210	\$84,97Z	\$6,047	\$345,556
	Waste Disposal	-\$42,271	1-Varies with water used	-\$42,271	\$0.0,727	\$10,005 ¢n	30,307 ¢a	31,698	\$34,215	\$2,435	\$139,142
	Uncollectilbe Expense	\$0	15-A&G Basis	\$0	\$0	\$0 \$0	50	50	\$0	\$0	-\$42,271
	Cash Vouchers	-\$475,092	15-A&G Basis	-\$170 986	-\$87 845	\$56 QCA	00 600 000	\$U	\$0	\$0	\$0
	Payroll Tax	\$55,513	17-UPIS Basis	\$20,296	\$9.339	-300,304 614.406	-\$26,363	-\$5,796	-\$116,825	-\$8,314	-\$475,093
	Property Tax	-\$2,406,261	17-UPIS Basis	\$879 729	-6361 400	\$14,133 F645 304	\$5,25/ \$207 0 <b>7</b> 0	\$3,669	\$1,005	\$2,753	\$55,513
	Contributions in Aid of Construction	\$26,235,972	19-Total COS Basis	\$9 620 734	\$4 EDR C70	-2010,201	-\$227,873	-\$159,054	-\$43,553	-\$119,351	-\$2,406,261
	Amortization			\$\$,0£\$;151	\$41300,01Z	\$4,433,879	\$1,962,451	\$1,986,063	\$2,736,412	\$913,012	\$26,241,220
	Materials & Supplies	\$1,816,206	15-A&G Basis	****	\$225 04C	CO.17 700					
	Prepayments	\$785,102	15-A&G Basis	\$202,022	\$333,616	\$217,763	\$108,427	\$22,158	\$446,605	\$31,784	\$1,816,206
	Prepaid Pension Asset	\$1,473,269	15-A&G Basis	\$202,000	\$145,165	\$94,134	\$46,871	\$9,578	\$193,057	\$13,739	\$785,102
	TOTAL ADD TO NET PLANT IN SERVICE	\$28,463,036		\$10 517 097	\$212,407	\$175,845	\$87,954	\$17,974	\$362,277	\$25,782	\$1,473,269
	<b>-</b>			••••••••	40,004,000	34,300,302	\$ <b>2,002,49</b> 6	\$1,913,676	\$3,765,133	\$875,242	\$28,468,284
	SUBTRACT FROM NET PLANT										
	Federal Tax Offset	\$127,135	17-UPIS Basis	\$46 481	\$19.096	\$32 509	\$12 040	£0.404			
	State Tax Offset	\$22,577	17-UPIS Basis	\$8,254	\$3 391	\$5 773	\$7.470	\$0,404	32,301	\$6,306	\$127,136
	City Tax Offset	\$4,831	17-UPIS Basis	\$1,766	\$726	\$1 725	\$2,150	31,452	\$409	\$1,120	\$22,577
	Interest Expense Offset	\$1,172,179	17-UPIS Basis	\$428.549	\$176.061	6200 720	9407 \$144.00E	5319	587	\$240	\$4,830
	Contributions in Aid of Construction	\$111,203,462	19-Total COS Basis	\$40,778,310	\$19 449 486	\$233,720 \$19 701 195	5111,005	۵//,481 ممر ۸۸۹ ۹۹	\$21,216	\$58,140	\$1,172,178
	Customer Advances	\$934,866	17-UPIS Basis	\$341,787	\$140 417	\$239 045	50,510,013	30,410,102	317,598,521	\$3,869,680	\$111,225,703
	Accumulated Deferred Income Taxes	\$124,913,779	17-UPIS Basis	\$45 668 478	\$18 762 060	\$235,045	300,332 644 000 005	\$67,795	\$16,921	\$46,369	\$934,866
	TCJA Excess ADIT	\$41,007,262	17-UPIS Basis	\$14 992 255	\$6 169 791	51,340,433 640 ABE EET	\$11,023,000	38,236,801	\$2,260,939	\$6,195,723	\$124,913,779
	OPEB Tracker	\$1,993,611	16-Labor Basis	\$600 994	\$0,103,231 \$332.494	\$10,465,557	33,883,388	\$2,710,580	\$742,231	\$2,033,960	\$41,007,262
	Pension Tracker	\$391,122	16-Labor Basis	\$500,554	2223,404 \$13 045	\$205,748	\$132,376	\$397,925	\$411,083	\$62,001	\$1,993,611
	TOTAL SUBTRACT FROM NET PLANT	\$281,770,824		\$102 865 163	\$43,043	\$52,137	\$25,971	\$78,068	\$80,649	\$12,164	\$391,123
100000				\$102,000,105	\$444,377,047	302,110,007	\$24,403,261	\$20,010,967	\$15,134,357	\$12,285,903	\$281,793,065
5 - 12 - 12 - 12 - 12 - 12 - 12 - 12 - 1	TOTAL RATE BASE	\$382,483,298		\$140,126,345	\$55,520,654	\$104,795,182	S37 781 474 40	2 523 943 625 M	Sen 22- \$160 600-0	*********	
									\$100,000 ···	44V, 130,932 S	
	TOTAL RETURN ON RATE BASE	\$24,199,718	Rate of Return used is 0.06327	\$8,865,794	\$3,512,792	\$6,630,391	\$2,390,434	\$1,514,913	\$10.161	\$1 274 169	\$34 400 644
	70741 005047040 0 0000						,,,,,,,,,,,,,	÷ , • , • , • , • , •	410,101	φ1,4/4,102	əz4,198,644
	IDIAL OPERATING & MAINT, EXPENSE	\$60,654,221	from Income Statement	\$22,182,356	\$11,035.813	\$8,597,582	\$4,164,394	\$5.030.484	\$7 706 495	64 640 244	
						**,***.,00L		40,000,400	\$1,130,135	31,049,344	560,656,108
	TOTAL INCOME TAXES	\$9,073,668	from income Statement	\$3,265,613	\$1.677.721	\$1.087.933	\$541 698	\$110 699	\$2 234 246	FAC0 700	FO 070 /000
	I UTAL DEFERRED INCOME TAXES	-\$6,126,601	from income Statement	-\$2,204,964	-\$1,132,808	-\$734.579	-\$365 758	-\$74 744	-t1 202 670	\$100,709	33,0/3,668
					* • • • • • • • • • • • • • • • • • • •	,	-0000,100	-01-411-444	-\$1,500,532	-3107,215	-56,126,600

WR-2020-0344 **CCOS Schedule 6** Page 3 of 8 Summary Page: 1 of 2

	nin oo ar ar ar ar ar ar					1		1100000 T 1700000 T 100000 T 100000		
e dale gunteristanta entre carbonati substanta a dar	MO Adjusted	erren ander en en kangelen andere s	and the second	0.90206170			to secondaria	- And the second second		an acada ana a
ADDITIONAL CURPENT TAX	Jurisdictional	Allocation Number	Base	Max Dav	Max Hour	Mators		Bliling and		STATES CONTRACTOR OF A
ADDITIONAL CURRENT TAX REQUIRED	-\$2,975,367	18-Rate Base Basis	-\$1,090,174	-\$432,023	-\$815,251	-\$293.966	-\$186,258	Collecting \$1 190	Fire Service	Total
TOTAL EXPENSES	\$60,625,921		\$22,152,831	\$11,148,703	\$8,135,685	\$4 046 368	\$4 880 182	\$9 540 000	-3136,802	-\$2,975,664
CLASS COST OF SERVICE	\$94 855 can					• 1,0 10,000	34,000,102	30,313,028	\$1,744,115	\$60,627,512
	304,023,539		\$31,018,625	\$14,661,495	\$14,766,076	\$6,436,802	\$6,395,095	\$8,529,789	\$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	50	50
,	•••		\$0	\$0	\$0	\$0	\$0	\$0	\$0	50
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		\$30,496,659	\$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	50	\$0	100 300 03-	
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	51
REQUIRED MARGIN REVENUES	\$82,907,151		\$31,674,676	\$14,969,521	\$15.086.403	\$6.330.331	\$6 287 342	C9 394 397	£670.050	
CURRENT MARGIN REVENUES	<b>F</b> 0							40,00 I,021	4072,000	\$83,40 <u>2</u> ,458
	30	×	\$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	. \$9 794 777	£670.000	
COS MARGIN REVENUES @ 0%	\$0						-90,201,942	-30,301,327	-56/2,858	-\$83,402,458
	••		20	\$0	\$0	\$0	\$0	\$0	50	0.000%
REVENUE ABOVE (BELOW) COS	\$0		\$0	\$0	\$0	\$0	\$0	<b>t</b> 0	<b>\$</b> 0	<b>f</b> 0
% CHANGE NEEDED TO BRING CLASS REVENUE TO COST-OF-SERVICE	0.0000%							30	90	\$U

1

WR-2020-0344 CCOS Schedule 6 Page 4 of 8

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

. -

-

.

an an an 1172 an	an an the state of the second	na nga sangan sa kana kana kana kana kana kana kana	t Highligh De har Historik (d	s in the second		harring an	1. AN 1. AN 1.	and all the set	1039002-0491235-0600	And the second second
have been as the factor of the part of		er der Strokenen Ernen die op der Stroken			and an an an an	Other Public	Sales for	Fire Protection	Fire Protection	and the product of the second
Description	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth.	Resale	- Private	- Public	Total
n na franska i se konstanti franska franska franska se	a en la tradición del como de la deserva en	in the second	anna fa shinin (1996). In shinin ya manayo na shini a shini a s							
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	\$244,773,094	\$65,109,174	\$11,999,516	\$3,681,820	\$15,260,075	\$3,573,696	\$25,205,658	\$369,603,033
***** / · · · · · · · · · · · · · · · ·	. , .									
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	517,893,445	\$126,109,387	\$1,598,464,132
ADD TO NET PLANT IN SERVICE										
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	5184,880
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	-\$287,375	16-Labor Basis	-\$213,347	-\$37,819	-\$7,242	-\$2,270	-\$9,225	-\$6,294	-\$11,179	\$287,376
401K	\$37,354	16-Labor Basis	\$27,732	\$4,916	\$941	\$295	\$1,199	\$818	\$1,453	\$37,354
Support Services	-\$1,493,595	16-Labor Basis	-\$1,108,845	-\$196,557	-\$37,639	-\$11,799	-\$47,944	-\$32,710	-\$58,101	\$1,493,595
Fuel Power	\$392.473	1-Varies with water used	\$235,719	\$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
Repts	\$39.962	15-A&G Basis	\$28,397	\$6,142	\$1,407	\$348	\$1,854	\$328	\$1,487	\$39,963
Bertago	\$77 148	15.ARG Basis	\$54,821	\$11,858	\$2,716	\$671	\$3,580	\$633	\$2,870	\$77,149
Postage	\$977,140	15.ARG Basis	\$691,313	\$149,528	\$34,245	\$8,464	\$45,141	\$7,977	\$36,190	\$972,858
	5312,030	16 A&C Basic	\$218.320	\$47 222	\$10 815	\$2,673	\$14,256	\$2,519	\$11,429	\$307,234
PSC Assessment	\$307,233 \$30 606	1 Varias with water used	-\$17 835	-\$6.079	-\$2.542	-\$324	-\$2.916	\$0	\$0	-\$29,696
waste uisposai	-323-030	15 ARC Baels	-017,000 SO	50	\$0	\$0	\$0	\$0	\$0	\$0
Uncollectible Expense	50	13-Maig Basis	\$707 E94	- C1EQ EAE	.536 639	-59 031	-\$48.165	\$8.512	-\$38.615	-\$1.038.031
Cash Vouchers	-\$1,038,030	15-A&G Basis	-3/3/,624	-\$103,340	-300,003	C1 390	\$3,618	\$1 501	\$10 571	\$133,984
Payroll Tax	\$133,983	17-UPIS Basis	590,013	\$23,112 64.077.022		\$1,000 \$64.767	\$168 718	-\$69 997	-\$493.033	-\$6 248 830
Property Tax	-\$6,248,831	17-UPIS Basis	-\$4,225,084	-\$1,077,923	-\$140,722	-304,303	£1 007 / 10	\$694 A69	\$3,005,786	\$52 183 781
Contributions in Aid of Construction	\$52,183,781	19-Total COS Basis	\$36,074,648	\$8,432,899	\$1,596,824	3430,740	\$1,555,420	\$304,400	33,003,100	402,100,101
Amortization									**** ***	64 000 070
Materials & Supplies	\$4,232,272	15-A&G Basis	\$3,007,452	\$650,500	\$148,976	\$36,821	\$196,377	\$34,705	\$157,441	\$4,232,212
Prepayments	\$1,967,022	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	\$158,077	\$39,070	\$208,375	\$35,825	\$167,059	\$4,490,834
TOTAL ADD TO NET PLANT IN SERVICE	\$57,861,273		\$40,284,420	\$9,205,242	\$1,882,933	\$536,015	\$2,391,798	\$612,069	\$2,948,799	\$57,861,276
SUBTRACT FROM NET PLANT										
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
Interact Expanse 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	\$202,000,000	17 JIPIS Basis	\$2.011.696	\$513,112	\$70,795	\$30,638	\$80,313	\$33,315	\$234,693	\$2,974,562
Customer Advances	\$2,574,501 \$243,960,404	17-JIDIS 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
Accumulated Deterred income Taxes	5313,000,431	47 LIDIS Basis	\$69 582 939	\$17 773 632	\$2 452 246	\$1,061,266	\$2,781,960	\$1,153,998	\$8,129,505	\$103,035,546
TCJA Excess ADIT	\$103,035,545	16 Labor Roele	\$4 511 525	\$799 726	\$153 139	\$48,008	\$195.070	\$133.085	\$236,393	\$6,076,946
OPEB Tracker	\$6,076,947	10-Labor Basis	24,011,020 2006 406	\$156 897	\$30.044	\$9.419	\$38,270	\$26,110	\$46,377	\$1,192,223
Pension Tracker	\$1,192,223	16-Labor Basis	\$665,105	\$130,031	£47 385 337	\$6 629 982	\$20 660 380	\$7 508 725	\$47,095,016	\$663,477,167
TOTAL SUBTRACT FROM NET PLANT	\$663,477,166		3452,684,883	\$111,012,374	\$17,360,221	\$0,025,502		•••••••••		
TOTAL RATE BASE	\$992,848,240		\$668,655,392	\$173,253,035	\$22,600,303	\$10,342,350	\$25,037,202	200510,996,789	\$81,963,170	\$992,848,241
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
IVIAL VERMING A MAIN I. EXCENSE									PE70 / / /	646 680 046
TOTAL INCOME TAXES	\$15,580,945	from Income Statement	\$11,071,820	\$2,394,791	\$548,449	\$135,554	\$722,956	5 5127,764	30/3,611	310,000,040
TOTAL DEFERRED INCOME TAXES	-\$15,337,315	from Income Statement	-\$10,898,697	-\$2,357,346	-\$539,873	-\$133,435	-\$711,652	2 -\$125,765	-3570,548	-212,227,316

WR-2020-0344 CCOS Schedule 6 Page 5 of 8 Summary Page: 1 of 2

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

Summary

		-									
			na dia 12012 maratra dia 400000 mampina. Ny INSEE dia mampina ma					2. 19 - 19 - 19 - 19 - 19	e die offender die der		n de la companya de l
Description	Ne an te a s	O Adjusted	and should be a set of the set of the set of	a la la sub-la secon	Control Control of Con	an a	Other Public	Sales for	Fire Protection	Fire Protection	West States
ADDITIONAL CURRENT TAX P			Allocation Number	Residential	Commercial	industrial	Auth.	Resale	- Private	- Public	Total
		****	18-Rate Base Basis	-\$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 - C	OPER. REV.	\$3,520,263		\$2,433 557	\$568 875	\$107 719	F33 440	6404 4 <del>7</del> 4			
DESCRIPTION		\$0		\$0	SO	50	\$00,442	3134,474 ¢A	339,426 E0	\$202,767	\$3,520,260
REVENUE CONTRIBUTION		\$0		\$0	\$0	\$0	\$0	\$0	\$0 \$0	50 50	\$0 \$0
TOTAL OTHER WATER REVEN REV.	IUES - OPER.	\$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 REI SALES OF WATER	LATED TO	\$197,039,471		\$136,119,431	\$31,913,856	\$5,955,261	\$1,885,794	\$7,406,304	\$2,212,986	\$11,545,842	\$197,039,475
REALLOCATION OF PUBLIC F	IRE	\$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	N OF PUBLIC	\$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 REVENUE	S	\$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	s	\$0		**	**					-	
		••		20	50	\$0	\$0	\$0	\$0	\$0	\$0
ZERO REVENUE INCREASE PL	.UG	\$197,039,471		-\$145,055,913	-\$34,008,272	-\$6,346,665	-\$2,009,335	-\$7,406,304	-\$2,212,986	50	-\$197 039 476
COS MARGIN REVENUES @ 09	6	<b>5</b> 0							+_ - · m,+ • •	•••	-0107,000,470
		40		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUE ABOVE (BELOW) CO	os	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% CHANGE NEEDED TO BRING REVENUE TO COST-OF-SERVIO	G CLASS CE	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

WR-2020-0344 CCOS Schedule 6 Page 6 of 8

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

.

1

5

	1. Guide 21. (Guide Al 12)	and the second				7				
	the second second second second	그 아이는 것 같아. 김 씨는 것이 같아. 말했다.		un an a chip ann an an an	ganado pieto stantas por	$= \left\{ \psi_{i}^{(1)}, \psi_{i}^{(2)}, \psi_{i}^{(2)}$	Carlos Carlos Alton	<b>新生产的新生产</b>		
	MO Adjusted	South of the second second second second	end table of the grave of the of	e sa hanalana	in thus have been been been been been been been be	Gentleste Weiwer	Window State	Billing and	Von Um das 2h. Ana	an hower weathers
Description	Jurisdictional	Allocation Number	Base -	Max Day	Max Hour	Meters	Services 7	Collecting	Fire Service	Total
Diant In Condea						-44 Y 1998 T 2010 T 1910 T 1910 MARKEN (PA	ana tati i tituti ang akaran.	20 T T T T T T T T T T T T T T T T T T T		
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
Long Commutated Description Description									•	\$1,300,007,103
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
Not Diant in Condea										0000,000,001
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
ADD TO NET PLANT IN SERVICE										• • • • • • • • • • • • • • •
Chemical	6477 4 4 <del>4</del>									
Group Insurance	\$1/7,14/	16-Labor Basis	\$67,546	\$18,636	\$14,473	\$5,031	\$38,919	\$24,092	\$8,450	\$177,147
Labor/Bass Bauralt	\$184,880	15-A&G Basis	\$85,562	\$30,025	\$14,439	\$5,010	\$5,546	\$38,215	\$6,083	\$184,880
Papelon and ODER	\$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	-\$287,375	16-Labor Basis	-\$109,576	-\$30,232	-\$23,479	-\$8,161	-\$63,136	-\$39.083	-\$13 708	\$ 287 276
401K	\$37,354	16-Labor Basis	\$14,243	\$3,930	\$3,052	\$1.061	\$8 207	\$5.090	\$4 700	-3207,373
Support Services	-\$1,493,595	16-Labor Basis	-\$569,508	-\$157,126	\$122.027	\$47 418	\$328 143	\$203,400	51,702	437,355 64 400 505
Fuel Power	\$392,473	1-Varies with water used	\$392,473	50	¢n.	01 <del>1</del> 7,2790-	-3320,143	-3203,123	-\$/1,244	-\$1,493,595
Telephone	\$22,095	15-A&G Basis	\$10,226	63 698	C4 720	\$V \$500	30	30 04 50	50	\$392,473
Rents	\$39,962	15-A&G Basis	\$19,220	400,000 FC 400	\$1,720	2233	\$663	\$4,567	\$727	\$22,096
Postage	\$77 148	15-ALC Basis	\$10,434 \$25 704	50,490	\$3,121	\$1,083	\$1,199	\$8,260	\$1,315	\$39,962
IOTG	5972 858	15-AGO Basis	\$35,704	\$12,529	\$6,025	\$2,091	\$2,314	\$15,946	\$2,538	\$77,147
PSC Assessment	\$307 233	15-MGG Basis	. \$450,239	\$157,992	\$75,980	\$26,364	\$29,186	\$201,090	\$32,007	\$972,858
Waste Disposal	\$307,233	TO-AAG BASIS	\$142,187	\$49,895	\$23,996	\$8,326	\$9,217	\$63,505	\$10,108	\$307,233
lincollectible Expense	-329,696	1-Varies with water used	-\$29,696	\$0	\$0	\$0	\$0	\$0	\$0	-\$29,696
Cash Vouchar	50	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cash vouchers	-\$1,038,030	15-A&G Basis	-\$480,400	-\$168,576	-\$81,070	-\$28,131	-\$31,141	-\$214.561	-\$34.151	\$1 038 030
Payroll Tax	\$133,983	17-UPIS Basis	\$46,050	\$13,827	\$49,775	\$10,732	\$228	\$1.527	\$11 844	\$177.007
Property Tax	-\$6,248,831	17-UPIS Basis	-\$2,147.723	-\$644,879	-\$2,321,441	\$500.531	-\$10 623	\$71 237	\$567 107	\$6 349 934
Contributions in Aid of Construction	\$52,183,781	19-Total COS Basis	\$20,523,881	\$7,352,695	\$11,798,753	\$3 089 280	\$2 055 041	\$4 090 772	\$7 282 360	-30,240,631
Amortization				.,	•••••••••••	40,000,200	32,000,041	34,000,772	33,262,360	352,183,782
Materials & Supplies	\$4,232,272	15-A&G Basis	\$1 958 695	5687 324	5330 540	5444 505	6496.059	£074 044		
Propayments	\$1,967,022	15-A&G Basis	\$940,229	\$240.444	\$330,540	\$114,095	\$125,958	\$874,811	\$139,242	\$4,232,272
Prepaid Pension Asset	\$4,490,835	15-A&G Basis	\$2 070 250	\$313,444 \$700.240	5155,624	353,305	\$59,011	\$406,583	\$64,715	\$1,967,021
TOTAL ADD TO NET PLANT IN SERVICE	\$57,861,273		\$24,060,462	57 23,312	5350,734	\$121,702	\$134,725	\$928,255	\$147,748	\$4,490,835
	••••,••••,••••		\$24,000,402	\$0,267,833	\$10,420,358	\$2,909,448	\$2,421,406	\$6,361,301	\$3,120,405	\$57,861,273
SUBTRACT FROM NET PLANT										
Federal Tax Offset	5755 373	47 LIDIC Basis	407 770							
State Tax Offset	\$45,000	17-OPIS Basis	\$87,758	\$26,350	\$94,856	\$20,452	\$434	\$2,911	\$22,571	\$255,332
City Tax Offect	340,342	17-UPIS Basis	\$15,584	\$4,679	\$16,845	\$3,632	\$77	\$517	\$4,008	\$45,342
Interest Expanse Offect	\$9,702	17-UPIS Basis	\$3,335	\$1,001	\$3,604	\$777	\$16	\$111	\$858	\$9,702
Contributions in Aid of Oriente with	\$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	\$97 745 967	\$713 000 401
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	50 400 740	5313,000,431
OPEB Tracker	\$6,076,947	16-Labor Basis	\$2,317,140	\$639,295	\$496 487	\$172 585	\$1 335 105	\$976 466	40, 100,042 4000 970	\$105,035,544
Pension Tracker	\$1,192,223	16-Labor Basis	\$454 595	\$125 422	\$97.405	\$77.950	61,000,100	3020,400	\$289,870	\$6,076,947
TOTAL SUBTRACT FROM NET PLANT	\$663,477,166		\$239 866 445	\$77 769 899	\$210 409 247	\$33,635	3201,931	\$162,142	\$56,869	\$1,192,223
			•200,000,440	411,200,005	3210,433,247	347,033,332	\$11,496,097	\$24,032,729	\$52,414,426	\$663,477,165
TOTAL RATE BASE	\$992,848,240		\$333 672 774	COE 235 411	C 019 019 019	C 602 006 402	Sec. 60 494 005 -			
		nanan menanaman kanan	and the second				-90,909,050	3030,831		
TOTAL RETURN ON RATE BASE	\$62,817,508	Rate of Return used is 0.06327	\$21,111,476	\$6 088 814	\$24 916 967	\$5 250 52C	. 5407 440	£33 00F	#E 000 000	
				÷0,000,014	÷14,010,007	401200 <u>,</u> 000	-0-01,142	<b>\$</b> \$\$,365	əə,622,890	362,817,506
TOTAL OPERATING & MAINT. EXPENSE	\$140,831,990	from Income Statement	\$58,296,107	\$21,986,524	\$23,011,871	\$7 046 143	\$8.054.135	\$15 107 412	\$7 220 207	£440 024 000
			***,=**,101	-1,000,024	VE0, V 1 1, UT 1	\$1,040,140	40,004,100	313,107,413	\$1,529,191	\$140,831,990
TOTAL INCOME TAXES	\$15,580,945	from Income Statement	\$7,210,861	\$2,530,345	\$1 216 872	\$422 244	\$A67 A00	63 220 594	6640 640	645 FDD 044
TOTAL DEFERRED INCOME TAXES	-\$15,337,315	from Income Statement	\$7,098,109	\$2 490 790	-51 197 844	\$145 643	9401,468 \$460 400	33,220,381 63,430,001	3512,613	\$15,680,944
			-01,000,100	-96,430,760	-41,137,044	-3413,042	-\$450,120	-\$3,170,224	-\$504,598	-\$15,337,317

WR-2020-0344 CCOS Schedule 6 Page 7 of 8

### Summary Page: 1 of 2

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

	12									
		an a		e en der verstenen			Y C. G. C. C. C.			
Description	MO Adjusted	the second second second second second	ersensusses alleren is			n de la de las d	9 - 10 - 10 - 10 - 10 - 10 - 10 - 10 - 1			
ADDITIONAL CURRENT TAX REQUIRED	-\$3,333,394	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and	Elec Constant	
TOTAL EXPENSES		Torrace Dase Basis	-\$1,120,354	-\$323,006	\$1,322,357	-\$278,672	\$21,667	-\$1,667	-\$309,006	Fotal \$3 333 395
	\$137,742,226		\$57,288,505	\$21,703,083	\$21,708 542	\$6 774 072				
CLASS COST OF SERVICE	\$200,559,734	·		,		30,774,073	\$8,083,110	\$15,156,103	\$7,028,806	\$137,742,222
OTHER WATER REVENUES OPEN PER			\$78,399,981	\$27,791,897	\$46,625,509	\$12,024,609	\$7,675,968	\$15,190,068	\$12.851.696	\$200 559 728
DESCRIPTION	\$3,520,263		\$1,031,233	\$369,440	\$592 835	\$455 DOD	<b>.</b>			0000,000,720
REVENUE CONTRIBUTION	50 50		\$0	\$0	\$0	2155,225	\$103,307	\$205,041	\$164,924	\$2,622,003
TOTAL OTHER WATER PERMISE			\$0	\$0	\$0	\$0	50	\$0 \$0	\$0 \$0	\$0 \$0
REV.	R. \$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	\$197,039,471									
SALES OF WATER			\$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	511 545 944									
	\$11,040,04Z	20-Total COS Basis w/o Fire	\$5,923,017	\$2,100,189	\$3,522,636	\$0	\$0	50	\$11 EAE 040	
FIRE	IC \$197,039,471		\$83 291 765	\$76 577 646	***		••		-311,545,642	20
			000,201,100	323,322,040	\$49,555,310	\$11,869,386	\$7,572,661	\$14,985,027	\$1,140,930	
REQUIRED MARGIN REVENUES	\$197,039,471		*** ***							
CURRENT MARCIN REVENUES	,		\$83,291,765	\$29,522,646	\$49,555,310	\$11,869,386	\$7,572,661	\$14,985,027	\$1,140,930	\$197,937,725
TOTAL TIMARON REVENCES	\$0		\$0	\$0	\$0	<b>5</b> 0				
ZERO REVENUE INCREASE PLUG	-\$197,039,471		400 004 Ho		•••	30	20	\$0	\$0	\$0
COS MARGIN REVENIES @ 0%			-\$83,291,765	-\$29,522,646	-\$49,555,310	-\$11,869,386	-\$7,572,661	-\$14,985,027	-\$1,140,930	-\$197.937.725
	\$0		<b>SO</b>	\$0	\$0	\$0	to			
REVENUE ABOVE (BELOW) COS	\$0		••		••	**	20	\$0	\$0	0.0000%
% CHANGE NEEDED TO BRING CLASS REVENUE TO COST-OF-SERVICE	0.0000%		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

WR-2020-0344 CCOS Schedule 6 Page 8 of 8

### Case Number WR-2020-0344 All Other Mo Areas 0

Allocator Class Factors Calculations

Line		10 <u>1</u>		The local and the second	Public	, F	Ire Protection -	Fire Protection
A B ^a	Total C	Residential D	Commercial E	Industrial F	Authorities S G	Sales for Resale H	Private	Public
Varies with water used	Factor 1					a an ann a thraithean ach	dan damatakan dari	nation counter contra contra contra
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 Comsumption - Allocation Factor	<u> </u>	0,4487	0.1812	0.2478	0.0423	0.0800	0.0000	0.0000
Assoc. with facilities serving base and max, day extra capacity	Factor 2	า - เปลี่ยวกาลออิสิรเพิ่อ	de la companya da la companya da compa	Net an an an Andrewski (* 1	n da Érada Me	Man Manager Sela	ala sella kasiraa	andere development
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 closedification or follower								
6 Factor 2 - Weighted Factor %	0 6135	an a			an a	이 있는 것은 것은 것을 가장한 것을 것을 것이다. 같은 것은 것은 것은 것은 것은 것은 것은 것을		haarina de de kare of die nader.
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 Canacity, Allocation Factor	0.0000		Well Stand Street and					
9 Factor 2 - Maximum Day Extra Capacity, Weighted Factor %	0.3865							
10 Factor 2 - Maximum Day Extra Canacity, 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
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 Dally 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, Dally 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	0.1573	0.1525	0.0391	0.0886	0	D
Assoc with facilities serving base may day extra capacity and fire	Factor 3	Second and the second	andre and the Constant of the	en en seu déstación sette d'ale	and a Colonador	Bio anno an thirt of changes in	anna an thaile an the	Same and Constant Constant
in rotaction functions in the during states and any contraction functions								
Factors are based on the weighting of the average daily consumption, the maximum day		المحالية ال المحالية المحالية الم					akan da baran kana da sana da s Ana sana sana sana sana sana sana sana s	
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						경제대학원 전환법	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
Associated with facilities serving base and max, br extra capacity	Factor 4A	e alter Albert the strength of the	ant Structure Composition	and the Martine second of the second	anterio de la seconda de la	an an an tha an an an tha an	an a	and and the second second second
functions, 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 may, br to average br minus 1.0)		3.5000	2.5000	1.2000	2.5000	0.0008	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

.

WR-2020-0344 CCOS Schedule 7 Page 1 of 10

Allocators Class Page: 1 of 5

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

Line #

Description B

Total Residential C D Commercial Industrial E E

Associated with facilities serving base and may be outer to and			-					
functions	Factor 4	des des services	shering a shi ka	es all the plates	al Charles and Sharp	ween and the second	Hall the collection for the second	en en en en en el den en
Comment	영양 영						나는 것은 물건을 얻는 것이다.	
31 Factor 4 - Average Hourly Consumption Thousand Callers								的现在分词
32 Factor 4 - Adjusted Hourly Gallone (+/-)	1//5.81/1	796.8414	321.7494	440.0533	75.1871	141.9766	0.0022	0 0071
33 Factor 4 - Hourly Adjusted Gallone	-538.0246	0.0000	0.0000	-396.0480	0.0000	-141.9766	0.0000	0.0000
34 Factor 4 - Average Houriv Consumption Allocation Easter	1,237.7925	796.8414	321.7494	44.0053	75.1871	0.0000	0.0022	0.0000
35 Factor 4 - Average Hourly Consumption, Weighted Factor #	1.0000	0.6438	0.2599	0.0356	0.0607	0.0000	0.0000	0.0000
36 Factor 4 - Average Houriv Consumption, Weighted Factor	U.31//							
37 Factor 4 - Maximum Hour Extra Capacity, Allocation Factor	0.3177	0.2045	0.0826	0.0113	0.0193	0.0000	0.0000	0.000
38 Factor 4 - Maximum Hour Extra Canacity, Weighted Factor %	1.0000	0.7274	0.2098	0.0138	0.0490	0.0000	0.0000	0.0000
39 Factor 4 - Maximum Hour Extra Canacity Weighted Factor	0.0064							
40 Factor 4 - Fire Protection, Allocation Factor	0.0004	0.4847	0.1398	/ 0.0092	0.0327	0.0000	0.0000	0.0000
41 Factor 4 - Fire Protection, Weighted Factor %	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2390	0.7610
42 Factor 4 - Fire Protection, Weighted Factor	0.0159							36 886 808 908.
43 Factor 4 - Allocation Factor	0.0139	0.0000	0,0000	0.0000	0.0000	0.0000	0.0038	0.0121
	1.0000	0.6892	0.2224	0.0205	0.0520	0.0000	0.0038	0.0121
Allocation of costs associated with storage facilities	Eactor 64	Access 100						
Comment	Faciul DA					Alterative and a state	a da an	na an a
44 Factor 5A - Average Hourly Consumption, Thousand Gallons	4775 0474							
45 Factor 5A - Factor (ratio of max, hr to average hr minus 1.0)	1773.0171	(/ <b>30.6414</b> ()	321,7494	440.0533	75.1871	141.9766	0.0022	0.0071
46 Factor 5A - Max. Hr Extra Capacity 1,000 per Hour	4763 6763	3.5000	2.5000	1.2000	2.5000	3.2000	0.0000	0.0000
47 Factor 5A - Max. Hr Extra Capacity Allocation Factor	4/03.0/03	2/08.9449	804.3735	528.0640	187.9678	454.3251	0.0000	0.0000
	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 hou	Jr				er en	and the second secon	a di san ta sa	alarsot cheve
extra capacity demand, and the fire protection demand for each customer classification.								
Description								
48 Eactor 5 - Avenue Haush Carrowski m							이 이 물 가 관계하는 것이 같이 있다.	
49 Factor 5 - Average Houriy Consumption, Thousand Gallons	1775.8171	796.8414	321.7494	440.0533	75,1871	141 9766	0.0022	0.0074
50 Factor 5 - Average Hourly Consumption, Allocation Factor	1.0000	0.4487	0.1812	0.2478	0.0423	0.0800	0.0022	0.0071
51 Eactor 5 - Maximum Hours Entry Consumption, Weighted Factor	0.2866				Marte and State	Nelle Constantion		0.0000
52 Factor 5 - Maximum Hour Extra Capacity, Allocation Factor	0.2866	0.1287	0.0519	0.0710	0.0121	0.0229	0.0000	0.000
53 Factor 5 - Maximum Day Extra Capacity, Weighted Factor	1.0000	0.5855	0.1689	0.1109	0.0395	0.0954	0.0000	0.0000
54 Factor 5 - Maximum Day Extra Capacity, Allocation Factor	0.6011						0,0000	0.0000
55 Factor 5 - Fire Protection Allocation Factor	0.6011	0.3520	0.1015	0.0666	0.0237	0.0573	0 0000	0.0000
56 Factor 5 - Fire Protection, Allocation Factor	1.0000			생긴 옷 좋아 가슴			0.2390	0.0000
57 Factor 5 - Allocation Factor	0.1123						0.0268	0.7010
	1.0000	0.4807	0.1534	0.1376	0.0358	0.0802	0.0268	0.0000
Assoc. w/power and pumping facilities								0.0000
The second and hembulg trenting	- actor 6	7						

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 Dally Consumption, Allocation Factor 2 0.4888 0.1759 0.2109 59 Factor 6 - Maximum Daily Consumption, Allocation Factor 2 % 0.0411 0.0833 0.0000 0.0000 0,7128 60 Factor 6 - Maximum Dally Consumption, Weighted Factor 2 0.7128 0.3484 0.1254 0.1503 0.0293 0.0594 0.0000 0.0000

> WR-2020-0344 **CCOS Schedule 7** Page 2 of 10

Public Fire Protection Fire Protection -Authorities Sales for Resale Private Public G H

100

Allocators Class Page: 2 of 5

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

Line	and the second descent of the second s	101-00-00-00-00-00-00-00-00-00-00-00-00-						
# Description	Total	Residential	Commercial	Industrial	Public	F	re Protection -	Ire Protection - ··
B	C	D	E	n F	G	H	Private	Public
61 Factor 6 - Maximum Dally Consumption Allocation Factor 3	Service and a service of a service of a service of the service of							
62 Factor 6 - Maximum Dally Consumption, Allocation Factor 3 %	1.0000	0.4743	0.1706	0.2047	0.0399	0.0808	0.0071	0.0226
63 Factor 6 - Maximum Dally Consumption, Weighted Factor 3	0.2816	0 4326	0.0400				经合同保险的财产	
64 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4	1.0000	0.6892	0.0460	0.0576	0.0112	0.0228	0.0020	0.0064
65 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 %	0.0056		V-LLC+	0.0205	0.0520	0.0000	0.0038	0.0121
66 Factor 6 - Maximum Hourly Consumption, Weighted Factor 4	0.0056	0.0039	0.0012	0 0001	0 0000			
67 Factor 6 - Allocation Factor	1.0000	0.4859	0.1746	0.2080	0.0003	0.0000	0.0000	0.0001
					0.0400	0.0022	0.0020	0.0065
Assoc. with trans. and distrib, mains	Factor 7	ana ang sakar kabarata	n gelde die gebieden aan die ster	an an tha an an the	Santan di Angelan da Angelan	the second second second		
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 0200	0.0000		
69 Pactor 7 - Maximum Daily Consumption, Allocation Factor 3 %	0.2035				0.0375	0.0006	0.0071	0.0226
70 Pactor 7 - Maximum Dally Consumption, Weighted Factor 3	0.2035	0.0966	0.0347	0.0417	0.0081	0.0164	0.004.4	
72 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4	1.0000	0.6892	0.2224	0.0205	0.0520	0.0000	0.0014	0.0046
73 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 %	0.7965						0.0000	0.0121
74 Factor 7 - Allocation Factor	0.7965	0.5491	0.1771	0.0163	0.0414	0.0000	0.0030	0.0096
	1.0000	0.6457	0.2118	0.0580	0.0495	0.0164	0.0044	0.0142
Associated with meters	Factor 9	anna an Airtean an Airt	And and a state of the state					
Factors are based on the relative cost of meters by size and customer classification.								States and states and
일을 전 모양은 것이 다는 것이 것이 같은 것을 것을 것 같아요.		이 같은 것을 다 있는 것을 가 있다.						
Description								
75 Factor 9 - 5/8 Dollar Equivalents	154,997.00	120,363.60	23,833,00	3,448,10	6 565 40	786 00		
70 Factor 9 - Allocation Factor	1.0000	0.7765	0.1538	0.0222	0.0424	0.0051	0.00	0.00
Factors for allocating COS to sustance along							0.0000	0.0000
Factors are based on the relative cost of services by size and customer classification as	Factor 10			an a	agittan settem	kanghalitan an lanan	handi samu anta diseo dana	en de la companya de
developed on the following page and summarized below.								
방송 그는 것이 물법이 있는 것은 것은 것은 것은 것이 같아요. 것은 것이 없는 것은 것이 없는 것이 없 않이 않는 것이 없는 것이 없 않 않이 않								
Description								
77 Factor 10 - Pactors for allocating COS to customer class.	139,686.76	115,993.61	12,224.82	550.10	1.822.36	102 36	8 003 54	• • •
To ractor to - Allocation Factor	1.0000	0.8305	0.0875	0.0039	0.0130	0.0007	0.0644	0.00
T & D OP Basis	· Fattan da							0.0000
생활의 가 의사 전에 가격하는 것이 같아. 방법을 위한 것을 가장했다.	Factor 11			an a	Real Star and	an a	er min den er en er	Paga ang Ghana ang T
Comment								
Description						egel an de la service de la service Contra des positions de la service de la service		
79 Factor 11 - T & D OP Basis	\$1,645,361.00	\$1,125,279.00	\$318 410 00	\$78 041 00	170 000 AA			
80 Factor 11 - Allocation Factor	1.0000	0.6840	0.1935	0.0474	\$/ 0,058.00 0.0466	\$21,566.00	\$8,564.00	\$16,843.00
Tenna P. Dist Maran				0.0474	0.0408	0.0131	0.0052	0.0102
Factors are based on transmission and distribution maintenance expenses other than those being allocated on follower	Factor 12				i de la compansión de la c			
Description			2012년 2013년 1월					
81 Factor 12 - Trans. & Dist. Maint. Expenses	\$510.335.00	\$304 662 00	C80 003 00	607 809 66			2012년 1월 28일	
المتكاف معيني فالأمور المائية المراجع المنافع المنافعة المتعاقب المتعاقب المتعادي والمنافع		4004,002.00	403,033.00	\$27,853.00	\$20,824.00	\$9,969.00	\$5,144.00	\$52,780.00

WR-2020-0344 CCOS Schedule 7 Page 3 of 10 Allocators Class Page: 3 of 5 ARCTICAN

Line

.

Description B

 Public
 Fire Protection --- Fire Protection --- 

 Total
 Residential
 Commercial
 Industrial
 Authorities
 Sales for Resale
 Private
 Public

 C
 D
 E
 F
 G
 H
 U
 U

82 Factor 12 - Allocation Factor 0.01040

Factors are based on the total number of customers.	Factor 13		an an airte an airte an airte an	undikki edilere	Nich Grune Televice d	Diatan-Antonia (1977	an an that an a harden a	Without a construction of the
Description			میں دور میں اور اور اور میں دور اور اور اور اور اور اور اور اور اور ا					
63 Factor 13 - Total Customers	127,813.00	114,741.00	9.555.00	251.00	1 094.00			
64 Factor 13 - Allocation Factor	1.0000	0.8976	0.0748	0.0020	0.0085	0.00	2,144.00	0.00
Meter reading costs	<b>.</b>					0.0000	0.0108	0.0000
Factors are based on the number of metered customers.	Factor 14				a la la la casa da la c	en anne a Alexandra	Silika mangangan sa	n on and Standard of States
Description		يني ما اين المراجع والمراجع المراجع المراجع من المراجع الم المراجع المراجع			a an			1744년 3월 1895년 1875년 1987년 1987년 1987년 1887년 1887년 1987년 1987년 1887년 188
85 Factor 14 - Total Metered Customers	126 669 00	444 744 00						영영 가지 않는 것이다. 신경 사람은 사람은 사람은 사람은
86 Factor 14 - Allocation Factor	1 0000	114,741.00	9,555.00	251.00	1,084.00	38.00	0.00	0.00
	1.0000	0.9131	0.0760	0.0020	0.0086	0.0003	0.0000	0.0000
A&G Basis	Factor 15	North Contractor Contractor						
Factors are besed on the allocation of direct labor expense.								e de la companse de l
그는 것이 아직 물건을 하는 것을 것이 아직에 들었다. 것을								
Description								
87 Factor 15 - A&G Basis	\$11,853,890.00	\$7,614,369.00	\$1,827,514.00	\$1 296 011 00	\$402 827 00	F 40 4 4 6 4 00		
88 Factor 15 - Allocation Factor	1.0000	0.6423	0,1542	0 1093	0403,037.00 0 0244	3494,101.00	\$68,889.00	\$149,109.00
Labor Dovie				0.1000	0.0341	0.0417	0.0058	0.0126
Factors are based on the allocation of all other operation and maintenance expenses	Factor 16		ار در در بازی از مرد بازی می از می میشود با میشود از می در ماه مرد با میشود بازی میشود از می		define internalise	filment at the alles	ller i të të të të të	n at profit in a start
excluding purchased water, power, chemicals and waste disposal.	은 사람이 가지 않는				아이는 아이는 것 같아?			
From IS. >=800 and < 802								
From IS, >=610 and < 612		\$168,383.00	\$60,594.00	\$72,651.00	\$14,158.00	\$28,695.00	\$0.00	en nn
From IS, >#613 and < 618		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 \$0.00
From IS, >=620 and < 621		\$65,395.00	\$23,533.00	\$28,216.00	\$5,499.00	\$11,144.00	\$0.00	\$0.00 \$0.00
From IS, >=622 and < 623		\$78,384.00	\$28,166.00	\$33,554.00	\$6,582.00	\$13,260.00	\$323.00	\$1.049.00
From IS, >#824 and < 628		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >≈630 and < 634	n fra fra station i stranova da Nationalista	\$456,059.00	\$163,877.00	\$195,226.00	\$38,294.00	\$77,152.00	\$1,877.00	\$6,101.00
From IS, >=640 and < 641		\$95,911.00	\$35,542.00	\$42,341.00	\$8,305.00	\$16,732.00	\$407.00	\$1,323.00
From IS, >=642 and < 843		\$65,631.00	\$30,887.00	\$37,033.00	\$7,217.00	\$14,627.00	\$0.00	\$0.00
From IS, >=650 and < 653		\$101 484 00	\$61,955.00	\$98,263.00	\$19,149.00	\$38,811.00	\$0.00	\$0.00
From IS, >=660 and < 666	방법은 날씨의 문제로	\$1 709 090 00	\$35,521,00	\$43,787.00	\$8,533.00	\$17,295.00	\$0.00	\$0.00
From IS, >=870 and < 879		\$663 348 00	\$107 005 00	\$118,498.00	\$116,432.00	\$32,747.00	\$13,003.00	\$25,549.00
From IS, >=901 and < 904		\$1,688,218.00	\$140 643 00	\$2 746 00	\$45,337.00	\$21,685.00	\$11,212.00	\$114,905.00
From IS, >≏905 and < 908		\$299.671.00	\$24 973 00	33,740.00 \$868 nn	313,300.0U	\$562.00	\$23,792.00	\$0.00
From IS, >=920 and < 921		\$1,809,598.00	\$190,656.00	\$8 498 00	\$2,030.00 \$28,226.00	\$100.00	\$5,609.00	\$0.00
rrom IS, >≈932 and < 933	ار این از می این این این این این این این این این ای	\$216.492.00	\$51,974.00	\$36,840.00	\$20,320.00	\$1,525.00	\$140,323.00	\$0.00
					φ11, <del>4</del> 34.00	<b>\$14,055.00</b>	\$1,955.00	\$4,247.00
OF FACIOF 10 - LADOF Basis	\$10,963,673.00	\$7,668,606.00	\$1,546,883.00	\$779,989,00	\$328,130.00	\$288 390 00	6108 601 00	
SV Factor to - Allocation Factor	1.0000	0.6995	0.1411	0.0711	0.0299	0.0263	9190,001.00 0.0181	3153,174.00
UPIS Rasie							0.0101	0.0140
	Factor 17	entre la contraction	and the second second			12		

WR-2020-0344 **CCOS Schedule 7** Page 4 of 10

Allocators Class Page: 4 of 5

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

1

Line	Name of States and States		No. of Concession, Name of Concession, Name					
# Description	Total	Residential	Commercial	Industrial	Public		Fire Protection -	ire Protection -
Barrier	77 A.C. J.	<u>D</u>	E.	F	G	H H	envate 1	Public
Provide the second s	an an thair An thairte an thairte	and an	aget national	1	2012/06/07 10:00	a tarta a seguera da se		
91 Factor 17 - UPIS Basis	467E 74E 000 00							
92 Factor 17 - Allocation Factor	1.0000	\$382,229,590.00 0.6016	\$111,364,072.00	\$61,330,234.00	\$25,974,042.00	\$22,557,033.00	\$4,884,335.00	\$26,975,963.00
Rate Base Basie				0.0305	0,0409	0.0355	0.0077	0.0425
Factors are based on the allocation of the original cost measure of value rate base as shown	Factor 18					aletta Aletta	angen er an en en an en er	entry of the sector
on the tokowing pages and summarized below.								
Description								
93 Factor 18 - Rate Base Basis 94 Factor 18 - Allocation Factor	\$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	\$17 484 024 00
	1.0000	0.5979	0.1780	0.0947	0.0417	0.0346	0.0074	0.0457
Total COS Basis	Factor 19	line of the second						
boing allocated.								
(>=600 and <679) or (>=900 and <933) or =403.000 or =403.900 or		\$44,333,385.76	\$11,695,550.21	\$7,655,493,86	\$2,656,397,65	\$2 892 153 94	\$607 670 00	
Taxes+IS->Total Deferred Income Taxes						+2,002,100.34		\$1,927,409.32
= 928 or (= 408 and (Description contains "Gross Rec" or "Assess"))		\$10.957.00	\$2 630 00	¢1 965 00	****			
95 Factor 19 Total COS Basia	-		42,000,00	31,003.00	\$382.00	\$711.00	\$99.00	\$215,00
96 Factor 19 - Allocation Factor	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
	1.0000	0.61/6	0.1629	0.1066	0.0370	0.0403	0.0087	0.0269
Total COS Basis w/o Fire The factors are based on COS basis without Fire	Factor 20				·····	· · · · · · · · · · · · · · · · · · ·		
Description								
97 Factor 20 - Total COS Basis w/o Fire 98 Factor 20 - Allocation Factor	\$78,356,040.48	\$52,362,518.76	\$13,869,831.21	\$8,969,527.86	\$3,154,162,65	\$0.00	\$0 DA	
Concerns av - Anocadon Pactor	1.0000	0.6682	0.1770	0.1145	0.0403	0.0000	0.0000	\$0,00 0,0000

X

WR-2020-0344 CCOS Schedule 7 Page 5 of 10 Allocators Class Page: 5 of 5

### Case Number WR-2020-0344 St. Louis County Service Area 0

Allocator Class Factors Calculations

Line constraints of the four sector and the sector secto		and the second states	line and the second	and the distance of the state	Public		re Protection -	Fire Protection
A	Total	Residential	Commercial	Industrial ····	Authorities	Sales for Resale	Private	Public
			Service Grand Contraction		<u></u>	H		<u> </u>
Varies with water used	Factor 1	and the second second	the states					
Factors are based on the pro forma test year average daily consumption for each				میرد اور این اور است. مراجع اور این اور استان اور				Section and Section 201
1 Factor 1 - Total Gallons	40 740 004 40					가 가는 이 같은 것으로 한 것 같아요. 또한 것 같아요. 그는 것 같아요. 같이 같아요. 같이 같아요.	s for the literation of the second	
2 Factor 1 - Adjustment Gallone (+/.)	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
3 Factor 1 - Adjusted Gallons	U.UU	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4 Factor 1 - Average Daily Consumption	40,/42,321	24,467,979	8,340,037	3,489,188	444,233	4,000,884	0.00	0.00
5 Factor 1 - Average Daily Comsumption - Allocation Easter	111,623.02	67,035.56	22,849,42	9,559.42	1,217.08	10,961.33	0.05	0.17
Anocation 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	Factor 2			1				
functions.						ana kao ina ka		
Factors are based on the weighting of the factors for average daily consumption (Factor 1)								가 같은 것은 가 것을 했다. 일본 것은 것은 것 같은 것
and the factors derived from maximum day extra capacity demand for each oustomer								
Classification, as follows:								2019년 2019년 2017년 201
7 Eactor 2 Average Dally Comments and the Comments of the Comments and the	0.6135	한 김 권원 관계 관계 관계			(전) 문화가 문화가	맛가 또 있는 것		사망 물건 것 같
7 Factor 2 - Average Daily Consumption, Weighted Factor	0.6135	0.3685	0.1256	0.0525	0.0067	0.0602	0.0000	0.0000
9 Factor 2 - Maximum Day Extra Capacity., Allocation Factor	0.0000		t de la secola					
S Factor 2 - Maximum Day Extra Capacity., Weighted Factor %	0.3865		میں اور کر میں اور	n de marche (2019) - Charach Stable Revis (2019) anna an 1987				
to Factor 2 - Maximum Day Extra Capacity., Weighted Factor	0.3865	0.2598	0.0664	0.0185	0.0036	0.0382	0.0000	0 000
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 May Day to Ave. Day		·				······································		
Maximum Day Class Allocation and Max Day to Average Day	Factor 2b			phaga da China ana ang	Salata ana ang	al en el Stationau	u di na di santina	e este a la feixe este a fei
12 Factor 2b - Average Daily Consumption						한 일을 가 같은 것을 것을 수 없다.		한 옷을 알고 말고
13 Factor 2h - Max Day Extra Canacity Factor	111,623,02	67,035.56	22,849,42	9,559.42	1,217.08	10,961.33	0.05	0.17
14 Factor 2b - May, Day Extra Capacity, Pactor		1.00	0.75	0.50	0.75	0.90	0.00	0.00
15 Factor 2b - Max Day Extra Capacity, Daily Rate of Flow	99/30.33	67035.56	17137.06	4779.71	912.81	9865.19	0.00	0.00
the second s	1.0000	0.6722	0.1718	0.0479	0.0092	0.0989		0
Assoc, with facilities serving base, max day extra capacity and fire	Factor 3	and a starter of the second second	war war die ar in die ar				·····	
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.								
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	영상 (1996) 영상 관람					0.0000	0.0000
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	0.0000	0.0040	0.0000	0.0000
20 Factor 3 - Maximum Day Extra Capacity., Weighted Factor %	0.3465				0.0052	0.0909	0.0000	0.0000
21 Factor 3 - Maximum Day Extra Capacity., Weighted Factor	0.3465	0.2329	0.0595	0.0166	0.0032	0.0242	A 0000	
22 Factor 3 - Fire Protection, Allocation Factor	0,1034			•.•.••	0.0002	0.0343	0.0000	0.0000
23 Factor 3 - Fire Protection, Weighted Factor %		요즘 아파 것이라 말			신한 문제 가슴		A 6969	
24 Factor 3 - Fire Protection, Weighted Factor					이 영상 이 가 있었		0.2293	0.7707
25 Factor 3 - Fire Protection, Factor						e de la factor de la	0.0237	0.0797
26 Factor 3 - Allocation Factor	1.0000	0.5633	0 1721	0.0637	0 0002	0 0000	0.0237	0.0797
				0.0007	0.0032	0.0003	0.0237	0.0797
Associated with facilities serving base and max. hr. extra capacity	Factor 4A	Property Letters of the second se	anti) ann an a' 1946	n terre Service de la com	and a week of the second	and the second		
functions,	생활은 동물을 가지?							<b>教教科教会</b> 法
Commont			방문 문제 문제					
27 Factor 4A - Average Hourly Consumption, Thousand Gallons	3835,7590	2793,1482	952.0590	39,8309	50,7116	0.0000	0.0021	0.0070
28 Factor 4A - Factor (ratio of max. hr to average hr minus 1.0)		3.5000	2,5000	1.2000	2,5000	0.000	0.002.1	0.0072
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
				0.0003	0.0103	0.0000	0.0000	0.0000

WR-2020-0344 CCOS Schedule 7 Page 6 of 10

### Allocators Class Page: 1 of 5

### Case Number WR-2020-0344 St. Louis County Service Area 0 Allocator Class Factors Calculations

Residential Commercial Industrial Authorities Sales for Resale Private
D E F G H I

Public

Line # Description

в

Associated with facilities serving base and max, hr. extra capacity	Easter (							
functions	Pactor 4	1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 -			www.kazysta	an an Chanailte	en alterative fora	A LA MARTINA AND A
Comment								
31 Factor 4 - Average Hourly Consumption, Thousand Gallons	4650 0500	9709 4400						
32 Factor 4 - Adjusted Hourly Gallons (+/-)	4000,3092 R4E 2002	2/93,1482	952.0590	398,3091	50.7116	456.7220	0.0021	0.0072
33 Factor 4 - Hourly Adjusted Gallons	-015.2002	0.0000	0.0000	-358.4782	0.0000	-456.7220	0.0000	0.0000
34 Factor 4 - Average Hourly Consumption, Allocation Factor	3,035.7590	2,/93.1482	952,0590	39.8309	50.7116	0.0000	0.0021	0.0072
35 Factor 4 - Average Hourly Consumption, Weighted Factor %	1.0000	0.7282	0.2482	0.0104	0.0132	0.0000	0.0000	0.0000
36 Factor 4 - Average Hourly Consumption, Weighted Factor	0.2939	President de la companya de la comp Na companya de la comp			관련에서 관련되었	고 한 19 19 19 19 19	网络普拉马拉拉拉	
37 Factor 4 - Maximum Hour Extra Capacity, Allocation Factor	0.2939	0.2140	0.0729	0.0031	0.0039	0.0000	0.0000	0.0000
38 Factor 4 - Maximum Hour Extra Capacity, Weighted Factor %	1.0000	0.7928	0.1930	0.0039	0.0103	0.0000	0.0000	0.0000
39 Factor 4 - Maximum Hour Extra Capacity, Weighted Factor	0.0009							
40 Factor 4 - Fire Protection, Allocation Factor	0.0009	0.5161	0.1256	0.0025	0.0067	0.0000	0.0000	0.0000
41 Factor 4 - Fire Protection, Weighted Factor %	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2293	0.7707
42 Factor 4 - Fire Protection, Weighted Factor	0.0000	a an an an an an Arana an Arana. Na an Arang an an an an an an		신가장이 집중 옷을				
43 Factor 4 - Allocation Factor	0.0003	0.0000	0.0000	0.0000	0.0000	0.0000	0.0127	0.0426
	1.0001	0.7301	0.1985	0.0056	0.0106	0.0000	0.0127	0.0426
Allocation of costs associated with storage facilities	Eactor 64				<u> </u>			
Comment	Faciol JA				la de la compañía	าสัตว์ที่สาวีอาจเสียง	จไปจากการเจ้าสะเสียงเป็นได้	的复数动物的第三人称单数
44 Factor 5A - Average Hourly Consumption, Thousand Gallons	4650 0500	9769 4 400						
45 Factor 5A - Factor (ratio of max, hr to average hr minus 1.0)	-000.5054	2/93.1462	952.0590	398.3091	50.7116	456.7220	0.0021	0.0072
46 Factor 5A - Max. Hr Extra Capacity 1,000 per Hour	14000 4065		2.5000	1.2000	2.5000	3.2000	0.0000	0.0000
47 Factor 5A - Max. Hr Extra Capacity Allocation Factor	1 0000	9776.0187	2380.1475	477.9709	126,7790	1461.5104	0.0000	0.0000
	1.0000	U_68/4	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 hou					provenské pod	Regarded and a	1911 - 1912 And Ar	Second Congress
extra capacity demand, and the fire protection demand for each customer classification.								
Description								
46 Factor 5 - Average Hourly Consumption, Thousand Gallons	4650.9592	2,793.1482	952.0590	398.3091	50,7116	456 7020	0.0094	
49 Factor 5 - Average Hourly Consumption, Allocation Factor	1.0000	0.6006	0.2047	0.0856	0.0109	0.0092	0.0021	0.0072
50 Factor 5 - Average Hourly Consumption, Weighted Factor	0.3077	김 영화 아파 문화	ولأجمعته الأوار الترزير المراجع والمحتلي والمعالية			0.0004	0.0000	0.0000
51 Factor 5 - Maximum Hour Extra Capacity, Allocation Factor	0.3077	0,1848	0.0630	0.0263	0.0034	0.0702	0.0000	
52 Factor 5 - Maximum Hour Extra Capacity, Weighted Factor	1.0000	0.6874	0.1674	0.0336	0.0004	0.0302	0.0000	0.0000
53 Factor 5 - Maximum Day Extra Capacity, Allocation Factor	0.6813				0,0003	<b>U. IVZO</b>	0.0000	0.0000
54 Factor 5 - Maximum Day Extra Capacity, Weighted Factor	0.6813	0.4683	0.1140	0.0229	0.0061	0.0700		
55 Factor 5 - Fire Protection, Allocation Factor	1.0000				V.VV0 I	0.0700	0.0000	0.0000
on Factor 5 - Fire Protection, Weighted Factor	0.0110						0.2293	0.7707
57 Factor 5 - Allocation Factor	1.0000	0.6531	0.1770	0 0492	0.0005	0.4000	0.0025	0.0085
				V.U-32	0.0090	0.1002	0.0025	0.0085

👾 Total

C.S.

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 Dally Consumption, Allocation Factor 2 0.6283 0.1920 0.0710 0.0103 59 Factor 6 - Maximum Daily Consumption, Allocation Factor 2 % 0.0984 0.0000 0.0000 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

> WR-2020-0344 **CCOS Schedule 7** Page 7 of 10

Fire Protection - Fire Protection -

Public

Allocators Class Page: 2 of 5

### Case Number WR-2020-0344 St. Louis County Service Area

0 Allocator Class Factors Calculations

Line	1							
# Description				Collected and the second	Public.	F	ire Protection -	Fire Protection
B	Č	Residendal	Commercial	Industrial	Authorities	Sales for Resale	Private	Public
	a service and the first set an event set in the set	and desires D valid housing the		the second second	G	н. <b>Н</b> - Со	of the second second second	<u> </u>
61 Factor 6 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.5633	0 4794			ner of the way and the second		
62 Factor 6 - Maximum Daily Consumption, Allocation Factor 3 %	0.2816	0,0000	0.1/21	0.0637	0.0092	0.0883	0.0237	0.0797
63 Factor 6 - Maximum Daily Consumption, Weighted Factor 3	0.2816	0 1586	0.0496	0.470				승규는 물건을 다 좋다.
64 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4	1.0001	0.7301	0.0460	0.0179	0.0026	0.0249	0.0067	0.0224
65 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 %	0.0056	14 Contenant parties	V.1900	0.0000	0.0106	0.0000	0.0127	0.0426
66 Factor 6 - Maximum Hourly Consumption, Weighted Factor 4	0.0056	0 00/1	0.0044			승규는 물건을 가지?	분위 문화 문화 문화	
67 Factor 6 - Allocation Factor	1.0000	0.50041	0.0011	0.0000	0.0001	0.0000	0.0001	0.0002
		0.0100	0.1000	0,0000	0.0100	0.0950	0.0068	0.0226
Assoc, with trans, and distrib, mains	Eactor 7		No					
Factors are based on the weighting of the maximum daily consumption with fire. Factor 3					والمتعادية		and de autorae	Martin Antonio de Cara
and the maximum hour consumption, Factor 5, for each customer classification, as follows;								
이 활동하는 이 공항에서 이 가지 않는 것 같은 사람이 가지 않는 것 같은 것 같아요.		그는 그는 것 것 같이 많이 많이 많이 많이 많이 했다.				동일 경험을 즐길 수 있다.		
Departmetica								
Contraction		والمتر المحادث والمراجع						
60 Factor 7 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.5633	0,1721	0.0637	0.0092	ñ nrr3	0 0227	A
70 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 %	0.2035					0.0000	0.0231	0.0797
70 Factor 7-Maximum Daily Consumption, Weighted Factor 3	0.2035	0.1146	0.0350	0.0130	0.0019	0.0180	0.0040	
71 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4	1.0001	0.7301	0.1985	0.0056	0.0106	0.0100	0.0040	0.0162
72 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 %	0.7965		a an			0.0000	V.0121	0.0426
73 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4	0.7965	0.5815	0.1581	0.0045	0.0084	0 0000	A 0404	
74 Pactor 7 - Allocation Factor	1.0000	0.6961	0.1931	0.0175	0.0004	0.0000	0.0101	0.0339
Associated and the second s					0.0100	0.0100	0.0149	0.0501
Associated with meters	Factor 9	and the second sec	er Poerse Autoria da San Autor	an ann an Stat	e da l'Altre de a	The second second		
ractors are based on the relative cost of motors by size and customer classification.								
영물 일시 그는 것이 가지 않는 것이 같은 것이 같을 수 있다.							같다. 이상 가지 않는 것이다. 같은 것이 같은 것이 있는 것이 같이 있는 것이 있는 것이 있는 것이 없다. 것이 같이 있는 것이 같이 있는 것이 같이 있는 것이 없는 것이 없는 것이 없는 것이 있는 것이 없는 것이 없는 것이 있는	
Description	الم المراجع من المراجع المراجع في المراجع المراجع المراجع . محمد المراجع المراجع المراجع المراجع المراجع المراجع المراجع .	이 같은 것은 것을 가지?				an a	에 바닐티에 바람이 이가 봐야? 같은 사람이 가 아들 다시는	일 CEPT 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
75 Factor 9 - 5/8 Dollar Equivalents	356,764.30	323,349,80	22,359.00	5.087.80	5 967 70	0.00	<b>6 66</b>	
76 Factor 9 - Allocation Factor	1.0000	0.9063	0.0627	0.0143	0.0167	0.00	0.00	0.00
- Foster fostilla						0.0000	0.0000	0.0000
Factors for allocating COS to customer class.	Factor 10	dan waardigeeder	والمتحا المرور المعروك فترقق	ana ana ang ang ang ang ang ang ang ang	the state in the state	a takan sa		
developed on the following page and summedized below								
Description					and the second secon			
77 Factor 10 - Factors for allocating COS to customer class	745 674 00	이 이 영화 영화 영화 영화	영화 관람이 같은 것을 못했다.	바람이야 되었습니다. 1997년 1월 1997년 1월		김 씨는 아이는 것이 같이 많이		
78 Factor 10 - Allocation Factor	345,614.82	311,805.75	6,971.47	432.71	1,346.70	0.00	25,118,19	0.00
	1.0000	0.9019	0.0202	0.0013	0.0039	0.0000	0.0727	0.0000
T & D OP Basis	Englardd							
	Factor 11					ที่ และสาวสินที่มีและ เป็นเส	h daaran waxaa ku dabar ee	an sharada an an an an
Comment								
Description	n e seu de la constante de la seu de la s Note de la seu de la s						이 가지 않는 것이 있다. 이 것은 것이 있다. 같은 것은 것은 것이 있는 것이 있는 것이 있다. 것이 있는	
79 Factor 11 - T & D OP Bacle		물 이가 관계 관계 가 말	2014 - 2015 (March 1997) 1997 - 1997 - 1997 (March 1997) 1997 - 1997 - 1997 (March 1997)		전의 공고 관광관 관광			철말 집에 집에 집에 집에 했다.
80 Factor 11 - Allocation Factor	-\$406,902.00	-5247,011.00	-\$106,836.00	-\$9,357.00	-\$4,712.00	-\$10,500.00	\$654.00	-\$29,140.00
of restor re-Autocation Pacifi	1.0000	D.6070	0.2626	0.0230	0.0116	0.0258	-0.0016	0.0716
Trans. & Dist. Maint Expenses								
Factors are based on transmission and distribution maintenance eveneses other than the	Factor 12				a fatafa ka	States and	san an a	and Street 1971
being allocated, as follows:								김 김 김 씨는 것이다.
그 같은 것 같은					일 같은 것 같은			
Description								

81 Factor 12 - Trans. & Dist. Maint. Expenses \$3,179,945.00 \$2,195,820.00 \$461,929.00 \$467,073.00 \$30,149.00 \$46,757.00 \$59,037.00 \$339,180.00

WR-2020-0344 CCOS Schedule 7 Page 8 of 10 Allocators Class Page: 3 of 5

### Case Number WR-2020-0344 St. Louis County Service Area 0

Allocator Class Factors Calculations

# Description	Total	Residential	Commercial	Testing and the	Public		Fire Protection -	Fire Protection
B		D	E	F	Authorities	Sales for Resale.	Private	Public
82 Factor 12 - Allocation Factor	and a second second second			A CONTRACTOR OF A CONTRACTOR OF A CONTRACTOR		and and a set of the s	and the second second second	er en de la company
	1.0000	0.6904	0.1453	0.0148	0.0095	0.0147	0.0196	
Allocation of Billing and Collecting Costs.	Factor 13						0.0700	0.1067
Factors are based on the total number of customers,			المراجع معاملات المراجع المراجع المراجع المراجع المراجع المراجع المراجع		an en en an	and she bear that	hadar terk metatan seren andar	V seta se selo dato se o como se
		م و مراجع المراجع المراجع من المراجع من المراجع المراجع المراجع المراجع المراجع المراجع المراجع المراجع المراج	방송 승규는 말을 다.					
B3 England 2 Trace O								
63 Factor 13 - Total Customers	321,778.00	310,540.00	4.322.00	106.00	700 00			
of racion is - Allocation Factor	1.0000	0.9651	0.0134	0.0003	7 50.00	0.00	6,014.00	0.00
Meter reading costs.					0.002.0	0.0000	0.0187	0.0000
Factors are based on the number of metered customers,	Factor 14		di Selena dalaman	สถิเทศสาร	an barra dara tar	a subtra	en de transfer de transfer de	
Description								
85 Factor 14 - Total Metered Customers	315.764.00	310 540 00	4 333 0.0					
86 Factor 14 - Allocation Factor	1.0000	0.9835	4,322.00 0.0137	105.00	796.00	0.00	0.00	0.00
A&C Pagin			0.0137	0.0003	0.0025	0.0000	0.0000	0.0000
Factors are based on the allocation of dimet labor and an	Factor 15	and a second second sec						
on and anotazion of direct labor expense,							84 G H B H B	Contraction of the
Description			راد الله المراجع المراج مراجع المراجع ال					
87 Factor 15 - A&G Basis								
88 Factor 15 - Allocation Factor	\$25,688,689.00	\$18,962,938.00	\$4,103,195.00	\$939,847.00	\$230,935.00	\$1,238,245.00	\$220 158 00	\$002 274 00
	1.0000	0.7106	0.1537	0.0352	0.0087	0.0464	0.0082	0 0372
Labor Basis	Factor 16							
excluding purchased water, power, chemicals and maintenance expenses						문화민 여름이 주는 것	elle composito	A Star Stranger Stranger
provide provide power, prover, creatingais and waste disposal,		아이는 것 같은 것						
From IS, >=800 and < 802		yaren eta al Sera. A da ara ara	한 동안은 한 사람이 있다.					한 일을 즐기 수 있는
From IS, >≈610 and < 612		\$160,650.00	\$49,092.00	\$18,154.00	\$2,634.00	\$25,160.00	\$0.00	\$0.00
From IS, >=613 and < 618		\$145 242 00	\$50,00	\$18.00	\$3.00	\$26.00	\$0.00	\$0.00
From IS, >=620 and < 621		\$11 840 00	\$44,303.00	\$16,413.00	\$2,382.00	\$22,747.00	\$0.00	\$0.00
From is, $read and < 623$		\$0.00	50,010,00 \$0,00	\$1,328.00	\$194.00	\$1,842.00	\$132.00	\$438.00
From IS. >=630 and < 634		\$261,472.00	\$79,863,00	\$29,333.00	\$4.282.00	\$0.00	\$0.00	\$0.00
		\$179,847.00	\$54,932.00	\$20,175.00	\$2 946 00	\$40,581.00	\$2,912.00	\$9,678.00
From IS, >=642 and < 643		\$6,563.00	\$2,006.00	\$742.00	\$108.00	\$1 028 00	\$2,003.00	\$6,656.00
From IS, >#650 and < 653		\$1,686,942.00	\$515,507.00	\$190,630.00	\$27.655.00	\$264 197 00	\$0.00 \$0.00	\$0.00
From IS, >≍860 and < 668		\$1,389,271.00	\$424,543.00	\$156,992.00	\$22,775.00	\$217.578.00	\$0.00 \$0.00	\$0.00
From IS, >=670 and < 679		\$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, >=901 and < 904		\$4,436,952.00 \$2,777.257.00	\$933,592.00	\$95,116.00	\$60,987.00	\$94,475.00	\$119,415.00	\$685.543.00
rrom IS, >=905 and < 906		\$551 990 00	338,359.00 \$7 664 00	\$862.00	\$7,188.00	\$0.00	\$50,776.00	\$0.00
From IC, person and < 921		\$4.866.802.00	\$109.003.00	\$1/2.00	\$1,430.00	\$0.00	\$10,695.00	\$0.00
· · · · · · · · · · · · · · · · · · ·		\$785,614.00	\$169,925.00	\$38,916,00	\$21,045.00	\$0.00	\$392,301.00	\$0.00
Description			ante de la constante de la cons La constante de la constante de	400,010.00	33,010.00	\$51,298.00	\$9,066.00	\$41,127.00
89 Factor 16 - Labor Basis						승규가 같은 것을 같다.		
90 Factor 16 - Allocation Factor	\$26,562,659.00	\$19,720,455.00	\$3,496,906.00	\$669,072.00	\$210,262.00	\$851 561 00	6500 940 0C	
	1.0000	0.7424	0.1316	0.0252	0.0070	4001,001,00	ace,819.00	\$1,033,584.00

0.1316

18 A. A. A. A.

0.0252

0.0079

0.0321

Line # A

**UPIS Basis** 

Comment

125

Factor 17

0.0219

0.0389

WR-2020-0344 **CCOS Schedule 7** Page 9 of 10

Allocators Class Page: 4 of 5

Line	- 14 A 10 - 10 - 10 - 10 - 10 - 10 - 10 - 10							
A Description	Total. C	Residential D	Commercial E	industrial F	Public Authorities G	Sales for Resale	Fire Protection Private	Fire Protection - Public
Description 91 Factor 17 - UPIS Basis 92 Factor 17 - Allocation Factor	######################################	######################################	\$275,636,934.00 0.1725	\$38,099,309.00 0.0238	\$16,434,894.00 0.0103	\$43,202,054.00 0.0270	\$17,891,897.00 0.0112	\$126,098,485.00 0 0789
Rate Base Basis Factors are based on the allocation of the original cost measure of value rate base as she on the following pages and summarized below.	Factor 18							0.0703
Description 93 Factor 18 - Rate Base Basis 94 Factor 18 - Allocation Factor	\$992,848,241.00 1.0000	\$668,655,392.00 0.6734	\$173,253,035.00 0.1745	\$22,600,303.00 0.0228	\$10,342,350.00 0.0104	\$25,037,202.00 0.0252	\$10,996,789.00 0.0111	\$81,963,170.00 0.0826
Total COS Basis The factors are based on the allocation of the total part of another	Factor 19	and the second second		and the survey of				
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		\$116,862,830.23	\$27,319,081.18	\$5,178,895.05	\$1,614,540.98	<b>\$6,4</b> 65,354.31	\$1,890,161.14	\$9,740,747.06
= 928 or (= 408 and (Description contains "Gross Rec" or "Assess")) Description		\$26,766.00	\$5,789_00	\$1,326.00	\$328.00	\$1 748 00	\$300.00	<b>P4</b> 404 00
95 Factor 19 - Total COS Basis 96 Factor 19 - Allocation Factor	169,033,942.95 1.0000	116,836,064.23 0.6913	27,313,292.18 0.1616	5,177,569.05 0.0306	1,614,212.98 0.0095	6,463,606.31 0.0382	1,889,852.14 0.0112	9,739,346.06
Total COS Basis w/o Fire The factors are based on COS basis without Fire. Description	Factor 20							
97 Factor 20 - Total COS Basis w/o Fire 98 Factor 20 - Allocation Factor	\$179,017,935.44 1.0000	\$138,552,988.23 0.7740	\$32,482,731.18 0.1814	\$6,062,980.05 0.0339	\$1,919,235.98 0.0107	\$0.00 0.0000	\$0.00 0.0000	\$0.00 0.0000

WR-2020-0344 CCOS Schedule 7 Page 10 of 10 Allocators Class Page: 5 of 5

## **Miscellaneous Allocator Calculations**

		Maximum			Rate of Flow		America
Number of Years	Year	Day Ratio	Day Ratio	Weight	(GDP)	Weight	
<u> </u>	B	С	<u> </u>	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	i 1.91					
	15 2004	1.56					
	16 2005	1.78					
· · · · ·	17 2006	i 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		1			
· · ·	25 2014	1.66					
:	26 2015	5 1.53					
	27 2016	1.69					
	28 2017	1.63					
	29 2018	1.62					
	30 2019	1.65					
	2	1 49 02	1.00		n og foreige en og en stære eksternet som		stereo dest

Maximum Rate of Flow Number of Years Year Day Ratio Day Ratio Weight (GDP) Weight	

Misc Allocators Page: 1 of 5 CCOS Schedule 8 Page 1 of 10

. ..... . ...

## Missouri American Water Company Case Number WR-2020-0344 All Other Mo Areas 0 Miscellaneous Allocator Calculations

-

Factor 3A					
Allocation of costs associated with					The weighting of the factors is based on the
facilities serving base, maximum day					potential demand of general and fire protection
extra capacity and fire protection				1	service. The bases for the potential demand of
functions.				,	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	

Number of Years Year	Maximum Day Ratio Day	Ratio	Weight	Rate of Flow	Volght	
АВ	C	D	E	F	G	
Factor 4A						
Allocation of Costs associated with the						The weighting of the factors is based on the
facilities serving base and maximum						not weighting of the factors is based on the
hour extra capacity functions.						service. The bases for the potential demand of
					e e e e e e e e e e e e e e e e e e e	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	
Total		er onder sollt staden i sollt sollt sollt so	473,175.52	Contraction of the second second	1.0000	and the second

Factor 4 - District Table		and the second	
Allocation of Costs associated with the			
facilities serving base and maximum			
Extra Cap Max Hour divide	ed by Average Hour Base Capacity =	3.097524504	역 영상 경험에는 가장 가지가 감정된 것은 사람이 있다. 가지가 가지 제 같이 많이 있다. 한 사람이 있는 것은 것은 것이 있는 것이 있다. 이 것이 있다.
4	Extra Capacity less Average Hour =	2.097524504	그는 이상에 넣고, 것이 이렇게 많이 가지?
District	1M Gallon Capacity Gallons Capacity	Percent.	15000 GPM

......

WR-2020-0344 Misc Allocators CCOS Schedule 8 Page: 2 of 5 Page 2 of 10
#### Missouri American Water Company Case Number WR-2020-0344 All Other Mo Areas 0

#### **Miscellaneous Allocator Calculations**

	B		C C	한 영상은 문화 관측	D			
	2.8815	an an an an an an an an 🗖	2,881,500		1.000000		1	5,000
	2.8815		2,881,500		1.000000		alastik elisettekistekistekistekistekistekistekist	5,000
Fire Basis for allocating demand related costs of fire service to private and public fire protection customer								
	and the second second	Type of		Restrictive				
	Fire Lines in	Hydrant		Diameters	مرد بالمرد . مرد المرد .	Relative		
Description	inches	(Inches)	Nozzel Sizes	Squared	Quanitity	Demand	Allocation Factor	
A	B	С	D	E	F	G	H Contraction	
Private Fire Protection						********		
i mate i ne i rotection	2		-	4.00	597	2222		
	3			9.00	505	2002		
	4			16.00	3 2/1	5456		
	6			36.00	711	25596		
	. 8			64 00	421	25550		
	10			100.00		6500		
	12	× ·		144 00	20	2880		
		Private		20.25	20	2000		
		Private		26.50	0	0		
Total Private Fire Protection					2,144	69,735	0.	.2390
n an		والمراور (11-11-11-11-11-11-11-11-11-11-11-11-11-	and the second second	Restrictive	and the second second second	and a subscription of the second		
	Hydrant Valve			Diameters		Polativa		
Description	Size (Inches)	Nozzle Sizes	Number	Squared	Quanitity	Domond		
A	C	D	F	F	E	C		
	•	<u> </u>	na na serie de la constante de la presenta de la constante de la constante de la constante de la constante de l	na in a la <b>b</b> ar	<u>ere ere ere Ere door terree</u>		n a construction de la <b>Francis</b> de la construction de la cons	
Public Fire Protection								
	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		-	•		

WR-2020-0344 CCOS Schedule 8 Page 3 of 10 Misc Allocators Page: 3 of 5

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

0

**Miscellaneous Allocator Calculations** 

	4 1/2	2 1/2 4 1/2	1	20.25	10,967	222,082	
	4 1/2	2 1/2 0	1	6.25	0	0	•
	4 3/4	2 1/2 4 1/2	1	22.56	0	0	
	5 1/4	2 1/2 4 1/2	1 1	26.50	0	0	
Total Public Fire Protection					10,967	222,082	0.761

Total Fire Protection 13,111 291,817

Factor 5A	and specific sector and sectors and the sectors of		化化学机构 网络异子属 化合理化 建磷酸钙 计正式分词 医动脉管 化	h awar streets at the of
Allocation of costs associated with			The weighting of th	e factors is based on the
storage facilities. The weighting of the		장님은 고전 전체가 전 방법에 관재하는 것이 같아.	ratio of the capacit	v required for a 10 bour
factors is based on the ratio of the	이 같은 것 같은	도망한 순영은 것은 가슴을 감독했다. 그 같은 것	demand of fire flow	as related to total storage
capacity required for a 10 hour demand		· 이상 사람이 있는 것이 아파 가지 않는 것 같아요. 또 한 것 같아. 이슈 사람이 아파 등 이 가지 않는 것 같아. 한 것 같아. 아파 등 것 같아.	canacity	
of fire flow, as related to total storage				
				승규는 것 같은 것 같아요.
			and the second state of the second second	
I support the second s second second sec				
Fire Protection Weight =	7,500 GPM X 6	0 Min. X 10 Hours	s = 0.1123	
$(1, 1, 2, \dots, 2^{n-1}) = (1, 1, 2^{n-1}) + (1, 2^{$	de la capital de la calendaria de la calendaria de la calendaria 👍	0.059.509 Gallons	an de la constante de la const En la constante de la constante	na ser en la calencia de la composición de la composición de la composición de la composición de la composición En estructura de la composición de la c
General Service Weight =	1,0000	0 1122 -	A 0077	그 말할 것 같아요.
<b></b>	1.0000	- <b>0,1123</b> -	<b>U.00</b> /1	
Г	Maximum			
	waximum			
Description	Hour Ratio	Percent	Weight	
Α	B	C	D	
Average Hour	1.00	32.28	0.2866	
Extra Capacity Maximum Hour	2.10	67.72	0.6011	
Total				and a second second second second
		100.00		

Factor 6A

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

 $\sim$ 

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.

WR-2020-0344 Misc Allocators CCOS Schedule 8 Page 4 of 10

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

#### **Miscellaneous Allocator Calculations**

	de la substance de la s	
Description	Horsepower of Pumps	Weight
A A Associated with Maximum Dav	<u> </u>	e normalisation de la <b>C</b> ollare esploitation de la regione de la Regione de la Regione de la case de la collection
Associated with Meximum Day	13,909	0.7128
Associated with Maximum Day and Fire	5,495	0.2816
Associated with Maximum Hour	109	0.0056
Total	19513	
FACTOR /A The weighting of the factors is based on the total footage of mains, designated as either transmission mains or distribution mains, as follows:		
- -	an la chevra de la composition Nationale de la compositione de la compositione de la compositione de la composition de la composition de la co	
Description	Ft. of Mains	Weight
A	В	C
Transmission Mains	1,795,552	0.1833
Distribution Mains	8,002,227	0.8167
Total	9,797,779	
Factor 8A Factors for allocating Cost of Service to customer classifications.		Costs are assigned directly to Public Fire Protection.
Customer Classification		Allocation Factor
Public Fire Protection		1.0000
Total		1.0000

1

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

		Maximum			Rate of Flow	ander Ansterneten Sterneten Neter Generation of Sterneten	
Number of Years	Year	Day Ratio	Day Ratio	Weight	(GDP)	Weight	
A	В	C	D	E	Ê	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					
	2019	1.65		Second States and a firmer state and the	and a star of the start of the	17 August and an and a sub-frequency of the states	an a the function of the America Constant processing and the state of the state of the state of the state of the
Totals	30	49.03	1.63		and the second second		

Number of Years Year	Maximum Day Ratio Day Ratio	Rate of Flow Weight (GDP)	w Weight	

WR-2020-0344 Misc Allocators Page: 1 of 5 CCOS Schedule 8 Page 6 of 10

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

Allocation of costs associated with facilities serving base, maximum day extra capacity and fire protection functions.					The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.64 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	,

Number of Years A	Maximum Year Day Ratio B C	Day Ratio D	Weight	Rate of Flow (GDP) Weight F G	
Factor 4A			persenta per esta per per		
Allocation of Costs associated with the					The weighting of the factors is based on the
facilities serving base and maximum					potential demand of general and fire protection
hour extra capacity functions.				· •	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	0.29	39
Maximum Hour Extra Capacity		2.21	264,994.33	0.65	)9
		3.21	384,647.82	0.94	<del>17</del>
Fire Protection			22,500	0.05	53
Total		a Anazo (a na nej Gonga) (je n	407,147.82	1.00	00

Factor 4 - District Table			terre en la transmission de la company			Alexandra de la composición de la compo
Allocation of Costs associated with t	he					
facilities serving base and maximum			승규는 것 같은 것을 가 없는 것을 받았다.		양 김 김 승규는 것을 가지 않는	
hour extra capacity functions		그는 아이에 가장에 관재되었다.				
Extra Cap Max Hour	divided by Average Hour	Base Capacity =	3.214681188	Banghada an ing Afr		1. A
	Extra Capacity le	ss Average Hour =	2.214681188	<b>3</b>		1
	1M Gallon					
District	Capacity	Gallons Capacity	Percent.		15000 GPM	

WR-2020-0344 Misc Allocators CCOS Schedule 8 Page: 2 of 5 Page 7 of 10

**Miscellaneous Allocator Calculations** 

District d	la a praBerago e	s <del>a c</del> haiste	ren de Carenzar		D			
	8.6405	tenne i ser	8,640,450		1.000000			15,000
	8.6405		8,640,450	a de la seconda de la secon	1.000000		an the second states of the second states and	15,000
Fire Basis for allocating demand related costs of fire service to private and public fire protection customer								
Description A	Fire Lines in inches B	Type of Hydrant (Inches) C	Nozzel Sizes D	Restrictive Diameters Squared E	Quanitity F	Relative Demand G	Allocation Factor H	•
Private Fire Protection								
	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		
i i	10			100.00	31	3100		
	12			144.00	80	11520		
		Private		20.25	0	0		
· · · · · · · · · · · · · · · · · · ·		Private		26.50	Ō	0		
Total Private Fire Protection					6,014	194,485		0.2293
Description A	Hydrant Valve Size (Inches) N C	lozzle Sizes D	Number E	Restrictive Diameters Squared E	Quanitity F	Relative Demand G	Allocation Factor H	
Public Fire Protection								
	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					

WR-2020-0344 CCOS Schedule 8 Page 8 of 10

Misc Allocators Page: 3 of 5

#### **Miscellaneous Allocator Calculations**

	4 1/2	2 1/2	1	20.25	32,288	653,832	-
	4 1/2	4 1/2 2 1/2	1	0 0T	_		
	+ 17A	0	0	6.25	0	0	
	4 3/4	2 1/2	ĩ	22.56	0	0	
		4 1/2	1	-	•	Ŭ	
"i	5 1/4	2 1/2	1	26.50	- 0	0	
Total Public Fire Protection	<u></u>	4 112	1		32.288	653 832	0.77
Total Fire Protection						000,002	0.77
		Herbalt Bolg, Dealback	Bitrianor pri erpoliky in y her		38,302	848,317	1.00
Factor 5A	*.			and the second	a la seconda de la composición de la co	- Águs lata sa Artar	
storage facilities. The weighting of the		a da anti-arresta da anti- arresta da anti-arresta da anti-arresta da anti-arresta da anti-arresta da anti-arresta da anti-arresta da anti- arresta da anti-arresta da anti-arresta da anti-arresta da anti-arresta da anti-arresta da anti-arresta da anti-				The	weighting of the factors is based on the
factors is based on the ratio of the						ratio	of the capacity required for a 10 hour
capacity required for a 10 hour demand				말하는 것		dema	and of fire flow, as related to total storage
vinc nyw, as related to total storand				and a state of the	and the second		
						сара	
(°			2000 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 -			capa	
Fire Protection Weight =		22,500 GPM X (	60 Min. X 10		Hours =	0 0110	
Fire Protection Weight =		22,500 GPM X ( 1,23	<u>60 Min. X 10</u> 31,873,000 Gallons		Hours =	0.0110	
Fire Protection Weight = General Service Weight =		22,500 GPM X ( 1,23 1.0000	<u>60 Min. X 10</u> 31,873,000 Galions - 0	0110	Hours =	0.0110 0.9890	
Fire Protection Weight = General Service Weight =	 Ma	22,500 GPM X ( 1,23 1.0000 ximum	<u>60 Min. X 10</u> 31,873,000 Galions - 0	0110	Hours = =	0.0110 0.9890	
Fire Protection Weight = General Service Weight = Description	 Ma Hot	22,500 GPM X ( 1,23 1.0000 ximum ur Ratio	60 Min. X 10 31,873,000 Galíons - 0 Percer	0110 t	Hours = =	0.0110 0.9890 Weight	
Fire Protection Weight = General Service Weight = Description	 Ма Ног	22,500 GPM X ( 1,23 1.0000 ximum ur Ratio B	60 Min. X 10 31,873,000 Galions - 0 Percer C	0110 t	Hours = =	0.0110 0.9890 Weight D	
Fire Protection Weight = General Service Weight = Description A Average Hour	 Ма Ног	22,500 GPM X ( 1,23 1.0000 ximum ur Ratio B 1.00	60 Min. X 10 31,873,000 Galions 0 Percer C	0110 t	Hours = =	0.0110 0.9890 Weight D 0.3077	
Fire Protection Weight = General Service Weight = Description A Average Hour Extra Capacity Maximum Hour	Ma Hot	22,500 GPM X ( 1,23 1.0000 ximum ur Ratio B 1.00 2.21	60 Min. X 10 31,873,000 Galions - 0 Percer C	0110 t 1.11 8.89	Hours = =	0.0110 0.9890 Weight D 0.3077 0.6813	

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.

WR-2020-0344 CCOS Schedule 8 Page 9 of 10

Misc Allocators Page: 4 of 5

#### **Miscellaneous Allocator Calculations**

Description A	Horsepower of Pumps	Weight
Associated with Maximum Day	53.678	
Associated with Maximum Day and Fire	21,206	0.7128
Associated with Maximum Hour	422	0.2816
Total	75306	0.0056
	·····	
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:		그는 것 같아요. 그는 것 같아요. 이렇게 잘 못 하는 것 같아요. 이렇게 가지 않는 것 같아요. 이렇게 가지 않는 것 같아요. 이렇게 하는 것 않 않는 것 같아요. 이렇게 하는 것 같아요. 이렇게 하는 것 같아요. 이렇게 하는 것 같아요. 이렇게 하는 것 같아요. 이 하는 것 같아요. 이 이 이 아요. 이 이 이 아요. 이 이 이 아요. 이 이 아요. 이 이 이 아요. 이 이 아요. 이 이 이 아요. 이 이 이 아요. 이 이 아요. 이 이 이 아요. 이 이 아요. 이 이 이 아요. 이 이 이 아요. 이 이 이 이 이 이 아요. 이 이 이 이 아요. 이 이 이 이 이 이 아요.
Description	Ft. of Mains	Woight
A	В	n englik vergin.
Transmission Mains	1,091,702	0.0498
Distribution Mains	20,832,592	0.9502
Total	21,924,294	
Factor 8A		
Factors for allocating Cost of Service to customer classifications.		Costs are assigned directly to Public Fire
		Protection.
Customer Classification		Allocation Factor
Public Fire Protection		1.0000
Total		10000

WR-2020-0344 CCOS Schedule 8 Page 10 of 10

Misc Allocators Page: 5 of 5

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

ι,

Meter	5/8" Dollar	Number of	əntial	Comme Number of	ircial.	Indus Number of	trial : Constantioner	Other Public Number of	Authority	Sales fo Number of	r Resale	Private Fire Number of	Protection	Public Fire Number of	Protection	To Number of	tal
(1)	Equivalent (2)	. Meters (3)	Weighting (4)=(2) x (3)	Meters (5)	Weighting (6)=(2) x (5)	Meters (7)	Weighting (8)=(2) x (7)	Meters (9) (	Weighting (10)=(2) x (9)	Meters (11)	Welghting (12)=(2) × (11	Meters (13)	Welghting (14)	Meters (15)	Weighting (16)	Meters (17)	Welghting (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
Total Contract	Med is a fight of the second	114,741.00	120,363.60	9,555.00	23,833,00	251.00	3,448.10	1,084.00	6,565.40	38.00	786.90	100.0 Million 0.00	0.00	0.00	0.00	125,669.00	154,997.00

1

Service	3/4" Dollar	Resid	ential	Comn Number of	nercial	Number of	strial .	Other Publi	c Authority	Sales fo	r Resale	Private Fire	Protection	Public Fire	Protection	To Number of	tal
Size (1)	Equivalent (2)	Services (3)	Weighting (4)=(2) x (3)	Services (5)	Weighting (6)=(2) x (5)	Services (7)	Weighting (8)=(2) x (7)	Services (9)	Weighting (10)=(2) x (9)	Services (11)	Weighting [12)=(2) x (11	Services (13)	Weighting (14)	Services (15)	Welghting (16)	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
Total		114,741.00	115,993.61	9,555.00	12,224.82	251.00	\$50.10		1,822.36	38.00	102.36	<u>2,144.00</u>		0.00	0.00	127,813.00	139,686.76

Meters Page: 1 of 1

Meters

Meter	5/8" ··· Dollar	Reside Number of	ential invesses	Comm Number of	ercial .	Indus Number of	trial	Other Public	: Authority	Sales fo	r Resale	Private Fire	Protection	Public Fire P	rotection	To To	tal
(1)	Equivalent (2)	Meters (3)	Weighting (4)=(2) x (3)	Meters (5)	Weighting (6)=(2) x (5)	Meters () (7)	.Welghting (8)=(2) × (7)	Meters (9) (	(Welghting) (10)=(2) x (9)	Meters (11)	Weighting (12)=(2) x (11	Meters (13)	Weighting (14)	Meters (15)	Velghting (16)	Meters (17)	Weighting
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			
3/4	1.3 1.7	20,148.00 6.802.00	26,192.40 11.563.40	714.00	928.20	0.00	0.00	169.00	219.70	0.00	0.00	0.00	0.00	0.00	0.00	283,310.00	283,310.00 27,340.30
1-1/2	3.5	182.00	637.00	1.00	3,50	1.00	3.50	57.00	215,90 199,50	0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	7,781.00	13,227.70
2	4.3	548.00	0.00j 2,158.60	0.00 1,690.00	0.00 7,267.00	0.00	0.00 47.30	0.00	0.00 877-20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	19.0 29.3	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 0.00	2,407.00 144.00	10,350.10 2,736,00
6	48.4	4.00	193.60	34.00	1,758.00	29.00	849.70 1,500.40	20,00 31.00	586.00 1,500.40	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	112.00	3,281.60
10	112.9	1.00 0.00	112.90 0.00	47.00 10.00	5,306.30 1.450.00	11.00	1,241.90	10.00	1,129.00	0.00	0.00	0.00	0.00	0.00	0.00	69.00	4,840.00
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 0.00	21.00 0.00	3,045.00 0.00
Total		310,540.00	323,349.80	<u></u>	22,359.00	0.00	0.00 5,087.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Service	3/4" Dollar	Resid Number of	əntial	Comm Number of	ercial	Number of	strial scenes	Other Publi	c Authority	Sales fo	r Resale	Private Fire	Protection	Public Fire	Protection	To	tal
(1)	Equivalent (2)	Services (3)	Weighting (4)=(2) × (3)	Services (5)	Weighting (6)=(2) x (5)	Services (7)	Welghting (8)=(2) x (7)	Services (9)	Welghting (10)=(2) x (9)	Services (11)	Weighting (12)=(2) x (11	Services (13)	Weighting (14)	Services (15)	Weighting (16)	Services	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

WR-2020-0344 CCOS Schedule 9 Page 2 of 3 Meters Page: 1 of 2 Meters

5/8" Residential Commercial   Meter Dollar Number of Number of   Size Equivalent Meters Weighting   (1) (2) (3) (4)=(2) x (3) (5) (6)=(2) x (5)	Industrial Oth Number of Nun Meters Weighting Me (7) (8)=(2) × (7)	er Public Authority nber of eters Weighting (a) (10)(10)(2) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	Private Fire Protection Number of Meters Weighting	Public Fire Protection Total Number of Number of Meters Weighting Meters Weighting
Total 310,540.00 311,805.75 4,322.00 6,971.47	106.00 2007432.71	796.00 1,346.70 0.00 0.00	6,014.00 25,118.19	(15) (16) (17) (18) , , , , , , , , , , , , , , , , , , ,

1

WR-2020-0344 CCOS Schedule 9 Page 3 of 3

Meters Page: 2 of 2

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

	Operating Revenues at Current I	Rates	
1	Tariffed Rate Revenues *	\$	5,405,145
2	Other Operating Revenues *	\$	20,373
3	<b>Total Operating Revenues</b>	\$	5,425,518
	* See "Revenues" Current Pates" for Details		

* See "Revenues - Current Rates" for Details.

Account Nun	nber		Dollar		
Number	Item		Amount		
701.000	Operation Labor & Expenses	\$	2,087		
703.000	Miscellaneous Expenses	\$	15		
705.000	Rents	\$	944		
742.000	Operation Labor & Expenses-TDO	\$	282,602		
743.000	Miscellaneous Expenses-TDO	\$	1,158,152		
744.000	Miscellaneous Expenses-TDO	\$	10,090		
752.000	Maintenance of Water Treatment Equipment	\$	10,715		
903.000	Customer Records & Collection Expenses	\$	67,287		
904.000	Uncollectible Amounts	\$	19,935		
905.000	Misc. Customer Acounts Expense	\$	9,924		
920.000	Admin. & General Salaries	\$	109,372		
921.000	Office Supplies & Expense	\$	34,108		
923.000	Outside Services Employed	\$	334,406		
924.000	Property Insurance	\$	64,415		
925.000	Injuries and Damages	\$	662		
926.000	Employee Pensions & Benefits	\$	40,530		
928.000	Regulatory Expense	\$	954		
930.200	Misc. General Expense	\$	122,126		
930.300	Research & Development Expenses	\$	1,037		
931.000	Rents-AGE	\$	48,461		
932.000	Maint. Of General Plant	\$	19,421		
403.000	Depreciation Expense, Dep. Exp.	\$	766,351		
404.000	Amortization-LTD Term Plant	\$	890,940		
407.000	Amortization-Property Losses	\$	1,716		
408.100	Property Taxes	\$	177		
408.100	Payroll Taxes	\$	32,272		
408.100	Other Taxes	\$	(28)		
408.100	PSC Assessment	\$	34,286		
	Current Income Taxes	\$	374,715		
	Deferred Income Tax	\$	39,111		
	Amortization of Protected Excess ADIT	\$	(32,467)		
	Amortization of Unprotected Excess ADIT	\$	(219,519)		
	Additional Current Tax Required	\$	(109,837)		
	Return on Rate Base	\$	750,963		
	True-up Estimate	\$	203,037		
	Total Cost of Service	\$	5,068,960		
	<b>Overall Revenue Decrease Needed</b>	\$	(336,185)		
	Rate Bas	e \$	11,869,182		
	Rate of Retur	n	6.327%		

WR-2020-0344 CCOS Schedule 10 Page 1 of 7

## Arnold Sewer District A

## **Development of Tariffed Rates**

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

				Rates				
	Current			Proposed	Current	Proposed		
	Service			Service	Commodity	Commodity		
	C	Charge		Charge	Charge	Charge		
	\$	32.64	\$	30.61	\$ 6.2591	\$	5.8698	
Dollar Decrease	\$	(2.03)			\$ (0.39)			

<b>Confluence Rivers Utility Operating Company, Inc.</b>										
WR-2020-0053										
	Arn	old Sewe	er I	District A						
Res	identia	d Custom	er I	Bill Compa	riso	n				
				•						
	C	urrent	Ι	Proposed		Dollar	Percent			
Company		Rate		Rate	Inc	rease/Decrease	Increase			
Arnold	\$	32.64	\$	30.61	\$	(2.03)	-6.2197%			
Usage Rate > 5,000 gallons		6.2591		5.8698	\$	(0.39)	-6.2197%			

WR-2020-0344 CCOS Schedule 10 Page 3 of 7

		All Other Missouri Sewer Service Area												
		<b>Rate Making Income Statement</b>												
		Operating Revenues at Current F	Rates											
1		Tariffed Rate Revenues *	\$	5,542,861										
2		Other Operating Revenues *	\$	25,425										
3		<b>Total Operating Revenues</b>	\$	5,568,286										
		* See "Revenues - Current Rates" for Details.												
		Cost of Service												
	Account		- T	Dollar										
	Number	Item												
Δ	701.000	Operation Labor & Expenses	\$	1 / 66										
- <del>-</del> 5	701.000	Miscellaneous Expenses	ب ۲	10 286										
5	705.000	Rents	ب ۲	1 512										
0 7	716,000	Maint Of Supply Mains	\$ \$	13 208										
8	710.000	Fuel or Power Purchased for Pumping	φ Φ	13,208										
0	721.000	Miscellaneous Expense	ф Ф	4,403										
9 10	724.000	Maint Of Structures & Improvements	¢ 2	(66)										
10	731.000	Maint. Of Deven Production Equipment	¢	(00)										
11	732.000	Charminala	¢	2,007										
12	741.000		¢	54,919										
13	742.000	Operation Labor & Expense	\$	0/4,011										
14	743.000	Miscellaneous Expenses-1DO	\$	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 Acounts 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										

WR-2020-0344 CCOS Schedule 10 Page 4 of 7

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		Sub-Total Operating Expenses	\$ 5,370,088
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		Sub-Total Taxes	\$ 356,938
48		Return on Rate Base	\$ 1,377,942
49		Total Cost of Service	\$ 7,104,968
50		True-up Estimate	\$ 4,920,771
51		Total Cost of Service	\$ 12,025,739
52		Overall Revenue Increase Needed	\$ 6,482,878
53		Rate Base	\$ 21,778,755
54		Rate of Return	6.327%

All Other Missouri Sewer Service Area

#### **Development of Tariffed Rates**

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

Rates								
		Current Proposed			Current		Proposed	
		Service	Service		Commodity		Commodity	
		Charge		Charge		Charge		Charge
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.

<b>Confluence Rivers Utility Operating Company, Inc.</b>							
WR-2020-0053							
All Othe	All Other Missouri Sewer Service Area						
<b>Residential Customer Bill Comparison</b>							
*							
	C	urrent	P	roposed		Dollar	Percent
Company		Rate		Rate	Inc	rease/Decrease	Increase
District A	\$	58.13	\$	68.39	\$	10.26	17.66%
District B	\$	38.75	\$	54.71	\$	15.96	41.20%

WR-2020-0344 CCOS Schedule 10 Page 7 of 7

#### 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.

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

**RATE CASE PARTICIPATION** 

WR-2020-0344 CCOS Schedule 11 Page 1 of 9

## EDUCATION AND RATE CASE PARTICIPATION

Date Filed	Issue	Case Number	Exhibit	Case Name
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

WR-2020-0344 CCOS Schedule 11 Page 2 of 9

## EDUCATION AND RATE CASE PARTICIPATION

Date Filed	Issue	Case Number	Exhibit	Case Name
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

WR-2020-0344 CCOS Schedule 11 Page 3 of 9

## EDUCATION AND RATE CASE PARTICIPATION

Date Filed	Issue	Case Number	Exhibit	Case Name
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

WR-2020-0344 CCOS Schedule 11 Page 4 of 9

## EDUCATION AND RATE CASE PARTICIPATION

Date Filed	Issue	Case Number	Exhibit	Case Name
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

WR-2020-0344 CCOS Schedule 11 Page 5 of 9

Date Filed	Issue	Case	Exhibit	Case Name
		Number		
12/13/2017	Class Cost of	WR20170285	Staff's Class	Missouri American Water
	Service/Rate		Cost of Service	Company
	Design		and Rate Design	
			Report	
01/24/2018	Special Contracts	WR20170285	Rebuttal	Missouri American Water
			Testimony	Company
02/09/2018	Class Cost of	WR20170285	Surrebuttal	Missouri American Water
	Service/Rate		Testimony	Company
	Design			
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

> WR-2020-0344 CCOS Schedule 11 Page 7 of 9

## Cases of Filed Testimony James A. Busch

Company	Case No.
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	SW-2011-0103
Of District Specific Pricing and Single Tariff Pricing (Live)	1
Timber Creek Sewer Company	SR-2011-0320
Missouri-American Water Company	WR-2011-0337
Emerald Pointe Utility Company	SR-2013-0016

<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		