

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

Example Rate A Customer Using 5,000 gallons per month

	District 1		
	Customer Charge	Commodity Charge	Total
Current Rates	\$9.00	\$5.63	\$37.15
Proposed Rates	\$9.00	\$6.29	\$40.44

	District 2		
	Customer Charge	Commodity Charge	Total
Current Rates	\$9.00	\$6.25	\$40.23
Proposed Rates	\$12.60	\$6.53	\$45.25

Missouri-American Water Company
Staff Class Cost of Service Study

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Private	Public	
REVENUES											
OPERATING REVENUES											
461.100	\$ 175,102,487	Residential	To Residential	\$ 175,102,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
461.200	\$ 45,597,239	Commercial	To Commercial	\$ 45,597,239	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
461.300	\$ 4,886,354	Industrial	To Industrial	\$ 4,886,354	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
462.000	\$ 3,759,867	Private Fire Protection	To Private Fire Protection	\$ 3,759,867	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
463.000	\$ -	Public Fire Protection	To Public Fire Protection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
470.000	\$ 553,551	Other Revenue - Late Payment Charge	19	\$ 553,551	\$ 339,280	\$ 71,596	\$ 19,088	\$ 6,053	\$ 42,387	\$ 14,611	\$ 60,536
472.000	\$ 460,268	Other Revenue - Rent	19	\$ 460,268	\$ 282,106	\$ 59,531	\$ 15,871	\$ 5,033	\$ 35,244	\$ 12,149	\$ 50,334
464.000	\$ 3,240,867	Other Public Authority	To Other Public Authority	\$ 3,240,867	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
466.000	\$ 8,055,469	Sales for Resale	To Sales for Resale	\$ 8,055,469	\$ -	\$ -	\$ -	\$ -	\$ 8,055,469	\$ -	\$ -
471.000	\$ 3,709,065	Other Water Revenue - Oper. Rev.	19	\$ 3,709,065	\$ 2,273,346	\$ 479,730	\$ 127,897	\$ 40,556	\$ 284,017	\$ 97,901	\$ 405,619
TOTAL OPERATING REVENUES				\$ 245,365,167	\$ 177,997,219	\$ 46,208,096	\$ 5,049,209	\$ 3,292,508	\$ 8,417,117	\$ 3,884,528	\$ 516,489
OPERATION AND MAINTENANCE EXPENSES											
SOURCE OF SUPPLY EXPENSES											
601.000	\$ 251,344	Operation Labor & Expenses	2	\$ 251,344	\$ 166,708	\$ 40,922	\$ 13,986	\$ 3,522	\$ 25,997	\$ 210	\$ -
602.000	\$ 438,509	Purchased Water	2	\$ 438,509	\$ 290,848	\$ 71,394	\$ 24,400	\$ 6,144	\$ 45,356	\$ 366	\$ -
603.000	\$ 4,776,817	Miscellaneous Expenses	2	\$ 4,776,817	\$ 3,168,302	\$ 777,722	\$ 265,797	\$ 66,931	\$ 494,083	\$ 3,983	\$ -
604.000	\$ 1,056	Rents - SSE	2	\$ 1,056	\$ 700	\$ 172	\$ 59	\$ 15	\$ 109	\$ 1	\$ -
610.000	\$ -	Maint. Supervision & Engineering	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
611.000	\$ -	Maint. Of Structures & Improvements	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
612.000	\$ -	Maint. Of Collect. & Impound. Reservoirs	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
613.000	\$ -	Maint. Of Lake, River and Other Intakes	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
614.000	\$ -	Maint. Of Wells & Springs	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
615.000	\$ -	Maint. Of Infiltration Galleries & Tunnels	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
616.000	\$ -	Maint. Of Supply Mains	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
617.000	\$ 90,787	Maint. Of Misc. Water Source Plant	2	\$ 90,787	\$ 60,216	\$ 14,781	\$ 5,052	\$ 1,272	\$ 9,390	\$ 76	\$ -
TOTAL SOURCE OF SUPPLY EXPENSES				\$ 5,558,513	\$ 3,686,775	\$ 904,991	\$ 309,293	\$ 77,883	\$ 574,936	\$ 4,635	\$ -
PUMPING EXPENSES											
620.000	\$ 78,587	Operation Supervision & Engineering - PE	3	\$ 78,587	\$ 48,719	\$ 11,959	\$ 4,087	\$ 1,029	\$ 7,597	\$ 1,212	\$ 3,983
621.000	\$ 178,922	Fuel for Power Production	1	\$ 178,922	\$ 114,161	\$ 31,222	\$ 12,046	\$ 2,687	\$ 18,564	\$ 243	\$ -
622.000	\$ -	Power Production Labor & Expenses	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
623.000	\$ 2,899,860	Fuel or Power Purchased for Pumping	1	\$ 2,899,860	\$ 1,850,249	\$ 506,026	\$ 195,227	\$ 43,549	\$ 300,868	\$ 3,941	\$ -
624.000	\$ 627,312	Pumping Labor and Expenses	3	\$ 627,312	\$ 388,893	\$ 95,461	\$ 32,625	\$ 8,215	\$ 60,646	\$ 9,674	\$ 31,798
625.000	\$ -	Expenses Transferred - Cr.	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
626.000	\$ 5,114	Miscellaneous Expenses	3	\$ 5,114	\$ 3,170	\$ 778	\$ 266	\$ 67	\$ 494	\$ 79	\$ 259
627.000	\$ -	Rents - PE	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
630.000	\$ 126,896	Maint. Supervision & Engineering - PE	3	\$ 126,896	\$ 78,667	\$ 19,310	\$ 6,600	\$ 1,662	\$ 12,268	\$ 1,957	\$ 6,432
631.000	\$ 879	Maint. Of Structures & Improvements - PE	3	\$ 879	\$ 545	\$ 134	\$ 46	\$ 12	\$ 85	\$ 14	\$ 45
632.000	\$ 187	Maint. Of Power Production Equipment	3	\$ 187	\$ 116	\$ 28	\$ 10	\$ 2	\$ 18	\$ 3	\$ 9
633.000	\$ 262,570	Maint. Of Pumping Equipment	3	\$ 262,570	\$ 162,776	\$ 39,957	\$ 13,656	\$ 3,439	\$ 25,384	\$ 4,049	\$ 13,309
TOTAL PUMPING EXPENSES				\$ 4,180,327	\$ 2,647,296	\$ 704,875	\$ 264,561	\$ 60,662	\$ 425,925	\$ 21,172	\$ 55,836
WATER TREATMENT EXPENSES											
640.000	\$ -	Operation. Supervision & Engineer. - WTE	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
641.000	\$ 10,954,322	Chemicals - WTE	2	\$ 10,954,322	\$ 7,265,634	\$ 1,783,492	\$ 609,532	\$ 153,487	\$ 1,133,043	\$ 9,134	\$ -
642.000	\$ 4,081,150	Operation Labor & Expense - WTE	2	\$ 4,081,150	\$ 2,706,890	\$ 664,459	\$ 227,088	\$ 57,183	\$ 422,127	\$ 3,403	\$ -
643.000	\$ 446,711	Miscellaneous Expenses - WTE	2	\$ 446,711	\$ 296,288	\$ 72,730	\$ 24,856	\$ 6,259	\$ 46,205	\$ 372	\$ -
644.000	\$ 13,431	Rents - WTE	2	\$ 13,431	\$ 8,908	\$ 2,187	\$ 747	\$ 188	\$ 1,389	\$ 11	\$ -
650.000	\$ 1,907,855	Maint. Supervision & Engineering - WTE	2	\$ 1,907,855	\$ 1,265,416	\$ 310,621	\$ 106,159	\$ 26,732	\$ 197,336	\$ 1,591	\$ -
651.000	\$ -	Maint. Of Structures & Improvements - WTE	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
652.000	\$ 822,124	Maint. Of Water Treatment Equipment	2	\$ 822,124	\$ 545,287	\$ 133,851	\$ 45,745	\$ 11,519	\$ 85,035	\$ 686	\$ -
TOTAL WATER TREATMENT EXPENSES				\$ 18,225,593	\$ 12,088,424	\$ 2,967,340	\$ 1,014,127	\$ 255,369	\$ 1,885,135	\$ 15,197	\$ -
TRANSMISSION & DIST. EXPENSES											
660.000	\$ 45,877	Operation Supervision & Engineering - TDE	11	\$ 45,877	\$ 26,907	\$ 5,595	\$ 1,458	\$ 476	\$ 3,746	\$ 1,869	\$ 5,826
661.000	\$ -	Storage Facilities Expenses TDE	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
662.000	\$ 183,833	Transmission & Distribution Lines Expenses	7	\$ 183,833	\$ 104,414	\$ 23,100	\$ 6,211	\$ 1,988	\$ 15,988	\$ 7,258	\$ 24,875
663.000	\$ -	Meter Expenses - TDE	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
664.000	\$ 12,028	Customer Installation Expenses - TDE	10	\$ 12,028	\$ 10,460	\$ 787	\$ 12	\$ 45	\$ 3	\$ 721	\$ -
665.000	\$ 9,723,612	Miscellaneous Expenses - TDE	11	\$ 9,723,612	\$ 5,702,964	\$ 1,185,887	\$ 308,937	\$ 100,928	\$ 793,877	\$ 396,108	\$ 1,234,910
666.000	\$ 10,651	Rents - TDE	11	\$ 10,651	\$ 6,247	\$ 1,299	\$ 338	\$ 111	\$ 870	\$ 434	\$ 1,353
670.000	\$ 39,300	Maint. Supervision and Engineering - TDE	12	\$ 39,300	\$ 21,688	\$ 4,119	\$ 986	\$ 344	\$ 2,512	\$ 1,460	\$ 8,191
671.000	\$ -	Maint. Of Structures & Improvements - TDE	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
672.000	\$ 28,179	Maint. Of Dist. Reservoirs & Standpipes - TDE	5	\$ 28,179	\$ 16,966	\$ 3,706	\$ 962	\$ 319	\$ 2,592	\$ 823	\$ 2,811
673.000	\$ 1,539,388	Maint. Of Transmission & Distribution Mains	7	\$ 1,539,388	\$ 874,343	\$ 193,439	\$ 52,009	\$ 16,647	\$ 133,877	\$ 60,777	\$ 208,296
674.000	\$ (575)	Maint. Of Fire Mains - TDE	8	\$ (575)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (575)
675.000	\$ 297,978	Maint. Of Services - TDE	10	\$ 297,978	\$ 259,137	\$ 19,490	\$ 296	\$ 1,114	\$ 84	\$ 17,858	\$ -
676.000	\$ 38,040	Maint. Of Meters - TDE	9	\$ 38,040	\$ 29,502	\$ 7,438	\$ 361	\$ 618	\$ 121	\$ -	\$ -
677.000	\$ 235,086	Maint. Of Hydrants - TDE	8	\$ 235,086	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 235,086
678.000	\$ 6,583,478	Maint. Of Miscellaneous Plant - TDE	12	\$ 6,583,478	\$ 3,633,215	\$ 689,952	\$ 165,129	\$ 57,573	\$ 420,827	\$ 244,658	\$ 1,372,115
TOTAL TRANSMISSION & DIST. EXPENSES				\$ 18,736,875	\$ 10,685,844	\$ 2,134,812	\$ 536,698	\$ 180,163	\$ 1,374,506	\$ 731,965	\$ 3,092,887

Missouri-American Water Company
Staff Class Cost of Service Study

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential			Commercial			Industrial			Other Public Authorities	Sales for Resale	Fire Protection		
											Private	Public					
CUSTOMER ACCOUNTS EXPENSES																	
901.000	\$ 13,849	Supervision - CAE	13	\$ 13,849	\$ -	\$ 12,952	\$ 681	\$ 4	\$ -	\$ 31	\$ 1	\$ 180	\$ -	\$ -	\$ -	0.0	
902.000	\$ 20,266	Meter Reading Expenses - CAE	14	\$ 20,266	\$ -	\$ 19,203	\$ 1,010	\$ 6	\$ -	\$ 46	\$ 1	\$ -	\$ -	\$ -	\$ -	0.0	
903.000	\$ 687,316	Customer Records & Collection Expenses	13	\$ 687,316	\$ -	\$ 642,807	\$ 33,812	\$ 188	\$ -	\$ 1,536	\$ 42	\$ 8,931	\$ -	\$ -	\$ -	0.0	
904.000	\$ 2,445,890	Uncollectible Amounts - CAE	13	\$ 2,445,890	\$ -	\$ 2,287,499	\$ 120,324	\$ 668	\$ -	\$ 5,467	\$ 151	\$ 31,782	\$ -	\$ -	\$ -	0.0	
905.000	\$ 52,607	Misc. Customer Accounts Expenses - CAE	13	\$ 52,607	\$ -	\$ 49,200	\$ 2,588	\$ 14	\$ -	\$ 118	\$ 3	\$ 684	\$ -	\$ -	\$ -	0.0	
		TOTAL CUSTOMER ACCOUNTS EXPENSES		\$ 3,219,928	\$ 3,011,661	\$ 158,415	\$ 880	\$ 7,198	\$ 199	\$ 41,576	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
CUSTOMER SERVICE EXPENSES																	
907.000	\$ -	Customer Service & Information Expenses	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
		TOTAL CUSTOMER SERVICE EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
SALES PROMOTION EXPENSES																	
910.000	\$ -	Sales Promotion Expenses - SPE	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
		TOTAL SALES PROMOTION EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
ADMIN. & GENERAL EXPENSES																	
920.000	\$ 4,215,392	Admin. & General Salaries	10	\$ 4,215,392	\$ 3,665,924	\$ 275,715	\$ 4,193	\$ 15,753	\$ 1,182	\$ 252,624	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
921.000	\$ 2,089,219	Office Supplies & Expenses	15	\$ 2,089,219	\$ 1,331,189	\$ 262,955	\$ 75,176	\$ 22,033	\$ 162,150	\$ 47,779	\$ 187,938	\$ -	\$ -	\$ -	\$ -	0.0	
922.000	\$ -	Admin. Expenses Transferred - Credit	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
923.000	\$ 26,499,724	Outside Services Employed	15	\$ 26,499,724	\$ 16,884,840	\$ 3,335,333	\$ 953,531	\$ 279,472	\$ 2,056,711	\$ 606,027	\$ 2,383,809	\$ -	\$ -	\$ -	\$ -	0.0	
924.000	\$ 4,957,632	Property Insurance	15	\$ 4,957,632	\$ 3,158,856	\$ 623,982	\$ 178,389	\$ 52,284	\$ 384,774	\$ 113,377	\$ 445,969	\$ -	\$ -	\$ -	\$ -	0.0	
925.000	\$ 37,883	Injuries & Damages	16	\$ 37,883	\$ 24,285	\$ 4,483	\$ 1,183	\$ 370	\$ 2,637	\$ 1,200	\$ 3,725	\$ -	\$ -	\$ -	\$ -	0.0	
926.000	\$ 1,603,523	Employee Pension & Benefits	16	\$ 1,603,523	\$ 1,027,963	\$ 189,759	\$ 50,080	\$ 15,678	\$ 111,613	\$ 50,777	\$ 157,653	\$ -	\$ -	\$ -	\$ -	0.0	
927.000	\$ -	Franchise Requirements	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
928.000	\$ 72,111	Regulatory Commission Expenses	15	\$ 72,111	\$ 45,947	\$ 9,076	\$ 2,595	\$ 760	\$ 5,597	\$ 1,649	\$ 6,487	\$ -	\$ -	\$ -	\$ -	0.0	
929.000	\$ -	Duplicate Charges - Credit	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
930.100	\$ -	Institutional or Goodwill Advertising Expenses	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
930.200	\$ 2,115,230	Misc. General Expenses	15	\$ 2,115,230	\$ 1,347,762	\$ 266,229	\$ 76,112	\$ 22,308	\$ 164,168	\$ 48,374	\$ 190,278	\$ -	\$ -	\$ -	\$ -	0.0	
930.300	\$ 65,221	Research & Development Expenses - AGE	15	\$ 65,221	\$ 41,557	\$ 8,209	\$ 2,347	\$ 688	\$ 5,062	\$ 1,492	\$ 5,867	\$ -	\$ -	\$ -	\$ -	0.0	
931.000	\$ 132,193	Rents - AGE	15	\$ 132,193	\$ 84,229	\$ 16,638	\$ 4,757	\$ 1,394	\$ 10,260	\$ 3,023	\$ 11,892	\$ -	\$ -	\$ -	\$ -	0.0	
932.000	\$ 524,564	Maint. Of General Plant - AGE	15	\$ 524,564	\$ 334,237	\$ 66,023	\$ 18,875	\$ 5,532	\$ 40,713	\$ 11,996	\$ 47,188	\$ -	\$ -	\$ -	\$ -	0.0	
		TOTAL ADMIN. & GENERAL EXPENSES		\$ 42,312,692	\$ 27,946,790	\$ 5,058,404	\$ 1,367,236	\$ 416,273	\$ 2,944,866	\$ 1,138,318	\$ 3,440,804	\$ -	\$ -	\$ -	\$ -	0.0	
		TOTAL OPERATION AND MAINTENANCE EXPENSES		\$ 92,233,928	\$ 60,066,790	\$ 11,928,838	\$ 3,492,795	\$ 997,547	\$ 7,205,568	\$ 1,952,863	\$ 6,589,527	\$ -	\$ -	\$ -	\$ -	0.0	

Missouri-American Water Company
Staff Class Cost of Service Study

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Fire Protection		
									Private	Public	
DEPRECIATION EXPENSES											
INTANGIBLE PLANT											
301.000 \$	- Organization	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
302.000 \$	- Franchises and Consents	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
303.000 \$	- Miscellaneous Intangible Plant	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL INTANGIBLE PLANT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
SOURCE OF SUPPLY											
310.000 \$	- Land and Land Rights - SPP	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
311.000 \$	282,413 Structures and Improvements - SPP	2	\$ 282,413	\$ 187,315	\$ 45,980	\$ 15,714	\$ 3,957	\$ 29,211	\$ 235	\$ -	0.0
312.000 \$	- Collecting & Impounding Reservoirs	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
313.000 \$	12,498 Lake, River and Other Intakes	2	\$ 12,498	\$ 8,290	\$ 2,035	\$ 695	\$ 175	\$ 1,293	\$ 10	\$ -	0.0
314.000 \$	1,222 Wells and Springs	2	\$ 1,222	\$ 811	\$ 199	\$ 68	\$ 17	\$ 126	\$ 1	\$ -	0.0
315.000 \$	- Infiltration Galleries and Tunnels	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
316.000 \$	87,848 Supply Mains	2	\$ 87,848	\$ 58,267	\$ 14,303	\$ 4,888	\$ 1,231	\$ 9,086	\$ 73	\$ -	0.0
317.000 \$	- Other Water Source Plant	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL SOURCE OF SUPPLY PLANT		\$ 383,981	\$ 254,682	\$ 62,517	\$ 21,366	\$ 5,380	\$ 39,716	\$ 320	\$ -	0.0
PUMPING PLANT											
320.000 \$	- Land and Land Rights - PP	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
321.000 \$	867,903 Structures and Improvements - PP	3	\$ 867,903	\$ 538,043	\$ 132,073	\$ 45,138	\$ 11,366	\$ 83,905	\$ 13,384	\$ 43,993	0.0
322.000 \$	- Boiler Plant Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
323.000 \$	390,622 Other Power Production Equipment	3	\$ 390,622	\$ 242,160	\$ 59,443	\$ 20,315	\$ 5,116	\$ 37,764	\$ 6,024	\$ 19,800	0.0
324.000 \$	- Steam Pumping Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
325.000 \$	1,082,003 Electric Pumping Equipment	3	\$ 1,082,003	\$ 670,771	\$ 164,654	\$ 56,273	\$ 14,170	\$ 104,604	\$ 16,686	\$ 54,845	0.0
326.000 \$	37,191 Diesel Pumping Equipment	3	\$ 37,191	\$ 23,056	\$ 5,660	\$ 1,934	\$ 487	\$ 3,595	\$ 574	\$ 1,885	0.0
327.000 \$	4,935 Hydraulic Pumping Equipment	3	\$ 4,935	\$ 3,059	\$ 751	\$ 257	\$ 65	\$ 477	\$ 76	\$ 250	0.0
328.000 \$	163,742 Other Pumping Equipment	3	\$ 163,742	\$ 101,509	\$ 24,917	\$ 8,516	\$ 2,144	\$ 15,830	\$ 2,525	\$ 8,300	0.0
	TOTAL PUMPING PLANT		\$ 2,546,396	\$ 1,578,599	\$ 387,498	\$ 132,433	\$ 33,348	\$ 246,175	\$ 39,269	\$ 129,073	0.0
WATER TREATMENT PLANT											
330.000 \$	- Land and Land Rights - WTP	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
331.000 \$	2,124,505 Structures and Improvements - WTP	2	\$ 2,124,505	\$ 1,409,113	\$ 345,894	\$ 118,214	\$ 29,768	\$ 219,745	\$ 1,772	\$ -	0.0
332.000 \$	2,296,719 Water Treatment Equipment	2	\$ 2,296,719	\$ 1,523,337	\$ 373,933	\$ 127,796	\$ 32,181	\$ 237,558	\$ 1,915	\$ -	0.0
333.000 \$	- Water Treatment - Other	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL WATER TREATMENT PLANT		\$ 4,421,224	\$ 2,932,449	\$ 719,827	\$ 246,010	\$ 61,948	\$ 457,302	\$ 3,687	\$ -	0.0
TRANSMISSION & DISTRIBUTION PLANT											
340.000 \$	- Land and Land Rights - TDP	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
341.000 \$	87,944 Structures and Improvements - TDP	7	\$ 87,944	\$ 49,951	\$ 11,051	\$ 2,971	\$ 951	\$ 7,648	\$ 3,472	\$ 11,900	0.0
341.100 \$	- Structure and Improv - Special Crossing	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
342.000 \$	231,232 Distribution Reservoirs and Standpipes	5	\$ 231,232	\$ 139,224	\$ 30,413	\$ 7,890	\$ 2,617	\$ 21,272	\$ 6,750	\$ 23,064	0.0
343.000 \$	22,399,793 Transmission and Distribution Mains	7	\$ 22,399,793	\$ 12,722,654	\$ 2,814,752	\$ 756,788	\$ 242,237	\$ 1,948,062	\$ 884,367	\$ 3,030,932	0.0
344.000 \$	- Fire Mains	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
345.000 \$	1,292,413 Services	10	\$ 1,292,413	\$ 1,123,950	\$ 84,533	\$ 1,286	\$ 4,830	\$ 362	\$ 77,453	\$ -	0.0
346.000 \$	3,694,790 Meters	9	\$ 3,694,790	\$ 2,865,466	\$ 722,469	\$ 35,101	\$ 60,034	\$ 11,720	\$ -	\$ -	0.0
347.000 \$	595,106 Meter Installations	9	\$ 595,106	\$ 461,530	\$ 116,365	\$ 5,654	\$ 9,670	\$ 1,888	\$ -	\$ -	0.0
348.000 \$	1,685,320 Hydrants	8	\$ 1,685,320	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,685,320	0.0
349.000 \$	- Other Transmission & Distribution Plant	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL TRANSMISSION & DIST. PLANT		\$ 29,986,598	\$ 17,362,775	\$ 3,779,583	\$ 809,690	\$ 320,339	\$ 1,990,952	\$ 972,042	\$ 4,751,216	0.0
INCENTIVE COMPENSATION CAPITALIZATION											
0.000 \$	- Incentive Compensation Capitalization Adj.	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
GENERAL PLANT											
389.000 \$	- Land and Land Rights - GP	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
390.000 \$	632,488 Structures and Improvements - GP	15	\$ 632,488	\$ 403,003	\$ 79,607	\$ 22,759	\$ 6,670	\$ 49,089	\$ 14,464	\$ 56,896	0.0
390.100 \$	164,563 Office Structures	15	\$ 164,563	\$ 104,855	\$ 20,712	\$ 5,921	\$ 1,736	\$ 12,772	\$ 3,763	\$ 14,803.43	0.0
390.200 \$	28,945 General Structures - HVAC	15	\$ 28,945	\$ 18,443	\$ 3,643	\$ 1,042	\$ 305	\$ 2,246	\$ 662	\$ 2,603.78	0.0
390.300 \$	53,468 Miscellaneous Structures	15	\$ 53,468	\$ 34,068	\$ 6,730	\$ 1,924	\$ 564	\$ 4,150	\$ 1,223	\$ 4,810	0.0
390.900 \$	1,157 Structures & Improvements - Leasehold	15	\$ 1,157	\$ 737	\$ 146	\$ 42	\$ 12	\$ 90	\$ 26	\$ 104	0.0
391.000 \$	46,339 Office Furniture and Equipment	15	\$ 46,339	\$ 29,526	\$ 5,832	\$ 1,667	\$ 489	\$ 3,596	\$ 1,060	\$ 4,168	0.0
391.100 \$	602,431 Computers & Peripheral Equipment	15	\$ 602,431	\$ 383,851	\$ 75,824	\$ 21,677	\$ 6,353	\$ 46,756	\$ 13,777	\$ 54,192	0.0
391.200 \$	1,054,023 Computer Hardware & Software	15	\$ 1,054,023	\$ 671,592	\$ 132,662	\$ 37,927	\$ 11,116	\$ 81,805	\$ 24,105	\$ 94,816	0.0
391.250 \$	1,974,406 Computer Software	15	\$ 1,974,406	\$ 1,258,033	\$ 248,505	\$ 71,044	\$ 20,823	\$ 153,239	\$ 45,153	\$ 177,610	0.0
391.260 \$	- Personal Computer Software	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
391.300 \$	2,586 Other Office Equipment	15	\$ 2,586	\$ 1,648	\$ 325	\$ 93	\$ 27	\$ 201	\$ 59	\$ 233	0.0
391.400 \$	1,625,569 BTS Initial Investment	15	\$ 1,625,569	\$ 1,035,764	\$ 204,599	\$ 58,492	\$ 17,144	\$ 126,165	\$ 37,175	\$ 146,230	0.0
392.100 \$	670,997 Transportation Equipment - Light Trucks	15	\$ 670,997	\$ 427,539	\$ 84,454	\$ 24,144	\$ 7,076	\$ 52,078	\$ 15,345	\$ 60,360	0.0
392.200 \$	- Transportation Equipment - Heavy Trucks	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
392.300 \$	- Transportation Equipment - Cars	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0

Missouri-American Water Company
Staff Class Cost of Service Study

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Fire Protection		
									Private	Public	
392.400	\$ 426,510 Transportation Equipment - Other	15	\$ 426,510	\$ 271,760	\$ 53,682	\$ 15,347	\$ 4,498	\$ 33,103	\$ 9,754	\$ 38,367	0.0
393.000	\$ 23,553 Stores Equipment	2	\$ 23,553	\$ 15,622	\$ 3,835	\$ 1,311	\$ 330	\$ 2,436	\$ 20	\$ -	0.0
394.000	\$ 314,685 Tools, Shop and Garage Equipment	15	\$ 314,685	\$ 200,508	\$ 39,607	\$ 11,323	\$ 3,319	\$ 24,424	\$ 7,197	\$ 28,308	0.0
395.000	\$ 42,554 Laboratory Equipment	15	\$ 42,554	\$ 27,114	\$ 5,356	\$ 1,531	\$ 449	\$ 3,303	\$ 973	\$ 3,828	0.0
396.000	\$ 31,402 Power Operated Equipment	15	\$ 31,402	\$ 20,008	\$ 3,952	\$ 1,130	\$ 331	\$ 2,437	\$ 718	\$ 2,825	0.0
397.100	\$ 360,392 Communication Equipment (non telephone)	15	\$ 360,392	\$ 229,631	\$ 45,360	\$ 12,968	\$ 3,801	\$ 27,971	\$ 8,242	\$ 32,419	0.0
397.200	\$ 8,115 Telephone Equipment	15	\$ 8,115	\$ 5,171	\$ 1,021	\$ 292	\$ 86	\$ 630	\$ 186	\$ 730	0.0
398.000	\$ 224,324 Miscellaneous Equipment	15	\$ 224,324	\$ 142,933	\$ 28,234	\$ 8,072	\$ 2,366	\$ 17,410	\$ 5,130	\$ 20,179	0.0
399.000	\$ 1,344 Other Tangible Equipment	17	\$ 1,344	\$ 787	\$ 174	\$ 43	\$ 15	\$ 102	\$ 40	\$ 183	0.0
	TOTAL GENERAL PLANT		\$ 8,289,851	\$ 5,282,593	\$ 1,044,261	\$ 298,749	\$ 87,509	\$ 644,002	\$ 189,073	\$ 743,665	0.0
403.000	\$ 45,628,050 DEPRECIATION EXPENSES	17	\$ 45,628,050	\$ 26,701,994	\$ 5,920,329	\$ 1,466,707	\$ 504,535	\$ 3,446,132	\$ 1,373,387	\$ 6,214,966	0.0
	Note: Depreciation Expense adjusted. See Dep & Amort Expense Tab										
	AMORTIZATION EXPENSES										
404.000	\$ 1,108,136 Amortization of Expense	15	\$ 1,108,136	\$ 706,071	\$ 139,473	\$ 39,874	\$ 11,687	\$ 86,005	\$ 25,342	\$ 99,683	0.0
405.000	\$ 1,354,025 Amortization of Reg Asset	15	\$ 1,354,025	\$ 862,745	\$ 170,422	\$ 48,721	\$ 14,280	\$ 105,089	\$ 30,965	\$ 121,803	0.0
405.001	\$ - Amortization of Reg Asset AFUDC	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
407.000	\$ - Amortization - Property Losses	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL AMORTIZATION EXPENSES		\$ 2,462,161	\$ 1,568,816	\$ 309,895	\$ 88,595	\$ 25,966	\$ 191,095	\$ 56,308	\$ 221,486	0.0
	OTHER OPERATING EXPENSES										
408.100	\$ 20,920,170 Property Taxes	19	\$ 20,920,170	\$ 12,822,311	\$ 2,705,811	\$ 721,374	\$ 228,746	\$ 1,601,934	\$ 552,192	\$ 2,287,803	0.0
408.101	\$ 2,261,213 Payroll Taxes	16	\$ 2,261,213	\$ 1,449,585	\$ 267,590	\$ 70,620	\$ 22,108	\$ 157,392	\$ 71,603	\$ 222,315	0.0
408.102	\$ (106,111) Other Taxes	16	\$ (106,111)	\$ (68,024)	\$ (12,557)	\$ (3,314)	\$ (1,037)	\$ (7,386)	\$ (3,360)	\$ (10,432)	0.0
408.103	\$ 1,354,834 PSC Assessment	15	\$ 1,354,834	\$ 863,260	\$ 170,523	\$ 48,751	\$ 14,288	\$ 105,152	\$ 30,984	\$ 121,875	0.0
	TOTAL OTHER OPERATING EXPENSES		\$ 24,430,106	\$ 15,067,132	\$ 3,131,367	\$ 837,430	\$ 264,105	\$ 1,857,092	\$ 651,419	\$ 2,621,561	0.0
	TOTAL OPERATION AND MAINTENANCE EXPENSES		\$ 164,754,245	\$ 103,404,733	\$ 21,290,428	\$ 5,885,527	\$ 1,792,153	\$ 12,699,886	\$ 4,033,976	\$ 15,647,540	0.0
	NET INCOME BEFORE TAXES		\$ 80,610,922	\$ 74,592,486	\$ 24,917,667	\$ (836,318)	\$ 1,500,355	\$ (4,282,769)	\$ (149,448)	\$ (15,131,052)	
	INCOME TAXES										
409.100	\$ (5,980,705) Current Income Taxes	15	\$ (5,980,705)	\$ (3,810,728)	\$ (752,749)	\$ (215,202)	\$ (63,074)	\$ (464,178)	\$ (136,774)	\$ (538,000)	0.0
	TOTAL CURRENT INCOME TAXES		\$ (5,980,705)	\$ (3,810,728)	\$ (752,749)	\$ (215,202)	\$ (63,074)	\$ (464,178)	\$ (136,774)	\$ (538,000)	0.0
	DEFERRED INCOME TAXES										
410.100	\$ 18,826,714 Deferred Income Taxes - Def. Inc. Tax.	15	\$ 18,826,714	\$ 11,995,825	\$ 2,369,586	\$ 677,436	\$ 198,551	\$ 1,461,189	\$ 430,552	\$ 1,693,576	0.0
412.200	\$ (98,028) Amortization of Deferred ITC	15	\$ (98,028)	\$ (62,461)	\$ (12,338)	\$ (3,527)	\$ (1,034)	\$ (7,608)	\$ (2,242)	\$ (8,818)	0.0
0.000	\$ (590,125) Amortization of Protected Excess ADIT	15	\$ (590,125)	\$ (376,010)	\$ (74,275)	\$ (21,234)	\$ (6,224)	\$ (45,801)	\$ (13,496)	\$ (53,085)	0.0
0.100	\$ (5,387,501) Amortization of Unprotected Excess ADIT	15	\$ (5,387,501)	\$ (3,432,756)	\$ (678,087)	\$ (193,857)	\$ (56,818)	\$ (418,138)	\$ (123,208)	\$ (484,638)	0.0
	TOTAL DEFERRED INCOME TAXES		\$ 12,751,060	\$ 8,124,598	\$ 1,604,886	\$ 458,817	\$ 134,475	\$ 989,642	\$ 291,606	\$ 1,147,035	0.0
	NET OPERATING INCOME		\$ 73,840,567	\$ 70,278,616	\$ 24,065,531	\$ (1,079,933)	\$ 1,428,953	\$ (4,808,233)	\$ (304,280)	\$ (15,740,086)	

Missouri-American Water Company
Staff Class Cost of Service Study

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Fire Protection			
									Private	Public		
PLANT IN SERVICE												
INTANGIBLE PLANT												
301.000	\$ 155,652	Organization	17	\$ 155,652	\$ 91,089	\$ 20,196	\$ 5,003	\$ 1,721	\$ 11,756	\$ 4,685	\$ 21,201	0.0
302.000	\$ -	- Franchises and Consents	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
303.000	\$ 508,372	Miscellaneous Intangible Plant	6	\$ 508,372	\$ 330,696	\$ 81,132	\$ 27,699	\$ 6,982	\$ 51,565	\$ 2,629	\$ 7,667	0.0
		TOTAL INTANGIBLE PLANT		\$ 664,024	\$ 421,785	\$ 101,329	\$ 32,703	\$ 8,703	\$ 63,321	\$ 7,315	\$ 28,868	0.0
SOURCE OF SUPPLY PLANT												
310.000	\$ 1,250,782	Land and Land Rights - SSP	2	\$ 1,250,782	\$ 829,602	\$ 203,642	\$ 69,597	\$ 17,525	\$ 129,373	\$ 1,043	\$ -	0.0
311.000	\$ 14,335,672	Structures and Improvements - SPP	2	\$ 14,335,672	\$ 9,508,370	\$ 2,334,015	\$ 797,680	\$ 200,865	\$ 1,482,788	\$ 11,954	\$ -	0.0
312.000	\$ -	- Collecting & Impounding Reservoirs	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
313.000	\$ 350,082	Lake, River and Other Intakes	2	\$ 350,082	\$ 232,198	\$ 56,997	\$ 19,480	\$ 4,905	\$ 36,210	\$ 292	\$ -	0.0
314.000	\$ 48,481	Wells and Springs	2	\$ 48,481	\$ 32,156	\$ 7,893	\$ 2,698	\$ 679	\$ 5,015	\$ 40	\$ -	0.0
315.000	\$ -	- Infiltration Galleries and Tunnels	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
316.000	\$ 6,058,472	Supply Mains	2	\$ 6,058,472	\$ 4,018,381	\$ 986,390	\$ 337,112	\$ 84,889	\$ 626,648	\$ 5,052	\$ -	0.0
317.000	\$ -	- Other Water Source Plant	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
		TOTAL SOURCE OF SUPPLY PLANT		\$ 22,043,489	\$ 14,620,706	\$ 3,588,938	\$ 1,226,567	\$ 308,864	\$ 2,280,033	\$ 18,381	\$ -	0.0
PUMPING PLANT												
320.000	\$ 284,360	Land and Land Rights - PP	3	\$ 284,360	\$ 176,285	\$ 43,273	\$ 14,789	\$ 3,724	\$ 27,491	\$ 4,385	\$ 14,414	0.0
321.000	\$ 21,972,220	Structures and Improvements - PP	3	\$ 21,972,220	\$ 13,621,343	\$ 3,343,625	\$ 1,142,728	\$ 287,752	\$ 2,124,187	\$ 338,845	\$ 1,113,740	0.0
322.000	\$ -	- Boiler Plant Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
323.000	\$ 12,807,292	Other Power Production Equipment	3	\$ 12,807,292	\$ 7,939,686	\$ 1,948,951	\$ 666,079	\$ 167,727	\$ 1,238,158	\$ 197,508	\$ 649,183	0.0
324.000	\$ -	- Steam Pumping Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
325.000	\$ 57,248,813	Electric Pumping Equipment	3	\$ 57,248,813	\$ 35,490,530	\$ 8,711,444	\$ 2,977,337	\$ 749,740	\$ 5,534,589	\$ 882,864	\$ 2,901,859	0.0
326.000	\$ 1,967,760	Diesel Pumping Equipment	3	\$ 1,967,760	\$ 1,219,883	\$ 299,444	\$ 102,339	\$ 25,770	\$ 190,235	\$ 30,346	\$ 99,743	0.0
327.000	\$ 261,087	Hydraulic Pumping Equipment	3	\$ 261,087	\$ 161,857	\$ 39,731	\$ 13,579	\$ 3,419	\$ 25,241	\$ 4,026	\$ 13,234	0.0
328.000	\$ 8,663,587	Other Pumping Equipment	3	\$ 8,663,587	\$ 5,370,859	\$ 1,318,382	\$ 450,574	\$ 113,460	\$ 837,561	\$ 133,606	\$ 439,145	0.0
		TOTAL PUMPING PLANT		\$ 103,205,119	\$ 63,980,442	\$ 15,705,249	\$ 5,367,474	\$ 1,351,592	\$ 9,977,463	\$ 1,591,581	\$ 5,231,317	0.0
WATER TREATMENT PLANT												
330.000	\$ 1,902,246	Land and Land Rights - WTP	2	\$ 1,902,246	\$ 1,261,696	\$ 309,708	\$ 105,847	\$ 26,653	\$ 196,756	\$ 1,586	\$ -	0.0
331.000	\$ 90,790,831	Structures and Improvements - WTP	2	\$ 90,790,831	\$ 60,218,511	\$ 14,781,810	\$ 5,051,877	\$ 1,272,121	\$ 9,390,806	\$ 75,706	\$ -	0.0
332.000	\$ 105,354,069	Water Treatment Equipment	2	\$ 105,354,069	\$ 69,877,818	\$ 17,152,876	\$ 5,862,220	\$ 1,476,175	\$ 10,897,132	\$ 87,850	\$ -	0.0
333.000	\$ -	- Water Treatment - Other	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
		TOTAL WATER TREATMENT PLANT		\$ 198,047,146	\$ 131,358,024	\$ 32,244,393	\$ 11,019,943	\$ 2,774,949	\$ 20,484,694	\$ 165,142	\$ -	0.0
TRANSMISSION & DIST. PLANT												
340.000	\$ 3,991,422	Land and Land Rights - TDP	7	\$ 3,991,422	\$ 2,267,051	\$ 501,561	\$ 134,852	\$ 43,164	\$ 347,125	\$ 157,585	\$ 540,082	0.0
341.000	\$ 5,902,311	Structures and Improvements - TDP	7	\$ 5,902,311	\$ 3,352,400	\$ 741,683	\$ 199,413	\$ 63,829	\$ 513,311	\$ 233,029	\$ 798,646	0.0
342.000	\$ 13,601,895	Distribution Reservoirs and Standpipes	5	\$ 13,601,895	\$ 8,189,660	\$ 1,789,025	\$ 464,131	\$ 153,963	\$ 1,251,314	\$ 397,070	\$ 1,356,732	0.0
343.000	\$ 1,611,495,894	Transmission and Distribution Mains	7	\$ 1,611,495,894	\$ 915,298,874	\$ 202,500,157	\$ 54,445,208	\$ 17,427,145	\$ 140,148,327	\$ 63,623,503	\$ 218,052,680	0.0
344.000	\$ -	- Fire Mains	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
345.000	\$ 44,260,724	Services	10	\$ 44,260,724	\$ 38,491,429	\$ 2,894,954	\$ 44,027	\$ 165,405	\$ 12,408	\$ 2,652,501	\$ -	0.0
346.000	\$ 153,949,601	Meters	9	\$ 153,949,601	\$ 119,394,440	\$ 30,102,862	\$ 1,462,543	\$ 2,501,432	\$ 488,325	\$ -	\$ -	0.0
347.000	\$ 24,796,094	Meter Installations	9	\$ 24,796,094	\$ 19,230,422	\$ 4,848,557	\$ 235,566	\$ 402,896	\$ 78,653	\$ -	\$ -	0.0
348.000	\$ 91,098,403	Hydrants	8	\$ 91,098,403	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,098,403	0.0
349.000	\$ -	- Other Transmission & Distribution Plant	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
		TOTAL TRANSMISSION & DIST. PLANT		\$ 1,949,096,344	\$ 1,106,224,276	\$ 243,378,798	\$ 56,985,739	\$ 20,757,835	\$ 142,839,463	\$ 67,063,688	\$ 311,846,544	0.0
INCENTIVE COMPENSATION CAPITALIZATION												
0.000	\$ -	- Incentive Compensation Capitalization Adj.	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
		TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
GENERAL PLANT												
389.000	\$ 1,749	Land and Land Rights - GP	15	\$ 1,749	\$ 1,114	\$ 220	\$ 63	\$ 18	\$ 136	\$ 40	\$ 157	0.0
390.000	\$ 20,943,319	Structures and Improvements - GP	15	\$ 20,943,319	\$ 13,344,463	\$ 2,635,988	\$ 753,597	\$ 220,873	\$ 1,625,464	\$ 478,957	\$ 1,883,977	0.0
390.100	\$ 7,873,847	Office Structures	15	\$ 7,873,847	\$ 5,016,982	\$ 991,026	\$ 283,322	\$ 83,039	\$ 611,109	\$ 180,069	\$ 708,299,888	0.0
390.200	\$ 1,384,915	General Structures - HVAC	15	\$ 1,384,915	\$ 882,427	\$ 174,309	\$ 49,833	\$ 14,606	\$ 107,487	\$ 31,672	\$ 124,581,43	0.0
390.300	\$ 1,437,308	Miscellaneous Structures	15	\$ 1,437,308	\$ 915,810	\$ 180,904	\$ 51,718	\$ 15,158	\$ 111,553	\$ 32,870	\$ 129,294	0.0
390.900	\$ 42,065	Structures & Improvements - Leasehold	15	\$ 42,065	\$ 26,803	\$ 5,294	\$ 1,514	\$ 444	\$ 3,265	\$ 962	\$ 3,784	0.0
391.000	\$ 1,327,766	Office Furniture and Equipment	15	\$ 1,327,766	\$ 846,013	\$ 167,117	\$ 47,777	\$ 14,003	\$ 103,051	\$ 30,365	\$ 119,441	0.0
391.100	\$ 3,160,708	Computers & Peripheral Equipment	15	\$ 3,160,708	\$ 2,013,910	\$ 397,816	\$ 113,731	\$ 33,334	\$ 245,311	\$ 72,283	\$ 284,325	0.0
391.200	\$ 5,530,028	Computer Hardware and Software	15	\$ 5,530,028	\$ 3,523,570	\$ 696,026	\$ 198,985	\$ 58,321	\$ 429,200	\$ 126,467	\$ 497,459	0.0
391.250	\$ 39,488,128	Computer Software	15	\$ 39,488,128	\$ 25,160,667	\$ 4,970,092	\$ 1,420,889	\$ 416,450	\$ 3,064,774	\$ 903,062	\$ 3,552,195	0.0
391.260	\$ -	- Personal Computer Software	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
391.300	\$ 24,721	Other Office Equipment	15	\$ 24,721	\$ 15,751	\$ 3,111	\$ 890	\$ 261	\$ 1,919	\$ 565	\$ 2,224	0.0
391.400	\$ 32,511,371	BTS Initial Investment	15	\$ 32,511,371	\$ 20,715,284	\$ 4,091,977	\$ 1,169,846	\$ 342,872	\$ 2,523,290	\$ 743,509	\$ 2,924,593	0.0
392.100	\$ 12,046,624	Transportation Equipment - Light Trucks	15	\$ 12,046,624	\$ 7,675,752	\$ 1,516,224	\$ 433,470	\$ 127,046	\$ 934,969	\$ 275,497	\$ 1,083,666	0.0
392.200	\$ 21,495,187	Transportation Equipment - Heavy Trucks	15	\$ 21,495,187	\$ 13,696,097	\$ 2,705,448	\$ 773,454	\$ 226,693	\$ 1,668,296	\$ 491,578	\$ 1,933,621	0.0
392.300	\$ 3,026,134	Transportation Equipment - Cars	15	\$ 3,026,134	\$ 1,928,163	\$ 380,878	\$ 108,888	\$ 31,914	\$ 234,866	\$ 69,205	\$ 272,219	0.0

Missouri-American Water Company
Staff Class Cost of Service Study

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional							Fire Protection		
				Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Private	Public		
392.400	\$ 6,935,121 Transportation Equipment - Other	15	\$ 6,935,121	\$ 4,418,854	\$ 872,875	\$ 249,544	\$ 73,139	\$ 538,252	\$ 158,601	\$ 623,856	0.0	
393.000	\$ 607,045 Stores Equipment	2	\$ 607,045	\$ 402,633	\$ 98,834	\$ 33,778	\$ 8,506	\$ 62,789	\$ 506	\$ -	0.0	
394.000	\$ 8,436,595 Tools, Shop and Garage Equipment	15	\$ 8,436,595	\$ 5,375,549	\$ 1,061,855	\$ 303,571	\$ 88,974	\$ 654,786	\$ 192,938	\$ 758,922	0.0	
395.000	\$ 1,091,135 Laboratory Equipment	15	\$ 1,091,135	\$ 695,239	\$ 137,333	\$ 39,262	\$ 11,507	\$ 84,686	\$ 24,953	\$ 98,154	0.0	
396.000	\$ 828,536 Power Operated Equipment	15	\$ 828,536	\$ 527,919	\$ 104,282	\$ 29,813	\$ 8,738	\$ 64,305	\$ 18,948	\$ 74,532	0.0	
397.100	\$ 6,256,808 Communication Equipment (non Telephone)	15	\$ 6,256,808	\$ 3,986,653	\$ 787,500	\$ 225,137	\$ 65,986	\$ 485,607	\$ 143,088	\$ 562,837	0.0	
397.200	\$ 90,772 Telephone Equipment	15	\$ 90,772	\$ 57,837	\$ 11,425	\$ 3,266	\$ 957	\$ 7,045	\$ 2,076	\$ 8,165	0.0	
398.000	\$ 3,461,794 Miscellaneous Equipment	17	\$ 3,461,794	\$ 2,025,877	\$ 449,175	\$ 111,279	\$ 38,279	\$ 261,458	\$ 104,199	\$ 471,529	0.0	
399.000	\$ 55,305 Other Tangible Equipment	17	\$ 55,305	\$ 32,365	\$ 7,176	\$ 1,778	\$ 612	\$ 4,177	\$ 1,665	\$ 7,533	0.0	
TOTAL GENERAL PLANT			\$ 178,056,981	\$ 113,285,732	\$ 22,446,884	\$ 6,405,404	\$ 1,881,729	\$ 13,827,792	\$ 4,084,074	\$ 16,125,366	0.0	
TOTAL PLANT IN SERVICE			\$ 2,451,113,103	\$ 1,429,890,966	\$ 317,465,592	\$ 81,037,830	\$ 27,083,672	\$ 189,472,767	\$ 72,930,180	\$ 333,232,096	0.0	

Missouri-American Water Company
Staff Class Cost of Service Study

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Fire Protection		
									Private	Public	
ACCUMULATED DEPRECIATION RESERVE											
INTANGIBLE PLANT											
301.000	\$ - Organization	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
302.000	\$ - Franchises and Consents	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
303.000	\$ - Miscellaneous Intangible Plant	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL INTANGIBLE PLANT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
SOURCE OF SUPPLY PLANT											
310.000	\$ - Land and Land Rights - SSP	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
311.000	\$ 2,880,269 Structures and Improvements - SPP	2	\$ 2,880,269	\$ 1,910,386	\$ 468,942	\$ 160,267	\$ 40,357	\$ 297,916	\$ 2,402	\$ -	0.0
312.000	\$ - Collecting & Impounding Reservoirs	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
313.000	\$ 77,390 Lake, River and Other Intakes	2	\$ 77,390	\$ 51,330	\$ 12,600	\$ 4,306	\$ 1,084	\$ 8,005	\$ 65	\$ -	0.0
314.000	\$ 3,084 Wells and Springs	2	\$ 3,084	\$ 2,046	\$ 502	\$ 172	\$ 43	\$ 319	\$ 3	\$ -	0.0
315.000	\$ - Infiltration Galleries and Tunnels	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
316.000	\$ 4,454,246 Supply Mains	2	\$ 4,454,246	\$ 2,954,352	\$ 725,203	\$ 247,848	\$ 62,411	\$ 460,718	\$ 3,714	\$ -	0.0
317.000	\$ - Other Water Source Plant	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL SOURCE OF SUPPLY PLANT		\$ 7,414,989	\$ 4,918,113	\$ 1,207,247	\$ 412,592	\$ 103,896	\$ 766,958	\$ 6,183	\$ -	0.0
PUMPING PLANT											
320.000	\$ - Land and Land Rights - PP	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
321.000	\$ 6,249,637 Structures and Improvements - PP	3	\$ 6,249,637	\$ 3,874,367	\$ 951,039	\$ 325,030	\$ 81,846	\$ 604,190	\$ 96,379	\$ 316,785	0.0
322.000	\$ - Boiler Plant Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
323.000	\$ 1,636,766 Other Power Production Equipment	3	\$ 1,636,766	\$ 1,014,688	\$ 249,075	\$ 85,125	\$ 21,435	\$ 158,236	\$ 25,241	\$ 82,965	0.0
324.000	\$ - Steam Pumping Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
325.000	\$ 20,476,921 Electric Pumping Equipment	3	\$ 20,476,921	\$ 12,694,355	\$ 3,116,078	\$ 1,064,960	\$ 268,169	\$ 1,979,628	\$ 315,785	\$ 1,037,945	0.0
326.000	\$ 1,813,991 Diesel Pumping Equipment	3	\$ 1,813,991	\$ 1,124,556	\$ 276,044	\$ 94,342	\$ 23,756	\$ 175,369	\$ 27,975	\$ 91,949	0.0
327.000	\$ 48,722 Hydraulic Pumping Equipment	3	\$ 48,722	\$ 30,204	\$ 7,414	\$ 2,534	\$ 638	\$ 4,710	\$ 751	\$ 2,470	0.0
328.000	\$ (820,297) Other Pumping Equipment	3	\$ (820,297)	\$ (508,531)	\$ (124,829)	\$ (42,662)	\$ (10,743)	\$ (79,303)	\$ (12,650)	\$ (41,580)	0.0
	TOTAL PUMPING PLANT		\$ 29,405,740	\$ 18,229,641	\$ 4,474,821	\$ 1,529,329	\$ 385,103	\$ 2,842,831	\$ 453,482	\$ 1,490,534	0.0
WATER TREATMENT PLANT											
330.000	\$ - Land and Land Rights - WTP	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
331.000	\$ 34,385,828 Structures and Improvements - WTP	2	\$ 34,385,828	\$ 22,806,966	\$ 5,598,415	\$ 1,913,332	\$ 481,799	\$ 3,556,644	\$ 28,673	\$ -	0.0
332.000	\$ 22,635,663 Water Treatment Equipment	2	\$ 22,635,663	\$ 15,013,475	\$ 3,685,351	\$ 1,259,517	\$ 317,161	\$ 2,341,284	\$ 18,875	\$ -	0.0
333.000	\$ - Water Treatment - Other	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL WATER TREATMENT PLANT		\$ 57,021,491	\$ 37,820,441	\$ 9,283,766	\$ 3,172,849	\$ 798,960	\$ 5,897,928	\$ 47,547	\$ -	0.0
TRANSMISSION & DIST. PLANT											
340.000	\$ - Land and Land Rights - TDP	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
341.000	\$ 4,216,953 Structures and Improvements - TDP	7	\$ 4,216,953	\$ 2,395,149	\$ 529,901	\$ 142,472	\$ 45,603	\$ 366,739	\$ 166,490	\$ 570,599	0.0
342.000	\$ 8,630,597 Distribution Reservoirs and Standpipes	5	\$ 8,630,597	\$ 5,196,457	\$ 1,135,162	\$ 294,498	\$ 97,692	\$ 793,977	\$ 251,946	\$ 860,866	0.0
343.000	\$ 230,394,038 Transmission and Distribution Mains	7	\$ 230,394,038	\$ 130,859,411	\$ 28,951,255	\$ 7,783,980	\$ 2,491,542	\$ 20,036,873	\$ 9,096,192	\$ 31,174,785	0.0
344.000	\$ - Fire Mains	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
345.000	\$ 781,290 Services	10	\$ 781,290	\$ 679,450	\$ 51,102	\$ 777	\$ 2,920	\$ 219	\$ 46,822	\$ -	0.0
346.000	\$ (12,919,422) Meters	9	\$ (12,919,422)	\$ (10,019,559)	\$ (2,526,227)	\$ (122,736)	\$ (209,920)	\$ (40,980)	\$ -	\$ -	0.0
347.000	\$ 10,057,043 Meter Installations	9	\$ 10,057,043	\$ 7,799,663	\$ 1,966,525	\$ 95,543	\$ 163,411	\$ 31,901	\$ -	\$ -	0.0
348.000	\$ 15,351,607 Hydrants	8	\$ 15,351,607	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,351,607	0.0
349.000	\$ - Other Transmission & Distribution Plant	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL TRANSMISSION & DIST. PLANT		\$ 256,512,106	\$ 136,910,571	\$ 30,107,719	\$ 8,194,533	\$ 2,591,248	\$ 21,188,729	\$ 9,561,450	\$ 47,957,857	0.0
INCENTIVE COMPENSATION CAPITALIZATION											
0.000	\$ - Incentive Compensation Capitalization Adj.	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
GENERAL PLANT											
389.000	\$ - Land and Land Rights - GP	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
390.000	\$ 553,051 Structures and Improvements - GP	15	\$ 553,051	\$ 352,388	\$ 69,609	\$ 19,900.26	\$ 5,833	\$ 42,924	\$ 12,648	\$ 49,750	0.0
390.100	\$ 854,276 Office Structures	15	\$ 854,276	\$ 544,319	\$ 107,522	\$ 30,739	\$ 9,009	\$ 66,303	\$ 19,537	\$ 76,847	0.0
390.200	\$ 78,300 General Structures - HVAC	15	\$ 78,300	\$ 49,890	\$ 9,855	\$ 2,817	\$ 826	\$ 6,077	\$ 1,791	\$ 7,044	0.0
390.300	\$ 842,391 Miscellaneous Structures	15	\$ 842,391	\$ 536,747	\$ 106,026	\$ 30,311	\$ 8,884	\$ 65,380	\$ 19,265	\$ 75,778	0.0
390.900	\$ 180,047 Structures & Improvements - Leasehold	15	\$ 180,047	\$ 114,721	\$ 22,661	\$ 6,479	\$ 1,899	\$ 13,974	\$ 4,118	\$ 16,196	0.0
391.000	\$ 495,095 Office Furniture and Equipment	15	\$ 495,095	\$ 315,460	\$ 62,314	\$ 17,815	\$ 5,221	\$ 38,426	\$ 11,322	\$ 44,537	0.0
391.100	\$ 1,693,779 Computers & Peripheral Equipment	15	\$ 1,693,779	\$ 1,079,226	\$ 213,184	\$ 60,947	\$ 17,863	\$ 131,458	\$ 38,735	\$ 152,366	0.0
391.200	\$ 4,504,560 Computer Hardware and Software	15	\$ 4,504,560	\$ 2,870,172	\$ 566,957	\$ 162,086	\$ 47,506	\$ 349,610	\$ 103,016	\$ 405,212	0.0
391.250	\$ 10,375,192 Computer Software	15	\$ 10,375,192	\$ 6,610,765	\$ 1,305,852	\$ 373,327	\$ 109,419	\$ 805,245	\$ 237,272	\$ 933,311	0.0
391.260	\$ - Personal Computer Software	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
391.300	\$ (9,657) Other Office Equipment	15	\$ (9,657)	\$ (6,153)	\$ (1,215)	\$ (347)	\$ (102)	\$ (750)	\$ (221)	\$ (869)	0.0
391.400	\$ 14,010,335 BTS Initial Investment	15	\$ 14,010,335	\$ 8,926,971	\$ 1,763,382	\$ 504,129	\$ 147,756	\$ 1,087,378	\$ 320,405	\$ 1,260,314	0.0
392.100	\$ 2,637,009 Transportation Equipment - Light Trucks	15	\$ 2,637,009	\$ 1,680,224	\$ 331,902	\$ 94,887	\$ 27,810	\$ 204,665	\$ 60,306	\$ 237,215	0.0
392.200	\$ 4,425,404 Transportation Equipment - Heavy Trucks	15	\$ 4,425,404	\$ 2,819,737	\$ 556,994	\$ 159,238	\$ 46,671	\$ 343,467	\$ 101,205	\$ 398,092	0.0

Missouri-American Water Company
Staff Class Cost of Service Study

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential		Commercial		Industrial		Other Public Authorities	Sales for Resale	Fire Protection		
												Private	Public	
392.300	\$ 1,754,604 Transportation Equipment - Cars	15	\$ 1,754,604	\$ 1,117,982	\$ 220,840	\$ 63,135	\$ 18,504	\$ 136,179	\$ 40,126	\$ 157,837	0.0			
392.400	\$ 2,435,044 Transportation Equipment - Other	15	\$ 2,435,044	\$ 1,551,538	\$ 306,482	\$ 87,619	\$ 25,680	\$ 188,990	\$ 55,687	\$ 219,047	0.0			
393.000	\$ (168,771) Stores Equipment	2	\$ (168,771)	\$ (111,940)	\$ (27,478)	\$ (9,391)	\$ (2,365)	\$ (17,457)	\$ (141)	\$ -	0.0			
394.000	\$ 2,621,948 Tools, Shop and Garage Equipment	15	\$ 2,621,948	\$ 1,670,628	\$ 330,006	\$ 94,345	\$ 27,652	\$ 203,496	\$ 59,962	\$ 235,860	0.0			
395.000	\$ 318,616 Laboratory Equipment	15	\$ 318,616	\$ 203,013	\$ 40,102	\$ 11,465	\$ 3,360	\$ 24,729	\$ 7,286	\$ 28,661	0.0			
396.000	\$ 729,535 Power Operated Equipment	15	\$ 729,535	\$ 464,838	\$ 91,821	\$ 26,251	\$ 7,694	\$ 56,621	\$ 16,684	\$ 65,626	0.0			
397.100	\$ 1,673,698 Communication Equipment (non Telephone)	15	\$ 1,673,698	\$ 1,066,431	\$ 210,657	\$ 60,224	\$ 17,651	\$ 129,900	\$ 38,276	\$ 150,559	0.0			
397.200	\$ (391) Telephone Equipment	15	\$ (391)	\$ (249)	\$ (49)	\$ (14)	\$ (4)	\$ (30)	\$ (9)	\$ (35)	0.0			
398.000	\$ 1,037,541 Miscellaneous Equipment	17	\$ 1,037,541	\$ 607,179	\$ 134,623	\$ 33,352	\$ 11,473	\$ 78,362	\$ 31,230	\$ 141,323	0.0			
399.000	\$ 5,640 Other Tangible Equipment	17	\$ 5,640	\$ 3,301	\$ 732	\$ 181	\$ 62	\$ 426	\$ 170	\$ 768	0.0			
TOTAL GENERAL PLANT			\$ 51,047,246	\$ 32,467,187	\$ 6,422,778	\$ 1,829,495	\$ 538,304	\$ 3,955,372	\$ 1,178,671	\$ 4,655,439	0.0			
TOTAL ACCUMULATED DEPRECIATION RESERVE			\$ 401,401,572	\$ 230,345,952	\$ 51,496,331	\$ 15,138,798	\$ 4,417,510	\$ 34,651,817	\$ 11,247,333	\$ 54,103,830	0.0			

Missouri-American Water Company
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Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Fire Protection			
									Private	Public		
NET PLANT IN SERVICE (Rate Base)												
INTANGIBLE PLANT												
301.000	\$ 155,652	Organization	17	\$ 155,652	\$ 91,089	\$ 20,196	\$ 5,003	\$ 1,721	\$ 11,756	\$ 4,685	\$ 21,201	0.0
302.000	\$ -	- Franchises and Consents	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
303.000	\$ 508,372	Miscellaneous Intangible Plant	6	\$ 508,372	\$ 330,696	\$ 81,132	\$ 27,699	\$ 6,982	\$ 51,565	\$ 2,629	\$ 7,667	0.0
		TOTAL INTANGIBLE PLANT		\$ 664,024	\$ 421,785	\$ 101,329	\$ 32,703	\$ 8,703	\$ 63,321	\$ 7,315	\$ 28,868	0.0
SOURCE OF SUPPLY PLANT												
310.000	\$ 1,250,782	Land and Land Rights - SSP	2	\$ 1,250,782	\$ 829,602	\$ 203,642	\$ 69,597	\$ 17,525	\$ 129,373	\$ 1,043	\$ -	0.0
311.000	\$ 11,455,403	Structures and Improvements - SPP	2	\$ 11,455,403	\$ 7,597,984	\$ 1,865,074	\$ 637,413	\$ 160,508	\$ 1,184,872	\$ 9,552	\$ -	0.0
312.000	\$ -	- Collecting & Impounding Reservoirs	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
313.000	\$ 272,692	Lake, River and Other Intakes	2	\$ 272,692	\$ 180,867	\$ 44,397	\$ 15,173	\$ 3,821	\$ 28,205	\$ 227	\$ -	0.0
314.000	\$ 45,397	Wells and Springs	2	\$ 45,397	\$ 30,110	\$ 7,391	\$ 2,526	\$ 636	\$ 4,696	\$ 38	\$ -	0.0
315.000	\$ -	- Infiltration Galleries and Tunnels	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
316.000	\$ 1,604,226	Supply Mains	2	\$ 1,604,226	\$ 1,064,029	\$ 261,187	\$ 89,264	\$ 22,478	\$ 165,931	\$ 1,338	\$ -	0.0
317.000	\$ -	- Other Water Source Plant	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
		TOTAL SOURCE OF SUPPLY PLANT		\$ 14,628,500	\$ 9,702,593	\$ 2,381,691	\$ 813,974	\$ 204,968	\$ 1,513,076	\$ 12,198	\$ -	0.0
PUMPING PLANT												
320.000	\$ 284,360	Land and Land Rights - PP	3	\$ 284,360	\$ 176,285	\$ 43,273	\$ 14,789	\$ 3,724	\$ 27,491	\$ 4,385	\$ 14,414	0.0
321.000	\$ 15,722,583	Structures and Improvements - PP	3	\$ 15,722,583	\$ 9,746,976	\$ 2,392,586	\$ 817,697	\$ 205,906	\$ 1,519,997	\$ 242,466	\$ 796,955	0.0
322.000	\$ -	- Boiler Plant Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
323.000	\$ 11,170,526	Other Power Production Equipment	3	\$ 11,170,526	\$ 6,924,997	\$ 1,699,876	\$ 580,955	\$ 146,291	\$ 1,079,922	\$ 172,267	\$ 566,218	0.0
324.000	\$ -	- Steam Pumping Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
325.000	\$ 36,771,892	Electric Pumping Equipment	3	\$ 36,771,892	\$ 22,796,175	\$ 5,595,766	\$ 1,912,426	\$ 481,571	\$ 3,554,961	\$ 567,079	\$ 1,863,914	0.0
326.000	\$ 153,769	Diesel Pumping Equipment	3	\$ 153,769	\$ 95,327	\$ 23,400	\$ 7,997	\$ 2,014	\$ 14,866	\$ 2,371	\$ 7,794	0.0
327.000	\$ 212,365	Hydraulic Pumping Equipment	3	\$ 212,365	\$ 131,652	\$ 32,317	\$ 11,045	\$ 2,781	\$ 20,531	\$ 3,275	\$ 10,764	0.0
328.000	\$ 9,483,884	Other Pumping Equipment	3	\$ 9,483,884	\$ 5,879,389	\$ 1,443,211	\$ 493,236	\$ 124,203	\$ 916,864	\$ 146,236	\$ 480,724	0.0
		TOTAL PUMPING PLANT		\$ 73,799,379	\$ 45,750,801	\$ 11,230,428	\$ 3,838,146	\$ 966,490	\$ 7,134,632	\$ 1,138,099	\$ 3,740,783	0.0
WATER TREATMENT PLANT												
330.000	\$ 1,902,246	Land and Land Rights - WTP	2	\$ 1,902,246	\$ 1,261,696	\$ 309,708	\$ 105,847	\$ 26,653	\$ 196,756	\$ 1,586	\$ -	0.0
331.000	\$ 56,405,003	Structures and Improvements - WTP	2	\$ 56,405,003	\$ 37,411,545	\$ 9,183,395	\$ 3,138,545	\$ 790,322	\$ 5,834,162	\$ 47,033	\$ -	0.0
332.000	\$ 82,718,406	Water Treatment Equipment	2	\$ 82,718,406	\$ 54,864,342	\$ 13,467,525	\$ 4,602,703	\$ 1,159,014	\$ 8,555,848	\$ 68,975	\$ -	0.0
333.000	\$ -	- Water Treatment - Other	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
		TOTAL WATER TREATMENT PLANT		\$ 141,025,655	\$ 93,537,583	\$ 22,960,627	\$ 7,847,095	\$ 1,975,989	\$ 14,586,766	\$ 117,594	\$ -	0.0
TRANSMISSION & DIST. PLANT												
340.000	\$ 3,991,422	Land and Land Rights - TDP	7	\$ 3,991,422	\$ 2,267,051	\$ 501,561	\$ 134,852	\$ 43,164	\$ 347,125	\$ 157,585	\$ 540,082	0.0
341.000	\$ 1,685,358	Structures and Improvements - TDP	7	\$ 1,685,358	\$ 957,251	\$ 211,782	\$ 56,941	\$ 18,226	\$ 146,572	\$ 66,540	\$ 228,047	0.0
342.000	\$ 4,971,298	Distribution Reservoirs and Standpipes	5	\$ 4,971,298	\$ 2,993,204	\$ 653,863	\$ 169,633	\$ 56,271	\$ 457,337	\$ 145,123	\$ 495,866	0.0
343.000	\$ 1,381,101,856	Transmission and Distribution Mains	7	\$ 1,381,101,856	\$ 784,439,463	\$ 173,548,902	\$ 46,661,228	\$ 14,935,602	\$ 120,111,454	\$ 54,527,311	\$ 186,877,896	0.0
344.000	\$ -	- Fire Mains	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
345.000	\$ 43,479,434	Services	10	\$ 43,479,434	\$ 37,811,979	\$ 2,843,852	\$ 43,249	\$ 162,485	\$ 12,189	\$ 2,605,679	\$ -	0.0
346.000	\$ 166,869,023	Meters	9	\$ 166,869,023	\$ 129,413,999	\$ 32,629,088	\$ 1,585,280	\$ 2,711,351	\$ 529,935	\$ -	\$ -	0.0
347.000	\$ 14,739,051	Meter Installations	9	\$ 14,739,051	\$ 11,430,759	\$ 2,882,032	\$ 140,023	\$ 239,486	\$ 46,752	\$ -	\$ -	0.0
348.000	\$ 75,746,796	Hydrants	8	\$ 75,746,796	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,746,796	0.0
349.000	\$ -	- Other Transmission & Distribution Plant	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
		TOTAL TRANSMISSION & DIST. PLANT		\$ 1,692,584,238	\$ 969,313,706	\$ 213,271,080	\$ 48,791,206	\$ 18,166,586	\$ 121,650,735	\$ 57,502,238	\$ 263,888,687	0.0
INCENTIVE COMPENSATION CAPITALIZATION												
0.000	\$ -	- Incentive Compensation Capitalization Adj.	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
		TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
GENERAL PLANT												
389.000	\$ 1,749	Land and Land Rights - GP	15	\$ 1,749	\$ 1,114	\$ 220	\$ 63	\$ 18	\$ 136	\$ 40	\$ 157	0.0
390.000	\$ 20,390,268	Structures and Improvements - GP	15	\$ 20,390,268	\$ 12,992,076	\$ 2,566,379	\$ 733,696	\$ 215,040	\$ 1,582,540	\$ 466,309	\$ 1,834,227	0.0
390.100	\$ 7,019,571	Office Structures	15	\$ 7,019,571	\$ 4,472,663	\$ 883,503.91	\$ 252,583	\$ 74,030	\$ 544,807	\$ 160,532	\$ 631,453	0.0
390.200	\$ 1,306,615	General Structures - HVAC	15	\$ 1,306,615	\$ 832,536	\$ 164,454.42	\$ 47,016	\$ 13,780	\$ 101,410	\$ 29,881	\$ 117,538	0.0
390.300	\$ 594,917	Miscellaneous Structures	15	\$ 594,917	\$ 379,064	\$ 74,878	\$ 21,407	\$ 6,274	\$ 46,173	\$ 13,605	\$ 53,516	0.0
390.900	\$ (137,982)	Structures & Improvements - Leasehold	15	\$ (137,982)	\$ (87,918)	\$ (17,367)	\$ (4,965)	\$ (1,455)	\$ (10,709)	\$ (3,156)	\$ (12,412)	0.0
391.000	\$ 832,671	Office Furniture and Equipment	15	\$ 832,671	\$ 530,553	\$ 104,802	\$ 29,962	\$ 8,782	\$ 64,626	\$ 19,043	\$ 74,904	0.0
391.100	\$ 1,466,929	Computers & Peripheral Equipment	15	\$ 1,466,929	\$ 934,684	\$ 184,632	\$ 52,784	\$ 15,471	\$ 113,852	\$ 33,547	\$ 131,959	0.0
391.200	\$ 1,025,468	Computer Hardware and Software	15	\$ 1,025,468	\$ 653,398	\$ 129,068	\$ 36,899	\$ 10,815	\$ 79,589	\$ 23,452	\$ 92,247	0.0
391.250	\$ 29,112,936	Computer Software	15	\$ 29,112,936	\$ 18,549,902	\$ 3,664,240	\$ 1,047,561	\$ 307,031	\$ 2,259,529	\$ 665,789	\$ 2,618,884	0.0
391.260	\$ -	- Personal Computer Software	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
391.300	\$ 34,378	Other Office Equipment	15	\$ 34,378	\$ 21,905	\$ 4,327	\$ 1,237	\$ 363	\$ 2,668	\$ 786	\$ 3,093	0.0
391.400	\$ 18,501,036	BTS Initial Investment	15	\$ 18,501,036	\$ 11,788,313	\$ 2,328,595	\$ 665,717	\$ 195,116	\$ 1,435,912	\$ 423,104	\$ 1,664,279	0.0
392.100	\$ 9,409,615	Transportation Equipment - Light Trucks	15	\$ 9,409,615	\$ 5,995,528	\$ 1,184,322	\$ 338,583	\$ 99,236	\$ 730,304	\$ 215,190	\$ 846,451	0.0
392.200	\$ 17,069,783	Transportation Equipment - Heavy Trucks	15	\$ 17,069,783	\$ 10,876,361	\$ 2,148,453	\$ 614,216	\$ 180,022	\$ 1,324,829	\$ 390,372	\$ 1,535,530	0.0
392.300	\$ 1,271,530	Transportation Equipment - Cars	15	\$ 1,271,530	\$ 810,181	\$ 160,039	\$ 45,753	\$ 13,410	\$ 98,687	\$ 29,079	\$ 114,382	0.0

Missouri-American Water Company
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Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional							Fire Protection		
				Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Private	Public		
392.400	\$ 4,500,077 Transportation Equipment - Other	15	\$ 4,500,077	\$ 2,867,316	\$ 566,393	\$ 161,925	\$ 47,459	\$ 349,262	\$ 102,913	\$ 404,809	0.0	
393.000	\$ 775,816 Stores Equipment	2	\$ 775,816	\$ 514,573	\$ 126,312	\$ 43,169	\$ 10,870	\$ 80,245	\$ 647	\$ -	0.0	
394.000	\$ 5,814,647 Tools, Shop and Garage Equipment	15	\$ 5,814,647	\$ 3,704,921	\$ 731,849	\$ 209,227	\$ 61,323	\$ 451,290	\$ 132,976	\$ 523,062	0.0	
395.000	\$ 772,519 Laboratory Equipment	15	\$ 772,519	\$ 492,226	\$ 97,232	\$ 27,797	\$ 8,147	\$ 59,957	\$ 17,667	\$ 69,493	0.0	
396.000	\$ 99,001 Power Operated Equipment	15	\$ 99,001	\$ 63,081	\$ 12,461	\$ 3,562	\$ 1,044	\$ 7,684	\$ 2,264	\$ 8,906	0.0	
397.100	\$ 4,583,110 Communication Equipment (non Telephone)	15	\$ 4,583,110	\$ 2,920,222	\$ 576,844	\$ 164,913	\$ 48,334	\$ 355,707	\$ 104,812	\$ 412,278	0.0	
397.200	\$ 91,163 Telephone Equipment	15	\$ 91,163	\$ 58,086	\$ 11,474	\$ 3,280	\$ 961	\$ 7,075	\$ 2,085	\$ 8,201	0.0	
398.000	\$ 2,424,253 Miscellaneous Equipment	17	\$ 2,424,253	\$ 1,418,697	\$ 314,552	\$ 77,927	\$ 26,806	\$ 183,096	\$ 72,969	\$ 330,206	0.0	
399.000	\$ 49,665 Other Tangible Equipment	17	\$ 49,665	\$ 29,064	\$ 6,444	\$ 1,596	\$ 549	\$ 3,751	\$ 1,495	\$ 6,765	0.0	
TOTAL GENERAL PLANT			\$ 127,009,735	\$ 80,818,546	\$ 16,024,106	\$ 4,575,909	\$ 1,343,425	\$ 9,872,420	\$ 2,905,403	\$ 11,469,927	0.0	
TOTAL NET PLANT IN SERVICE (Rate Base)			\$ 2,049,711,531	\$ 1,199,545,014	\$ 265,969,261	\$ 65,899,032	\$ 22,666,162	\$ 154,820,949	\$ 61,682,847	\$ 279,128,265	0.0	

Missouri-American Water Company
Staff Class Cost of Service Study

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Private	Public	Fire Protection
SUMMARY											
	Plant In Service	from Plant	\$ 2,451,113,103	\$ 1,429,890,966	\$ 317,465,592	\$ 81,037,830	\$ 27,083,672	\$ 189,472,767	\$ 72,930,180	\$ 333,232,096	0.0
	Less Accumulated Depreciation Reserve	from Reserve	\$ 401,401,572	\$ 230,345,952	\$ 51,496,331	\$ 15,138,798	\$ 4,417,510	\$ 34,651,817	\$ 11,247,333	\$ 54,103,830	0.0
	Net Plant In Service (Rate Base)	from Net Plant	\$ 2,049,711,531	\$ 1,199,545,014	\$ 265,969,261	\$ 65,899,032	\$ 22,666,162	\$ 154,820,949	\$ 61,682,847	\$ 279,128,265	0.0
From EMS Run	ADD TO NET PLANT IN SERVICE (Rate Base)										
\$	- Chemical	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Group Insurance	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Labor/Base Payroll	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Pension and OPEB	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- 401K	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Support Services	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Fuel Power	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Telephone	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Rents	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Postage	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- IOTG	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- PSC Assessment	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Waste Disposal	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Uncollectible Expense	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	2,415,538 Cash Working Capital	15	\$ 2,415,538	\$ 1,539,109	\$ 304,027	\$ 86,918	\$ 25,475	\$ 187,476	\$ 55,241	\$ 217,292	0.0
\$	- Payroll Tax	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Property Tax	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	59,067,922 Contributions in Aid of Construction	17	\$ 59,067,922	\$ 34,567,143	\$ 7,664,179	\$ 1,898,730	\$ 653,147	\$ 4,461,200	\$ 1,777,921	\$ 8,045,602	0.0
\$	7,552,486 Materials and Supplies	15	\$ 7,552,486	\$ 4,812,221	\$ 950,578	\$ 271,759	\$ 79,650	\$ 586,168	\$ 172,719	\$ 679,392	0.0
\$	1,295,462 Prepayments	15	\$ 1,295,462	\$ 825,430	\$ 163,051	\$ 46,614	\$ 13,662	\$ 100,544	\$ 29,626	\$ 116,535	0.0
\$	12,805,301 Prepaid Pension Asset	15	\$ 12,805,301	\$ 8,159,159	\$ 1,611,713	\$ 460,769	\$ 135,047	\$ 993,852	\$ 292,847	\$ 1,151,914	0.0
	TOTAL ADD TO NET PLANT IN SERVICE (Rate Base)		\$ 83,136,709	\$ 49,903,062	\$ 10,693,547	\$ 2,764,789	\$ 906,981	\$ 6,329,240	\$ 2,328,355	\$ 10,210,734	0.0
From EMS Run	SUBTRACT FROM NET PLANT IN SERVICE (Rate Base)										
\$	(14,506) Federal Tax Offset	17	\$ (14,506)	\$ (8,489)	\$ (1,882)	\$ (466)	\$ (160)	\$ (1,096)	\$ (437)	\$ (1,976)	0.0
\$	(2,576) State Tax Offset	17	\$ (2,576)	\$ (1,508)	\$ (334)	\$ (83)	\$ (28)	\$ (195)	\$ (78)	\$ (351)	0.0
\$	- City Tax Offset	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	4,025,698 Interest Expense Offset	17	\$ 4,025,698	\$ 2,355,879	\$ 522,342	\$ 129,405	\$ 44,514	\$ 304,047	\$ 121,172	\$ 548,338	0.0
\$	251,104,848 Contributions in Aid of Construction	17	\$ 251,104,848	\$ 146,949,085	\$ 32,581,346	\$ 8,071,728	\$ 2,776,606	\$ 18,965,100	\$ 7,558,158	\$ 34,202,824	0.0
\$	599,019 Customer Advances	17	\$ 599,019	\$ 350,552	\$ 77,724	\$ 19,255	\$ 6,624	\$ 45,242	\$ 18,030	\$ 81,592	0.0
\$	365,847,638 Accumulated Deferred Income Taxes	17	\$ 365,847,638	\$ 214,097,721	\$ 47,469,448	\$ 11,760,118	\$ 4,045,381	\$ 27,631,235	\$ 11,011,872	\$ 49,831,863	0.0
\$	62,438 TCJA EADIT Tracker	15	\$ 62,438	\$ 39,784	\$ 7,859	\$ 2,247	\$ 658	\$ 4,846	\$ 1,428	\$ 5,617	0.0
\$	5,276,003 OPEB Tracker	16	\$ 5,276,003	\$ 3,382,263	\$ 624,358	\$ 164,775	\$ 51,584	\$ 367,237	\$ 167,609	\$ 518,719	0.0
\$	6,117,197 Pension Tracker	16	\$ 6,117,197	\$ 3,921,523	\$ 723,904	\$ 191,046	\$ 59,808	\$ 425,788	\$ 193,706	\$ 601,422	0.0
	TOTAL SUBTRACT FROM NET PLANT IN SERVICE (Rate Base)		\$ 633,015,759	\$ 371,086,809	\$ 82,004,765	\$ 20,338,026	\$ 6,984,987	\$ 47,742,205	\$ 19,070,921	\$ 85,788,048	0.0
	TOTAL RATE BASE		\$ 1,499,832,481	\$ 878,361,266	\$ 194,658,044	\$ 48,325,795	\$ 16,588,157	\$ 113,407,985	\$ 44,940,282	\$ 203,550,952	0.0
	TOTAL RETURN ON RATE BASE	Rate of Return Used From EMS: 6.327%	\$ 94,894,401	\$ 55,573,917	\$ 12,316,014	\$ 3,057,573	\$ 1,049,533	\$ 7,175,323	\$ 2,843,372	\$ 12,878,669	0.0
	TOTAL OPERATING AND MAINTENANCE EXPENSE		\$ 164,754,245	\$ 103,404,733	\$ 21,290,428	\$ 5,885,527	\$ 1,792,153	\$ 12,699,886	\$ 4,033,976	\$ 15,647,540	0.0
	TOTAL CURRENT INCOME TAXES		\$ (5,980,705)	\$ (3,810,728)	\$ (752,749)	\$ (215,202)	\$ (63,074)	\$ (464,178)	\$ (136,774)	\$ (538,000)	0.0
	TOTAL DEFERRED INCOME TAXES		\$ 12,751,060	\$ 8,124,598	\$ 1,604,886	\$ 458,817	\$ 134,475	\$ 989,642	\$ 291,606	\$ 1,147,035	0.0
From EMS Revenue Requirement	ADDITIONAL CURRENT TAX REQUIRED	18	\$ 6,598,021	\$ 3,864,062	\$ 856,334	\$ 212,593	\$ 72,974	\$ 498,901	\$ 197,700	\$ 895,456	0.0
\$ 12,971,611	Allowance for Known and Measurable Changes/True-up	18	\$ 12,971,611	\$ 7,596,689	\$ 1,683,540	\$ 417,956	\$ 143,466	\$ 980,832	\$ 388,675	\$ 1,760,452	0.0
	TOTAL EXPENSES		\$ 191,094,232	\$ 119,179,354	\$ 24,682,440	\$ 6,759,692	\$ 2,079,995	\$ 14,705,084	\$ 4,775,184	\$ 18,912,482	0.0
	CLASS COST OF SERVICE		\$ 285,988,633	\$ 174,753,271	\$ 36,998,454	\$ 9,817,265	\$ 3,129,528	\$ 21,880,408	\$ 7,618,556	\$ 31,791,151	0.0
	OTHER WATER REVENUE - OPER. REV.		\$ 4,722,884	\$ 2,894,732	\$ 610,857	\$ 162,855	\$ 51,641	\$ 361,648	\$ 124,661	\$ 516,489	0.0
	DESCRIPTION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	REVENUE CONTRIBUTION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL OTHER WATER REVENUE		\$ 4,722,884	\$ 2,894,732	\$ 610,857	\$ 162,855	\$ 51,641	\$ 361,648	\$ 124,661	\$ 516,489	0.0
	TOTAL COST OF SERVICE RELATED TO SALES OF WATER		\$ 281,265,749	\$ 171,858,539	\$ 36,387,597	\$ 9,654,410	\$ 3,077,887	\$ 21,518,759	\$ 7,493,894	\$ 31,274,663	0.0
	REALLOCATION OF PUBLIC FIRE	9	\$ 31,274,663	\$ 24,254,826	\$ 6,115,357	\$ 297,114	\$ 508,163	\$ 99,203	\$ -	\$ (31,274,663)	0.0
	TOTAL AFTER REALLOCATION OF PUBLIC FIRE		\$ 281,265,749	\$ 196,113,365	\$ 42,502,955	\$ 9,951,523	\$ 3,586,049	\$ 21,617,962	\$ 7,493,894	\$ -	0.0
	REQUIRED MARGIN REVENUES		\$ 281,265,749	\$ 196,113,365	\$ 42,502,955	\$ 9,951,523	\$ 3,586,049	\$ 21,617,962	\$ 7,493,894	\$ -	0.0

Missouri-American Water Company
Staff Class Cost of Service Study

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional						Fire Protection			
				Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Private	Public		
	CURRENT MARGIN REVENUES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	ZERO REVENUE INCREASE PLUG		\$ (281,265,749)	\$ (196,113,365)	\$ (42,502,955)	\$ (9,951,523)	\$ (3,586,049)	\$ (21,617,962)	\$ (7,493,894)	\$ -		
	COS MARGIN REVENUES @ 0%		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	REVENUE ABOVE (BELOW) COS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	% CHANGE NEEDED TO BRING CLASS REVENUE TO COST-OF SERVICE		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0

Missouri-American Water Company
Staff Class Cost of Service Study

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK								
REVENUES																		
OPERATING REVENUES																		
Residential	To Residential	\$	175,102,487															
Commercial	To Commercial	\$	45,597,239															
Industrial	To Industrial	\$	4,886,354															
Private Fire Protection	To Private Fire Protection	\$	3,759,867															
Public Fire Protection	To Public Fire Protection	\$	-															
Other Revenue - Late Payment Charge	19	\$	553,551	\$	182,968	\$	64,752	\$	156,102	\$	28,908	\$	26,662	\$	19,012	\$	75,147	
Other Revenue - Rent	19	\$	460,268	\$	152,135	\$	53,840	\$	129,796	\$	24,037	\$	22,169	\$	15,808	\$	62,483	
Other Public Authority	To Other Public Authority	\$	3,240,867															
Sales for Resale	To Sales for Resale	\$	8,055,469															
Other Water Revenue - Oper. Rev.	19	\$	3,709,065	\$	1,225,977	\$	433,870	\$	1,045,961	\$	193,698	\$	178,648	\$	127,390	\$	503,520	
TOTAL OPERATING REVENUES		\$	245,365,167															
SOURCE OF SUPPLY EXPENSES																		
Operation Labor & Expenses	2	\$	251,344	\$	153,989	\$	97,145	\$	-	\$	-	\$	-	\$	-	\$	210	0.0
Purchased Water	2	\$	438,509	\$	268,658	\$	169,485	\$	-	\$	-	\$	-	\$	-	\$	366	0.0
Miscellaneous Expenses	2	\$	4,776,817	\$	2,926,579	\$	1,846,254	\$	-	\$	-	\$	-	\$	-	\$	3,983	0.0
Rents - SSE	2	\$	1,056	\$	647	\$	408	\$	-	\$	-	\$	-	\$	-	\$	1	0.0
Maint. Supervision & Engineering	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Structures & Improvements	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Collect. & Inpound. Reservoirs	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Lake, River and Other Intakes	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Wells & Springs	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Infiltration Galleries & Tunnels	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Supply Mains	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Misc. Water Source Plant	2	\$	90,787	\$	55,622	\$	35,089	\$	-	\$	-	\$	-	\$	-	\$	76	0.0
TOTAL SOURCE OF SUPPLY EXPENSES		\$	5,558,513	\$	3,405,496	\$	2,148,382	\$	-	\$	-	\$	-	\$	-	\$	4,635	0.0
PUMPING EXPENSES																		
Operation Supervision & Engineering - PE	3	\$	78,587	\$	45,002	\$	28,390	\$	-	\$	-	\$	-	\$	-	\$	5,195	0.0
Fuel for Power Production	1	\$	178,922	\$	178,679	\$	-	\$	-	\$	-	\$	-	\$	-	\$	243	0.0
Power Production Labor & Expenses	3	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Fuel or Power Purchased for Pumping	1	\$	2,899,860	\$	2,895,919	\$	-	\$	-	\$	-	\$	-	\$	-	\$	3,941	0.0
Pumping Labor and Expenses	3	\$	627,312	\$	359,222	\$	226,618	\$	-	\$	-	\$	-	\$	-	\$	41,472	0.0
Expenses Transferred - Cr.	3	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Miscellaneous Expenses	3	\$	5,114	\$	2,928	\$	1,847	\$	-	\$	-	\$	-	\$	-	\$	338	0.0
Rents - PE	3	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Supervision & Engineering - PE	3	\$	126,896	\$	72,665	\$	45,842	\$	-	\$	-	\$	-	\$	-	\$	8,389	0.0
Main. Of Structures & Improvements - PE	3	\$	879	\$	503	\$	318	\$	-	\$	-	\$	-	\$	-	\$	58	0.0
Maint. Of Power Production Equipment	3	\$	187	\$	107	\$	68	\$	-	\$	-	\$	-	\$	-	\$	12	0.0
Maint. Of Pumping Equipment	3	\$	262,570	\$	150,357	\$	94,854	\$	-	\$	-	\$	-	\$	-	\$	17,359	0.0
TOTAL PUMPING EXPENSES		\$	4,180,327	\$	3,705,383	\$	397,936	\$	-	\$	-	\$	-	\$	-	\$	77,008	0.0
WATER TREATMENT EXPENSES																		
Operation. Supervision & Engineer. - WTE	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Chemicals - WTE	2	\$	10,954,322	\$	6,711,309	\$	4,233,879	\$	-	\$	-	\$	-	\$	-	\$	9,134	0.0
Operation Labor & Expense - WTE	2	\$	4,081,150	\$	2,500,370	\$	1,577,377	\$	-	\$	-	\$	-	\$	-	\$	3,403	0.0
Miscellaneous Expenses - WTE	2	\$	446,711	\$	273,683	\$	172,655	\$	-	\$	-	\$	-	\$	-	\$	372	0.0
Rents - WTE	2	\$	13,431	\$	8,229	\$	5,191	\$	-	\$	-	\$	-	\$	-	\$	11	0.0
Maint. Supervision & Engineering - WTE	2	\$	1,907,855	\$	1,168,872	\$	737,392	\$	-	\$	-	\$	-	\$	-	\$	1,591	0.0
Maint. Of Structures & Improvements - WTE	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Water Treatment Equipment	2	\$	822,124	\$	503,685	\$	317,753	\$	-	\$	-	\$	-	\$	-	\$	686	0.0
TOTAL WATER TREATMENT EXPENSES		\$	18,225,593	\$	11,166,148	\$	7,044,248	\$	-	\$	-	\$	-	\$	-	\$	15,197	0.0
TRANSMISSION & DIST. EXPENSES																		
Super & Eng Oper TD	11	\$	45,877	\$	12,480	\$	1,472	\$	21,582	\$	-	\$	2,649	\$	-	\$	7,695	0.0
Storage Facility Exp	5	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Storage Facility Exp	7	\$	183,833	\$	53,280	\$	6,283	\$	92,138	\$	-	\$	-	\$	-	\$	32,132	0.0
TD Lines Exp	9	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
TD Lines Exp	10	\$	12,028	\$	-	\$	-	\$	-	\$	-	\$	11,307	\$	-	\$	721	0.0
Meter Expense	11	\$	9,723,612	\$	2,645,099	\$	311,921	\$	4,574,223	\$	-	\$	561,350	\$	-	\$	1,631,018	0.0
Meter Expense	11	\$	10,651	\$	2,897	\$	342	\$	5,010	\$	-	\$	615	\$	-	\$	1,787	0.0
Customer Install Exp	12	\$	39,300	\$	8,345	\$	967	\$	14,489	\$	699	\$	5,149	\$	-	\$	9,651	0.0
Customer Install Exp	12	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Misc Exp Oper TD	5	\$	28,179	\$	7,850	\$	-	\$	16,696	\$	-	\$	-	\$	-	\$	3,633	0.0
Misc Exp Oper TD	7	\$	1,539,388	\$	446,156	\$	52,613	\$	771,547	\$	-	\$	-	\$	-	\$	269,072	0.0
Misc Exp Oper TD	8	\$	(575)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(575)	0.0
Rents Oper TD	10	\$	297,978	\$	-	\$	-	\$	-	\$	-	\$	280,120	\$	-	\$	17,858	0.0
Super & Eng Maint TD	9	\$	38,040	\$	-	\$	-	\$	-	\$	38,040	\$	-	\$	-	\$	-	0.0
Struct & Improve Maint TD	8	\$	235,086	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	235,086	0.0
Struct & Improve Maint TD	12	\$	6,583,478	\$	1,397,944	\$	162,001	\$	2,427,102	\$	117,130	\$	862,528	\$	-	\$	1,616,772	0.0
TOTAL TRANSMISSION & DIST. EXPENSES		\$	18,736,875	\$	4,574,051	\$	535,599	\$	7,922,786	\$	155,869	\$	1,723,718	\$	-	\$	3,824,851	0.0

Missouri-American Water Company
Staff Class Cost of Service Study

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK		
CUSTOMER ACCOUNTS EXPENSES												
Supervision - CAE	13	\$	13,849	\$	-	\$	-	\$	13,669	\$	180	0.0
Meter Reading Expenses - CAE	14	\$	20,266	\$	-	\$	-	\$	20,266	\$	-	0.0
Customer Records & Collection Expenses	13	\$	687,316	\$	-	\$	-	\$	678,385	\$	8,931	0.0
Uncollectible Amounts - CAE	13	\$	2,445,890	\$	-	\$	-	\$	2,414,108	\$	31,782	0.0
Misc. Customer Accounts Expenses - CAE	13	\$	52,607	\$	-	\$	-	\$	51,923	\$	684	0.0
TOTAL CUSTOMER ACCOUNTS EXPENSES		\$	3,219,928	\$	-	\$	-	\$	3,178,352	\$	41,576	0.0
CUSTOMER SERVICE EXPENSES												
Customer Service & Information Expenses	10	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
TOTAL CUSTOMER SERVICE EXPENSES		\$	-	\$	-	\$	-	\$	-	\$	-	0.0
SALES PROMOTION EXPENSES												
Sales Promotion Expenses - SPE	10	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
TOTAL SALES PROMOTION EXPENSES		\$	-	\$	-	\$	-	\$	-	\$	-	0.0
ADMIN. & GENERAL EXPENSES												
Admin. & General Salaries	10	\$	4,215,392	\$	-	\$	-	\$	3,962,768	\$	252,624	0.0
Office Supplies & Expenses	15	\$	2,089,219	\$	747,450	\$	331,272	\$	472,887	\$	9,303	0.0
Admin. Expenses Transferred - Credit	15	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Outside Services Employed	15	\$	26,499,724	\$	9,480,684	\$	4,201,860	\$	5,998,120	\$	118,004	0.0
Property Insurance	15	\$	4,957,632	\$	1,773,669	\$	786,094	\$	1,122,143	\$	22,077	0.0
Injuries & Damages	16	\$	37,883	\$	11,391	\$	4,407	\$	9,371	\$	184	0.0
Employee Pension & Benefits	16	\$	1,603,523	\$	482,155	\$	186,524	\$	396,638	\$	7,808	0.0
Franchise Requirements	15	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Regulatory Commission Expenses	15	\$	72,111	\$	25,799	\$	11,434	\$	16,322	\$	321	0.0
Duplicate Charges - Credit	15	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Institutional or Goodwill Advertising Expenses	15	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Misc. General Expenses	15	\$	2,115,230	\$	756,756	\$	335,396	\$	478,775	\$	9,419	0.0
Research & Development Expenses - AGE	15	\$	65,221	\$	23,334	\$	10,342	\$	14,763	\$	290	0.0
Rents - AGE	15	\$	132,193	\$	47,294	\$	20,961	\$	29,921	\$	589	0.0
Maint. Of General Plant - AGE	15	\$	524,564	\$	187,671	\$	83,176	\$	118,733	\$	2,336	0.0
TOTAL ADMIN. & GENERAL EXPENSES		\$	42,312,692	\$	13,536,203	\$	5,971,465	\$	8,657,672	\$	170,332	0.0
Total Operation & Maintenance Expenses		\$	92,233,928	\$	36,387,281	\$	16,097,629	\$	16,580,459	\$	326,202	0.0
		\$	7,770,313	\$	6,529,654	\$	8,542,390					

Missouri-American Water Company
Staff Class Cost of Service Study

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK
DEPRECIATION EXPENSES										
INTANGIBLE PLANT										
Organization	17	\$	-	\$	-	\$	-	\$	-	0.0
Franchises and Consents	17	\$	-	\$	-	\$	-	\$	-	0.0
Miscellaneous Intangible Plant	6	\$	-	\$	-	\$	-	\$	-	0.0
TOTAL INTANGIBLE PLANT		\$	-	\$	-	\$	-	\$	-	0.0
SOURCE OF SUPPLY										
Land and Land Rights - SPP	2	\$	-	\$	-	\$	-	\$	-	0.0
Structures and Improvements - SPP	2	\$	282,413	\$	173,024	\$	109,153	\$	-	235
Collecting & Impounding Reservoirs	2	\$	-	\$	-	\$	-	\$	-	0.0
Lake, River and Other Intakes	2	\$	12,498	\$	7,657	\$	4,831	\$	-	10
Wells and Springs	2	\$	1,222	\$	749	\$	472	\$	-	1
Infiltration Galleries and Tunnels	2	\$	-	\$	-	\$	-	\$	-	0.0
Supply Mains	2	\$	87,848	\$	53,821	\$	33,954	\$	-	73
Other Water Source Plant	2	\$	-	\$	-	\$	-	\$	-	0.0
TOTAL SOURCE OF SUPPLY PLANT		\$	383,981	\$	235,251	\$	148,410	\$	-	320
PUMPING PLANT										
Land and Land Rights - PP	3	\$	-	\$	-	\$	-	\$	-	0.0
Structures and Improvements - PP	3	\$	867,903	\$	496,994	\$	313,532	\$	-	57,377
Boiler Plant Equipment	3	\$	-	\$	-	\$	-	\$	-	0.0
Other Power Production Equipment	3	\$	390,622	\$	223,685	\$	141,113	\$	-	25,824
Steam Pumping Equipment	3	\$	-	\$	-	\$	-	\$	-	0.0
Electric Pumping Equipment	3	\$	1,082,003	\$	619,595	\$	390,876	\$	-	71,531
Diesel Pumping Equipment	3	\$	37,191	\$	21,297	\$	13,435	\$	-	2,459
Hydraulic Pumping Equipment	3	\$	4,935	\$	2,826	\$	1,783	\$	-	326
Other Pumping Equipment	3	\$	163,742	\$	93,765	\$	59,152	\$	-	10,825
TOTAL PUMPING PLANT		\$	2,546,396	\$	1,458,162	\$	919,892	\$	-	168,342
WATER TREATMENT PLANT										
Land and Land Rights - WTP	2	\$	-	\$	-	\$	-	\$	-	0.0
Structures and Improvements - WTP	2	\$	2,124,505	\$	1,301,606	\$	821,128	\$	-	1,772
Water Treatment Equipment	2	\$	2,296,719	\$	1,407,115	\$	887,689	\$	-	1,915
Water Treatment - Other	2	\$	-	\$	-	\$	-	\$	-	0.0
TOTAL WATER TREATMENT PLANT		\$	4,421,224	\$	2,708,721	\$	1,708,817	\$	-	3,687
TRANSMISSION & DISTRIBUTION PLANT										
Land and Land Rights - TDP	7	\$	-	\$	-	\$	-	\$	-	0.0
Structures and Improvements - TDP	7	\$	87,944	\$	25,489	\$	3,006	\$	44,078	15,372
Structure and Improv - Special Crossing	7	\$	-	\$	-	\$	-	\$	-	0.0
Distribution Reservoirs and Standpipes	5	\$	231,232	\$	64,415	\$	-	\$	137,003	29,815
Transmission and Distribution Mains	7	\$	22,399,793	\$	6,492,065	\$	765,572	\$	11,226,857	3,915,299
Fire Mains	8	\$	-	\$	-	\$	-	\$	-	0.0
Services	10	\$	1,292,413	\$	-	\$	-	\$	1,214,960	77,453
Meters	9	\$	3,694,790	\$	-	\$	-	\$	3,694,790	-
Meter Installations	9	\$	595,106	\$	-	\$	-	\$	595,106	-
Hydrants	8	\$	1,685,320	\$	-	\$	-	\$	-	1,685,320
Other Transmission & Distribution Plant	4	\$	-	\$	-	\$	-	\$	-	0.0
TOTAL TRANSMISSION & DIST. PLANT		\$	29,986,598	\$	6,581,968	\$	768,578	\$	11,407,938	4,289,896
INCENTIVE COMPENSATION CAPITALIZATION										
Incentive Compensation Capitalization Adj.	15	\$	-	\$	-	\$	-	\$	-	0.0
TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$	-	\$	-	\$	-	\$	-	0.0
GENERAL PLANT										
Land and Land Rights - GP	15	\$	-	\$	-	\$	-	\$	-	0.0
Structures and Improvements - GP	15	\$	632,488	\$	226,282	\$	100,289	\$	143,161	57,431
Office Structures	15	\$	164,563	\$	58,875	\$	26,094	\$	733	8,104
General Structures - HVAC	15	\$	28,945	\$	10,356	\$	4,590	\$	6,552	2,628
Miscellaneous Structures	15	\$	53,468	\$	19,129	\$	8,478	\$	12,102	238
Structures & Improvements - Leasehold	15	\$	1,157	\$	414	\$	183	\$	5	57
Office Furniture and Equipment	15	\$	46,339	\$	16,578	\$	7,348	\$	206	2,282
Computers & Peripheral Equipment	15	\$	602,431	\$	215,529	\$	95,523	\$	136,358	2,683
Computer Hardware & Software	15	\$	1,054,023	\$	377,093	\$	167,128	\$	238,574	4,694
Computer Software	15	\$	1,974,406	\$	706,374	\$	313,067	\$	446,900	8,792
Personal Computer Software	15	\$	-	\$	-	\$	-	\$	-	-
Other Office Equipment	15	\$	2,586	\$	925	\$	410	\$	12	127
BTS Initial Investment	15	\$	1,625,569	\$	581,572	\$	257,754	\$	367,942	7,239
Transportation Equipment - Light Trucks	15	\$	670,997	\$	240,060	\$	106,395	\$	151,878	2,988
Transportation Equipment - Heavy Trucks	15	\$	-	\$	-	\$	-	\$	-	-
Transportation Equipment - Cars	15	\$	-	\$	-	\$	-	\$	-	-

Missouri-American Water Company
Staff Class Cost of Service Study

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK	
Transportation Equipment - Other	15	\$	426,510	\$ 152,591	\$ 67,628	\$ 96,539	\$ 1,899	\$ 21,003	\$ 38,728	\$ 48,121	0.0
Stores Equipment	2	\$	23,553	\$ 14,430	\$ 9,103	\$ -	\$ -	\$ -	\$ -	\$ 20	0.0
Tools, Shop and Garage Equipment	15	\$	314,685	\$ 112,583	\$ 49,897	\$ 71,228	\$ 1,401	\$ 15,497	\$ 28,574	\$ 35,504	0.0
Laboratory Equipment	15	\$	42,554	\$ 15,224	\$ 6,747	\$ 9,632	\$ 189	\$ 2,096	\$ 3,864	\$ 4,801	0.0
Power Operated Equipment	15	\$	31,402	\$ 11,235	\$ 4,979	\$ 7,108	\$ 140	\$ 1,546	\$ 2,851	\$ 3,543	0.0
Communication Equipment (non telephone)	15	\$	360,392	\$ 128,936	\$ 57,145	\$ 81,573	\$ 1,605	\$ 17,747	\$ 32,724	\$ 40,661	0.0
Telephone Equipment	15	\$	8,115	\$ 2,903	\$ 1,287	\$ 1,837	\$ 36	\$ 400	\$ 737	\$ 916	0.0
Miscellaneous Equipment	15	\$	224,324	\$ 80,255	\$ 35,569	\$ 50,775	\$ 999	\$ 11,047	\$ 20,369	\$ 25,309	0.0
Other Tangible Equipment	17	\$	1,344	\$ 385	\$ 101	\$ 477	\$ 120	\$ 31	\$ 7	\$ 224	0.0
TOTAL GENERAL PLANT		\$	8,289,851	\$ 2,971,729	\$ 1,319,715	\$ 1,871,220	\$ 36,924	\$ 407,038	\$ 750,486	\$ 932,738	0.0
DEPRECIATION EXPENSES	17	\$	45,628,050	\$ 13,057,802	\$ 3,436,559	\$ 16,186,430	\$ 4,061,212	\$ 1,047,151	\$ 250,543	\$ 7,588,353	0.0
AMORTIZATION EXPENSES											
Amortization of Expense	15	\$	1,108,136	\$ 396,453	\$ 175,709	\$ 250,823	\$ 4,935	\$ 54,570	\$ 100,622	\$ 125,026	0.0
Amortization of Reg Asset	15	\$	1,354,025	\$ 484,423	\$ 214,697	\$ 306,479	\$ 6,030	\$ 66,679	\$ 122,949	\$ 152,768	0.0
Amortization of Reg Asset AFUDC	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Amortization - Property Losses	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL AMORTIZATION EXPENSES		\$	2,462,161	\$ 880,876	\$ 390,406	\$ 557,302	\$ 10,964	\$ 121,249	\$ 223,570	\$ 277,794	0.0
OTHER OPERATING EXPENSES											
Property Taxes	19	\$	20,920,170	\$ 6,914,855	\$ 2,447,149	\$ 5,899,515	\$ 1,092,513	\$ 1,007,626	\$ 718,517	\$ 2,839,995	0.0
Payroll Taxes	16	\$	2,261,213	\$ 679,912	\$ 263,028	\$ 559,320	\$ 11,011	\$ 397,520	\$ 56,504	\$ 293,918	0.0
Other Taxes	16	\$	(106,111)	\$ (31,906)	\$ (12,343)	\$ (26,247)	\$ (517)	\$ (18,654)	\$ (2,652)	\$ (13,793)	0.0
PSC Assessment	15	\$	1,354,834	\$ 484,713	\$ 214,826	\$ 306,662	\$ 6,033	\$ 66,719	\$ 123,022	\$ 152,859	0.0
TOTAL OTHER OPERATING EXPENSES		\$	24,430,106	\$ 8,047,574	\$ 2,912,659	\$ 6,739,250	\$ 1,109,040	\$ 1,453,210	\$ 895,392	\$ 3,272,980	0.0
TOTAL OPERATION AND MAINTENANCE EXPENSES		\$	164,754,245	\$ 58,373,534	\$ 22,837,254	\$ 40,063,440	\$ 5,507,417	\$ 10,391,924	\$ 7,899,160	\$ 19,681,516	0.0
NET INCOME BEFORE TAXES		\$	80,610,922	\$ 58,373,534	\$ 22,837,254	\$ 40,063,440	\$ 5,507,417	\$ 10,391,924	\$ 7,899,160	\$ 19,681,516	0.0
INCOME TAXES											
Current Income Taxes	15	\$	(5,980,705)	\$ (2,139,689)	\$ (948,315)	\$ (1,353,712)	\$ (26,632)	\$ (294,520)	\$ (543,063)	\$ (674,774)	0.0
TOTAL CURRENT INCOME TAXES		\$	(5,980,705)	\$ (2,139,689)	\$ (948,315)	\$ (1,353,712)	\$ (26,632)	\$ (294,520)	\$ (543,063)	\$ (674,774)	0.0
DEFERRED INCOME TAXES											
Deferred Income Taxes - Def. Inc. Tax.	15	\$	18,826,714	\$ 6,735,547	\$ 2,985,209	\$ 4,261,361	\$ 83,836	\$ 927,121	\$ 1,709,513	\$ 2,124,128	0.0
Amortization of Deferred ITC	15	\$	(98,028)	\$ (35,071)	\$ (15,544)	\$ (22,188)	\$ (437)	\$ (4,827)	\$ (8,901)	\$ (11,060)	0.0
Amortization of Protected Excess ADIT	15	\$	(590,125)	\$ (211,126)	\$ (93,572)	\$ (133,573)	\$ (2,628)	\$ (29,061)	\$ (53,585)	\$ (66,581)	0.0
Amortization of Unprotected Excess ADIT	15	\$	(5,387,501)	\$ (1,927,461)	\$ (854,255)	\$ (1,219,442)	\$ (23,991)	\$ (265,307)	\$ (489,199)	\$ (607,846)	0.0
TOTAL DEFERRED INCOME TAXES		\$	12,751,060	\$ 4,561,888	\$ 2,021,839	\$ 2,886,158	\$ 56,781	\$ 627,926	\$ 1,157,828	\$ 1,438,641	0.0
NET OPERATING INCOME		\$	73,840,567	\$ 60,795,732	\$ 23,910,778	\$ 41,595,886	\$ 5,537,566	\$ 10,725,330	\$ 8,513,925	\$ 20,445,383	0.0

Missouri-American Water Company
Staff Class Cost of Service Study

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK	
PLANT IN SERVICE											
INTANGIBLE PLANT											
Organization	17	\$	155,652	\$ 44,544	\$ 11,723	\$ 55,217	\$ 13,854	\$ 3,572	\$ 855	\$ 25,886	0.0
Franchises and Consents	17	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Miscellaneous Intangible Plant	6	\$	508,372	\$ 304,727	\$ 191,771	\$ 1,577	\$ -	\$ -	\$ -	\$ 10,297	0.0
TOTAL INTANGIBLE PLANT		\$	664,024	\$ 349,271	\$ 203,495	\$ 56,794	\$ 13,854	\$ 3,572	\$ 855	\$ 36,183	0.0
SOURCE OF SUPPLY PLANT											
Land and Land Rights - SSP	2	\$	1,250,782	\$ 766,308	\$ 483,431	\$ -	\$ -	\$ -	\$ -	\$ 1,043	0.0
Structures and Improvements - SPP	2	\$	14,335,672	\$ 8,782,937	\$ 5,540,781	\$ -	\$ -	\$ -	\$ -	\$ 11,954	0.0
Collecting & Impounding Reservoirs	2	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Lake, River and Other Intakes	2	\$	350,082	\$ 214,482	\$ 135,308	\$ -	\$ -	\$ -	\$ -	\$ 292	0.0
Wells and Springs	2	\$	48,481	\$ 29,703	\$ 18,738	\$ -	\$ -	\$ -	\$ -	\$ 40	0.0
Infiltration Galleries and Tunnels	2	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Supply Mains	2	\$	6,058,472	\$ 3,711,802	\$ 2,341,618	\$ -	\$ -	\$ -	\$ -	\$ 5,052	0.0
Other Water Source Plant	2	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL SOURCE OF SUPPLY PLANT		\$	22,043,489	\$ 13,505,232	\$ 8,519,876	\$ -	\$ -	\$ -	\$ -	\$ 18,381	0.0
PUMPING PLANT											
Land and Land Rights - PP	3	\$	284,360	\$ 162,835	\$ 102,726	\$ -	\$ -	\$ -	\$ -	\$ 18,799	0.0
Structures and Improvements - PP	3	\$	21,972,220	\$ 12,582,114	\$ 7,937,521	\$ -	\$ -	\$ -	\$ -	\$ 1,452,585	0.0
Boiler Plant Equipment	3	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Other Power Production Equipment	3	\$	12,807,292	\$ 7,333,934	\$ 4,626,667	\$ -	\$ -	\$ -	\$ -	\$ 846,691	0.0
Steam Pumping Equipment	3	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Electric Pumping Equipment	3	\$	57,248,813	\$ 32,782,810	\$ 20,681,280	\$ -	\$ -	\$ -	\$ -	\$ 3,784,723	0.0
Diesel Pumping Equipment	3	\$	1,967,760	\$ 1,126,813	\$ 710,858	\$ -	\$ -	\$ -	\$ -	\$ 130,089	0.0
Hydraulic Pumping Equipment	3	\$	261,087	\$ 149,508	\$ 94,318	\$ -	\$ -	\$ -	\$ -	\$ 17,260	0.0
Other Pumping Equipment	3	\$	8,663,587	\$ 4,961,094	\$ 3,129,743	\$ -	\$ -	\$ -	\$ -	\$ 572,750	0.0
TOTAL PUMPING PLANT		\$	103,205,119	\$ 59,099,108	\$ 37,283,113	\$ -	\$ -	\$ -	\$ -	\$ 6,822,898	0.0
WATER TREATMENT PLANT											
Land and Land Rights - WTP	2	\$	1,902,246	\$ 1,165,436	\$ 735,224	\$ -	\$ -	\$ -	\$ -	\$ 1,586,19	0.0
Structures and Improvements - WTP	2	\$	90,790,831	\$ 55,624,190	\$ 35,090,935	\$ -	\$ -	\$ -	\$ -	\$ 75,706,03	0.0
Water Treatment Equipment	2	\$	105,354,069	\$ 64,546,549	\$ 40,719,671	\$ -	\$ -	\$ -	\$ -	\$ 87,849,60	0.0
Water Treatment - Other	2	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL WATER TREATMENT PLANT		\$	198,047,146	\$ 121,336,175	\$ 76,545,829	\$ -	\$ -	\$ -	\$ -	\$ 165,141,82	0.0
TRANSMISSION & DIST. PLANT											
Land and Land Rights - TDP	7	\$	3,991,422	\$ 1,156,822	\$ 136,417	\$ 2,000,515	\$ -	\$ -	\$ -	\$ 697,668	0.0
Structures and Improvements - TDP	7	\$	5,902,311	\$ 1,710,649	\$ 201,727	\$ 2,958,260	\$ -	\$ -	\$ -	\$ 1,031,675	0.0
Distribution Reservoirs and Standpipes	5	\$	13,601,895	\$ 3,789,093	\$ -	\$ 8,058,999	\$ -	\$ -	\$ -	\$ 1,753,802	0.0
Transmission and Distribution Mains	7	\$	1,611,495,894	\$ 467,055,009	\$ 55,077,138	\$ 807,687,564	\$ -	\$ -	\$ -	\$ 281,676,183	0.0
Fire Mains	8	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Services	10	\$	44,260,724	\$ -	\$ -	\$ -	\$ 41,608,223	\$ -	\$ -	\$ 2,652,501	0.0
Meters	9	\$	153,949,601	\$ -	\$ -	\$ 153,949,601	\$ -	\$ -	\$ -	\$ -	0.0
Meter Installations	9	\$	24,796,094	\$ -	\$ -	\$ 24,796,094	\$ -	\$ -	\$ -	\$ -	0.0
Hydrants	8	\$	91,098,403	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,098,403	0.0
Other Transmission & Distribution Plant	4	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL TRANSMISSION & DIST. PLANT		\$	1,949,096,344	\$ 473,711,573	\$ 55,415,282	\$ 820,705,338	\$ 178,745,695	\$ 41,608,223	\$ -	\$ 378,910,232	0.0
INCENTIVE COMPENSATION CAPITALIZATION											
Incentive Compensation Capitalization Adj.	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
GENERAL PLANT											
Land and Land Rights - GP	15	\$	1,749	\$ 626	\$ 277	\$ 396	\$ 8	\$ 86	\$ 159	\$ 197	0.0
Structures and Improvements - GP	15	\$	20,943,319	\$ 7,492,795	\$ 3,320,823	\$ 4,740,447	\$ 93,261	\$ 1,031,353	\$ 1,901,706	\$ 2,362,934	0.0
Office Structures	15	\$	7,873,847	\$ 2,816,990	\$ 1,248,496	\$ 1,782,218	\$ 35,063	\$ 387,747	\$ 714,965	\$ 888,368	0.0
General Structures - HVAC	15	\$	1,384,915	\$ 495,475	\$ 219,595	\$ 313,471	\$ 6,167	\$ 68,200	\$ 125,754	\$ 156,253	0.0
Miscellaneous Structures	15	\$	1,437,308	\$ 514,219	\$ 227,903	\$ 325,330	\$ 6,400	\$ 70,780	\$ 130,511	\$ 162,165	0.0
Structures & Improvements - Leasehold	15	\$	42,065	\$ 15,049	\$ 6,670	\$ 9,521	\$ 187	\$ 2,071	\$ 3,820	\$ 4,746	0.0
Office Furniture and Equipment	15	\$	1,327,766	\$ 475,029	\$ 210,534	\$ 300,535	\$ 5,913	\$ 65,386	\$ 120,564	\$ 149,805	0.0
Computers & Peripheral Equipment	15	\$	3,160,708	\$ 1,130,792	\$ 501,169	\$ 715,415	\$ 14,075	\$ 155,649	\$ 287,000	\$ 356,608	0.0
Computer Hardware and Software	15	\$	5,530,028	\$ 1,978,453	\$ 876,854	\$ 1,251,702	\$ 24,625	\$ 272,326	\$ 502,140	\$ 623,927	0.0
Computer Software	15	\$	39,488,128	\$ 14,127,486	\$ 6,261,332	\$ 8,937,999	\$ 175,842	\$ 1,944,592	\$ 3,585,621	\$ 4,455,256	0.0
Personal Computer Software	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Other Office Equipment	15	\$	24,721	\$ 8,844	\$ 3,920	\$ 5,596	\$ 110	\$ 1,217	\$ 2,245	\$ 2,789	0.0
BTS Initial Investment	15	\$	32,511,371	\$ 11,631,443	\$ 5,155,081	\$ 7,358,835	\$ 144,774	\$ 1,601,022	\$ 2,952,114	\$ 3,668,102	0.0
Transportation Equipment - Light Trucks	15	\$	12,046,624	\$ 4,309,865	\$ 1,910,141	\$ 2,726,711	\$ 53,644	\$ 593,236	\$ 1,093,864	\$ 1,359,163	0.0
Transportation Equipment - Heavy Trucks	15	\$	21,495,187	\$ 7,690,234	\$ 3,408,328	\$ 4,865,360	\$ 95,719	\$ 1,058,530	\$ 1,951,817	\$ 2,425,199	0.0
Transportation Equipment - Cars	15	\$	3,026,134	\$ 1,082,646	\$ 479,831	\$ 684,955	\$ 13,475	\$ 149,022	\$ 274,781	\$ 341,424	0.0

Missouri-American Water Company
Staff Class Cost of Service Study

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK	
Transportation Equipment - Other	15	\$	6,935,121	\$ 2,481,146	\$ 1,099,649	\$ 1,569,740	\$ 30,882	\$ 341,520	\$ 629,726	\$ 782,456	0.0
Stores Equipment	2	\$	607,045	\$ 371,914	\$ 234,625	\$ -	\$ -	\$ -	\$ -	\$ 506	0.0
Tools, Shop and Garage Equipment	15	\$	8,436,595	\$ 3,018,322	\$ 1,337,727	\$ 1,909,594	\$ 37,568	\$ 415,460	\$ 766,064	\$ 951,861	0.0
Laboratory Equipment	15	\$	1,091,135	\$ 390,370	\$ 173,013	\$ 246,975	\$ 4,859	\$ 53,733	\$ 99,078	\$ 123,108	0.0
Power Operated Equipment	15	\$	828,536	\$ 296,422	\$ 131,375	\$ 187,536	\$ 3,690	\$ 40,801	\$ 75,233	\$ 93,480	0.0
Communication Equipment (non Telephone)	15	\$	6,256,808	\$ 2,238,469	\$ 992,094	\$ 1,416,207	\$ 27,862	\$ 308,116	\$ 568,134	\$ 705,926	0.0
Telephone Equipment	15	\$	90,772	\$ 32,475	\$ 14,393	\$ 20,546	\$ 404	\$ 4,470	\$ 8,242	\$ 10,241	0.0
Miscellaneous Equipment	17	\$	3,461,794	\$ 990,694	\$ 260,731	\$ 1,228,062	\$ 308,124	\$ 79,447	\$ 19,009	\$ 575,727	0.0
Other Tangible Equipment	17	\$	55,305	\$ 15,827	\$ 4,165	\$ 19,619	\$ 4,923	\$ 1,269	\$ 304	\$ 9,198	0.0
TOTAL GENERAL PLANT		\$	178,056,981	\$ 63,605,585	\$ 28,078,728	\$ 40,616,769	\$ 1,087,576	\$ 8,646,035	\$ 15,812,848	\$ 20,209,440	0.0
TOTAL PLANT IN SERVICE		\$	2,451,113,103	\$ 1,429,890,966	\$ 317,465,592	\$ 81,037,830	\$ 27,083,672	\$ 189,472,767	\$ 72,930,180	\$ 333,232,096	0.0

Missouri-American Water Company
Staff Class Cost of Service Study

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK	
ACCUMULATED DEPRECIATION RESERVE											
INTANGIBLE PLANT											
Organization	17	\$	-	\$	-	\$	-	\$	-	\$	0.0
Franchises and Consents	17	\$	-	\$	-	\$	-	\$	-	\$	0.0
Miscellaneous Intangible Plant	6	\$	-	\$	-	\$	-	\$	-	\$	0.0
TOTAL INTANGIBLE PLANT		\$	-	\$	-	\$	-	\$	-	\$	0.0
SOURCE OF SUPPLY PLANT											
Land and Land Rights - SSP	2	\$	-	\$	-	\$	-	\$	-	\$	0.0
Structures and Improvements - SPP	2	\$	2,880,269	\$	1,764,634	\$	1,113,233	\$	-	\$	2,402
Collecting & Impounding Reservoirs	2	\$	-	\$	-	\$	-	\$	-	\$	0.0
Lake, River and Other Intakes	2	\$	77,390	\$	47,414	\$	29,911	\$	-	\$	65
Wells and Springs	2	\$	3,084	\$	1,889	\$	1,192	\$	-	\$	3
Infiltration Galleries and Tunnels	2	\$	-	\$	-	\$	-	\$	-	\$	0.0
Supply Mains	2	\$	4,454,246	\$	2,728,952	\$	1,721,580	\$	-	\$	3,714
Other Water Source Plant	2	\$	-	\$	-	\$	-	\$	-	\$	0.0
TOTAL SOURCE OF SUPPLY PLANT		\$	7,414,989	\$	4,542,890	\$	2,865,916	\$	-	\$	6,183
PUMPING PLANT											
Land and Land Rights - PP	3	\$	-	\$	-	\$	-	\$	-	\$	0.0
Structures and Improvements - PP	3	\$	6,249,637	\$	3,578,776	\$	2,257,697	\$	-	\$	413,164
Boiler Plant Equipment	3	\$	-	\$	-	\$	-	\$	-	\$	0.0
Other Power Production Equipment	3	\$	1,636,766	\$	937,273	\$	591,286	\$	-	\$	108,207
Steam Pumping Equipment	3	\$	-	\$	-	\$	-	\$	-	\$	0.0
Electric Pumping Equipment	3	\$	20,476,921	\$	11,725,850	\$	7,397,340	\$	-	\$	1,353,731
Diesel Pumping Equipment	3	\$	1,813,991	\$	1,038,759	\$	655,309	\$	-	\$	119,923
Hydraulic Pumping Equipment	3	\$	48,722	\$	27,900	\$	17,601	\$	-	\$	3,221
Other Pumping Equipment	3	\$	(820,297)	\$	(469,733)	\$	(296,334)	\$	-	\$	(54,230)
TOTAL PUMPING PLANT		\$	29,405,740	\$	16,838,826	\$	10,622,899	\$	-	\$	1,944,016
WATER TREATMENT PLANT											
Land and Land Rights - WTP	2	\$	-	\$	-	\$	-	\$	-	\$	0.0
Structures and Improvements - WTP	2	\$	34,385,828	\$	21,066,927	\$	13,290,228	\$	-	\$	28,673
Water Treatment Equipment	2	\$	22,635,663	\$	13,868,035	\$	8,748,753	\$	-	\$	18,875
Water Treatment - Other	2	\$	-	\$	-	\$	-	\$	-	\$	0.0
TOTAL WATER TREATMENT PLANT		\$	57,021,491	\$	34,934,962	\$	22,038,981	\$	-	\$	47,547
TRANSMISSION & DIST. PLANT											
Land and Land Rights - TDP	7	\$	-	\$	-	\$	-	\$	-	\$	0.0
Structures and Improvements - TDP	7	\$	4,216,953	\$	1,222,187	\$	144,126	\$	2,113,552	\$	737,089
Distribution Reservoirs and Standpipes	5	\$	8,630,597	\$	2,404,234	\$	-	\$	5,113,550	\$	1,112,813
Transmission and Distribution Mains	7	\$	230,394,038	\$	66,774,411	\$	7,874,326	\$	115,474,324	\$	40,270,976
Fire Mains	8	\$	-	\$	-	\$	-	\$	-	\$	0.0
Services	10	\$	781,290	\$	-	\$	-	\$	734,468	\$	46,822
Meters	9	\$	(12,919,422)	\$	-	\$	-	\$	(12,919,422)	\$	-
Meter Installations	9	\$	10,057,043	\$	-	\$	-	\$	10,057,043	\$	-
Hydrants	8	\$	15,351,607	\$	-	\$	-	\$	-	\$	15,351,607
Other Transmission & Distribution Plant	4	\$	-	\$	-	\$	-	\$	-	\$	0.0
TOTAL TRANSMISSION & DIST. PLANT		\$	256,512,106	\$	70,400,832	\$	8,018,452	\$	122,701,427	\$	(2,862,379)
INCENTIVE COMPENSATION CAPITALIZATION											
Incentive Compensation Capitalization Adj.	15	\$	-	\$	-	\$	-	\$	-	\$	0.0
TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$	-	\$	-	\$	-	\$	-	\$	0.0
GENERAL PLANT											
Land and Land Rights - GP	15	\$	-	\$	-	\$	-	\$	-	\$	0.0
Structures and Improvements - GP	15	\$	553,051	\$	197,863	\$	87,693	\$	125,181	\$	27,235
Office Structures	15	\$	854,276	\$	305,630	\$	135,456	\$	193,362	\$	3,804
General Structures - HVAC	15	\$	78,300	\$	28,013	\$	12,415	\$	17,723	\$	349
Miscellaneous Structures	15	\$	842,391	\$	301,378	\$	133,572	\$	190,672	\$	3,751
Structures & Improvements - Leasehold	15	\$	180,047	\$	64,415	\$	28,549	\$	40,753	\$	802
Office Furniture and Equipment	15	\$	495,095	\$	177,128	\$	78,503	\$	112,063	\$	2,205
Computers & Peripheral Equipment	15	\$	1,693,779	\$	605,976	\$	268,570	\$	383,381	\$	7,542
Computer Hardware and Software	15	\$	4,504,560	\$	1,611,576	\$	714,254	\$	1,019,591	\$	20,059
Computer Software	15	\$	10,375,192	\$	3,711,885	\$	1,645,115	\$	2,348,388	\$	46,201
Personal Computer Software	15	\$	-	\$	-	\$	-	\$	-	\$	-
Other Office Equipment	15	\$	(9,657)	\$	(3,455)	\$	(1,531)	\$	(2,186)	\$	(43)
BTS Initial Investment	15	\$	14,010,335	\$	5,012,413	\$	2,221,512	\$	3,171,190	\$	62,389
Transportation Equipment - Light Trucks	15	\$	2,637,009	\$	943,431	\$	418,130	\$	596,878	\$	11,743
Transportation Equipment - Heavy Trucks	15	\$	4,425,404	\$	1,583,256	\$	701,703	\$	1,001,675	\$	19,706

Missouri-American Water Company
Staff Class Cost of Service Study

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK	
Transportation Equipment - Cars	15	\$	1,754,604	\$ 627,737	\$ 278,214	\$ 397,148	\$ 7,813	\$ 86,405	\$ 159,322	\$ 197,964	0.0
Transportation Equipment - Other	15	\$	2,435,044	\$ 871,174	\$ 386,106	\$ 551,164	\$ 10,843	\$ 119,914	\$ 221,108	\$ 274,734	0.0
Stores Equipment	2	\$	(168,771)	\$ (103,400)	\$ (65,231)	\$ -	\$ -	\$ -	\$ -	\$ (141)	0.0
Tools, Shop and Garage Equipment	15	\$	2,621,948	\$ 938,042	\$ 415,742	\$ 593,469	\$ 11,676	\$ 129,118	\$ 238,079	\$ 295,822	0.0
Laboratory Equipment	15	\$	318,616	\$ 113,990	\$ 50,521	\$ 72,118	\$ 1,419	\$ 15,690	\$ 28,931	\$ 35,948	0.0
Power Operated Equipment	15	\$	729,535	\$ 261,002	\$ 115,677	\$ 165,128	\$ 3,249	\$ 35,926	\$ 66,244	\$ 82,310	0.0
Communication Equipment (non Telephone)	15	\$	1,673,698	\$ 598,791	\$ 265,386	\$ 378,836	\$ 7,453	\$ 82,421	\$ 151,976	\$ 188,835	0.0
Telephone Equipment	15	\$	(391)	\$ (140)	\$ (62)	\$ (89)	\$ (2)	\$ (19)	\$ (36)	\$ (44)	0.0
Miscellaneous Equipment	17	\$	1,037,541	\$ 296,923	\$ 78,144	\$ 368,065	\$ 92,348	\$ 23,811	\$ 5,697	\$ 172,552	0.0
Other Tangible Equipment	17	\$	5,640	\$ 1,614	\$ 425	\$ 2,001	\$ 502	\$ 129	\$ 31	\$ 938	0.0
TOTAL GENERAL PLANT		\$	51,047,246	\$ 18,145,241	\$ 7,968,863	\$ 11,726,511	\$ 316,272	\$ 2,494,701	\$ 4,561,547	\$ 5,834,110	0.0
TOTAL ACCUMULATED DEPRECIATION RESERVE		\$	401,401,572	\$ 144,862,751	\$ 51,515,111	\$ 134,427,938	\$ (2,546,107)	\$ 3,229,169	\$ 4,561,547	\$ 65,351,163	0.0

Missouri-American Water Company
Staff Class Cost of Service Study

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK	
NET PLANT IN SERVICE (Rate Base)											
INTANGIBLE PLANT											
Organization	17	\$	155,652	44,544	11,723	55,217	13,854	3,572	855	25,886	0.0
Franchises and Consents	17	\$	-	-	-	-	-	-	-	-	0.0
Miscellaneous Intangible Plant	6	\$	508,372	304,727	191,771	1,577	-	-	-	10,297	0.0
TOTAL INTANGIBLE PLANT		\$	664,024	349,271	203,495	56,794	13,854	3,572	855	36,183	0.0
SOURCE OF SUPPLY PLANT											
Land and Land Rights - SSP	2	\$	1,250,782	766,308	483,431	-	-	-	-	1,043	0.0
Structures and Improvements - SPP	2	\$	11,455,403	7,018,303	4,427,548	-	-	-	-	9,552	0.0
Collecting & Impounding Reservoirs	2	\$	-	-	-	-	-	-	-	-	0.0
Lake, River and Other Intakes	2	\$	272,692	167,068	105,396	-	-	-	-	227	0.0
Wells and Springs	2	\$	45,397	27,813	17,546	-	-	-	-	38	0.0
Infiltration Galleries and Tunnels	2	\$	-	-	-	-	-	-	-	-	0.0
Supply Mains	2	\$	1,604,226	982,850	620,038	-	-	-	-	1,338	0.0
Other Water Source Plant	2	\$	-	-	-	-	-	-	-	-	0.0
TOTAL SOURCE OF SUPPLY PLANT		\$	14,628,500	8,962,342	5,653,960	-	-	-	-	12,198	0.0
PUMPING PLANT											
Land and Land Rights - PP	3	\$	284,360	162,835	102,726	-	-	-	-	18,799	0.0
Structures and Improvements - PP	3	\$	15,722,583	9,003,339	5,679,823	-	-	-	-	1,039,421	0.0
Boiler Plant Equipment	3	\$	-	-	-	-	-	-	-	-	0.0
Other Power Production Equipment	3	\$	11,170,526	6,396,661	4,035,381	-	-	-	-	738,484	0.0
Steam Pumping Equipment	3	\$	-	-	-	-	-	-	-	-	0.0
Electric Pumping Equipment	3	\$	36,771,892	21,056,960	13,283,940	-	-	-	-	2,430,993	0.0
Diesel Pumping Equipment	3	\$	153,769	88,054	55,549	-	-	-	-	10,166	0.0
Hydraulic Pumping Equipment	3	\$	212,365	121,608	76,717	-	-	-	-	14,039	0.0
Other Pumping Equipment	3	\$	9,483,884	5,430,826	3,426,077	-	-	-	-	626,980	0.0
TOTAL PUMPING PLANT		\$	73,799,379	42,260,282	26,660,214	-	-	-	-	4,878,883	0.0
WATER TREATMENT PLANT											
Land and Land Rights - WTP	2	\$	1,902,246	1,165,436	735,224	-	-	-	-	1,586	0.0
Structures and Improvements - WTP	2	\$	56,405,003	34,557,263	21,800,707	-	-	-	-	47,033	0.0
Water Treatment Equipment	2	\$	82,718,406	50,678,514	31,970,918	-	-	-	-	68,975	0.0
Water Treatment - Other	2	\$	-	-	-	-	-	-	-	-	0.0
TOTAL WATER TREATMENT PLANT		\$	141,025,655	86,401,212	54,506,848	-	-	-	-	117,594	0.0
TRANSMISSION & DIST. PLANT											
Land and Land Rights - TDP	7	\$	3,991,422	1,156,822	136,417	2,000,515	-	-	-	697,668	0.0
Structures and Improvements - TDP	7	\$	1,685,358	488,462	57,602	844,708	-	-	-	294,587	0.0
Distribution Reservoirs and Standpipes	5	\$	4,971,298	1,384,859	-	2,945,449	-	-	-	640,990	0.0
Transmission and Distribution Mains	7	\$	1,381,101,856	400,280,598	47,202,811	692,213,240	-	-	-	241,405,207	0.0
Fire Mains	8	\$	-	-	-	-	-	-	-	-	0.0
Services	10	\$	43,479,434	-	-	-	-	40,873,755	-	2,605,679	0.0
Meters	9	\$	166,869,023	-	-	-	166,869,023	-	-	-	0.0
Meter Installations	9	\$	14,739,051	-	-	-	14,739,051	-	-	-	0.0
Hydrants	8	\$	75,746,796	-	-	-	-	-	-	75,746,796	0.0
Other Transmission & Distribution Plant	4	\$	-	-	-	-	-	-	-	-	0.0
TOTAL TRANSMISSION & DIST. PLANT		\$	1,692,584,238	403,310,741	47,396,830	698,003,912	181,608,074	40,873,755	-	321,390,926	0.0
INCENTIVE COMPENSATION CAPITALIZATION											
Incentive Compensation Capitalization Adj.	15	\$	-	-	-	-	-	-	-	-	0.0
TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$	-	-	-	-	-	-	-	-	0.0
GENERAL PLANT											
Land and Land Rights - GP	15	\$	1,749	626	277	396	8	86	159	197	0.0
Structures and Improvements - GP	15	\$	20,390,268	7,294,932	3,233,130	4,615,266	90,799	1,004,118	1,851,487	2,300,536	0.0
Office Structures	15	\$	7,019,571	2,511,360	1,113,040	1,588,855	31,258	345,679	637,395	791,985	0.0
General Structures - HVAC	15	\$	1,306,615	467,462	207,180	295,748	5,818	64,344	118,644	147,419	0.0
Miscellaneous Structures	15	\$	594,917	212,841	94,331	134,657	2,649	29,297	54,020	67,122	0.0
Structures & Improvements - Leasehold	15	\$	(137,982)	(49,365)	(21,879)	(31,232)	(614)	(6,795)	(12,529)	(15,568)	0.0
Office Furniture and Equipment	15	\$	832,671	297,901	132,030	188,472	3,708	41,005	75,609	93,946	0.0
Computers & Peripheral Equipment	15	\$	1,466,929	524,816	232,600	332,034	6,532	72,239	133,201	165,507	0.0
Computer Hardware and Software	15	\$	1,025,468	366,877	162,601	232,111	4,566	50,499	93,115	115,699	0.0
Computer Software	15	\$	29,112,936	10,415,601	4,616,217	6,589,611	129,641	1,433,666	2,643,527	3,284,673	0.0
Personal Computer Software	15	\$	-	-	-	-	-	-	-	-	0.0
Other Office Equipment	15	\$	34,378	12,299	5,451	7,781	153	1,693	3,122	3,879	0.0
BTS Initial Investment	15	\$	18,501,036	6,619,030	2,933,568	4,187,645	82,386	911,083	1,679,940	2,087,383	0.0
Transportation Equipment - Light Trucks	15	\$	9,409,615	3,366,435	1,492,011	2,129,833	41,901	463,376	854,417	1,061,642	0.0
Transportation Equipment - Heavy Trucks	15	\$	17,069,783	6,106,978	2,706,626	3,863,686	76,012	840,601	1,549,979	1,925,902	0.0
Transportation Equipment - Cars	15	\$	1,271,530	454,909	201,617	287,806	5,662	62,616	115,458	143,461	0.0

Missouri-American Water Company
Staff Class Cost of Service Study

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK	
Transportation Equipment - Other	15	\$	4,500,077	\$ 1,609,972	\$ 713,543	\$ 1,018,577	\$ 20,039	\$ 221,606	\$ 408,618	\$ 507,722	0.0
Stores Equipment	2	\$	775,816	\$ 475,314	\$ 299,855	\$ -	\$ -	\$ -	\$ -	\$ 647	0.0
Tools, Shop and Garage Equipment	15	\$	5,814,647	\$ 2,080,279	\$ 921,984	\$ 1,316,125	\$ 25,893	\$ 286,342	\$ 527,984	\$ 656,039	0.0
Laboratory Equipment	15	\$	772,519	\$ 276,381	\$ 122,492	\$ 174,857	\$ 3,440	\$ 38,043	\$ 70,147	\$ 87,160	0.0
Power Operated Equipment	15	\$	99,001	\$ 35,419	\$ 15,698	\$ 22,409	\$ 441	\$ 4,875	\$ 8,990	\$ 11,170	0.0
Communication Equipment (non Telephone)	15	\$	4,583,110	\$ 1,639,678	\$ 726,709	\$ 1,037,371	\$ 20,409	\$ 225,695	\$ 416,158	\$ 517,090	0.0
Telephone Equipment	15	\$	91,163	\$ 32,615	\$ 14,455	\$ 20,634	\$ 406	\$ 4,489	\$ 8,278	\$ 10,285	0.0
Miscellaneous Equipment	17	\$	2,424,253	\$ 693,771	\$ 182,587	\$ 859,997	\$ 215,775	\$ 55,636	\$ 13,312	\$ 403,175	0.0
Other Tangible Equipment	17	\$	49,665	\$ 14,213	\$ 3,741	\$ 17,619	\$ 4,421	\$ 1,140	\$ 273	\$ 8,260	0.0
TOTAL GENERAL PLANT		\$	127,009,735	\$ 45,460,343	\$ 20,109,864	\$ 28,890,258	\$ 771,304	\$ 6,151,334	\$ 11,251,302	\$ 14,375,329	0.0
TOTAL NET PLANT IN SERVICE (Rate Base)		\$	2,049,711,531	\$ 586,744,193	\$ 154,531,212	\$ 726,950,964	\$ 182,393,232	\$ 47,028,661	\$ 11,252,156	\$ 340,811,113	0.0

Missouri-American Water Company
Staff Class Cost of Service Study

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK								
CURRENT MARGIN REVENUES	\$	-	\$	-	\$	-	\$	-	0.0								
ZERO REVENUE INCREASE PLUG	\$	(281,265,749)	\$	(95,992,252)	\$	(32,799,945)	\$	(76,548,264)	\$	(45,667,026)	\$	(13,731,992)	\$	(9,421,051)	\$	(7,105,219)	0.0
COS MARGIN REVENUES @ 0%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
REVENUE ABOVE (BELOW) COS	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
% CHANGE NEEDED TO BRING CLASS REVENUE TO COST-OF SERVICE		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%	0.0

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

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Private	Public	
REVENUES											
OPERATING REVENUES											
461.100	\$ 54,876,626 Residential		To Residential \$ 54,876,626	\$ 54,876,626	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
461.200	\$ 17,934,442 Commercial		To Commercial \$ 17,934,442	\$ -	\$ 17,934,442	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
461.300	\$ 9,496,157 Industrial		To Industrial \$ 9,496,157	\$ -	\$ -	\$ 9,496,157	\$ -	\$ -	\$ -	\$ -	\$ -
462.000	\$ 1,434,399 Private Fire Protection		To Private Fire Protection \$ 1,434,399	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,434,399	\$ -	\$ -
463.000	\$ - Public Fire Protection		To Public Fire Protection \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
470.000	\$ 240,295 Other Revenue - Late Payment Charge	19	\$ 240,295	\$ 128,412	\$ 35,782	\$ 32,219	\$ 8,209	\$ 16,061	\$ 3,973	\$ 15,639	\$ -
472.000	\$ 292,394 Other Revenue - Rent	19	\$ 292,394	\$ 156,253	\$ 43,540	\$ 39,205	\$ 9,989	\$ 19,543	\$ 4,834	\$ 19,029	\$ -
464.000	\$ 3,938,759 Other Public Authority		To Other Public Authority \$ 3,938,759	\$ -	\$ -	\$ -	\$ 3,938,759	\$ -	\$ -	\$ -	\$ -
466.000	\$ 3,626,612 Sales for Resale		To Sales for Resale \$ 3,626,612	\$ -	\$ -	\$ -	\$ -	\$ 3,626,612	\$ -	\$ -	\$ -
471.000	\$ 1,713,635 Other Water Revenue - Oper. Rev.	19	\$ 1,713,635	\$ 915,754	\$ 255,172	\$ 229,769	\$ 58,545	\$ 114,537	\$ 28,333	\$ 111,524	\$ -
	TOTAL OPERATING REVENUES		\$ 93,553,319	\$ 56,077,046	\$ 18,268,936	\$ 9,797,351	\$ 4,015,502	\$ 3,776,753	\$ 1,471,540	\$ 146,192	\$ -
OPERATION AND MAINTENANCE EXPENSES											
SOURCE OF SUPPLY EXPENSES											
601.000	\$ 323,975 Operation Labor & Expenses	2	\$ 323,975	\$ 153,869	\$ 57,784	\$ 68,681	\$ 13,765	\$ 29,821	\$ 56	\$ -	\$ 0.0
602.000	\$ 1,069,195 Purchased Water	2	\$ 1,069,195	\$ 507,804	\$ 190,701	\$ 226,663	\$ 45,427	\$ 98,415	\$ 184	\$ -	\$ 0.0
603.000	\$ 144,700 Miscellaneous Expenses	2	\$ 144,700	\$ 68,724	\$ 25,809	\$ 30,676	\$ 6,148	\$ 13,319	\$ 25	\$ -	\$ 0.0
604.000	\$ 5,792 Rents - SSE	2	\$ 5,792	\$ 2,751	\$ 1,033	\$ 1,228	\$ 246	\$ 533	\$ 1	\$ -	\$ 0.0
610.000	\$ - Maint. Supervision & Engineering	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0
611.000	\$ - Maint. Of Structures & Improvements	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0
612.000	\$ - Maint. Of Collect. & Impound. Reservoirs	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0
613.000	\$ - Maint. Of Lake, River and Other Intakes	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0
614.000	\$ 163,647 Maint. Of Wells & Springs	2	\$ 163,647	\$ 77,723	\$ 29,188	\$ 34,692	\$ 6,953	\$ 15,063	\$ 28	\$ -	\$ 0.0
615.000	\$ - Maint. Of Infiltration Galleries & Tunnels	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0
616.000	\$ - Maint. Of Supply Mains	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0
617.000	\$ 34,830 Maint. Of Misc. Water Source Plant	2	\$ 34,830	\$ 16,542	\$ 6,212	\$ 7,384	\$ 1,480	\$ 3,206	\$ 6	\$ -	\$ 0.0
	TOTAL SOURCE OF SUPPLY EXPENSES		\$ 1,742,139	\$ 827,413	\$ 310,727	\$ 369,323	\$ 74,019	\$ 160,357	\$ 300	\$ -	0.0
PUMPING EXPENSES											
620.000	\$ 101,459 Operation Supervision & Engineering - PE	3	\$ 101,459	\$ 43,169	\$ 16,212	\$ 19,269	\$ 3,862	\$ 8,366	\$ 2,611	\$ 7,971	\$ 0.0
621.000	\$ 582 Fuel for Power Production	1	\$ 582	\$ 253	\$ 107	\$ 145	\$ 25	\$ 51	\$ 0	\$ -	\$ 0.0
622.000	\$ - Power Production Labor & Expenses	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0
623.000	\$ 131,901 Fuel or Power Purchased for Pumping	1	\$ 131,901	\$ 57,428	\$ 24,216	\$ 32,813	\$ 5,768	\$ 11,639	\$ 37	\$ -	\$ 0.0
624.000	\$ 989,729 Pumping Labor and Expenses	3	\$ 989,729	\$ 421,109	\$ 158,143	\$ 187,965	\$ 37,672	\$ 81,613	\$ 25,468	\$ 77,759	\$ 0.0
625.000	\$ - Expensess Transferred - Cr.	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0
626.000	\$ 29,317 Miscellaneous Expenses	3	\$ 29,317	\$ 12,474	\$ 4,684	\$ 5,568	\$ 1,116	\$ 2,417	\$ 754	\$ 2,303	\$ 0.0
627.000	\$ 1,606 Rents - PE	3	\$ 1,606	\$ 683	\$ 257	\$ 305	\$ 61	\$ 132	\$ 41	\$ 126	\$ 0.0
630.000	\$ 16,216 Maint. Supervision & Engineering - PE	3	\$ 16,216	\$ 6,900	\$ 2,591	\$ 3,080	\$ 617	\$ 1,337	\$ 417	\$ 1,274	\$ 0.0
631.000	\$ - Main. Of Structures & Improvements - PE	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0
632.000	\$ - Maint. Of Power Production Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0
633.000	\$ 181,812 Maint. Of Pumping Equipment	3	\$ 181,812	\$ 77,357	\$ 29,051	\$ 34,529	\$ 6,920	\$ 14,992	\$ 4,678	\$ 14,284	\$ 0.0
	TOTAL PUMPING EXPENSES		\$ 1,452,622	\$ 619,372	\$ 235,260	\$ 283,673	\$ 56,042	\$ 120,549	\$ 34,008	\$ 103,718	0.0
WATER TREATMENT EXPENSES											
640.000	\$ 297,867 Operation. Supervision & Engineer. - WTE	2	\$ 297,867	\$ 141,469	\$ 53,127	\$ 63,146	\$ 12,656	\$ 27,417	\$ 51	\$ -	\$ 0.0
641.000	\$ 2,719,225 Chemicals - WTE	2	\$ 2,719,225	\$ 1,291,471	\$ 485,000	\$ 576,459	\$ 115,532	\$ 250,293	\$ 469	\$ -	\$ 0.0
642.000	\$ 730,935 Operation Labor & Expense - WTE	2	\$ 730,935	\$ 347,151	\$ 130,369	\$ 154,954	\$ 31,055	\$ 67,280	\$ 126	\$ -	\$ 0.0
643.000	\$ 4,368,885 Miscellaneous Expenses - WTE	2	\$ 4,368,885	\$ 2,074,962	\$ 779,233	\$ 926,177	\$ 185,622	\$ 402,138	\$ 753	\$ -	\$ 0.0
644.000	\$ 564 Rents - WTE	2	\$ 564	\$ 268	\$ 101	\$ 120	\$ 24	\$ 52	\$ 0	\$ -	\$ 0.0
650.000	\$ 143,544 Maint. Supervision & Engineering - WTE	2	\$ 143,544	\$ 68,175	\$ 25,602	\$ 30,430	\$ 6,099	\$ 13,213	\$ 25	\$ -	\$ 0.0
651.000	\$ - Maint. Of Structures & Improvements - WTE	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0
652.000	\$ 51,149 Maint. Of Water Treatment Equipment	2	\$ 51,149	\$ 24,293	\$ 9,123	\$ 10,843	\$ 2,173	\$ 4,708	\$ 9	\$ -	\$ 0.0
	TOTAL WATER TREATMENT EXPENSES		\$ 8,312,169	\$ 3,947,789	\$ 1,482,555	\$ 1,762,130	\$ 353,161	\$ 765,101	\$ 1,433	\$ -	0.0
TRANSMISSION & DIST. EXPENSES											
660.000	\$ 38,990 Operation Supervision & Engineering - TDE	11	\$ 38,990	\$ 21,635	\$ 6,071	\$ 4,330	\$ 1,434	\$ 2,501	\$ 822	\$ 2,196	\$ 0.0
661.000	\$ - Storage Facilities Expenses TDE	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0
662.000	\$ 1,421,159 Transmission & Distribution Lines Expenses	7	\$ 1,421,159	\$ 656,612	\$ 224,365	\$ 212,449	\$ 53,446	\$ 125,397	\$ 36,674	\$ 112,216	\$ 0.0
663.000	\$ 479,602 Meter Expenses - TDE	9	\$ 479,602	\$ 372,273	\$ 77,600	\$ 8,651	\$ 18,693	\$ 2,385	\$ -	\$ -	\$ 0.0
664.000	\$ 91,872 Customer Installation Expenses - TDE	10	\$ 91,872	\$ 76,811	\$ 8,304	\$ 208	\$ 1,167	\$ 59	\$ 5,323	\$ -	\$ 0.0
665.000	\$ 471,984 Miscellaneous Expenses - TDE	11	\$ 471,984	\$ 261,900	\$ 73,492	\$ 52,420	\$ 17,364	\$ 30,281	\$ 9,948	\$ 26,580	\$ 0.0
666.000	\$ 1,358 Rents - TDE	11	\$ 1,358	\$ 754	\$ 211	\$ 151	\$ 50	\$ 87	\$ 29	\$ 76	\$ 0.0
670.000	\$ 25,200 Maint. Supervision and Engineering - TDE	12	\$ 25,200	\$ 12,199	\$ 3,174	\$ 2,390	\$ 722	\$ 1,398	\$ 633	\$ 4,684	\$ 0.0
671.000	\$ - Maint. Of Structures & Improvements - TDE	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0
672.000	\$ 14,526 Maint. Of Dist. Reservoirs & Standpipes - TDE	5	\$ 14,526	\$ 6,831	\$ 2,315	\$ 2,142	\$ 552	\$ 1,303	\$ 341	\$ 1,042	\$ 0.0
673.000	\$ 306,681 Maint. Of Transmission & Distribution Mains	7	\$ 306,681	\$ 141,695	\$ 48,417	\$ 45,846	\$ 11,533	\$ 27,060	\$ 7,914	\$ 24,216	\$ 0.0
674.000	\$ - Maint. Of Fire Mains - TDE	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0
675.000	\$ 81,482 Maint. Of Services - TDE	10	\$ 81,482	\$ 68,124	\$ 7,365	\$ 185	\$ 1,035	\$ 52	\$ 4,721	\$ -	\$ 0.0
676.000	\$ 42,781 Maint. Of Meters - TDE	9	\$ 42,781	\$ 33,207	\$ 6,922	\$ 772	\$ 1,667	\$ 213	\$ -	\$ -	\$ 0.0
677.000	\$ 70,688 Maint. Of Hydrants - TDE	8	\$ 70,688	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,688	\$ 0.0
678.000	\$ 625,378 Maint. Of Miscellaneous Plant - TDE	12	\$ 625,378	\$ 302,728	\$ 78,778	\$ 59,301	\$ 17,916	\$ 34,686	\$ 15,721	\$ 116,248	\$ 0.0
	TOTAL TRANSMISSION & DIST. EXPENSES		\$ 3,671,701	\$ 1,954,769	\$ 537,016	\$ 388,845	\$ 125,580	\$ 225,420	\$ 82,125	\$ 357,946	0.0

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

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional							Fire Protection			
				Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Private	Public			
CUSTOMER ACCOUNTS EXPENSES													
901.000	\$ - Supervision - CAE	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
902.000	\$ 425,293 Meter Reading Expenses - CAE	14	\$ 425,293	\$ 388,325	\$ 32,907	\$ 370	\$ 3,589	\$ 102	\$ -	\$ -	\$ -	\$ -	0.0
903.000	\$ 486,827 Customer Records & Collection Expenses	13	\$ 486,827	\$ 438,740	\$ 37,180	\$ 418	\$ 4,055	\$ 116	\$ 6,319	\$ -	\$ -	\$ -	0.0
904.000	\$ 802,130 Uncollectible Amounts - CAE	13	\$ 802,130	\$ 722,899	\$ 61,260	\$ 688	\$ 6,681	\$ 191	\$ 10,412	\$ -	\$ -	\$ -	0.0
905.000	\$ 153,745 Misc. Customer Accounts Expenses - CAE	13	\$ 153,745	\$ 138,559	\$ 11,742	\$ 132	\$ 1,281	\$ 37	\$ 1,996	\$ -	\$ -	\$ -	0.0
	TOTAL CUSTOMER ACCOUNTS EXPENSES		\$ 1,867,995	\$ 1,688,522	\$ 143,089	\$ 1,608	\$ 15,605	\$ 445	\$ 18,726	\$ -	\$ -	\$ -	0.0
CUSTOMER SERVICE EXPENSES													
907.000	\$ 2,813 Customer Service & Information Expenses	10	\$ 2,813	\$ 2,352	\$ 254	\$ 6	\$ 36	\$ 2	\$ 163	\$ -	\$ -	\$ -	0.0
	TOTAL CUSTOMER SERVICE EXPENSES		\$ 2,813	\$ 2,352	\$ 254	\$ 6	\$ 36	\$ 2	\$ 163	\$ -	\$ -	\$ -	0.0
SALES PROMOTION EXPENSES													
910.000	\$ - Sales Promotion Expenses - SPE	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL SALES PROMOTION EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
ADMIN. & GENERAL EXPENSES													
920.000	\$ 436,737 Admin. & General Salaries	10	\$ 436,737	\$ 365,141	\$ 39,477	\$ 991	\$ 5,547	\$ 278	\$ 25,303	\$ -	\$ -	\$ -	0.0
921.000	\$ 1,524,398 Office Supplies & Expenses	15	\$ 1,524,398	\$ 888,971	\$ 213,989	\$ 181,565	\$ 47,347	\$ 88,637	\$ 23,548	\$ 80,341	\$ -	\$ -	0.0
922.000	\$ - Admin. Expenses Transferred - Credit	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
923.000	\$ 10,200,824 Outside Services Employed	15	\$ 10,200,824	\$ 5,948,735	\$ 1,431,951	\$ 1,214,981	\$ 316,829	\$ 593,135	\$ 157,574	\$ 537,619	\$ -	\$ -	0.0
924.000	\$ 1,851,757 Property Insurance	15	\$ 1,851,757	\$ 1,079,875	\$ 259,942	\$ 220,556	\$ 57,514	\$ 107,672	\$ 28,604	\$ 97,594	\$ -	\$ -	0.0
925.000	\$ 41,901 Injuries & Damages	16	\$ 41,901	\$ 23,812	\$ 5,999	\$ 5,131	\$ 1,343	\$ 2,515	\$ 760	\$ 2,342	\$ -	\$ -	0.0
926.000	\$ 717,240 Employee Pension & Benefits	16	\$ 717,240	\$ 407,599	\$ 102,685	\$ 87,829	\$ 22,992	\$ 43,047	\$ 13,004	\$ 40,084	\$ -	\$ -	0.0
927.000	\$ - Franchise Requirements	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
928.000	\$ 27,495 Regulatory Commission Expenses	15	\$ 27,495	\$ 16,034	\$ 3,860	\$ 3,275	\$ 854	\$ 1,599	\$ 425	\$ 1,449	\$ -	\$ -	0.0
929.000	\$ - Duplicate Charges - Credit	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
930.100	\$ - Institutional or Goodwill Advertising Expenses	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
930.200	\$ 1,073,857 Misc. General Expenses	15	\$ 1,073,857	\$ 626,233	\$ 150,744	\$ 127,903	\$ 33,353	\$ 62,440	\$ 16,588	\$ 56,596	\$ -	\$ -	0.0
930.300	\$ 24,504 Research & Development Expenses - AGE	15	\$ 24,504	\$ 14,290	\$ 3,440	\$ 2,919	\$ 761	\$ 1,425	\$ 379	\$ 1,291	\$ -	\$ -	0.0
931.000	\$ 57,633 Rents - AGE	15	\$ 57,633	\$ 33,609	\$ 8,090	\$ 6,864	\$ 1,790	\$ 3,351	\$ 890	\$ 3,037	\$ -	\$ -	0.0
932.000	\$ 136,630 Maint. Of General Plant - AGE	15	\$ 136,630	\$ 79,677	\$ 19,180	\$ 16,273	\$ 4,244	\$ 7,944	\$ 2,111	\$ 7,201	\$ -	\$ -	0.0
	TOTAL ADMIN. & GENERAL EXPENSES		\$ 16,092,976	\$ 9,483,977	\$ 2,239,356	\$ 1,868,287	\$ 492,573	\$ 912,043	\$ 269,185	\$ 827,555	\$ -	\$ -	0.0
	TOTAL OPERATION AND MAINTENANCE EXPENSES		\$ 33,142,415	\$ 18,524,194	\$ 4,948,258	\$ 4,673,872	\$ 1,117,015	\$ 2,183,916	\$ 405,940	\$ 1,289,219	\$ -	\$ -	0.0

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

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Private	Public	
DEPRECIATION EXPENSES											
INTANGIBLE PLANT											
301.000 \$	- Organization	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
302.000 \$	- Franchises and Consents	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
303.000 \$	- Miscellaneous Intangible Plant	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL INTANGIBLE PLANT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
SOURCE OF SUPPLY											
310.000 \$	- Land and Land Rights - SPP	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
311.000 \$	265,135 Structures and Improvements - SPP	2	\$ 265,135	\$ 125,923	\$ 47,289	\$ 56,207	\$ 11,265	\$ 24,405	\$ 46	\$ -	0.0
312.000 \$	590 Collecting & Impounding Reservoirs	2	\$ 590	\$ 280	\$ 105	\$ 125	\$ 25	\$ 54	\$ 0	\$ -	0.0
313.000 \$	263,834 Lake, River and Other Intakes	2	\$ 263,834	\$ 125,306	\$ 47,057	\$ 55,931	\$ 11,210	\$ 24,285	\$ 45	\$ -	0.0
314.000 \$	274,913 Wells and Springs	2	\$ 274,913	\$ 130,567	\$ 49,033	\$ 58,280	\$ 11,680	\$ 25,305	\$ 47	\$ -	0.0
315.000 \$	32 Infiltration Galleries and Tunnels	2	\$ 32	\$ 15	\$ 6	\$ 7	\$ 1	\$ 3	\$ 0	\$ -	0.0
316.000 \$	239,971 Supply Mains	2	\$ 239,971	\$ 113,972	\$ 42,801	\$ 50,872	\$ 10,196	\$ 22,088	\$ 41	\$ -	0.0
317.000 \$	20,828 Other Water Source Plant	2	\$ 20,828	\$ 9,892	\$ 3,715	\$ 4,415	\$ 885	\$ 1,917	\$ 4	\$ -	0.0
	TOTAL SOURCE OF SUPPLY PLANT		\$ 1,065,303	\$ 505,956	\$ 190,007	\$ 225,838	\$ 45,262	\$ 98,057	\$ 184	\$ -	0.0
PUMPING PLANT											
320.000 \$	- Land and Land Rights - PP	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
321.000 \$	553,865 Structures and Improvements - PP	3	\$ 553,865	\$ 235,658	\$ 88,499	\$ 105,188	\$ 21,081	\$ 45,672	\$ 14,252	\$ 43,515	0.0
322.000 \$	- Boiler Plant Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
323.000 \$	101,423 Other Power Production Equipment	3	\$ 101,423	\$ 43,153	\$ 16,206	\$ 19,262	\$ 3,860	\$ 8,363	\$ 2,610	\$ 7,968	0.0
324.000 \$	4,426 Steam Pumping Equipment	3	\$ 4,426	\$ 1,883	\$ 707	\$ 841	\$ 168	\$ 365	\$ 114	\$ 348	0.0
325.000 \$	551,373 Electric Pumping Equipment	3	\$ 551,373	\$ 234,597	\$ 88,101	\$ 104,715	\$ 20,987	\$ 45,466	\$ 14,188	\$ 43,319	0.0
326.000 \$	9,059 Diesel Pumping Equipment	3	\$ 9,059	\$ 3,854	\$ 1,447	\$ 1,720	\$ 345	\$ 747	\$ 233	\$ 712	0.0
327.000 \$	6,881 Hydraulic Pumping Equipment	3	\$ 6,881	\$ 2,928	\$ 1,099	\$ 1,307	\$ 262	\$ 567	\$ 177	\$ 541	0.0
328.000 \$	63,688 Other Pumping Equipment	3	\$ 63,688	\$ 27,098	\$ 10,176	\$ 12,095	\$ 2,424	\$ 5,252	\$ 1,639	\$ 5,004	0.0
	TOTAL PUMPING PLANT		\$ 1,290,715	\$ 549,172	\$ 206,236	\$ 245,128	\$ 49,128	\$ 106,432	\$ 33,213	\$ 101,406	0.0
WATER TREATMENT PLANT											
330.000 \$	- Land and Land Rights - WTP	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
331.000 \$	1,614,157 Structures and Improvements - WTP	2	\$ 1,614,157	\$ 766,629	\$ 287,900	\$ 342,192	\$ 68,581	\$ 148,576	\$ 278	\$ -	0.0
332.000 \$	1,438,674 Water Treatment Equipment	2	\$ 1,438,674	\$ 683,285	\$ 256,601	\$ 304,990	\$ 61,125	\$ 132,424	\$ 248	\$ -	0.0
333.000 \$	49,058 Water Treatment - Other	2	\$ 49,058	\$ 23,300	\$ 8,750	\$ 10,400	\$ 2,084	\$ 4,516	\$ 8	\$ -	0.0
	TOTAL WATER TREATMENT PLANT		\$ 3,101,889	\$ 1,473,214	\$ 553,252	\$ 657,582	\$ 131,791	\$ 285,516	\$ 535	\$ -	0.0
TRANSMISSION & DISTRIBUTION PLANT											
340.000 \$	- Land and Land Rights - TDP	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
341.000 \$	106,423 Structures and Improvements - TDP	7	\$ 106,423	\$ 49,170	\$ 16,801	\$ 15,909	\$ 4,002	\$ 9,390	\$ 2,746	\$ 8,403	0.0
341.100 \$	- Structure and Improv - Special Crossing	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
342.000 \$	624,575 Distribution Reservoirs and Standpipes	5	\$ 624,575	\$ 293,727	\$ 99,556	\$ 92,096	\$ 23,715	\$ 56,027	\$ 14,647	\$ 44,806	0.0
343.000 \$	5,173,226 Transmission and Distribution Mains	7	\$ 5,173,226	\$ 2,390,164	\$ 816,720	\$ 773,347	\$ 194,552	\$ 456,462	\$ 133,499	\$ 408,482	0.0
344.000 \$	9,949 Fire Mains	8	\$ 9,949	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,949	0.0
345.000 \$	2,101,635 Services	10	\$ 2,101,635	\$ 1,757,108	\$ 189,968	\$ 4,769	\$ 26,692	\$ 1,339	\$ 121,759	\$ -	0.0
346.000 \$	1,149,260 Meters	9	\$ 1,149,260	\$ 892,070	\$ 185,952	\$ 20,730	\$ 44,795	\$ 5,714	\$ -	\$ -	0.0
347.000 \$	539,971 Meter Installations	9	\$ 539,971	\$ 419,132	\$ 87,368	\$ 9,740	\$ 21,046	\$ 2,685	\$ -	\$ -	0.0
348.000 \$	569,618 Hydrants	8	\$ 569,618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 569,618	0.0
349.000 \$	2,707 Other Transmission & Distribution Plant	4	\$ 2,707	\$ 1,260	\$ 427	\$ 395	\$ 102	\$ 240	\$ 70	\$ 214	0.0
	TOTAL TRANSMISSION & DIST. PLANT		\$ 10,277,364	\$ 5,802,630	\$ 1,396,792	\$ 916,986	\$ 314,904	\$ 531,858	\$ 272,721	\$ 1,041,473	0.0
INCENTIVE COMPENSATION CAPITALIZATION											
0.000 \$	- Incentive Compensation Capitalization Adj.	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
GENERAL PLANT											
389.000 \$	- Land and Land Rights - GP	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
390.000 \$	403,908 Structures and Improvements - GP	15	\$ 403,908	\$ 235,544	\$ 56,699	\$ 48,108	\$ 12,545	\$ 23,486	\$ 6,239	\$ 21,287	0.0
390.100 \$	158,278 Office Structures	15	\$ 158,278	\$ 92,302	\$ 22,218	\$ 18,852	\$ 4,916	\$ 9,203	\$ 2,445	\$ 8,342	0.0
390.300 \$	88,099 Miscellaneous Structures	15	\$ 88,099	\$ 51,376	\$ 12,367	\$ 10,493	\$ 2,736	\$ 5,123	\$ 1,361	\$ 4,643	0.0
390.900 \$	707 Structures & Improvements - Leasehold	15	\$ 707	\$ 412	\$ 99	\$ 84	\$ 22	\$ 41	\$ 11	\$ 37	0.0
391.000 \$	31,516 Office Furniture and Equipment	15	\$ 31,516	\$ 18,379	\$ 4,424	\$ 3,754	\$ 979	\$ 1,833	\$ 487	\$ 1,661	0.0
391.100 \$	316,233 Computers & Peripheral Equipment	15	\$ 316,233	\$ 184,415	\$ 44,392	\$ 37,665	\$ 9,822	\$ 18,388	\$ 4,885	\$ 16,667	0.0
391.200 \$	395,748 Computer Hardware & Software	15	\$ 395,748	\$ 230,785	\$ 55,554	\$ 47,136	\$ 12,292	\$ 23,011	\$ 6,113	\$ 20,857	0.0
391.250 \$	735,378 Computer Software	15	\$ 735,378	\$ 428,845	\$ 103,229	\$ 87,588	\$ 22,840	\$ 42,759	\$ 11,360	\$ 38,757	0.0
391.260 \$	- Personal Computer Software	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
391.300 \$	3,616 Other Office Equipment	15	\$ 3,616	\$ 2,109	\$ 508	\$ 431	\$ 112	\$ 210	\$ 56	\$ 191	0.0
391.400 \$	610,342 BTS Initial Investment	15	\$ 610,342	\$ 355,928	\$ 85,677	\$ 72,695	\$ 18,957	\$ 35,489	\$ 9,428	\$ 32,167	0.0
392.100 \$	397,021 Transportation Equipment - Light Trucks	15	\$ 397,021	\$ 231,528	\$ 55,732	\$ 47,288	\$ 12,331	\$ 23,085	\$ 6,133	\$ 20,924	0.0
392.200 \$	- Transportation Equipment - Heavy Trucks	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
392.300 \$	- Transportation Equipment - Cars	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0

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

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential			Commercial		Industrial	Other Public Authorities	Sales for Resale	Fire Protection		
										Private	Public			
392.400	\$ 196,618 Transportation Equipment - Other	15	\$ 196,618	\$ 114,660	\$ 27,600	\$ 23,418	\$ 6,107	\$ 11,433	\$ 3,037	\$ 10,362			0.0	
393.000	\$ 8,946 Stores Equipment	2	\$ 8,946	\$ 4,249	\$ 1,596	\$ 1,896	\$ 380	\$ 823	\$ 2	\$ -			0.0	
394.000	\$ 145,924 Tools, Shop and Garage Equipment	15	\$ 145,924	\$ 85,097	\$ 20,484	\$ 17,380	\$ 4,532	\$ 8,485	\$ 2,254	\$ 7,691			0.0	
395.000	\$ 39,279 Laboratory Equipment	15	\$ 39,279	\$ 22,906	\$ 5,514	\$ 4,678	\$ 1,220	\$ 2,284	\$ 607	\$ 2,070			0.0	
396.000	\$ 53,632 Power Operated Equipment	15	\$ 53,632	\$ 31,276	\$ 7,529	\$ 6,388	\$ 1,666	\$ 3,118	\$ 828	\$ 2,827			0.0	
397.100	\$ 425,304 Communication Equipment (non telephone)	15	\$ 425,304	\$ 248,021	\$ 59,702	\$ 50,656	\$ 13,210	\$ 24,730	\$ 6,570	\$ 22,415			0.0	
397.200	\$ 6,647 Telephone Equipment	15	\$ 6,647	\$ 3,876	\$ 933	\$ 792	\$ 206	\$ 386	\$ 103	\$ 350			0.0	
398.000	\$ 148,201 Miscellaneous Equipment	15	\$ 148,201	\$ 86,425	\$ 20,804	\$ 17,652	\$ 4,603	\$ 8,617	\$ 2,289	\$ 7,811			0.0	
399.000	\$ 5,637 Other Tangible Equipment	17	\$ 5,637	\$ 2,895	\$ 843	\$ 740	\$ 196	\$ 386	\$ 109	\$ 467			0.0	
	TOTAL GENERAL PLANT		\$ 4,171,034	\$ 2,431,029	\$ 585,905	\$ 497,696	\$ 129,672	\$ 242,889	\$ 64,316	\$ 219,527			0.0	
403.000	\$ 19,906.305 DEPRECIATION EXPENSES Note: Depreciation Expense adjusted. See Dep & Amort Expense Tab	17	\$ 19,906,305	\$ 10,224,183	\$ 2,977,824	\$ 2,614,938	\$ 692,613	\$ 1,361,387	\$ 384,868	\$ 1,650,491			0.0	
	AMORTIZATION EXPENSES													
404.000	\$ 953,348 Amortization of Expense	15	\$ 953,348	\$ 555,957	\$ 133,827	\$ 113,550	\$ 29,610	\$ 55,433	\$ 14,727	\$ 50,245			0.0	
405.000	\$ 527,881 Amortization of Reg Asset	15	\$ 527,881	\$ 307,840	\$ 74,102	\$ 62,874	\$ 16,396	\$ 30,694	\$ 8,154	\$ 27,821			0.0	
405.001	\$ - Amortization of Reg Asset AFUDC	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0.0	
407.000	\$ 158,892 Amortization - Property Losses	15	\$ 158,892	\$ 92,660	\$ 22,305	\$ 18,925	\$ 4,935	\$ 9,239	\$ 2,454	\$ 8,374			0.0	
	TOTAL AMORTIZATION EXPENSES		\$ 1,640,121	\$ 956,457	\$ 230,234	\$ 195,348	\$ 50,941	\$ 95,366	\$ 25,335	\$ 86,440			0.0	
	OTHER OPERATING EXPENSES													
408.100	\$ 7,951,687 Property Taxes	19	\$ 7,951,687	\$ 4,249,325	\$ 1,184,063	\$ 1,066,185	\$ 271,661	\$ 531,480	\$ 131,473	\$ 517,500			0.0	
408.101	\$ 618,099 Payroll Taxes	16	\$ 618,099	\$ 351,258	\$ 88,491	\$ 75,689	\$ 19,814	\$ 37,096	\$ 11,207	\$ 34,543			0.0	
408.102	\$ (26,164) Other Taxes	16	\$ (26,164)	\$ (14,869)	\$ (3,746)	\$ (3,204)	\$ (839)	\$ (1,570)	\$ (474)	\$ (1,462)			0.0	
408.103	\$ 516,574 PSC Assessment	15	\$ 516,574	\$ 301,246	\$ 72,515	\$ 61,527	\$ 16,044	\$ 30,037	\$ 7,980	\$ 27,225			0.0	
	TOTAL OTHER OPERATING EXPENSES		\$ 9,060,196	\$ 4,886,961	\$ 1,341,323	\$ 1,200,197	\$ 306,680	\$ 597,043	\$ 150,185	\$ 577,806			0.0	
	TOTAL OPERATION AND MAINTENANCE EXPENSES		\$ 63,749,037	\$ 34,591,795	\$ 9,497,638	\$ 8,684,356	\$ 2,167,250	\$ 4,237,712	\$ 966,329	\$ 3,603,957			0.0	
	NET INCOME BEFORE TAXES		\$ 29,804,282	\$ 21,485,251	\$ 8,771,297	\$ 1,112,994	\$ 1,848,253	\$ (460,959)	\$ 505,211	\$ (3,457,765)				
	INCOME TAXES													
409.100	\$ (465,887) Current Income Taxes	15	\$ (465,887)	\$ (271,688)	\$ (65,399)	\$ (55,490)	\$ (14,470)	\$ (27,089)	\$ (7,197)	\$ (24,554)			0.0	
	TOTAL CURRENT INCOME TAXES		\$ (465,887)	\$ (271,688)	\$ (65,399)	\$ (55,490)	\$ (14,470)	\$ (27,089)	\$ (7,197)	\$ (24,554)			0.0	
	DEFERRED INCOME TAXES													
410.100	\$ 5,545,130 Deferred Income Taxes - Def. Inc. Tax.	15	\$ 5,545,130	\$ 3,233,710	\$ 778,403	\$ 660,459	\$ 172,227	\$ 322,426	\$ 85,657	\$ 292,248			0.0	
412.200	\$ (3,900) Amortization of Deferred ITC	15	\$ (3,900)	\$ (2,274)	\$ (547)	\$ (465)	\$ (121)	\$ (227)	\$ (60)	\$ (206)			0.0	
0.000	\$ (214,743) Amortization of Protected Excess ADIT	15	\$ (214,743)	\$ (125,230)	\$ (30,145)	\$ (25,577)	\$ (6,670)	\$ (12,486)	\$ (3,317)	\$ (11,318)			0.0	
0.100	\$ (1,960,480) Amortization of Unprotected Excess ADIT	15	\$ (1,960,480)	\$ (1,143,278)	\$ (275,204)	\$ (233,505)	\$ (60,891)	\$ (113,994)	\$ (30,284)	\$ (103,324)			0.0	
	TOTAL DEFERRED INCOME TAXES		\$ 3,366,007	\$ 1,962,928	\$ 472,507	\$ 400,912	\$ 104,545	\$ 195,719	\$ 51,995	\$ 177,400			0.0	
	NET OPERATING INCOME		\$ 26,904,162	\$ 19,794,010	\$ 8,364,190	\$ 767,572	\$ 1,758,177	\$ (629,589)	\$ 460,412	\$ (3,610,611)				

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

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential			Commercial			Industrial	Other Public Authorities	Sales for Resale	Fire Protection		
									Private				Public		
PLANT IN SERVICE															
INTANGIBLE PLANT															
301.000	\$ 87,147	Organization	17	\$ 87,147	\$	44,760	\$ 13,036	\$ 11,448	\$	3,032	\$ 5,960	\$ 1,685	\$ 7,226	0.0	
302.000	\$ 43,698	Franchises and Consents	17	\$ 43,698	\$	22,444	\$ 6,537	\$ 5,740	\$	1,520	\$ 2,988	\$ 845	\$ 3,623	0.0	
303.000	\$ 554,239	Miscellaneous Intangible Plant	6	\$ 554,239	\$	255,481	\$ 95,891	\$ 113,845	\$	22,842	\$ 49,509	\$ 4,164	\$ 12,507	0.0	
		TOTAL INTANGIBLE PLANT		\$ 685,084	\$	322,685	\$ 115,464	\$ 131,033	\$	27,395	\$ 58,457	\$ 6,694	\$ 23,356	0.0	
SOURCE OF SUPPLY PLANT															
310.000	\$ 2,367,394	Land and Land Rights - SSP	2	\$ 2,367,394	\$	1,124,372	\$ 422,248	\$ 501,873	\$	100,584	\$ 217,909	\$ 408	\$ -	0.0	
311.000	\$ 13,458,654	Structures and Improvements - SPP	2	\$ 13,458,654	\$	6,392,065	\$ 2,400,481	\$ 2,853,154	\$	571,821	\$ 1,238,813	\$ 2,320	\$ -	0.0	
312.000	\$ 168,617	Collecting & Impounding Reservoirs	2	\$ 168,617	\$	80,083	\$ 30,074	\$ 35,746	\$	7,164	\$ 15,520	\$ 29	\$ -	0.0	
313.000	\$ 7,390,315	Lake, River and Other Intakes	2	\$ 7,390,315	\$	3,509,963	\$ 1,318,134	\$ 1,566,702	\$	313,994	\$ 680,248	\$ 1,274	\$ -	0.0	
314.000	\$ 10,909,241	Wells and Springs	2	\$ 10,909,241	\$	5,181,245	\$ 1,945,768	\$ 2,312,693	\$	463,504	\$ 1,004,150	\$ 1,880	\$ -	0.0	
315.000	\$ 1,804	Infiltration Galleries and Tunnels	2	\$ 1,804	\$	857	\$ 322	\$ 382	\$	77	\$ 166	\$ 0	\$ -	0.0	
316.000	\$ 16,549,730	Supply Mains	2	\$ 16,549,730	\$	7,860,144	\$ 2,951,804	\$ 3,508,443	\$	703,153	\$ 1,523,334	\$ 2,853	\$ -	0.0	
317.000	\$ 419,067	Other Water Source Plant	2	\$ 419,067	\$	199,032	\$ 74,745	\$ 88,840	\$	17,805	\$ 38,573	\$ 72	\$ -	0.0	
		TOTAL SOURCE OF SUPPLY PLANT		\$ 51,264,822	\$	24,347,761	\$ 9,143,575	\$ 10,867,834	\$	2,178,102	\$ 4,718,714	\$ 8,837	\$ -	0.0	
PUMPING PLANT															
320.000	\$ 188,269	Land and Land Rights - PP	3	\$ 188,269	\$	80,104	\$ 30,082	\$ 35,755	\$	7,166	\$ 15,525	\$ 4,845	\$ 14,792	0.0	
321.000	\$ 14,021,910	Structures and Improvements - PP	3	\$ 14,021,910	\$	5,966,023	\$ 2,240,484	\$ 2,662,986	\$	533,708	\$ 1,156,244	\$ 360,820	\$ 1,101,643	0.0	
322.000	\$ -	Boiler Plant Equipment	3	\$ -	\$	-	\$ -	\$ -	\$	-	\$ -	\$ -	\$ -	0.0	
323.000	\$ 3,325,356	Other Power Production Equipment	3	\$ 3,325,356	\$	1,414,868	\$ 531,340	\$ 631,539	\$	126,571	\$ 274,208	\$ 85,570	\$ 261,259	0.0	
324.000	\$ 234,170	Steam Pumping Equipment	3	\$ 234,170	\$	99,634	\$ 37,417	\$ 44,473	\$	8,913	\$ 19,310	\$ 6,026	\$ 18,398	0.0	
325.000	\$ 29,173,154	Electric Pumping Equipment	3	\$ 29,173,154	\$	12,412,554	\$ 4,661,419	\$ 5,540,451	\$	1,110,402	\$ 2,405,613	\$ 750,701	\$ 2,292,014	0.0	
326.000	\$ 479,289	Diesel Pumping Equipment	3	\$ 479,289	\$	203,927	\$ 76,583	\$ 91,025	\$	18,243	\$ 39,522	\$ 12,333	\$ 37,656	0.0	
327.000	\$ 364,051	Hydraulic Pumping Equipment	3	\$ 364,051	\$	154,896	\$ 58,170	\$ 69,139	\$	13,857	\$ 30,020	\$ 9,368	\$ 28,402	0.0	
328.000	\$ 3,369,721	Other Pumping Equipment	3	\$ 3,369,721	\$	1,433,744	\$ 538,429	\$ 639,964	\$	128,260	\$ 277,867	\$ 86,712	\$ 264,745	0.0	
		TOTAL PUMPING PLANT		\$ 51,155,920	\$	21,765,752	\$ 8,173,925	\$ 9,715,331	\$	1,947,120	\$ 4,218,308	\$ 1,316,375	\$ 4,019,109	0.0	
WATER TREATMENT PLANT															
330.000	\$ 1,457,375	Land and Land Rights - WTP	2	\$ 1,457,375	\$	692,167	\$ 259,937	\$ 308,955	\$	61,920	\$ 134,145	\$ 251	\$ -	0.0	
331.000	\$ 68,981,065	Structures and Improvements - WTP	2	\$ 68,981,065	\$	32,761,900	\$ 12,303,438	\$ 14,623,571	\$	2,930,816	\$ 6,349,420	\$ 11,891	\$ -	0.0	
332.000	\$ 65,994,199	Water Treatment Equipment	2	\$ 65,994,199	\$	31,343,345	\$ 11,770,701	\$ 13,990,373	\$	2,803,912	\$ 6,074,491	\$ 11,376	\$ -	0.0	
333.000	\$ 1,473,221	Water Treatment - Other	2	\$ 1,473,221	\$	699,693	\$ 262,763	\$ 312,314	\$	62,593	\$ 135,604	\$ 254	\$ -	0.0	
		TOTAL WATER TREATMENT PLANT		\$ 137,905,860	\$	65,497,135	\$ 24,596,839	\$ 29,235,212	\$	5,859,242	\$ 12,693,660	\$ 23,771	\$ -	0.0	
TRANSMISSION & DIST. PLANT															
340.000	\$ 1,412,978	Land and Land Rights - TDP	7	\$ 1,412,978	\$	652,832	\$ 223,073	\$ 211,226	\$	53,138	\$ 124,675	\$ 36,463	\$ 111,570	0.0	
341.000	\$ 7,142,498	Structures and Improvements - TDP	7	\$ 7,142,498	\$	3,300,018	\$ 1,127,617	\$ 1,067,734	\$	268,611	\$ 630,222	\$ 184,318	\$ 563,978	0.0	
342.000	\$ 36,739,690	Distribution Reservoirs and Standpipes	5	\$ 36,739,690	\$	17,278,054	\$ 5,856,255	\$ 5,417,427	\$	1,395,025	\$ 3,295,698	\$ 861,569	\$ 2,635,662	0.0	
343.000	\$ 372,174,547	Transmission and Distribution Mains	7	\$ 372,174,547	\$	171,954,231	\$ 58,756,803	\$ 55,636,480	\$	13,996,527	\$ 32,839,025	\$ 9,604,259	\$ 29,387,221	0.0	
344.000	\$ 637,786	Fire Mains	8	\$ 637,786	\$	-	\$ -	\$ -	\$	-	\$ -	\$ -	\$ 637,786	0.0	
345.000	\$ 71,973,792	Services	10	\$ 71,973,792	\$	60,174,909	\$ 6,505,753	\$ 163,314	\$	914,112	\$ 45,871	\$ 4,169,833	\$ -	0.0	
346.000	\$ 47,885,832	Meters	9	\$ 47,885,832	\$	37,169,567	\$ 7,747,999	\$ 863,740	\$	1,866,441	\$ 238,085	\$ -	\$ -	0.0	
347.000	\$ 22,498,781	Meter Installations	9	\$ 22,498,781	\$	17,463,828	\$ 3,640,336	\$ 405,822	\$	876,933	\$ 111,862	\$ -	\$ -	0.0	
348.000	\$ 30,790,177	Hydrants	8	\$ 30,790,177	\$	-	\$ -	\$ -	\$	-	\$ -	\$ -	\$ 30,790,177	0.0	
349.000	\$ 91,457	Other Transmission & Distribution Plant	4	\$ 91,457	\$	42,553	\$ 14,423	\$ 13,342	\$	3,436	\$ 8,117	\$ 2,361	\$ 7,225	0.0	
		TOTAL TRANSMISSION & DIST. PLANT		\$ 591,347,538	\$	308,035,994	\$ 83,872,259	\$ 63,779,086	\$	19,374,223	\$ 37,293,556	\$ 14,858,802	\$ 64,133,619	0.0	
INCENTIVE COMPENSATION CAPITALIZATION															
0.000	\$ -	Incentive Compensation Capitalization Adj.	15	\$ -	\$	-	\$ -	\$ -	\$	-	\$ -	\$ -	\$ -	0.0	
		TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$ -	\$	-	\$ -	\$ -	\$	-	\$ -	\$ -	\$ -	0.0	
GENERAL PLANT															
389.000	\$ 624,577	Land and Land Rights - GP	15	\$ 624,577	\$	364,230	\$ 87,676	\$ 74,391	\$	19,399	\$ 36,317	\$ 9,648	\$ 32,917	0.0	
390.000	\$ 13,374,431	Structures and Improvements - GP	15	\$ 13,374,431	\$	7,799,463	\$ 1,877,449	\$ 1,592,977	\$	415,398	\$ 777,667	\$ 206,597	\$ 704,879	0.0	
390.100	\$ 7,573,125	Office Structures	15	\$ 7,573,125	\$	4,416,361	\$ 1,063,085	\$ 902,006	\$	235,215	\$ 440,345	\$ 116,983	\$ 399,130	0.0	
390.300	\$ 2,368,258	Miscellaneous Structures	15	\$ 2,368,258	\$	1,381,079	\$ 332,447	\$ 282,074	\$	73,556	\$ 137,704	\$ 36,583	\$ 124,816	0.0	
390.900	\$ 25,725	Structures & Improvements - Leasehold	15	\$ 25,725	\$	15,002	\$ 3,611	\$ 3,064	\$	799	\$ 1,496	\$ 397	\$ 1,356	0.0	
391.000	\$ 903,029	Office Furniture and Equipment	15	\$ 903,029	\$	526,612	\$ 126,764	\$ 107,556	\$	28,047	\$ 52,507	\$ 13,949	\$ 47,953	0.0	
391.100	\$ 1,659,147	Computers & Peripheral Equipment	15	\$ 1,659,147	\$	967,552	\$ 232,904	\$ 197,615	\$	51,532	\$ 96,472	\$ 25,629	\$ 87,443	0.0	
391.200	\$ 2,076,325	Computer Hardware and Software	15	\$ 2,076,325	\$	1,210,834	\$ 291,466	\$ 247,303	\$	64,489	\$ 120,730	\$ 32,073	\$ 109,430	0.0	
391.250	\$ 14,707,567	Computer Software	15	\$ 14,707,567	\$	8,576,898	\$ 2,064,590	\$ 1,751,761	\$	456,804	\$ 855,183	\$ 227,190	\$ 775,140	0.0	
391.260	\$ -	Personal Computer Software	15	\$ -	\$	-	\$ -	\$ -	\$	-	\$ -	\$ -	\$ -	0.0	
391.300	\$ 34,570	Other Office Equipment	15	\$ 34,570	\$	20,160	\$ 4,853	\$ 4,117	\$	1,074	\$ 2,010	\$ 534	\$ 1,822	0.0	
391.400	\$ 12,206,838	BTS Initial Investment	15	\$ 12,206,838	\$	7,118,567	\$ 1,713,547	\$ 1,453,909	\$	379,134	\$ 709,776	\$ 188,561	\$ 643,343	0.0	
392.100	\$ 7,127,838	Transportation Equipment - Light Trucks	15	\$ 7,127,838	\$	4,156,686	\$ 1,000,578	\$ 848,969	\$	221,385	\$ 414,454	\$ 110,105	\$ 375,662	0.0	
392.200	\$ 3,795,414	Transportation Equipment - Heavy Trucks	15	\$ 3,795,414	\$	2,213,342	\$ 532,785	\$ 452,057	\$	117,882	\$ 220,687	\$ 58,628	\$ 200,032	0.0	
392.300	\$ 1,728,666	Transportation Equipment - Cars	15	\$ 1,728,666	\$	1,008,093	\$ 242,663	\$ 205,895	\$	53,691	\$ 100,515	\$ 26,703	\$ 91,107	0.0	

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

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential			Commercial		Industrial	Other Public Authorities	Sales for Resale	Fire Protection		
										Private	Public			
392.400	\$ 3,197,043 Transportation Equipment - Other	15	\$ 3,197,043	\$ 1,864,395	\$ 448,788	\$ 380,787	\$ 99,297	\$ 185,895	\$ 49,385	\$ 168,495			0.0	
393.000	\$ 230,557 Stores Equipment	2	\$ 230,557	\$ 109,501	\$ 41,122	\$ 48,877	\$ 9,796	\$ 21,222	\$ 40	\$ -			0.0	
394.000	\$ 3,912,179 Tools, Shop and Garage Equipment	15	\$ 3,912,179	\$ 2,281,435	\$ 549,176	\$ 465,964	\$ 121,509	\$ 227,477	\$ 60,432	\$ 206,186			0.0	
395.000	\$ 1,007,155 Laboratory Equipment	15	\$ 1,007,155	\$ 587,335	\$ 141,380	\$ 119,958	\$ 31,281	\$ 58,562	\$ 15,558	\$ 53,081			0.0	
396.000	\$ 1,415,081 Power Operated Equipment	15	\$ 1,415,081	\$ 825,222	\$ 198,643	\$ 168,545	\$ 43,951	\$ 82,281	\$ 21,859	\$ 74,580			0.0	
397.100	\$ 7,383,751 Communication Equipment (non Telephone)	15	\$ 7,383,751	\$ 4,305,925	\$ 1,036,502	\$ 879,450	\$ 229,333	\$ 429,334	\$ 114,058	\$ 389,150			0.0	
397.200	\$ 74,353 Telephone Equipment	15	\$ 74,353	\$ 43,360	\$ 10,437	\$ 8,856	\$ 2,309	\$ 4,323	\$ 1,149	\$ 3,919			0.0	
398.000	\$ 2,287,052 Miscellaneous Equipment	17	\$ 2,287,052	\$ 1,174,665	\$ 342,125	\$ 300,432	\$ 79,575	\$ 156,411	\$ 44,218	\$ 189,626			0.0	
399.000	\$ 231,995 Other Tangible Equipment	17	\$ 231,995	\$ 119,156	\$ 34,705	\$ 30,475	\$ 8,072	\$ 15,866	\$ 4,485	\$ 19,235			0.0	
TOTAL GENERAL PLANT			\$ 87,944,676	\$ 51,085,872	\$ 12,377,296	\$ 10,527,040	\$ 2,743,529	\$ 5,147,232	\$ 1,364,766	\$ 4,698,941			0.0	
TOTAL PLANT IN SERVICE			\$ 920,303,900	\$ 471,055,199	\$ 138,279,359	\$ 124,255,536	\$ 32,129,610	\$ 64,129,927	\$ 17,579,246	\$ 72,875,024			0.0	

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

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential			Commercial		Industrial	Other Public Authorities	Sales for Resale	Fire Protection		
											Private	Public		
ACCUMULATED DEPRECIATION RESERVE														
INTANGIBLE PLANT														
301.000	\$ 2,933	Organization	17	\$ 2,933	\$ 1,506	\$ 439	\$ 385	\$ 102	\$ 201	\$ 57	\$ 243	\$ 0.0		
302.000	\$ -	Franchises and Consents	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0		
303.000	\$ 306,586	Miscellaneous Intangible Plant	6	\$ 306,586	\$ 141,323	\$ 53,043	\$ 62,975	\$ 12,636	\$ 27,387	\$ 2,304	\$ 6,918	\$ 0.0		
		TOTAL INTANGIBLE PLANT		\$ 309,519	\$ 142,830	\$ 53,482	\$ 63,360	\$ 12,738	\$ 27,587	\$ 2,360	\$ 7,162	\$ 0.0		
SOURCE OF SUPPLY PLANT														
310.000	\$ -	Land and Land Rights - SSP	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0		
311.000	\$ 1,874,931	Structures and Improvements - SPP	2	\$ 1,874,931	\$ 890,481	\$ 334,412	\$ 397,474	\$ 79,661	\$ 172,580	\$ 323	\$ -	\$ 0.0		
312.000	\$ 100,737	Collecting & Impounding Reservoirs	2	\$ 100,737	\$ 47,844	\$ 17,967	\$ 21,356	\$ 4,280	\$ 9,272	\$ 17	\$ -	\$ 0.0		
313.000	\$ 2,145,522	Lake, River and Other Intakes	2	\$ 2,145,522	\$ 1,018,996	\$ 382,675	\$ 454,838	\$ 91,157	\$ 197,486	\$ 370	\$ -	\$ 0.0		
314.000	\$ 2,803,712	Wells and Springs	2	\$ 2,803,712	\$ 1,331,598	\$ 500,069	\$ 594,370	\$ 119,122	\$ 258,070	\$ 483	\$ -	\$ 0.0		
315.000	\$ 529	Infiltration Galleries and Tunnels	2	\$ 529	\$ 251	\$ 94	\$ 112	\$ 22	\$ 49	\$ 0	\$ -	\$ 0.0		
316.000	\$ 5,465,646	Supply Mains	2	\$ 5,465,646	\$ 2,595,859	\$ 974,851	\$ 1,158,684	\$ 232,220	\$ 503,090	\$ 942	\$ -	\$ 0.0		
317.000	\$ 36,442	Other Water Source Plant	2	\$ 36,442	\$ 17,308	\$ 6,500	\$ 7,725	\$ 1,548	\$ 3,354	\$ 6	\$ -	\$ 0.0		
		TOTAL SOURCE OF SUPPLY PLANT		\$ 12,427,519	\$ 5,902,337	\$ 2,216,568	\$ 2,634,559	\$ 528,011	\$ 1,143,901	\$ 2,142	\$ -	\$ 0.0		
PUMPING PLANT														
320.000	\$ -	Land and Land Rights - PP	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0		
321.000	\$ 5,022,602	Structures and Improvements - PP	3	\$ 5,022,602	\$ 2,137,010	\$ 802,534	\$ 953,873	\$ 191,173	\$ 414,163	\$ 129,245	\$ 394,605	\$ 0.0		
322.000	\$ -	Boiler Plant Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0		
323.000	\$ 510,301	Other Power Production Equipment	3	\$ 510,301	\$ 217,122	\$ 81,538	\$ 96,914	\$ 19,423	\$ 42,079	\$ 13,131	\$ 40,092	\$ 0.0		
324.000	\$ (30,028)	Steam Pumping Equipment	3	\$ (30,028)	\$ (12,776)	\$ (4,798)	\$ (5,703)	\$ (1,143)	\$ (2,476)	\$ (773)	\$ (2,359)	\$ 0.0		
325.000	\$ 5,170,025	Electric Pumping Equipment	3	\$ 5,170,025	\$ 2,199,735	\$ 826,090	\$ 981,871	\$ 196,784	\$ 426,319	\$ 133,038	\$ 406,187	\$ 0.0		
326.000	\$ 133,257	Diesel Pumping Equipment	3	\$ 133,257	\$ 56,698	\$ 21,292	\$ 25,308	\$ 5,072	\$ 10,988	\$ 3,429	\$ 10,469	\$ 0.0		
327.000	\$ 45,998	Hydraulic Pumping Equipment	3	\$ 45,998	\$ 19,571	\$ 7,350	\$ 8,736	\$ 1,751	\$ 3,793	\$ 1,184	\$ 3,614	\$ 0.0		
328.000	\$ (315,357)	Other Pumping Equipment	3	\$ (315,357)	\$ (134,178)	\$ (50,389)	\$ (59,891)	\$ (12,003)	\$ (26,004)	\$ (8,115)	\$ (24,776)	\$ 0.0		
		TOTAL PUMPING PLANT		\$ 10,536,798	\$ 4,483,183	\$ 1,683,617	\$ 2,001,107	\$ 401,056	\$ 868,862	\$ 271,139	\$ 827,833	\$ 0.0		
WATER TREATMENT PLANT														
330.000	\$ -	Land and Land Rights - WTP	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0		
331.000	\$ 18,240,039	Structures and Improvements - WTP	2	\$ 18,240,039	\$ 8,662,941	\$ 3,253,287	\$ 3,866,778	\$ 774,969	\$ 1,678,920	\$ 3,144	\$ -	\$ 0.0		
332.000	\$ 22,079,421	Water Treatment Equipment	2	\$ 22,079,421	\$ 10,486,420	\$ 3,938,077	\$ 4,680,704	\$ 938,094	\$ 2,032,319	\$ 3,806	\$ -	\$ 0.0		
333.000	\$ 713,870	Water Treatment - Other	2	\$ 713,870	\$ 339,046	\$ 127,326	\$ 151,336	\$ 30,330	\$ 65,709	\$ 123	\$ -	\$ 0.0		
		TOTAL WATER TREATMENT PLANT		\$ 41,033,330	\$ 19,488,407	\$ 7,318,690	\$ 8,698,819	\$ 1,743,394	\$ 3,776,947	\$ 7,073	\$ -	\$ 0.0		
TRANSMISSION & DIST. PLANT														
340.000	\$ -	Land and Land Rights - TDP	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0		
341.000	\$ 1,956,603	Structures and Improvements - TDP	7	\$ 1,956,603	\$ 904,001	\$ 308,897	\$ 292,493	\$ 73,583	\$ 172,642	\$ 50,492	\$ 154,495	\$ 0.0		
342.000	\$ 9,657,765	Distribution Reservoirs and Standpipes	5	\$ 9,657,765	\$ 4,541,883	\$ 1,539,434	\$ 1,424,079	\$ 366,710	\$ 866,340	\$ 226,481	\$ 692,837	\$ 0.0		
343.000	\$ 54,899,491	Transmission and Distribution Mains	7	\$ 54,899,491	\$ 25,364,980	\$ 8,667,220	\$ 8,206,941	\$ 2,064,629	\$ 4,844,087	\$ 1,416,725	\$ 4,334,911	\$ 0.0		
344.000	\$ 208,746	Fire Mains	8	\$ 208,746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 208,746	\$ 0.0		
345.000	\$ 14,133,085	Services	10	\$ 14,133,085	\$ 11,816,205	\$ 1,277,498	\$ 32,069	\$ 179,499	\$ 9,007	\$ 818,806	\$ -	\$ 0.0		
346.000	\$ (4,273,907)	Meters	9	\$ (4,273,907)	\$ (3,317,459)	\$ (691,524)	\$ (77,091)	\$ (166,584)	\$ (21,250)	\$ -	\$ -	\$ 0.0		
347.000	\$ 5,792,437	Meter Installations	9	\$ 5,792,437	\$ 4,496,160	\$ 937,225	\$ 104,481	\$ 225,771	\$ 28,800	\$ -	\$ -	\$ 0.0		
348.000	\$ 3,592,783	Hydrants	8	\$ 3,592,783	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,592,783	\$ 0.0		
349.000	\$ 16,111	Other Transmission & Distribution Plant	4	\$ 16,111	\$ 7,496	\$ 2,541	\$ 2,350	\$ 605	\$ 1,430	\$ 416	\$ 1,273	\$ 0.0		
		TOTAL TRANSMISSION & DIST. PLANT		\$ 85,983,114	\$ 43,813,267	\$ 12,041,290	\$ 9,985,323	\$ 2,744,213	\$ 5,901,056	\$ 2,512,920	\$ 8,985,044	\$ 0.0		
INCENTIVE COMPENSATION CAPITALIZATION														
0.000	\$ -	Incentive Compensation Capitalization Adj.	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0		
		TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0		
GENERAL PLANT														
389.000	\$ -	Land and Land Rights - GP	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0		
390.000	\$ 2,198,479	Structures and Improvements - GP	15	\$ 2,198,479	\$ 1,282,070	\$ 308,614	\$ 261,852.32	\$ 68,283	\$ 127,832	\$ 33,960	\$ 115,868	\$ 0.0		
390.100	\$ 550,845	Office Structures	15	\$ 550,845	\$ 321,232	\$ 77,325	\$ 65,609	\$ 17,109	\$ 32,029	\$ 8,509	\$ 29,031	\$ 0.0		
390.300	\$ 1,164,686	Miscellaneous Structures	15	\$ 1,164,686	\$ 679,201	\$ 163,494	\$ 138,721	\$ 36,174	\$ 67,722	\$ 17,991	\$ 61,383	\$ 0.0		
390.900	\$ 5,369	Structures & Improvements - Leasehold	15	\$ 5,369	\$ 3,131	\$ 754	\$ 639	\$ 167	\$ 312	\$ 83	\$ 283	\$ 0.0		
391.000	\$ 536,857	Office Furniture and Equipment	15	\$ 536,857	\$ 313,075	\$ 75,362	\$ 63,943	\$ 16,674	\$ 31,216	\$ 8,293	\$ 28,294	\$ 0.0		
391.100	\$ 566,453	Computers & Peripheral Equipment	15	\$ 566,453	\$ 330,334	\$ 79,516	\$ 67,468	\$ 17,594	\$ 32,937	\$ 8,750	\$ 29,854	\$ 0.0		
391.200	\$ 1,970,801	Computer Hardware and Software	15	\$ 1,970,801	\$ 1,149,297	\$ 276,653	\$ 234,734	\$ 61,211	\$ 114,594	\$ 30,443	\$ 103,868	\$ 0.0		
391.250	\$ 4,098,459	Computer Software	15	\$ 4,098,459	\$ 2,390,067	\$ 575,325	\$ 488,152	\$ 127,295	\$ 238,308	\$ 63,310	\$ 216,003	\$ 0.0		
391.260	\$ -	Personal Computer Software	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0		
391.300	\$ (16,205)	Other Office Equipment	15	\$ (16,205)	\$ (9,450)	\$ (2,275)	\$ (1,930)	\$ (503)	\$ (942)	\$ (250)	\$ (854)	\$ 0.0		
391.400	\$ 6,129,697	BTS Initial Investment	15	\$ 6,129,697	\$ 3,574,608	\$ 860,462	\$ 730,084	\$ 190,383	\$ 356,416	\$ 94,686	\$ 323,057	\$ 0.0		
392.100	\$ 1,983,523	Transportation Equipment - Light Trucks	15	\$ 1,983,523	\$ 1,156,716	\$ 278,439	\$ 236,250	\$ 61,607	\$ 115,333	\$ 30,640	\$ 104,539	\$ 0.0		
392.200	\$ 20,207	Transportation Equipment - Heavy Trucks	15	\$ 20,207	\$ 11,784	\$ 2,837	\$ 2,407	\$ 628	\$ 1,175	\$ 312	\$ 1,065	\$ 0.0		

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

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional							Fire Protection		
				Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Private	Public		
392.300	\$ 463,719 Transportation Equipment - Cars	15	\$ 463,719	\$ 270,423	\$ 65,095	\$ 55,232	\$ 14,403	\$ 26,963	\$ 7,163	\$ 24,440	0.0	
392.400	\$ 1,516,340 Transportation Equipment - Other	15	\$ 1,516,340	\$ 884,272	\$ 212,858	\$ 180,605	\$ 47,096	\$ 88,169	\$ 23,423	\$ 79,916	0.0	
393.000	\$ 151,899 Stores Equipment	2	\$ 151,899	\$ 72,143	\$ 27,093	\$ 32,202	\$ 6,454	\$ 13,982	\$ 26	\$ -	0.0	
394.000	\$ 1,571,393 Tools, Shop and Garage Equipment	15	\$ 1,571,393	\$ 916,377	\$ 220,586	\$ 187,163	\$ 48,806	\$ 91,370	\$ 24,274	\$ 82,818	0.0	
395.000	\$ 524,731 Laboratory Equipment	15	\$ 524,731	\$ 306,003	\$ 73,660	\$ 62,499	\$ 16,298	\$ 30,511	\$ 8,106	\$ 27,655	0.0	
396.000	\$ 967,175 Power Operated Equipment	15	\$ 967,175	\$ 564,020	\$ 135,768	\$ 115,196	\$ 30,040	\$ 56,237	\$ 14,940	\$ 50,974	0.0	
397.100	\$ 856,379 Communication Equipment (non Telephone)	15	\$ 856,379	\$ 499,408	\$ 120,215	\$ 102,000	\$ 26,598	\$ 49,795	\$ 13,229	\$ 45,134	0.0	
397.200	\$ 101,280 Telephone Equipment	15	\$ 101,280	\$ 59,063	\$ 14,217	\$ 12,063	\$ 3,146	\$ 5,889	\$ 1,564	\$ 5,338	0.0	
398.000	\$ 303,009 Miscellaneous Equipment	17	\$ 303,009	\$ 155,630	\$ 45,328	\$ 39,804	\$ 10,543	\$ 20,723	\$ 5,858	\$ 25,123	0.0	
399.000	\$ (309,735) Other Tangible Equipment	17	\$ (309,735)	\$ (159,085)	\$ (46,334)	\$ (40,688)	\$ (10,777)	\$ (21,183)	\$ (5,988)	\$ (25,681)	0.0	
	TOTAL GENERAL PLANT		\$ 25,355,361	\$ 14,770,318	\$ 3,564,992	\$ 3,034,006	\$ 789,227	\$ 1,479,388	\$ 389,322	\$ 1,328,108	0.0	
	TOTAL ACCUMULATED DEPRECIATION RESERVE		\$ 175,645,641	\$ 88,600,342	\$ 26,878,640	\$ 26,417,175	\$ 6,218,639	\$ 13,197,742	\$ 3,184,957	\$ 11,148,146	0.0	

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

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential			Commercial			Industrial			Other Public Authorities		Sales for Resale		Fire Protection	
				Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Private	Public								
NET PLANT IN SERVICE (Rate Base)																		
INTANGIBLE PLANT																		
301.000	\$ 84,214	Organization	17	\$ 84,214	\$ 43,254	\$ 12,598	\$ 11,063	\$ 2,930	\$ 5,759	\$ 1,628	\$ 6,982	0.0						
302.000	\$ 43,698	Franchises and Consents	17	\$ 43,698	\$ 22,444	\$ 6,537	\$ 5,740	\$ 1,520	\$ 2,988	\$ 845	\$ 3,623	0.0						
303.000	\$ 247,653	Miscellaneous Intangible Plant	6	\$ 247,653	\$ 114,158	\$ 42,847	\$ 50,870	\$ 10,207	\$ 22,122	\$ 1,861	\$ 5,589	0.0						
		TOTAL INTANGIBLE PLANT		\$ 375,565	\$ 179,855	\$ 61,982	\$ 67,673	\$ 14,657	\$ 30,870	\$ 4,334	\$ 16,194	0.0						
SOURCE OF SUPPLY PLANT																		
310.000	\$ 2,367,394	Land and Land Rights - SSP	2	\$ 2,367,394	\$ 1,124,372	\$ 422,248	\$ 501,873	\$ 100,584	\$ 217,909	\$ 408	\$ -	0.0						
311.000	\$ 11,583,723	Structures and Improvements - SPP	2	\$ 11,583,723	\$ 5,501,584	\$ 2,066,069	\$ 2,455,680	\$ 492,161	\$ 1,066,233	\$ 1,997	\$ -	0.0						
312.000	\$ 67,880	Collecting & Impounding Reservoirs	2	\$ 67,880	\$ 32,239	\$ 12,107	\$ 14,390	\$ 2,884	\$ 6,248	\$ 12	\$ -	0.0						
313.000	\$ 5,244,793	Lake, River and Other Intakes	2	\$ 5,244,793	\$ 2,490,967	\$ 935,459	\$ 1,111,865	\$ 222,837	\$ 482,761	\$ 904	\$ -	0.0						
314.000	\$ 8,105,529	Wells and Springs	2	\$ 8,105,529	\$ 3,849,647	\$ 1,445,699	\$ 1,718,323	\$ 344,382	\$ 746,080	\$ 1,397	\$ -	0.0						
315.000	\$ 1,275	Infiltration Galleries and Tunnels	2	\$ 1,275	\$ 606	\$ 227	\$ 270	\$ 54	\$ 117	\$ 0	\$ -	0.0						
316.000	\$ 11,084,084	Supply Mains	2	\$ 11,084,084	\$ 5,264,285	\$ 1,976,953	\$ 2,349,759	\$ 470,932	\$ 1,020,244	\$ 1,911	\$ -	0.0						
317.000	\$ 382,625	Other Water Source Plant	2	\$ 382,625	\$ 181,724	\$ 68,245	\$ 81,114	\$ 16,257	\$ 35,219	\$ 66	\$ -	0.0						
		TOTAL SOURCE OF SUPPLY PLANT		\$ 38,837,303	\$ 18,445,424	\$ 6,927,007	\$ 8,233,274	\$ 1,650,090	\$ 3,574,812	\$ 6,695	\$ -	0.0						
PUMPING PLANT																		
320.000	\$ 188,269	Land and Land Rights - PP	3	\$ 188,269	\$ 80,104	\$ 30,082	\$ 35,755	\$ 7,166	\$ 15,525	\$ 4,845	\$ 14,792	0.0						
321.000	\$ 8,999,308	Structures and Improvements - PP	3	\$ 8,999,308	\$ 3,829,013	\$ 1,437,950	\$ 1,709,113	\$ 342,536	\$ 742,081	\$ 231,576	\$ 707,038	0.0						
322.000	\$ -	Boiler Plant Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0						
323.000	\$ 2,815,055	Other Power Production Equipment	3	\$ 2,815,055	\$ 1,197,746	\$ 449,802	\$ 534,624	\$ 107,148	\$ 232,129	\$ 72,439	\$ 221,167	0.0						
324.000	\$ 264,198	Steam Pumping Equipment	3	\$ 264,198	\$ 112,411	\$ 42,215	\$ 50,175	\$ 10,056	\$ 21,786	\$ 6,799	\$ 20,757	0.0						
325.000	\$ 24,003,129	Electric Pumping Equipment	3	\$ 24,003,129	\$ 10,212,819	\$ 3,835,329	\$ 4,558,580	\$ 913,618	\$ 1,979,294	\$ 617,663	\$ 1,885,826	0.0						
326.000	\$ 346,032	Diesel Pumping Equipment	3	\$ 346,032	\$ 147,229	\$ 55,291	\$ 65,717	\$ 13,171	\$ 28,534	\$ 8,904	\$ 27,186	0.0						
327.000	\$ 318,053	Hydraulic Pumping Equipment	3	\$ 318,053	\$ 135,325	\$ 50,820	\$ 60,403	\$ 12,106	\$ 26,227	\$ 8,184	\$ 24,988	0.0						
328.000	\$ 3,685,078	Other Pumping Equipment	3	\$ 3,685,078	\$ 1,567,922	\$ 588,819	\$ 699,856	\$ 140,263	\$ 303,871	\$ 94,827	\$ 289,521	0.0						
		TOTAL PUMPING PLANT		\$ 40,619,122	\$ 17,282,569	\$ 6,490,308	\$ 7,714,224	\$ 1,546,064	\$ 3,349,445	\$ 1,045,236	\$ 3,191,276	0.0						
WATER TREATMENT PLANT																		
330.000	\$ 1,457,375	Land and Land Rights - WTP	2	\$ 1,457,375	\$ 692,167	\$ 259,937	\$ 308,955	\$ 61,920	\$ 134,145	\$ 251	\$ -	0.0						
331.000	\$ 50,741,026	Structures and Improvements - WTP	2	\$ 50,741,026	\$ 24,098,989	\$ 9,050,151	\$ 10,756,792	\$ 2,155,847	\$ 4,670,500	\$ 8,746	\$ -	0.0						
332.000	\$ 43,914,778	Water Treatment Equipment	2	\$ 43,914,778	\$ 20,856,925	\$ 7,832,624	\$ 9,309,669	\$ 1,865,818	\$ 4,042,173	\$ 7,570	\$ -	0.0						
333.000	\$ 759,351	Water Treatment - Other	2	\$ 759,351	\$ 360,647	\$ 135,438	\$ 160,978	\$ 32,263	\$ 69,895	\$ 131	\$ -	0.0						
		TOTAL WATER TREATMENT PLANT		\$ 96,872,530	\$ 46,008,728	\$ 17,278,149	\$ 20,536,393	\$ 4,115,848	\$ 8,916,713	\$ 16,698	\$ -	0.0						
TRANSMISSION & DIST. PLANT																		
340.000	\$ 1,412,978	Land and Land Rights - TDP	7	\$ 1,412,978	\$ 652,832	\$ 223,073	\$ 211,226	\$ 53,138	\$ 124,675	\$ 36,463	\$ 111,570	0.0						
341.000	\$ 5,185,895	Structures and Improvements - TDP	7	\$ 5,185,895	\$ 2,396,017	\$ 818,720	\$ 775,241	\$ 195,028	\$ 457,580	\$ 133,826	\$ 409,483	0.0						
342.000	\$ 27,081,925	Distribution Reservoirs and Standpipes	5	\$ 27,081,925	\$ 12,736,171	\$ 4,316,821	\$ 3,993,348	\$ 1,028,315	\$ 2,429,358	\$ 635,088	\$ 1,942,825	0.0						
343.000	\$ 317,275,056	Transmission and Distribution Mains	7	\$ 317,275,056	\$ 146,589,252	\$ 50,089,583	\$ 47,429,539	\$ 11,931,898	\$ 27,994,939	\$ 8,187,534	\$ 25,052,311	0.0						
344.000	\$ 429,040	Fire Mains	8	\$ 429,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 429,040	0.0						
345.000	\$ 57,840,707	Services	10	\$ 57,840,707	\$ 48,358,704	\$ 5,228,256	\$ 131,245	\$ 734,613	\$ 36,863	\$ 3,351,027	\$ -	0.0						
346.000	\$ 52,159,739	Meters	9	\$ 52,159,739	\$ 40,487,026	\$ 8,439,523	\$ 940,831	\$ 2,033,025	\$ 259,334	\$ -	\$ -	0.0						
347.000	\$ 16,706,344	Meter Installations	9	\$ 16,706,344	\$ 12,967,668	\$ 2,703,111	\$ 301,341	\$ 651,161	\$ 83,063	\$ -	\$ -	0.0						
348.000	\$ 27,197,394	Hydrants	8	\$ 27,197,394	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,197,394	0.0						
349.000	\$ 75,346	Other Transmission & Distribution Plant	4	\$ 75,346	\$ 35,057	\$ 11,882	\$ 10,992	\$ 2,831	\$ 6,687	\$ 1,945	\$ 5,952	0.0						
		TOTAL TRANSMISSION & DIST. PLANT		\$ 505,364,424	\$ 264,222,727	\$ 71,830,969	\$ 53,793,763	\$ 16,630,009	\$ 31,392,499	\$ 12,345,883	\$ 55,148,574	0.0						
INCENTIVE COMPENSATION CAPITALIZATION																		
0.000	\$ -	Incentive Compensation Capitalization Adj.	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0						
		TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0						
GENERAL PLANT																		
389.000	\$ 624,577	Land and Land Rights - GP	15	\$ 624,577	\$ 364,230	\$ 87,676	\$ 74,391	\$ 19,399	\$ 36,317	\$ 9,648	\$ 32,917	0.0						
390.000	\$ 11,175,952	Structures and Improvements - GP	15	\$ 11,175,952	\$ 6,517,393	\$ 1,568,836	\$ 1,331,124	\$ 347,116	\$ 649,834	\$ 172,637	\$ 589,012	0.0						
390.100	\$ 7,022,280	Office Structures	15	\$ 7,022,280	\$ 4,095,129	\$ 985,760	\$ 836,397	\$ 218,106	\$ 408,316	\$ 108,474	\$ 370,099	0.0						
390.300	\$ 1,203,572	Miscellaneous Structures	15	\$ 1,203,572	\$ 701,878	\$ 168,953	\$ 143,353	\$ 37,382	\$ 69,983	\$ 18,592	\$ 63,432	0.0						
390.900	\$ 20,356	Structures & Improvements - Leasehold	15	\$ 20,356	\$ 11,871	\$ 2,857	\$ 2,425	\$ 632	\$ 1,184	\$ 314	\$ 1,073	0.0						
391.000	\$ 366,172	Office Furniture and Equipment	15	\$ 366,172	\$ 213,538	\$ 51,402	\$ 43,613	\$ 11,373	\$ 21,291	\$ 5,656	\$ 19,299	0.0						
391.100	\$ 1,092,694	Computers & Peripheral Equipment	15	\$ 1,092,694	\$ 637,218	\$ 153,388	\$ 130,147	\$ 33,938	\$ 63,536	\$ 16,879	\$ 57,589	0.0						
391.200	\$ 105,524	Computer Hardware and Software	15	\$ 105,524	\$ 61,538	\$ 14,813	\$ 12,569	\$ 6,136	\$ 3,277	\$ 1,630	\$ 5,561	0.0						
391.250	\$ 10,609,108	Computer Software	15	\$ 10,609,108	\$ 6,186,831	\$ 1,489,264	\$ 1,263,610	\$ 329,510	\$ 616,875	\$ 163,881	\$ 559,137	0.0						
391.260	\$ -	Personal Computer Software	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0						
391.300	\$ 50,775	Other Office Equipment	15	\$ 50,775	\$ 29,610	\$ 7,128	\$ 6,048	\$ 1,577	\$ 2,952	\$ 784	\$ 2,676	0.0						
391.400	\$ 6,077,141	BTS Initial Investment	15	\$ 6,077,141	\$ 3,543,959	\$ 853,085	\$ 723,825	\$ 188,751	\$ 353,360	\$ 93,875	\$ 320,287	0.0						
392.100	\$ 5,144,315	Transportation Equipment - Light Trucks	15	\$ 5,144,315	\$ 2,999,970	\$ 722,138	\$ 612,719	\$ 159,778	\$ 299,120	\$ 79,465	\$ 271,123	0.0						
392.200	\$ 3,775,207	Transportation Equipment - Heavy Trucks	15	\$ 3,775,207	\$ 2,201,558	\$ 529,949	\$ 449,650	\$ 117,255	\$ 219,512	\$ 58,316	\$ 198,967	0.0						
392.300	\$ 1,264,947	Transportation Equipment - Cars	15	\$ 1,264,947	\$ 737,669	\$ 177,568	\$ 150,663	\$ 39,288	\$ 73,551	\$ 19,540	\$ 66,667	0.0						

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

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential			Commercial		Industrial	Other Public Authorities	Sales for Resale	Fire Protection		
										Private	Public			
392.400	\$ 1,680,703 Transportation Equipment - Other	15	\$ 1,680,703	\$ 980,123	\$ 235,930	\$ 200,182	\$ 52,201	\$ 97,726	\$ 25,962	\$ 88,579			0.0	
393.000	\$ 78,658 Stores Equipment	2	\$ 78,658	\$ 37,358	\$ 14,029	\$ 16,675	\$ 3,342	\$ 7,240	\$ 14	\$ -			0.0	
394.000	\$ 2,340,786 Tools, Shop and Garage Equipment	15	\$ 2,340,786	\$ 1,365,058	\$ 328,590	\$ 278,802	\$ 72,703	\$ 136,107	\$ 36,159	\$ 123,368			0.0	
395.000	\$ 482,424 Laboratory Equipment	15	\$ 482,424	\$ 281,331	\$ 67,721	\$ 57,460	\$ 14,984	\$ 28,051	\$ 7,452	\$ 25,425			0.0	
396.000	\$ 447,906 Power Operated Equipment	15	\$ 447,906	\$ 261,202	\$ 62,875	\$ 53,348	\$ 13,912	\$ 26,044	\$ 6,919	\$ 23,606			0.0	
397.100	\$ 6,527,372 Communication Equipment (non Telephone)	15	\$ 6,527,372	\$ 3,806,517	\$ 916,286	\$ 777,450	\$ 202,735	\$ 379,539	\$ 100,829	\$ 344,015			0.0	
397.200	\$ (26,927) Telephone Equipment	15	\$ (26,927)	\$ (15,703)	\$ (3,780)	\$ (3,207)	\$ (836)	\$ (1,566)	\$ (416)	\$ (1,419)			0.0	
398.000	\$ 1,984,043 Miscellaneous Equipment	17	\$ 1,984,043	\$ 1,019,035	\$ 296,797	\$ 260,628	\$ 69,032	\$ 135,688	\$ 38,359	\$ 164,503			0.0	
399.000	\$ 541,730 Other Tangible Equipment	17	\$ 541,730	\$ 278,241	\$ 81,038	\$ 71,163	\$ 18,849	\$ 37,049	\$ 10,474	\$ 44,916			0.0	
TOTAL GENERAL PLANT			\$ 62,589,315	\$ 36,315,554	\$ 8,812,304	\$ 7,493,034	\$ 1,954,302	\$ 3,667,845	\$ 975,444	\$ 3,370,833			0.0	
TOTAL NET PLANT IN SERVICE (Rate Base)			\$ 744,658,259	\$ 382,454,857	\$ 111,400,719	\$ 97,838,361	\$ 25,910,971	\$ 50,932,185	\$ 14,394,289	\$ 61,726,878			0.0	

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

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Fire Protection		
									Private	Public	
SUMMARY											
	Plant In Service	from Plant	\$ 920,303,900	\$ 471,055,199	\$ 138,279,359	\$ 124,255,536	\$ 32,129,610	\$ 64,129,927	\$ 17,579,246	\$ 72,875,024	0.0
	Less Accumulated Depreciation Reserve	from Reserve	\$ 175,645,641	\$ 88,600,342	\$ 26,878,640	\$ 26,417,175	\$ 6,218,639	\$ 13,197,742	\$ 3,184,957	\$ 11,148,146	0.0
	Net Plant In Service (Rate Base)	from Net Plant	\$ 744,658,259	\$ 382,454,857	\$ 111,400,719	\$ 97,838,361	\$ 25,910,971	\$ 50,932,185	\$ 14,394,289	\$ 61,726,878	0.0
From EMS Run	ADD TO NET PLANT IN SERVICE (Rate Base)										
\$	- Chemical	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Group Insurance	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Labor/Base Payroll	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Pension and OPEB	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- 401K	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Support Services	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Fuel Power	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Telephone	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Rents	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Postage	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- IOTG	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- PSC Assessment	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Waste Disposal	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Uncollectible Expense	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	629,309 Cash Working Capital	15	\$ 629,309	\$ 366,989	\$ 88,340	\$ 74,955	\$ 19,546	\$ 36,592	\$ 9,721	\$ 33,167	0.0
\$	- Payroll Tax	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Property Tax	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	30,155,272 Contributions in Aid of Construction	17	\$ 30,155,272	\$ 15,488,210	\$ 4,510,987	\$ 3,961,266	\$ 1,049,212	\$ 2,062,312	\$ 583,022	\$ 2,500,263	0.0
\$	2,868,958 Materials and Supplies	15	\$ 2,868,958	\$ 1,673,068	\$ 402,733	\$ 341,710	\$ 89,107	\$ 166,818	\$ 44,317	\$ 151,204	0.0
\$	471,458 Prepayments	15	\$ 471,458	\$ 274,937	\$ 66,181	\$ 56,154	\$ 14,643	\$ 27,413	\$ 7,283	\$ 24,847	0.0
\$	4,402,804 Prepaid Pension Asset	15	\$ 4,402,804	\$ 2,567,549	\$ 618,048	\$ 524,401	\$ 136,747	\$ 256,004	\$ 68,011	\$ 232,043	0.0
	TOTAL ADD TO NET PLANT IN SERVICE (Rate Base)		\$ 38,527,801	\$ 20,370,753	\$ 5,686,290	\$ 4,958,485	\$ 1,309,256	\$ 2,549,139	\$ 712,354	\$ 2,941,525	0.0
From EMS Run	SUBTRACT FROM NET PLANT IN SERVICE (Rate Base)										
\$	(34,617) Federal Tax Offset	17	\$ (34,617)	\$ (17,780)	\$ (5,178)	\$ (4,547)	\$ (1,204)	\$ (2,367)	\$ (669)	\$ (2,870)	0.0
\$	(6,147) State Tax Offset	17	\$ (6,147)	\$ (3,157)	\$ (920)	\$ (807)	\$ (214)	\$ (420)	\$ (119)	\$ (510)	0.0
\$	- City Tax Offset	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	1,405,891 Interest Expense Offset	17	\$ 1,405,891	\$ 722,087	\$ 210,310	\$ 184,681	\$ 48,916	\$ 96,149	\$ 27,181	\$ 116,567	0.0
\$	120,787,420 Contributions in Aid of Construction	17	\$ 120,787,420	\$ 62,038,271	\$ 18,068,832	\$ 15,866,914	\$ 4,202,636	\$ 8,260,623	\$ 2,335,303	\$ 10,014,843	0.0
\$	178,621 Customer Advances	17	\$ 178,621	\$ 91,742	\$ 26,720	\$ 23,464	\$ 6,215	\$ 12,216	\$ 3,453	\$ 14,810	0.0
\$	133,129,783 Accumulated Deferred Income Taxes	17	\$ 133,129,783	\$ 68,377,497	\$ 19,915,151	\$ 17,488,235	\$ 4,632,071	\$ 9,104,714	\$ 2,573,930	\$ 11,038,185	0.0
\$	22,721 TCJA EADIT Tracker	15	\$ 22,721	\$ 13,250	\$ 3,189	\$ 2,706	\$ 706	\$ 1,321	\$ 351	\$ 1,197	0.0
\$	1,814,030 OPEB Tracker	16	\$ 1,814,030	\$ 1,030,891	\$ 259,710	\$ 222,136	\$ 58,150	\$ 108,873	\$ 32,890	\$ 101,380	0.0
\$	2,103,255 Pension Tracker	16	\$ 2,103,255	\$ 1,193,254	\$ 301,117	\$ 257,553	\$ 67,421	\$ 126,231	\$ 38,134	\$ 117,544	0.0
	TOTAL SUBTRACT FROM NET PLANT IN SERVICE (Rate Base)		\$ 259,400,957	\$ 133,448,056	\$ 38,778,931	\$ 34,040,334	\$ 9,014,696	\$ 17,707,338	\$ 5,010,456	\$ 21,401,146	0.0
	TOTAL RATE BASE		\$ 523,785,103	\$ 269,377,554	\$ 78,308,078	\$ 68,756,512	\$ 18,205,530	\$ 35,773,986	\$ 10,096,187	\$ 43,267,257	0.0
		Rate of Return Used From EMS:									
	TOTAL RETURN ON RATE BASE	6.327%	\$ 33,139,883	\$ 17,043,518	\$ 4,954,552	\$ 4,350,225	\$ 1,151,864	\$ 2,263,420	\$ 638,786	\$ 2,737,519	0.0
	TOTAL OPERATING AND MAINTENANCE EXPENSE		\$ 63,749,037	\$ 34,591,795	\$ 9,497,638	\$ 8,684,356	\$ 2,167,250	\$ 4,237,712	\$ 966,329	\$ 3,603,957	0.0
	TOTAL CURRENT INCOME TAXES		\$ (465,887)	\$ (271,688)	\$ (65,399)	\$ (55,490)	\$ (14,470)	\$ (27,089)	\$ (7,197)	\$ (24,554)	0.0
	TOTAL DEFERRED INCOME TAXES		\$ 3,366,007	\$ 1,962,928	\$ 472,507	\$ 400,912	\$ 104,545	\$ 195,719	\$ 51,995	\$ 177,400	0.0
From EMS Revenue Requirement											
\$ 1,939,076	ADDITIONAL CURRENT TAX REQUIRED	18	\$ 1,939,076	\$ 997,248	\$ 289,900	\$ 254,540	\$ 67,398	\$ 132,437	\$ 37,377	\$ 160,177	0.0
\$ 5,463,204	Allowance for Known and Measurable Changes/True-up	18	\$ 5,463,204	\$ 2,809,672	\$ 816,772	\$ 717,147	\$ 189,888	\$ 373,131	\$ 105,306	\$ 451,288	0.0
	TOTAL EXPENSES		\$ 74,051,437	\$ 40,089,956	\$ 11,011,418	\$ 10,001,465	\$ 2,514,611	\$ 4,911,910	\$ 1,153,810	\$ 4,368,268	0.0
	CLASS COST OF SERVICE		\$ 107,191,320	\$ 57,133,474	\$ 15,965,970	\$ 14,351,689	\$ 3,666,474	\$ 7,175,330	\$ 1,792,595	\$ 7,105,788	0.0
	OTHER WATER REVENUE - OPER. REV.		\$ 2,246,324	\$ 1,200,420	\$ 334,494	\$ 301,194	\$ 76,743	\$ 150,141	\$ 37,141	\$ 146,192	0.0
	DESCRIPTION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	REVENUE CONTRIBUTION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	TOTAL OTHER WATER REVENUE		\$ 2,246,324	\$ 1,200,420	\$ 334,494	\$ 301,194	\$ 76,743	\$ 150,141	\$ 37,141	\$ 146,192	0.0
	TOTAL COST OF SERVICE RELATED TO SALES OF WATER		\$ 104,944,996	\$ 55,933,054	\$ 15,631,476	\$ 14,050,496	\$ 3,589,731	\$ 7,025,189	\$ 1,755,455	\$ 6,959,596	0.0
	REALLOCATION OF PUBLIC FIRE	9	\$ 6,959,596	\$ 5,402,123	\$ 1,126,073	\$ 125,534	\$ 271,263	\$ 34,603	\$ -	\$ (6,959,596)	0.0
	TOTAL AFTER REALLOCATION OF PUBLIC FIRE		\$ 104,944,996	\$ 61,335,177	\$ 16,757,549	\$ 14,176,029	\$ 3,860,995	\$ 7,059,792	\$ 1,755,455	\$ -	0.0
	REQUIRED MARGIN REVENUES		\$ 104,944,996	\$ 61,335,177	\$ 16,757,549	\$ 14,176,029	\$ 3,860,995	\$ 7,059,792	\$ 1,755,455	\$ -	0.0

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

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential		Commercial		Industrial	Other Public Authorities	Sales for Resale	Fire Protection		
										Private	Public		
	CURRENT MARGIN REVENUES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	ZERO REVENUE INCREASE PLUG		\$ (104,944,996)	\$ (61,335,177)	\$ (16,757,549)	\$ (14,176,029)	\$ (3,860,995)	\$ (7,059,792)	\$ (1,755,455)	\$ -	\$ -		
	COS MARGIN REVENUES @ 0%		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	REVENUE ABOVE (BELOW) COS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	% CHANGE NEEDED TO BRING CLASS REVENUE TO COST-OF SERVICE		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0

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

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK								
REVENUES																		
OPERATING REVENUES																		
Residential	To Residential	\$	54,876,626															
Commercial	To Commercial	\$	17,934,442															
Industrial	To Industrial	\$	9,496,157															
Private Fire Protection	To Private Fire Protection	\$	1,434,399															
Public Fire Protection	To Public Fire Protection	\$	-															
Other Revenue - Late Payment Charge	19	\$	240,295	\$	84,750	\$	35,391	\$	47,286	\$	20,062	\$	14,309	\$	18,885	\$	19,612	
Other Revenue - Rent	19	\$	292,394	\$	103,125	\$	43,064	\$	57,538	\$	24,412	\$	17,412	\$	22,979	\$	23,864	
Other Public Authority	To Other Public Authority	\$	3,938,759															
Sales for Resale	To Sales for Resale	\$	3,626,612															
Other Water Revenue - Oper. Rev.	19	\$	1,713,635	\$	604,383	\$	252,387	\$	337,216	\$	143,071	\$	102,045	\$	134,675	\$	139,858	
TOTAL OPERATING REVENUES		\$	93,553,319															
SOURCE OF SUPPLY EXPENSES																		
Operation Labor & Expenses	2	\$	323,975	\$	198,702	\$	125,217	\$	-	\$	-	\$	-	\$	-	\$	56	0.0
Purchased Water	2	\$	1,069,195	\$	655,764	\$	413,247	\$	-	\$	-	\$	-	\$	-	\$	184	0.0
Miscellaneous Expenses	2	\$	144,700	\$	88,748	\$	55,927	\$	-	\$	-	\$	-	\$	-	\$	25	0.0
Rents - SSE	2	\$	5,792	\$	3,552	\$	2,239	\$	-	\$	-	\$	-	\$	-	\$	1	0.0
Maint. Supervision & Engineering	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Structures & Improvements	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Collect. & Impound. Reservoirs	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Lake, River and Other Intakes	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Wells & Springs	2	\$	163,647	\$	100,369	\$	63,250	\$	-	\$	-	\$	-	\$	-	\$	28	0.0
Maint. Of Infiltration Galleries & Tunnels	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Supply Mains	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Misc. Water Source Plant	2	\$	34,830	\$	21,362	\$	13,462	\$	-	\$	-	\$	-	\$	-	\$	6	0.0
TOTAL SOURCE OF SUPPLY EXPENSES		\$	1,742,139	\$	1,068,497	\$	673,342	\$	-	\$	-	\$	-	\$	-	\$	300	0.0
PUMPING EXPENSES																		
Operation Supervision & Engineering - PE	3	\$	101,459	\$	55,747	\$	35,130	\$	-	\$	-	\$	-	\$	-	\$	10,582	0.0
Fuel for Power Production	1	\$	582	\$	582	\$	-	\$	-	\$	-	\$	-	\$	-	\$	0	0.0
Power Production Labor & Expenses	3	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Fuel or Power Purchased for Pumping	1	\$	131,901	\$	131,864	\$	-	\$	-	\$	-	\$	-	\$	-	\$	37	0.0
Pumping Labor and Expenses	3	\$	989,729	\$	543,807	\$	342,695	\$	-	\$	-	\$	-	\$	-	\$	103,227	0.0
Expenses Transferred - Cr.	3	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Miscellaneous Expenses	3	\$	29,317	\$	16,108	\$	10,151	\$	-	\$	-	\$	-	\$	-	\$	3,058	0.0
Rents - PE	3	\$	1,606	\$	882	\$	556	\$	-	\$	-	\$	-	\$	-	\$	168	0.0
Maint. Supervision & Engineering - PE	3	\$	16,216	\$	8,910	\$	5,615	\$	-	\$	-	\$	-	\$	-	\$	1,691	0.0
Maint. Of Structures & Improvements - PE	3	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Power Production Equipment	3	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Pumping Equipment	3	\$	181,812	\$	99,897	\$	62,953	\$	-	\$	-	\$	-	\$	-	\$	18,963	0.0
TOTAL PUMPING EXPENSES		\$	1,452,622	\$	857,797	\$	457,100	\$	-	\$	-	\$	-	\$	-	\$	137,726	0.0
WATER TREATMENT EXPENSES																		
Operation. Supervision & Engineer. - WTE	2	\$	297,867	\$	182,689	\$	115,127	\$	-	\$	-	\$	-	\$	-	\$	51	0.0
Chemicals - WTE	2	\$	2,719,225	\$	1,667,767	\$	1,050,989	\$	-	\$	-	\$	-	\$	-	\$	469	0.0
Operation Labor & Expense - WTE	2	\$	730,935	\$	448,300	\$	282,509	\$	-	\$	-	\$	-	\$	-	\$	126	0.0
Miscellaneous Expenses - WTE	2	\$	4,368,885	\$	2,679,544	\$	1,688,587	\$	-	\$	-	\$	-	\$	-	\$	753	0.0
Rents - WTE	2	\$	564	\$	346	\$	218	\$	-	\$	-	\$	-	\$	-	\$	0	0.0
Maint. Supervision & Engineering - WTE	2	\$	143,544	\$	88,039	\$	55,480	\$	-	\$	-	\$	-	\$	-	\$	25	0.0
Maint. Of Structures & Improvements - WTE	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Maint. Of Water Treatment Equipment	2	\$	51,149	\$	31,371	\$	19,769	\$	-	\$	-	\$	-	\$	-	\$	9	0.0
TOTAL WATER TREATMENT EXPENSES		\$	8,312,169	\$	5,098,057	\$	3,212,679	\$	-	\$	-	\$	-	\$	-	\$	1,433	0.0
TRANSMISSION & DIST. EXPENSES																		
Super & Eng Oper TD	11	\$	38,990	\$	9,797	\$	788	\$	14,309	\$	9,384	\$	1,694	\$	-	\$	3,017	0.0
Storage Facility Exp	5	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Storage Facility Exp	7	\$	1,421,159	\$	500,695	\$	40,273	\$	731,301	\$	-	\$	-	\$	-	\$	148,890	0.0
TD Lines Exp	9	\$	479,602	\$	-	\$	-	\$	-	\$	479,602	\$	-	\$	-	\$	-	0.0
TD Lines Exp	10	\$	91,872	\$	-	\$	-	\$	-	\$	-	\$	86,549	\$	-	\$	5,323	0.0
Meter Expense	11	\$	471,984	\$	118,597	\$	9,539	\$	173,219	\$	113,601	\$	20,500	\$	-	\$	36,528	0.0
Meter Expense	11	\$	1,358	\$	341	\$	27	\$	498	\$	327	\$	59	\$	-	\$	105	0.0
Customer Install Exp	12	\$	25,200	\$	5,515	\$	424	\$	8,106	\$	2,089	\$	3,748	\$	-	\$	5,318	0.0
Customer Install Exp	12	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	0.0	
Misc Exp Oper TD	5	\$	14,526	\$	4,915	\$	-	\$	8,229	\$	-	\$	-	\$	-	\$	1,383	0.0
Misc Exp Oper TD	7	\$	306,681	\$	108,048	\$	8,691	\$	157,812	\$	-	\$	-	\$	-	\$	32,130	0.0
Misc Exp Oper TD	8	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Rents Oper TD	10	\$	81,482	\$	-	\$	-	\$	-	\$	-	\$	76,761	\$	-	\$	4,721	0.0
Super & Eng Maint TD	9	\$	42,781	\$	-	\$	-	\$	-	\$	42,781	\$	-	\$	-	\$	-	0.0
Struct & Improve Maint TD	8	\$	70,688	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	70,688	0.0
Struct & Improve Maint TD	12	\$	625,378	\$	136,866	\$	10,530	\$	201,175	\$	51,834	\$	93,004	\$	-	\$	131,969	0.0
TOTAL TRANSMISSION & DIST. EXPENSES		\$	3,671,701	\$	884,774	\$	70,273	\$	1,294,651	\$	699,617	\$	282,315	\$	-	\$	440,071	0.0

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

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service									
CUSTOMER ACCOUNTS EXPENSES																		
Supervision - CAE	13	\$	-	\$	-	\$	-	\$	-	\$	-	0.0						
Meter Reading Expenses - CAE	14	\$	425,293	\$	-	\$	-	\$	-	\$	425,293	0.0						
Customer Records & Collection Expenses	13	\$	486,827	\$	-	\$	-	\$	-	\$	480,508	6,319						
Uncollectible Amounts - CAE	13	\$	802,130	\$	-	\$	-	\$	-	\$	791,718	10,412						
Misc. Customer Accounts Expenses - CAE	13	\$	153,745	\$	-	\$	-	\$	-	\$	151,749	1,996						
TOTAL CUSTOMER ACCOUNTS EXPENSES		\$	1,867,995	\$	-	\$	-	\$	-	\$	1,849,269	18,726	0.0					
CUSTOMER SERVICE EXPENSES																		
Customer Service & Information Expenses	10	\$	2,813	\$	-	\$	-	\$	2,650	\$	-	\$	163	0.0				
TOTAL CUSTOMER SERVICE EXPENSES		\$	2,813	\$	-	\$	-	\$	2,650	\$	-	\$	163	0.0				
SALES PROMOTION EXPENSES																		
Sales Promotion Expenses - SPE	10	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0				
TOTAL SALES PROMOTION EXPENSES		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0				
ADMIN. & GENERAL EXPENSES																		
Admin. & General Salaries	10	\$	436,737	\$	-	\$	-	\$	411,434	\$	-	\$	25,303	0.0				
Office Supplies & Expenses	15	\$	1,524,398	\$	482,676	\$	219,371	\$	225,302	\$	121,751	\$	49,591	\$	321,819	\$	103,889	0.0
Admin. Expenses Transferred - Credit	15	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Outside Services Employed	15	\$	10,200,824	\$	3,229,927	\$	1,467,964	\$	1,507,652	\$	814,721	\$	331,849	\$	2,153,518	\$	695,193	0.0
Property Insurance	15	\$	1,851,757	\$	586,329	\$	266,480	\$	273,684	\$	147,896	\$	60,241	\$	390,928	\$	126,199	0.0
Injuries & Damages	16	\$	41,901	\$	13,592	\$	6,081	\$	6,600	\$	3,566	\$	3,506	\$	5,455	\$	3,101	0.0
Employee Pension & Benefits	16	\$	717,240	\$	232,660	\$	104,097	\$	112,970	\$	61,043	\$	60,006	\$	93,377	\$	53,089	0.0
Franchise Requirements	15	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Regulatory Commission Expenses	15	\$	27,495	\$	8,706	\$	3,957	\$	4,064	\$	2,196	\$	894	\$	5,805	\$	1,874	0.0
Duplicate Charges - Credit	15	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Institutional or Goodwill Advertising Expenses	15	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Misc. General Expenses	15	\$	1,073,857	\$	340,020	\$	154,535	\$	158,713	\$	85,767	\$	34,934	\$	226,704	\$	73,184	0.0
Research & Development Expenses - AGE	15	\$	24,504	\$	7,759	\$	3,526	\$	3,622	\$	1,957	\$	797	\$	5,173	\$	1,670	0.0
Rents - AGE	15	\$	57,633	\$	18,249	\$	8,294	\$	8,518	\$	4,603	\$	1,875	\$	12,167	\$	3,928	0.0
Maint. Of General Plant - AGE	15	\$	136,630	\$	43,262	\$	19,662	\$	20,194	\$	10,912	\$	4,445	\$	28,844	\$	9,311	0.0
TOTAL ADMIN. & GENERAL EXPENSES		\$	16,092,976	\$	4,963,179	\$	2,253,966	\$	2,321,316	\$	1,254,413	\$	959,572	\$	3,243,790	\$	1,096,740	0.0
Total Operation & Maintenance Expenses		\$	33,142,415	\$	12,872,304	\$	6,667,360	\$	3,615,967	\$	1,954,030	\$	1,244,537	\$	5,093,058	\$	1,695,159	0.0

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

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service				
DEPRECIATION EXPENSES													
INTANGIBLE PLANT													
Organization	17	\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
Franchises and Consents	17	\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
Miscellaneous Intangible Plant	6	\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
TOTAL INTANGIBLE PLANT		\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
SOURCE OF SUPPLY													
Land and Land Rights - SPP	2	\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
Structures and Improvements - SPP	2	\$	265,135	\$	162,614	\$	102,475	\$	-	\$	-	46	
Collecting & Impounding Reservoirs	2	\$	590	\$	362	\$	228	\$	-	\$	-	0	
Lake, River and Other Intakes	2	\$	263,834	\$	161,816	\$	101,973	\$	-	\$	-	45	
Wells and Springs	2	\$	274,913	\$	168,611	\$	106,255	\$	-	\$	-	47	
Infiltration Galleries and Tunnels	2	\$	32	\$	20	\$	12	\$	-	\$	-	0	
Supply Mains	2	\$	239,971	\$	147,180	\$	92,750	\$	-	\$	-	41	
Other Water Source Plant	2	\$	20,828	\$	12,774	\$	8,050	\$	-	\$	-	4	
TOTAL SOURCE OF SUPPLY PLANT		\$	1,065,303	\$	653,376	\$	411,743	\$	-	\$	-	184	
PUMPING PLANT													
Land and Land Rights - PP	3	\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
Structures and Improvements - PP	3	\$	553,865	\$	304,321	\$	191,776	\$	-	\$	-	57,767	
Boiler Plant Equipment	3	\$	-	\$	-	\$	-	\$	-	\$	-	0	
Other Power Production Equipment	3	\$	101,423	\$	55,727	\$	35,118	\$	-	\$	-	10,578	
Steam Pumping Equipment	3	\$	4,426	\$	2,432	\$	1,533	\$	-	\$	-	462	
Electric Pumping Equipment	3	\$	551,373	\$	302,952	\$	190,913	\$	-	\$	-	57,507	
Diesel Pumping Equipment	3	\$	9,059	\$	4,977	\$	3,137	\$	-	\$	-	945	
Hydraulic Pumping Equipment	3	\$	6,881	\$	3,781	\$	2,383	\$	-	\$	-	718	
Other Pumping Equipment	3	\$	63,688	\$	34,993	\$	22,052	\$	-	\$	-	6,643	
TOTAL PUMPING PLANT		\$	1,290,715	\$	709,184	\$	446,911	\$	-	\$	-	134,620	
WATER TREATMENT PLANT													
Land and Land Rights - WTP	2	\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
Structures and Improvements - WTP	2	\$	1,614,157	\$	990,002	\$	623,877	\$	-	\$	-	278	
Water Treatment Equipment	2	\$	1,438,674	\$	882,374	\$	556,052	\$	-	\$	-	248	
Water Treatment - Other	2	\$	49,058	\$	30,088	\$	18,961	\$	-	\$	-	8	
TOTAL WATER TREATMENT PLANT		\$	3,101,889	\$	1,902,465	\$	1,198,890	\$	-	\$	-	535	
TRANSMISSION & DISTRIBUTION PLANT													
Land and Land Rights - TDP	7	\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
Structures and Improvements - TDP	7	\$	106,423	\$	37,494	\$	3,016	\$	54,763	\$	-	11,150	
Structure and Improv - Special Crossing	7	\$	-	\$	-	\$	-	\$	-	\$	-	0	
Distribution Reservoirs and Standpipes	5	\$	624,575	\$	211,318	\$	-	\$	353,804	\$	-	59,453	
Transmission and Distribution Mains	7	\$	5,173,226	\$	1,822,601	\$	146,601	\$	2,662,042	\$	-	541,982	
Fire Mains	8	\$	9,949	\$	-	\$	-	\$	-	\$	-	9,949	
Services	10	\$	2,101,635	\$	-	\$	-	\$	1,979,876	\$	-	121,759	
Meters	9	\$	1,149,260	\$	-	\$	-	\$	1,149,260	\$	-	-	
Meter Installations	9	\$	539,971	\$	-	\$	-	\$	539,971	\$	-	-	
Hydrants	8	\$	569,618	\$	-	\$	-	\$	-	\$	-	569,618	
Other Transmission & Distribution Plant	4	\$	2,707	\$	906	\$	1,517	\$	-	\$	-	284	
TOTAL TRANSMISSION & DIST. PLANT		\$	10,277,364	\$	2,072,320	\$	149,617	\$	3,072,127	\$	1,689,231	1,979,876	
INCENTIVE COMPENSATION CAPITALIZATION													
Incentive Compensation Capitalization Adj.	15	\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
GENERAL PLANT													
Land and Land Rights - GP	15	\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
Structures and Improvements - GP	15	\$	403,908	\$	127,891	\$	58,125	\$	59,696	\$	32,259	\$	13,140
Office Structures	15	\$	158,278	\$	50,116	\$	22,777	\$	23,393	\$	12,641	\$	5,149
Miscellaneous Structures	15	\$	88,099	\$	27,895	\$	12,678	\$	13,021	\$	7,036	\$	2,866
Structures & Improvements - Leasehold	15	\$	707	\$	224	\$	102	\$	104	\$	56	\$	23
Office Furniture and Equipment	15	\$	31,516	\$	9,979	\$	4,535	\$	4,658	\$	2,517	\$	1,025
Computers & Peripheral Equipment	15	\$	316,233	\$	100,130	\$	45,508	\$	46,738	\$	25,257	\$	10,288
Computer Hardware & Software	15	\$	395,748	\$	125,307	\$	56,951	\$	58,490	\$	31,608	\$	12,874
Computer Software	15	\$	735,378	\$	232,846	\$	105,826	\$	108,687	\$	58,733	\$	23,923
Personal Computer Software	15	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Other Office Equipment	15	\$	3,616	\$	1,145	\$	520	\$	534	\$	289	\$	118
BTS Initial Investment	15	\$	610,342	\$	193,255	\$	87,832	\$	90,207	\$	48,747	\$	19,855
Transportation Equipment - Light Trucks	15	\$	397,021	\$	125,710	\$	57,134	\$	58,679	\$	31,709	\$	12,916
Transportation Equipment - Heavy Trucks	15	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Transportation Equipment - Cars	15	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

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

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK	
Transportation Equipment - Other	15	\$	196,618	\$ 62,256	\$ 28,295	\$ 29,060	\$ 15,704	\$ 6,396	\$ 41,508	\$ 13,400	0.0
Stores Equipment	2	\$	8,946	\$ 5,487	\$ 3,458	\$ -	\$ -	\$ -	\$ -	\$ 2	0.0
Tools, Shop and Garage Equipment	15	\$	145,924	\$ 46,204	\$ 20,999	\$ 21,567	\$ 11,655	\$ 4,747	\$ 30,806	\$ 9,945	0.0
Laboratory Equipment	15	\$	39,279	\$ 12,437	\$ 5,653	\$ 5,805	\$ 3,137	\$ 1,278	\$ 8,292	\$ 2,677	0.0
Power Operated Equipment	15	\$	53,632	\$ 16,982	\$ 7,718	\$ 7,927	\$ 4,283	\$ 1,745	\$ 11,322	\$ 3,655	0.0
Communication Equipment (non telephone)	15	\$	425,304	\$ 134,666	\$ 61,204	\$ 62,859	\$ 33,968	\$ 13,836	\$ 89,787	\$ 28,985	0.0
Telephone Equipment	15	\$	6,647	\$ 2,105	\$ 957	\$ 982	\$ 531	\$ 216	\$ 1,403	\$ 453	0.0
Miscellaneous Equipment	15	\$	148,201	\$ 46,925	\$ 21,327	\$ 21,904	\$ 11,837	\$ 4,821	\$ 31,287	\$ 10,100	0.0
Other Tangible Equipment	17	\$	5,637	\$ 1,884	\$ 641	\$ 1,451	\$ 560	\$ 429	\$ 96	\$ 576	0.0
TOTAL GENERAL PLANT		\$	4,171,034	\$ 1,323,444	\$ 602,239	\$ 615,762	\$ 332,528	\$ 135,645	\$ 877,573	\$ 283,843	0.0
DEPRECIATION EXPENSES	17	\$	19,906,305	\$ 6,652,477	\$ 2,263,872	\$ 5,123,347	\$ 1,976,710	\$ 1,514,692	\$ 339,847	\$ 2,035,359	0.0
AMORTIZATION EXPENSES											
Amortization of Expense	15	\$	953,348	\$ 301,862	\$ 137,193	\$ 140,902	\$ 76,142	\$ 31,014	\$ 201,263	\$ 64,971	0.0
Amortization of Reg Asset	15	\$	527,881	\$ 167,145	\$ 75,965	\$ 78,019	\$ 42,161	\$ 17,173	\$ 111,442	\$ 35,975	0.0
Amortization of Reg Asset AFUDC	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Amortization - Property Losses	15	\$	158,892	\$ 50,311	\$ 22,866	\$ 23,484	\$ 12,690	\$ 5,169	\$ 33,544	\$ 10,829	0.0
TOTAL AMORTIZATION EXPENSES		\$	1,640,121	\$ 519,318	\$ 236,024	\$ 242,405	\$ 130,993	\$ 53,356	\$ 346,249	\$ 111,775	0.0
OTHER OPERATING EXPENSES											
Property Taxes	19	\$	7,951,687	\$ 2,804,486	\$ 1,171,137	\$ 1,564,765	\$ 663,887	\$ 473,515	\$ 624,924	\$ 648,973	0.0
Payroll Taxes	16	\$	618,099	\$ 200,500	\$ 89,708	\$ 97,354	\$ 52,605	\$ 51,711	\$ 80,470	\$ 45,750	0.0
Other Taxes	16	\$	(26,164)	\$ (8,487)	\$ (3,797)	\$ (4,121)	\$ (2,227)	\$ (2,189)	\$ (3,406)	\$ (1,937)	0.0
PSC Assessment	15	\$	516,574	\$ 163,565	\$ 74,338	\$ 76,348	\$ 41,258	\$ 16,805	\$ 109,055	\$ 35,205	0.0
TOTAL OTHER OPERATING EXPENSES		\$	9,060,196	\$ 3,160,064	\$ 1,331,386	\$ 1,734,346	\$ 755,523	\$ 539,843	\$ 811,042	\$ 727,992	0.0
TOTAL OPERATION AND MAINTENANCE EXPENSES		\$	63,749,037	\$ 23,204,163	\$ 10,498,642	\$ 10,716,065	\$ 4,817,256	\$ 3,352,428	\$ 6,590,198	\$ 4,570,286	0.0
NET INCOME BEFORE TAXES		\$	29,804,282	\$ 23,204,163	\$ 10,498,642	\$ 10,716,065	\$ 4,817,256	\$ 3,352,428	\$ 6,590,198	\$ 4,570,286	0.0
INCOME TAXES											
Current Income Taxes	15	\$	(465,887)	\$ (147,516)	\$ (67,044)	\$ (68,857)	\$ (37,210)	\$ (15,156)	\$ (98,354)	\$ (31,751)	0.0
TOTAL CURRENT INCOME TAXES		\$	(465,887)	\$ (147,516)	\$ (67,044)	\$ (68,857)	\$ (37,210)	\$ (15,156)	\$ (98,354)	\$ (31,751)	0.0
DEFERRED INCOME TAXES											
Deferred Income Taxes - Def. Inc. Tax.	15	\$	5,545,130	\$ 1,755,777	\$ 797,980	\$ 819,554	\$ 442,879	\$ 180,392	\$ 1,170,644	\$ 377,904	0.0
Amortization of Deferred ITC	15	\$	(3,900)	\$ (1,235)	\$ (561)	\$ (576)	\$ (311)	\$ (127)	\$ (823)	\$ (266)	0.0
Amortization of Protected Excess ADIT	15	\$	(214,743)	\$ (67,995)	\$ (30,903)	\$ (31,738)	\$ (17,151)	\$ (6,986)	\$ (45,335)	\$ (14,635)	0.0
Amortization of Unprotected Excess ADIT	15	\$	(1,960,480)	\$ (620,755)	\$ (282,126)	\$ (289,753)	\$ (156,580)	\$ (63,778)	\$ (413,881)	\$ (133,608)	0.0
TOTAL DEFERRED INCOME TAXES		\$	3,366,007	\$ 1,065,792	\$ 484,390	\$ 497,486	\$ 268,837	\$ 109,502	\$ 710,605	\$ 229,396	0.0
NET OPERATING INCOME		\$	26,904,162	\$ 24,122,439	\$ 10,915,988	\$ 11,144,694	\$ 5,048,883	\$ 3,446,774	\$ 7,202,448	\$ 4,767,931	

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

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service		
PLANT IN SERVICE											
INTANGIBLE PLANT											
Organization	17	\$	87,147	\$ 29,124	\$ 9,911	\$ 22,429	\$ 8,654	\$ 6,631	\$ 1,488	\$ 8,911	0.0
Franchises and Consents	17	\$	43,698	\$ 14,603	\$ 4,970	\$ 11,247	\$ 4,339	\$ 3,325	\$ 746	\$ 4,468	0.0
Miscellaneous Intangible Plant	6	\$	554,239	\$ 329,097	\$ 206,736	\$ 1,735	\$ -	\$ -	\$ -	\$ 16,671	0.0
TOTAL INTANGIBLE PLANT		\$	685,084	\$ 372,824	\$ 221,617	\$ 35,411	\$ 12,993	\$ 9,956	\$ 2,234	\$ 30,050	0.0
SOURCE OF SUPPLY PLANT											
Land and Land Rights - SSP	2	\$	2,367,394	\$ 1,451,981	\$ 915,005	\$ -	\$ -	\$ -	\$ -	\$ 408	0.0
Structures and Improvements - SPP	2	\$	13,458,654	\$ 8,254,523	\$ 5,201,811	\$ -	\$ -	\$ -	\$ -	\$ 2,320	0.0
Collecting & Impounding Reservoirs	2	\$	168,617	\$ 103,417	\$ 65,171	\$ -	\$ -	\$ -	\$ -	\$ 29	0.0
Lake, River and Other Intakes	2	\$	7,390,315	\$ 4,532,662	\$ 2,856,379	\$ -	\$ -	\$ -	\$ -	\$ 1,274	0.0
Wells and Springs	2	\$	10,909,241	\$ 6,690,905	\$ 4,216,455	\$ -	\$ -	\$ -	\$ -	\$ 1,880	0.0
Infiltration Galleries and Tunnels	2	\$	1,804	\$ 1,106	\$ 697	\$ -	\$ -	\$ -	\$ -	\$ 0	0.0
Supply Mains	2	\$	16,549,730	\$ 10,150,356	\$ 6,396,521	\$ -	\$ -	\$ -	\$ -	\$ 2,853	0.0
Other Water Source Plant	2	\$	419,067	\$ 257,024	\$ 161,971	\$ -	\$ -	\$ -	\$ -	\$ 72	0.0
TOTAL SOURCE OF SUPPLY PLANT		\$	51,264,822	\$ 31,441,974	\$ 19,814,011	\$ -	\$ -	\$ -	\$ -	\$ 8,837	0.0
PUMPING PLANT											
Land and Land Rights - PP	3	\$	188,269	\$ 103,444	\$ 65,188	\$ -	\$ -	\$ -	\$ -	\$ 19,636	0.0
Structures and Improvements - PP	3	\$	14,021,910	\$ 7,704,345	\$ 4,855,101	\$ -	\$ -	\$ -	\$ -	\$ 1,462,464	0.0
Boiler Plant Equipment	3	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Other Power Production Equipment	3	\$	3,325,356	\$ 1,827,118	\$ 1,151,408	\$ -	\$ -	\$ -	\$ -	\$ 346,830	0.0
Steam Pumping Equipment	3	\$	234,170	\$ 128,665	\$ 81,082	\$ -	\$ -	\$ -	\$ -	\$ 24,424	0.0
Electric Pumping Equipment	3	\$	29,173,154	\$ 16,029,203	\$ 10,101,236	\$ -	\$ -	\$ -	\$ -	\$ 3,042,715	0.0
Diesel Pumping Equipment	3	\$	479,289	\$ 263,346	\$ 165,954	\$ -	\$ -	\$ -	\$ -	\$ 49,989	0.0
Hydraulic Pumping Equipment	3	\$	364,051	\$ 200,028	\$ 126,053	\$ -	\$ -	\$ -	\$ -	\$ 37,970	0.0
Other Pumping Equipment	3	\$	3,369,721	\$ 1,851,495	\$ 1,166,770	\$ -	\$ -	\$ -	\$ -	\$ 351,457	0.0
TOTAL PUMPING PLANT		\$	51,155,920	\$ 28,107,644	\$ 17,712,792	\$ -	\$ -	\$ -	\$ -	\$ 5,335,484	0.0
WATER TREATMENT PLANT											
Land and Land Rights - WTP	2	\$	1,457,375	\$ 893,844	\$ 563,280	\$ -	\$ -	\$ -	\$ -	\$ 251,21	0.0
Structures and Improvements - WTP	2	\$	68,981,065	\$ 42,307,781	\$ 26,661,393	\$ -	\$ -	\$ -	\$ -	\$ 11,890,57	0.0
Water Treatment Equipment	2	\$	65,994,199	\$ 40,475,863	\$ 25,506,960	\$ -	\$ -	\$ -	\$ -	\$ 11,375,71	0.0
Water Treatment - Other	2	\$	1,473,221	\$ 903,563	\$ 569,404	\$ -	\$ -	\$ -	\$ -	\$ 253,95	0.0
TOTAL WATER TREATMENT PLANT		\$	137,905,860	\$ 84,581,051	\$ 53,301,038	\$ -	\$ -	\$ -	\$ -	\$ 23,771,44	0.0
TRANSMISSION & DIST. PLANT											
Land and Land Rights - TDP	7	\$	1,412,978	\$ 497,812	\$ 40,041	\$ 727,091	\$ -	\$ -	\$ -	\$ 148,033	0.0
Structures and Improvements - TDP	7	\$	7,142,498	\$ 2,516,404	\$ 202,407	\$ 3,675,392	\$ -	\$ -	\$ -	\$ 748,296	0.0
Distribution Reservoirs and Standpipes	5	\$	36,739,690	\$ 12,430,456	\$ -	\$ 20,812,004	\$ -	\$ -	\$ -	\$ 3,497,231	0.0
Transmission and Distribution Mains	7	\$	372,174,547	\$ 131,122,399	\$ 10,546,814	\$ 191,513,854	\$ -	\$ -	\$ -	\$ 38,991,480	0.0
Fire Mains	8	\$	637,786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 637,786	0.0
Services	10	\$	71,973,792	\$ -	\$ -	\$ -	\$ 67,803,959	\$ -	\$ -	\$ 4,169,833	0.0
Meters	9	\$	47,885,832	\$ -	\$ -	\$ -	\$ 47,885,832	\$ -	\$ -	\$ -	0.0
Meter Installations	9	\$	22,498,781	\$ -	\$ -	\$ -	\$ 22,498,781	\$ -	\$ -	\$ -	0.0
Hydrants	8	\$	30,790,177	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,790,177	0.0
Other Transmission & Distribution Plant	4	\$	91,457	\$ 30,614	\$ -	\$ 51,257	\$ -	\$ -	\$ -	\$ 9,585	0.0
TOTAL TRANSMISSION & DIST. PLANT		\$	591,347,538	\$ 146,597,686	\$ 10,789,262	\$ 216,779,597	\$ 70,384,613	\$ 67,803,959	\$ -	\$ 78,992,421	0.0
INCENTIVE COMPENSATION CAPITALIZATION											
Incentive Compensation Capitalization Adj.	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
GENERAL PLANT											
Land and Land Rights - GP	15	\$	624,577	\$ 197,762	\$ 89,881	\$ 92,311	\$ 49,884	\$ 20,318	\$ 131,856	\$ 42,565	0.0
Structures and Improvements - GP	15	\$	13,374,431	\$ 4,234,799	\$ 1,924,667	\$ 1,976,701	\$ 1,068,191	\$ 435,092	\$ 2,823,505	\$ 911,477	0.0
Office Structures	15	\$	7,573,125	\$ 2,397,909	\$ 1,089,821	\$ 1,119,285	\$ 604,852	\$ 246,366	\$ 1,598,778	\$ 516,114	0.0
Miscellaneous Structures	15	\$	2,368,258	\$ 749,871	\$ 340,808	\$ 350,022	\$ 189,148	\$ 77,043	\$ 499,968	\$ 161,398	0.0
Structures & Improvements - Leasehold	15	\$	25,725	\$ 8,145	\$ 3,702	\$ 3,802	\$ 2,055	\$ 837	\$ 5,431	\$ 1,753	0.0
Office Furniture and Equipment	15	\$	903,029	\$ 285,930	\$ 129,952	\$ 133,465	\$ 72,123	\$ 29,377	\$ 190,640	\$ 61,542	0.0
Computers & Peripheral Equipment	15	\$	1,659,147	\$ 525,342	\$ 238,762	\$ 245,217	\$ 132,513	\$ 53,975	\$ 350,266	\$ 113,072	0.0
Computer Hardware and Software	15	\$	2,076,325	\$ 657,435	\$ 298,797	\$ 306,875	\$ 165,832	\$ 67,546	\$ 438,337	\$ 141,503	0.0
Computer Software	15	\$	14,707,567	\$ 4,656,915	\$ 2,116,513	\$ 2,173,735	\$ 1,174,666	\$ 478,461	\$ 3,104,946	\$ 1,002,331	0.0
Personal Computer Software	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Other Office Equipment	15	\$	34,570	\$ 10,946	\$ 4,975	\$ 5,109	\$ 2,761	\$ 1,125	\$ 7,298	\$ 2,356	0.0
BTS Initial Investment	15	\$	12,206,838	\$ 3,865,100	\$ 1,756,642	\$ 1,804,135	\$ 974,938	\$ 397,108	\$ 2,577,011	\$ 831,904	0.0
Transportation Equipment - Light Trucks	15	\$	7,127,838	\$ 2,256,916	\$ 1,025,742	\$ 1,053,473	\$ 569,287	\$ 231,880	\$ 1,504,773	\$ 485,767	0.0
Transportation Equipment - Heavy Trucks	15	\$	3,795,414	\$ 1,201,757	\$ 546,184	\$ 560,951	\$ 303,133	\$ 123,471	\$ 801,258	\$ 258,660	0.0
Transportation Equipment - Cars	15	\$	1,728,666	\$ 547,354	\$ 248,766	\$ 255,492	\$ 138,065	\$ 56,236	\$ 364,942	\$ 117,810	0.0

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

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK	
Transportation Equipment - Other	15	\$	3,197,043	\$ 1,012,292	\$ 460,075	\$ 472,514	\$ 255,342	\$ 104,005	\$ 674,935	\$ 217,881	0.0
Stores Equipment	2	\$	230,557	\$ 141,406	\$ 89,111	\$ -	\$ -	\$ -	\$ -	\$ 40	0.0
Tools, Shop and Garage Equipment	15	\$	3,912,179	\$ 1,238,729	\$ 562,988	\$ 578,208	\$ 312,459	\$ 127,269	\$ 825,908	\$ 266,618	0.0
Laboratory Equipment	15	\$	1,007,155	\$ 318,899	\$ 144,936	\$ 148,855	\$ 80,440	\$ 32,764	\$ 212,623	\$ 68,638	0.0
Power Operated Equipment	15	\$	1,415,081	\$ 448,063	\$ 203,639	\$ 209,145	\$ 113,020	\$ 46,035	\$ 298,741	\$ 96,439	0.0
Communication Equipment (non Telephone)	15	\$	7,383,751	\$ 2,337,946	\$ 1,062,569	\$ 1,091,297	\$ 589,727	\$ 240,205	\$ 1,558,799	\$ 503,208	0.0
Telephone Equipment	15	\$	74,353	\$ 23,543	\$ 10,700	\$ 10,989	\$ 5,938	\$ 2,419	\$ 15,697	\$ 5,067	0.0
Miscellaneous Equipment	17	\$	2,287,052	\$ 764,309	\$ 260,098	\$ 588,626	\$ 227,106	\$ 174,024	\$ 39,045	\$ 233,844	0.0
Other Tangible Equipment	17	\$	231,995	\$ 77,530	\$ 26,384	\$ 59,709	\$ 23,037	\$ 17,653	\$ 3,961	\$ 23,721	0.0
TOTAL GENERAL PLANT		\$	87,944,676	\$ 27,958,899	\$ 12,635,712	\$ 13,239,915	\$ 7,054,516	\$ 2,963,209	\$ 18,028,719	\$ 6,063,707	0.0
TOTAL PLANT IN SERVICE		\$	920,303,900	\$ 471,055,199	\$ 138,279,359	\$ 124,255,536	\$ 32,129,610	\$ 64,129,927	\$ 17,579,246	\$ 72,875,024	0.0

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

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK	
ACCUMULATED DEPRECIATION RESERVE											
INTANGIBLE PLANT											
Organization	17	\$	2,933	\$ 980	\$ 334	\$ 755	\$ 291	\$ 223	\$ 50	\$ 300	0.0
Franchises and Consents	17	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Miscellaneous Intangible Plant	6	\$	306,586	\$ 182,045	\$ 114,359	\$ 960	\$ -	\$ -	\$ -	\$ 9,222	0.0
TOTAL INTANGIBLE PLANT		\$	309,519	\$ 183,025	\$ 114,693	\$ 1,715	\$ 291	\$ 223	\$ 50	\$ 9,522	0.0
SOURCE OF SUPPLY PLANT											
Land and Land Rights - SSP	2	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Structures and Improvements - SPP	2	\$	1,874,931	\$ 1,149,941	\$ 724,667	\$ -	\$ -	\$ -	\$ -	\$ 323	0.0
Collecting & Impounding Reservoirs	2	\$	100,737	\$ 61,784	\$ 38,935	\$ -	\$ -	\$ -	\$ -	\$ 17	0.0
Lake, River and Other Intakes	2	\$	2,145,522	\$ 1,315,901	\$ 829,251	\$ -	\$ -	\$ -	\$ -	\$ 370	0.0
Wells and Springs	2	\$	2,803,712	\$ 1,719,585	\$ 1,083,643	\$ -	\$ -	\$ -	\$ -	\$ 483	0.0
Infiltration Galleries and Tunnels	2	\$	529	\$ 324	\$ 204	\$ -	\$ -	\$ -	\$ -	\$ 0	0.0
Supply Mains	2	\$	5,465,646	\$ 3,352,215	\$ 2,112,489	\$ -	\$ -	\$ -	\$ -	\$ 942	0.0
Other Water Source Plant	2	\$	36,442	\$ 22,351	\$ 14,085	\$ -	\$ -	\$ -	\$ -	\$ 6	0.0
TOTAL SOURCE OF SUPPLY PLANT		\$	12,427,519	\$ 7,622,103	\$ 4,803,274	\$ -	\$ -	\$ -	\$ -	\$ 2,142	0.0
PUMPING PLANT											
Land and Land Rights - PP	3	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Structures and Improvements - PP	3	\$	5,022,602	\$ 2,759,671	\$ 1,739,081	\$ -	\$ -	\$ -	\$ -	\$ 523,850	0.0
Boiler Plant Equipment	3	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Other Power Production Equipment	3	\$	510,301	\$ 280,385	\$ 176,692	\$ -	\$ -	\$ -	\$ -	\$ 53,224	0.0
Steam Pumping Equipment	3	\$	(30,028)	\$ (16,499)	\$ (10,397)	\$ -	\$ -	\$ -	\$ -	\$ (3,132)	0.0
Electric Pumping Equipment	3	\$	5,170,025	\$ 2,840,673	\$ 1,790,127	\$ -	\$ -	\$ -	\$ -	\$ 539,226	0.0
Diesel Pumping Equipment	3	\$	133,257	\$ 73,218	\$ 46,140	\$ -	\$ -	\$ -	\$ -	\$ 13,898	0.0
Hydraulic Pumping Equipment	3	\$	45,998	\$ 25,274	\$ 15,927	\$ -	\$ -	\$ -	\$ -	\$ 4,798	0.0
Other Pumping Equipment	3	\$	(315,357)	\$ (173,273)	\$ (109,193)	\$ -	\$ -	\$ -	\$ -	\$ (32,891)	0.0
TOTAL PUMPING PLANT		\$	10,536,798	\$ 5,789,449	\$ 3,648,378	\$ -	\$ -	\$ -	\$ -	\$ 1,098,972	0.0
WATER TREATMENT PLANT											
Land and Land Rights - WTP	2	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Structures and Improvements - WTP	2	\$	18,240,039	\$ 11,187,064	\$ 7,049,831	\$ -	\$ -	\$ -	\$ -	\$ 3,144	0.0
Water Treatment Equipment	2	\$	22,079,421	\$ 13,541,851	\$ 8,533,764	\$ -	\$ -	\$ -	\$ -	\$ 3,806	0.0
Water Treatment - Other	2	\$	713,870	\$ 437,834	\$ 275,913	\$ -	\$ -	\$ -	\$ -	\$ 123	0.0
TOTAL WATER TREATMENT PLANT		\$	41,033,330	\$ 25,166,749	\$ 15,859,508	\$ -	\$ -	\$ -	\$ -	\$ 7,073	0.0
TRANSMISSION & DIST. PLANT											
Land and Land Rights - TDP	7	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Structures and Improvements - TDP	7	\$	1,956,603	\$ 689,339	\$ 55,447	\$ 1,006,830	\$ -	\$ -	\$ -	\$ 204,987	0.0
Distribution Reservoirs and Standpipes	5	\$	9,657,765	\$ 3,267,595	\$ -	\$ 5,470,853	\$ -	\$ -	\$ -	\$ 919,317	0.0
Transmission and Distribution Mains	7	\$	54,899,491	\$ 19,341,873	\$ 1,555,761	\$ 28,250,221	\$ -	\$ -	\$ -	\$ 5,751,636	0.0
Fire Mains	8	\$	208,746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 208,746	0.0
Services	10	\$	14,133,085	\$ -	\$ -	\$ -	\$ -	\$ 13,314,279	\$ -	\$ 818,806	0.0
Meters	9	\$	(4,273,907)	\$ -	\$ -	\$ (4,273,907)	\$ -	\$ -	\$ -	\$ -	0.0
Meter Installations	9	\$	5,792,437	\$ -	\$ -	\$ 5,792,437	\$ -	\$ -	\$ -	\$ -	0.0
Hydrants	8	\$	3,592,783	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,592,783	0.0
Other Transmission & Distribution Plant	4	\$	16,111	\$ 5,393	\$ -	\$ 9,029	\$ -	\$ -	\$ -	\$ 1,689	0.0
TOTAL TRANSMISSION & DIST. PLANT		\$	85,983,114	\$ 23,304,200	\$ 1,611,208	\$ 34,736,933	\$ 1,518,530	\$ 13,314,279	\$ -	\$ 11,497,964	0.0
INCENTIVE COMPENSATION CAPITALIZATION											
Incentive Compensation Capitalization Adj.	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
GENERAL PLANT											
Land and Land Rights - GP	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Structures and Improvements - GP	15	\$	2,198,479	\$ 696,113	\$ 316,375	\$ 324,929	\$ 175,588	\$ 71,520	\$ 464,126	\$ 149,828	0.0
Office Structures	15	\$	550,845	\$ 174,416	\$ 79,270	\$ 81,413	\$ 43,995	\$ 17,920	\$ 116,290	\$ 37,540	0.0
Miscellaneous Structures	15	\$	1,164,686	\$ 368,779	\$ 167,606	\$ 172,137	\$ 93,021	\$ 37,889	\$ 245,879	\$ 79,374	0.0
Structures & Improvements - Leasehold	15	\$	5,369	\$ 1,700	\$ 773	\$ 794	\$ 429	\$ 175	\$ 1,133	\$ 366	0.0
Office Furniture and Equipment	15	\$	536,857	\$ 169,987	\$ 77,257	\$ 79,346	\$ 42,878	\$ 17,465	\$ 113,337	\$ 36,587	0.0
Computers & Peripheral Equipment	15	\$	566,453	\$ 179,358	\$ 81,516	\$ 83,720	\$ 45,242	\$ 18,428	\$ 119,585	\$ 38,604	0.0
Computer Hardware and Software	15	\$	1,970,801	\$ 624,023	\$ 283,611	\$ 291,279	\$ 157,404	\$ 64,113	\$ 416,060	\$ 134,311	0.0
Computer Software	15	\$	4,098,459	\$ 1,297,711	\$ 589,795	\$ 605,740	\$ 327,336	\$ 133,329	\$ 865,234	\$ 279,313	0.0
Personal Computer Software	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Other Office Equipment	15	\$	(16,205)	\$ (5,131)	\$ (2,332)	\$ (2,395)	\$ (1,294)	\$ (527)	\$ (3,421)	\$ (1,104)	0.0
BTS Initial Investment	15	\$	6,129,697	\$ 1,940,870	\$ 882,103	\$ 905,951	\$ 489,568	\$ 199,409	\$ 1,294,053	\$ 417,743	0.0
Transportation Equipment - Light Trucks	15	\$	1,983,523	\$ 628,051	\$ 285,442	\$ 293,159	\$ 158,420	\$ 64,527	\$ 418,746	\$ 135,178	0.0
Transportation Equipment - Heavy Trucks	15	\$	20,207	\$ 6,398	\$ 2,908	\$ 2,987	\$ 1,614	\$ 657	\$ 4,266	\$ 1,377	0.0

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

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK	
Transportation Equipment - Cars	15	\$	463,719	\$ 146,829	\$ 66,732	\$ 68,536	\$ 37,036	\$ 15,086	\$ 97,897	\$ 31,603	0.0
Transportation Equipment - Other	15	\$	1,516,340	\$ 480,125	\$ 218,211	\$ 224,111	\$ 121,107	\$ 49,329	\$ 320,118	\$ 103,340	0.0
Stores Equipment	2	\$	151,899	\$ 93,163	\$ 58,709	\$ -	\$ -	\$ -	\$ -	\$ 26	0.0
Tools, Shop and Garage Equipment	15	\$	1,571,393	\$ 497,556	\$ 226,134	\$ 232,247	\$ 125,504	\$ 51,120	\$ 331,740	\$ 107,092	0.0
Laboratory Equipment	15	\$	524,731	\$ 166,148	\$ 75,512	\$ 77,554	\$ 41,909	\$ 17,070	\$ 110,777	\$ 35,761	0.0
Power Operated Equipment	15	\$	967,175	\$ 306,240	\$ 139,183	\$ 142,946	\$ 77,246	\$ 31,464	\$ 204,182	\$ 65,914	0.0
Communication Equipment (non Telephone)	15	\$	856,379	\$ 271,159	\$ 123,238	\$ 126,570	\$ 68,397	\$ 27,859	\$ 180,792	\$ 58,363	0.0
Telephone Equipment	15	\$	101,280	\$ 32,069	\$ 14,575	\$ 14,969	\$ 8,089	\$ 3,295	\$ 21,381	\$ 6,902	0.0
Miscellaneous Equipment	17	\$	303,009	\$ 101,262	\$ 34,460	\$ 77,986	\$ 30,089	\$ 23,056	\$ 5,173	\$ 30,982	0.0
Other Tangible Equipment	17	\$	(309,735)	\$ (103,510)	\$ (35,225)	\$ (79,717)	\$ (30,757)	\$ (23,568)	\$ (5,288)	\$ (31,669)	0.0
TOTAL GENERAL PLANT		\$	25,355,361	\$ 8,073,317	\$ 3,685,853	\$ 3,724,260	\$ 2,012,823	\$ 819,616	\$ 5,322,061	\$ 1,717,430	0.0
TOTAL ACCUMULATED DEPRECIATION RESERVE		\$	175,645,641	\$ 70,138,843	\$ 29,722,913	\$ 38,462,908	\$ 3,531,645	\$ 14,134,118	\$ 5,322,112	\$ 14,333,103	0.0

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

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service		CHECK							
NET PLANT IN SERVICE (Rate Base)																		
INTANGIBLE PLANT																		
Organization	17	\$	84,214	\$	28,143	\$	9,577	\$	21,674	\$	8,363	\$	6,408	\$	1,438	\$	8,611	0.0
Franchises and Consents	17	\$	43,698	\$	14,603	\$	4,970	\$	11,247	\$	4,339	\$	3,325	\$	746	\$	4,468	0.0
Miscellaneous Intangible Plant	6	\$	247,653	\$	147,052	\$	92,377	\$	775	\$	-	\$	-	\$	-	\$	7,449	0.0
TOTAL INTANGIBLE PLANT		\$	375,565	\$	189,798	\$	106,924	\$	33,696	\$	12,702	\$	9,733	\$	2,184	\$	20,528	0.0
SOURCE OF SUPPLY PLANT																		
Land and Land Rights - SSP	2	\$	2,367,394	\$	1,451,981	\$	915,005	\$	-	\$	-	\$	-	\$	-	\$	408	0.0
Structures and Improvements - SPP	2	\$	11,583,723	\$	7,104,582	\$	4,477,144	\$	-	\$	-	\$	-	\$	-	\$	1,997	0.0
Collecting & Impounding Reservoirs	2	\$	67,880	\$	41,632	\$	26,236	\$	-	\$	-	\$	-	\$	-	\$	12	0.0
Lake, River and Other Intakes	2	\$	5,244,793	\$	3,216,760	\$	2,027,129	\$	-	\$	-	\$	-	\$	-	\$	904	0.0
Wells and Springs	2	\$	8,105,529	\$	4,971,320	\$	3,132,812	\$	-	\$	-	\$	-	\$	-	\$	1,397	0.0
Infiltration Galleries and Tunnels	2	\$	1,275	\$	782	\$	493	\$	-	\$	-	\$	-	\$	-	\$	0	0.0
Supply Mains	2	\$	11,084,084	\$	6,798,141	\$	4,284,032	\$	-	\$	-	\$	-	\$	-	\$	1,911	0.0
Other Water Source Plant	2	\$	382,625	\$	234,673	\$	147,886	\$	-	\$	-	\$	-	\$	-	\$	66	0.0
TOTAL SOURCE OF SUPPLY PLANT		\$	38,837,303	\$	23,819,872	\$	15,010,737	\$	-	\$	-	\$	-	\$	-	\$	6,695	0.0
PUMPING PLANT																		
Land and Land Rights - PP	3	\$	188,269	\$	103,444	\$	65,188	\$	-	\$	-	\$	-	\$	-	\$	19,636	0.0
Structures and Improvements - PP	3	\$	8,999,308	\$	4,944,674	\$	3,116,020	\$	-	\$	-	\$	-	\$	-	\$	938,614	0.0
Boiler Plant Equipment	3	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Other Power Production Equipment	3	\$	2,815,055	\$	1,546,733	\$	974,716	\$	-	\$	-	\$	-	\$	-	\$	293,606	0.0
Steam Pumping Equipment	3	\$	264,198	\$	145,164	\$	91,479	\$	-	\$	-	\$	-	\$	-	\$	27,555	0.0
Electric Pumping Equipment	3	\$	24,003,129	\$	13,188,530	\$	8,311,109	\$	-	\$	-	\$	-	\$	-	\$	2,503,489	0.0
Diesel Pumping Equipment	3	\$	346,032	\$	190,127	\$	119,814	\$	-	\$	-	\$	-	\$	-	\$	36,091	0.0
Hydraulic Pumping Equipment	3	\$	318,053	\$	174,754	\$	110,126	\$	-	\$	-	\$	-	\$	-	\$	33,172	0.0
Other Pumping Equipment	3	\$	3,685,078	\$	2,024,768	\$	1,275,962	\$	-	\$	-	\$	-	\$	-	\$	384,348	0.0
TOTAL PUMPING PLANT		\$	40,619,122	\$	22,318,195	\$	14,064,415	\$	-	\$	-	\$	-	\$	-	\$	4,236,512	0.0
WATER TREATMENT PLANT																		
Land and Land Rights - WTP	2	\$	1,457,375	\$	893,844	\$	563,280	\$	-	\$	-	\$	-	\$	-	\$	251	0.0
Structures and Improvements - WTP	2	\$	50,741,026	\$	31,120,717	\$	19,611,562	\$	-	\$	-	\$	-	\$	-	\$	8,746	0.0
Water Treatment Equipment	2	\$	43,914,778	\$	26,934,012	\$	16,973,196	\$	-	\$	-	\$	-	\$	-	\$	7,570	0.0
Water Treatment - Other	2	\$	759,351	\$	465,729	\$	293,491	\$	-	\$	-	\$	-	\$	-	\$	131	0.0
TOTAL WATER TREATMENT PLANT		\$	96,872,530	\$	59,414,302	\$	37,441,530	\$	-	\$	-	\$	-	\$	-	\$	16,698	0.0
TRANSMISSION & DIST. PLANT																		
Land and Land Rights - TDP	7	\$	1,412,978	\$	497,812	\$	40,041	\$	727,091	\$	-	\$	-	\$	-	\$	148,033	0.0
Structures and Improvements - TDP	7	\$	5,185,895	\$	1,827,065	\$	146,960	\$	2,668,562	\$	-	\$	-	\$	-	\$	543,309	0.0
Distribution Reservoirs and Standpipes	5	\$	27,081,925	\$	9,162,861	\$	-	\$	15,341,151	\$	-	\$	-	\$	-	\$	2,577,913	0.0
Transmission and Distribution Mains	7	\$	317,275,056	\$	111,780,526	\$	8,991,053	\$	163,263,633	\$	-	\$	-	\$	-	\$	33,239,845	0.0
Fire Mains	8	\$	429,040	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	429,040	0.0
Services	10	\$	57,840,707	\$	-	\$	-	\$	-	\$	-	\$	54,489,680	\$	-	\$	3,351,027	0.0
Meters	9	\$	52,159,739	\$	-	\$	-	\$	-	\$	-	\$	52,159,739	\$	-	\$	-	0.0
Meter Installations	9	\$	16,706,344	\$	-	\$	-	\$	-	\$	-	\$	16,706,344	\$	-	\$	-	0.0
Hydrants	8	\$	27,197,394	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	27,197,394	0.0
Other Transmission & Distribution Plant	4	\$	75,346	\$	25,221	\$	-	\$	42,228	\$	-	\$	-	\$	-	\$	7,897	0.0
TOTAL TRANSMISSION & DIST. PLANT		\$	505,364,424	\$	123,293,485	\$	9,178,054	\$	182,042,664	\$	68,866,083	\$	54,489,680	\$	-	\$	67,494,457	0.0
INCENTIVE COMPENSATION CAPITALIZATION																		
Incentive Compensation Capitalization Adj.	15	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
GENERAL PLANT																		
Land and Land Rights - GP	15	\$	624,577	\$	197,762	\$	89,881	\$	92,311	\$	49,884	\$	20,318	\$	131,856	\$	42,565	0.0
Structures and Improvements - GP	15	\$	11,175,952	\$	3,538,686	\$	1,608,291	\$	1,651,773	\$	892,603	\$	363,572	\$	2,359,379	\$	761,649	0.0
Office Structures	15	\$	7,022,280	\$	2,223,492	\$	1,010,551	\$	1,037,872	\$	560,857	\$	228,446	\$	1,482,488	\$	478,573	0.0
Miscellaneous Structures	15	\$	1,203,572	\$	381,092	\$	173,202	\$	177,884	\$	96,127	\$	39,154	\$	254,089	\$	82,024	0.0
Structures & Improvements - Leasehold	15	\$	20,356	\$	6,445	\$	2,929	\$	3,009	\$	1,626	\$	662	\$	4,297	\$	1,387	0.0
Office Furniture and Equipment	15	\$	366,172	\$	115,942	\$	52,695	\$	54,119	\$	29,245	\$	11,912	\$	77,303	\$	24,955	0.0
Computers & Peripheral Equipment	15	\$	1,092,694	\$	345,984	\$	157,246	\$	161,497	\$	87,271	\$	35,547	\$	230,681	\$	74,468	0.0
Computer Hardware and Software	15	\$	105,524	\$	33,412	\$	15,186	\$	15,596	\$	8,428	\$	3,433	\$	22,277	\$	7,192	0.0
Computer Software	15	\$	10,609,108	\$	3,359,204	\$	1,526,719	\$	1,567,995	\$	847,330	\$	345,131	\$	2,239,711	\$	723,018	0.0
Personal Computer Software	15	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Other Office Equipment	15	\$	50,775	\$	16,077	\$	7,307	\$	7,504	\$	4,055	\$	1,652	\$	10,719	\$	3,460	0.0
BTS Initial Investment	15	\$	6,077,141	\$	1,924,229	\$	874,540	\$	898,183	\$	485,370	\$	197,699	\$	1,282,958	\$	414,161	0.0
Transportation Equipment - Light Trucks	15	\$	5,144,315	\$	1,628,865	\$	740,300	\$	760,315	\$	410,867	\$	167,353	\$	1,086,027	\$	350,589	0.0
Transportation Equipment - Heavy Trucks	2	\$	3,775,207	\$	1,195,359	\$	543,277	\$	557,964	\$	301,519	\$	122,814	\$	796,992	\$	257,283	0.0
Transportation Equipment - Cars	15	\$	1,264,947	\$	400,525	\$	182,034	\$	186,955	\$	101,029	\$	41,151	\$	267,046	\$	86,207	0.0

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

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK	
Transportation Equipment - Other	15	\$	1,680,703	\$ 532,168	\$ 241,864	\$ 248,403	\$ 134,235	\$ 54,676	\$ 354,817	\$ 114,541	0.0
Stores Equipment	2	\$	78,658	\$ 48,243	\$ 30,402	\$ -	\$ -	\$ -	\$ -	\$ 14	0.0
Tools, Shop and Garage Equipment	15	\$	2,340,786	\$ 741,172	\$ 336,854	\$ 345,961	\$ 186,954	\$ 76,150	\$ 494,168	\$ 159,526	0.0
Laboratory Equipment	15	\$	482,424	\$ 152,752	\$ 69,424	\$ 71,301	\$ 38,530	\$ 15,694	\$ 101,846	\$ 32,878	0.0
Power Operated Equipment	15	\$	447,906	\$ 141,822	\$ 64,457	\$ 66,199	\$ 35,773	\$ 14,571	\$ 94,558	\$ 30,525	0.0
Communication Equipment (non Telephone)	15	\$	6,527,372	\$ 2,066,788	\$ 939,331	\$ 964,726	\$ 521,329	\$ 212,346	\$ 1,378,007	\$ 444,845	0.0
Telephone Equipment	15	\$	(26,927)	\$ (8,526)	\$ (3,875)	\$ (3,980)	\$ (2,151)	\$ (876)	\$ (5,685)	\$ (1,835)	0.0
Miscellaneous Equipment	17	\$	1,984,043	\$ 663,046	\$ 225,638	\$ 510,639	\$ 197,017	\$ 150,968	\$ 33,872	\$ 202,862	0.0
Other Tangible Equipment	17	\$	541,730	\$ 181,040	\$ 61,609	\$ 139,427	\$ 53,794	\$ 41,221	\$ 9,249	\$ 55,390	0.0
TOTAL GENERAL PLANT		\$	62,589,315	\$ 19,885,581	\$ 8,949,859	\$ 9,515,655	\$ 5,041,693	\$ 2,143,593	\$ 12,706,657	\$ 4,346,277	0.0
TOTAL NET PLANT IN SERVICE (Rate Base)		\$	744,658,259	\$ 248,921,234	\$ 84,751,518	\$ 191,592,015	\$ 73,920,478	\$ 56,643,006	\$ 12,708,841	\$ 76,121,167	0.0

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

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK	
SUMMARY											
Plant In Service	from Plant	\$	920,303,900	\$ 471,055,199	\$ 138,279,359	\$ 124,255,536	\$ 32,129,610	\$ 64,129,927	\$ 17,579,246	\$ 72,875,024	0.0
Less Accumulated Depreciation Reserve	from Reserve	\$	175,645,641	\$ 70,138,843	\$ 29,722,913	\$ 38,462,908	\$ 3,531,645	\$ 14,134,118	\$ 5,322,112	\$ 14,333,103	0.0
Net Plant In Service (Rate Base)	from Net Plant	\$	744,658,259	\$ 248,921,234	\$ 84,751,518	\$ 191,592,015	\$ 73,920,478	\$ 56,643,006	\$ 12,708,841	\$ 76,121,167	0.0
ADD TO NET PLANT IN SERVICE (Rate Base)											
Chemical	16	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Group Insurance	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Labor/Base Payroll	16	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Pension and OPEB	16	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
401K	16	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Support Services	16	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Fuel Power	1	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Telephone	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Rents	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Postage	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
IOTG	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
PSC Assessment	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Waste Disposal	1	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Uncollectible Expense	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Cash Working Capital	15	\$	629,309	\$ 199,261	\$ 90,562	\$ 93,010	\$ 50,262	\$ 20,472	\$ 132,855	\$ 42,888	0.0
Payroll Tax	17	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Property Tax	17	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Contributions in Aid of Construction	17	\$	30,155,272	\$ 10,077,574	\$ 3,429,451	\$ 7,761,155	\$ 2,994,439	\$ 2,294,547	\$ 514,821	\$ 3,083,285	0.0
Materials and Supplies	15	\$	2,868,958	\$ 908,410	\$ 412,862	\$ 424,024	\$ 229,138	\$ 93,332	\$ 605,672	\$ 195,521	0.0
Prepayments	15	\$	471,458	\$ 149,280	\$ 67,846	\$ 69,680	\$ 37,654	\$ 15,337	\$ 99,530	\$ 32,130	0.0
Prepaid Pension Asset	15	\$	4,402,804	\$ 1,394,077	\$ 633,592	\$ 650,721	\$ 351,644	\$ 143,230	\$ 929,485	\$ 300,054	0.0
TOTAL ADD TO NET PLANT IN SERVICE (Rate Base)		\$	38,527,801	\$ 12,728,601	\$ 4,634,311	\$ 8,998,590	\$ 3,663,137	\$ 2,566,919	\$ 2,282,364	\$ 3,653,878	0.0
SUBTRACT FROM NET PLANT IN SERVICE (Rate Base)											
Federal Tax Offset	17	\$	(34,617)	\$ (11,569)	\$ (3,937)	\$ (8,909)	\$ (3,437)	\$ (2,634)	\$ (591)	\$ (3,539)	0.0
State Tax Offset	17	\$	(6,147)	\$ (2,054)	\$ (699)	\$ (1,582)	\$ (610)	\$ (468)	\$ (105)	\$ (629)	0.0
City Tax Offset	17	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Interest Expense Offset	17	\$	1,405,891	\$ 469,834	\$ 159,887	\$ 361,838	\$ 139,606	\$ 106,976	\$ 24,002	\$ 143,748	0.0
Contributions in Aid of Construction	17	\$	120,787,420	\$ 40,365,883	\$ 13,736,719	\$ 31,087,429	\$ 11,994,273	\$ 9,190,845	\$ 2,062,126	\$ 12,350,146	0.0
Customer Advances	17	\$	178,621	\$ 59,693	\$ 20,314	\$ 45,972	\$ 17,737	\$ 13,591	\$ 3,049	\$ 18,263	0.0
Accumulated Deferred Income Taxes	17	\$	133,129,783	\$ 44,490,571	\$ 15,140,372	\$ 34,264,020	\$ 13,219,878	\$ 10,129,989	\$ 2,272,839	\$ 13,612,115	0.0
TCJA EADIT Tracker	15	\$	22,721	\$ 7,194	\$ 3,270	\$ 3,358	\$ 1,815	\$ 739	\$ 4,797	\$ 1,548	0.0
OPEB Tracker	16	\$	1,814,030	\$ 588,439	\$ 263,279	\$ 285,720	\$ 154,388	\$ 151,765	\$ 236,167	\$ 134,270	0.0
Pension Tracker	16	\$	2,103,255	\$ 682,259	\$ 305,256	\$ 331,275	\$ 179,004	\$ 175,962	\$ 273,821	\$ 155,678	0.0
TOTAL SUBTRACT FROM NET PLANT IN SERVICE (Rate Base)		\$	259,400,957	\$ 86,650,251	\$ 29,624,460	\$ 66,369,122	\$ 25,702,652	\$ 19,766,766	\$ 4,876,104	\$ 26,411,602	0.0
TOTAL RATE BASE		\$	523,785,103	\$ 174,999,584	\$ 59,761,369	\$ 134,221,483	\$ 51,880,963	\$ 39,443,160	\$ 10,115,100	\$ 53,363,444	0.0
		Rate of Return Used From EMS:									
TOTAL RETURN ON RATE BASE		6.33%	\$ 33,139,883	\$ 11,072,224	\$ 3,781,102	\$ 8,492,193	\$ 3,282,509	\$ 2,495,569	\$ 639,982	\$ 3,376,305	0.0
TOTAL OPERATING AND MAINTENANCE EXPENSE			\$ 63,749,037	\$ 23,204,163	\$ 10,498,642	\$ 10,716,065	\$ 4,817,256	\$ 3,352,428	\$ 6,590,198	\$ 4,570,286	0.0
TOTAL CURRENT INCOME TAXES			\$ (465,887)	\$ (147,516)	\$ (67,044)	\$ (68,857)	\$ (37,210)	\$ (15,156)	\$ (98,354)	\$ (31,751)	0.0
TOTAL DEFERRED INCOME TAXES			\$ 3,366,007	\$ 1,065,792	\$ 484,390	\$ 497,486	\$ 268,837	\$ 109,502	\$ 710,605	\$ 229,396	0.0
ADDITIONAL CURRENT TAX REQUIRED	18	\$	1,939,076	\$ 647,856	\$ 221,239	\$ 496,894	\$ 192,066	\$ 146,020	\$ 37,447	\$ 197,554	0.0
Allowance for Known and Measurable Changes/True-up	18	\$	5,463,204	\$ 1,825,288	\$ 623,325	\$ 1,399,962	\$ 541,131	\$ 411,402	\$ 105,503	\$ 556,593	0.0
TOTAL EXPENSES		\$	74,051,437	\$ 27,579,968	\$ 11,953,999	\$ 12,358,735	\$ 5,430,836	\$ 3,965,925	\$ 7,345,200	\$ 5,416,773	0.0
CLASS COST OF SERVICE		\$	107,191,320	\$ 38,652,192	\$ 15,735,101	\$ 20,850,928	\$ 8,713,345	\$ 6,461,494	\$ 7,985,183	\$ 8,793,078	0.0
OTHER WATER REVENUE - OPER. REV.		\$	2,246,324	\$ 792,258	\$ 330,842	\$ 442,041	\$ 187,546	\$ 133,766	\$ 176,539	\$ 183,333	0.0
DESCRIPTION		\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
REVENUE CONTRIBUTION		\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL OTHER WATER REVENUE		\$	2,246,324	\$ 792,258	\$ 330,842	\$ 442,041	\$ 187,546	\$ 133,766	\$ 176,539	\$ 183,333	0.0
TOTAL COST OF SERVICE RELATED TO SALES OF WATER		\$	104,944,996	\$ 37,859,934	\$ 15,404,259	\$ 20,408,887	\$ 8,525,799	\$ 6,327,728	\$ 7,808,644	\$ 8,609,745	0.0
REALLOCATION OF PUBLIC FIRE	9	\$	-	\$ -	\$ -	\$ -	\$ 6,959,596	\$ -	\$ -	\$ (6,959,596)	0.0
TOTAL AFTER REALLOCATION OF PUBLIC FIRE		\$	104,944,996	\$ 37,859,934	\$ 15,404,259	\$ 20,408,887	\$ 15,485,395	\$ 6,327,728	\$ 7,808,644	\$ 1,650,149	0.0
REQUIRED MARGIN REVENUES		\$	104,944,996	\$ 37,859,934	\$ 15,404,259	\$ 20,408,887	\$ 15,485,395	\$ 6,327,728	\$ 7,808,644	\$ 1,650,149	0.0

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

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK								
CURRENT MARGIN REVENUES	\$	-	\$	-	\$	-	\$	-	0.0								
ZERO REVENUE INCREASE PLUG	\$	(104,944,996)	\$	(37,859,934)	\$	(15,404,259)	\$	(20,408,887)	\$	(15,485,395)	\$	(6,327,728)	\$	(7,808,644)	\$	(1,650,149)	0.0
COS MARGIN REVENUES @ 0%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
REVENUE ABOVE (BELOW) COS	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
% CHANGE NEEDED TO BRING CLASS REVENUE TO COST-OF SERVICE		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%	0.0

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

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

Customer Classification	Cost of Service		Cost of Service After Reallocation of Public Fire		Present Revenues		Proposed Revenues		Cost of Service	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Residential	\$ 171,858,539	61.1%	\$ 196,113,365	69.7%	\$ 175,102,487	72.8%	\$ 21,010,878	51.7%	\$ 196,113,365	12.0%
Commercial	36,387,597	12.9%	42,502,955	15.1%	45,597,239	18.9%	(3,094,284)	-7.6%	42,502,955	-6.8%
Industrial	9,654,410	3.4%	9,951,523	3.5%	4,886,354	2.0%	5,065,169	12.5%	9,951,523	103.7%
Other Public Authority	3,077,887	1.1%	3,586,049	1.3%	3,240,867	1.3%	345,182	0.8%	3,586,049	10.7%
Sales for Resale	21,518,759	7.7%	21,617,962	7.7%	8,055,469	3.3%	13,562,493	33.4%	21,617,962	168.4%
Private Fire Service	7,493,894	2.7%	7,493,894	2.7%	3,759,867	1.6%	3,734,027	9.2%	7,493,894	99.3%
Public Fire Service	<u>31,274,663</u>	<u>11.1%</u>								
Total Sales	281,265,749	100%	\$ 281,265,749		\$ 240,642,283	100%	40,623,466	100%	281,265,749	16.9%
Other Revenues	<u>4,722,884</u>									
Total	<u>\$ 285,988,633</u>		<u>\$ 281,265,749</u>		<u>\$ 240,642,283</u>		<u>\$ 40,623,466</u>		<u>\$ 281,265,749</u>	16.9%
True-Up Estimate	12,971,611						12,971,611		12,971,611	
Total w/ True-Up	\$ 298,960,244						\$ 53,595,077		\$ 294,237,360	

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

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

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

Customer Classification	Cost of Service		Cost of Service After Reallocation of Public Fire		Present Revenues		Proposed Revenues		Cost of Service	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent Increase
(1)	(2)	(3)			(4)	(5)	(6)	(7)	(8)	(9)
Residential	\$ 55,933,054	53.3%	\$ 61,335,177	58.4%	\$ 54,876,626	60.1%	\$ 6,458,551	47.4%	\$ 61,335,177	11.8%
Commercial	15,631,476	14.9%	16,757,549	16.0%	17,934,442	19.6%	(1,176,893)	-8.6%	16,757,549	-6.6%
Industrial	14,050,496	13.4%	14,176,029	13.5%	9,496,157	10.4%	4,679,872	34.3%	14,176,029	49.3%
Other Public Authority	3,589,731	3.4%	3,860,995	3.7%	3,938,759	4.3%	(77,764)	-0.6%	3,860,995	-2.0%
Sales for Resale	7,025,189	6.7%	7,059,792	6.7%	3,626,612	4.0%	3,433,180	25.2%	7,059,792	94.7%
Private Fire Service	1,755,455	1.7%	1,755,455	1.7%	1,434,399	1.6%	321,056	2.4%	1,755,455	22.4%
Public Fire Service	<u>6,959,596</u>	<u>6.6%</u>								
Total Sales	104,944,996	100%	\$ 104,944,996		\$ 91,306,995	100%	13,638,001	100%	104,944,996	14.9%
Other Revenues	<u>2,246,324</u>									
Total	<u>\$ 107,191,320</u>		<u>\$ 104,944,996</u>		<u>\$ 91,306,995</u>		<u>\$ 13,638,001</u>		<u>\$ 104,944,996</u>	14.9%
True-Up Estimate	5,463,204						5,463,204		5,463,204	
Total w/ True-Up	\$ 112,654,524						\$ 19,101,205		\$ 110,408,200	

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

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

FACTOR 1.

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

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

Total Annual Gallons	Customer Classification	Average Daily Consumption, Thousand Gallons	Allocation Factor
(1)	(2)	(2)	(3)
24,539,992,560.00	Residential	67,232,856.33	0.6380
6,711,459,012.00	Commercial	18,387,558.94	0.1745
2,589,306,536.00	Industrial	7,093,990.51	0.0673
577,587,540.00	Other Public Authority	1,582,431.62	0.0150
3,990,441,680.00	Sales for Resale	10,932,716.93	0.1038
52,275,400.00	Private Fire Protection	143,220.27	0.0014
0.00	Public Fire Protection	0.00	0.0000
38,461,062,728.00	Total	105,372,774.60	1.0000

Note: Total Annual Gallons from Staff EMS Run

FACTOR 2.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor
	Allocation Factor 1	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2)x	(4)	(5)=(4)x	(6)=(3)+(5)
		0.6135		0.3865	
Residential	0.6380	0.3914	0.7033	0.2718	0.6633
Commercial	0.1745	0.1071	0.1443	0.0558	0.1628
Industrial	0.0673	0.0413	0.0371	0.0143	0.0556
Other Public Authority	0.0150	0.0092	0.0124	0.0048	0.0140
Sales for Resale	0.1038	0.0637	0.1029	0.0398	0.1034
Private Fire Protection	0.0014	0.0008		0.0000	0.0008
Public Fire Protection	0.0000	0.0000		0.0000	0.0000
Total	1.0000	0.6135	1.0000	0.3865	1.0000

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

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

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

Customer Classification	Average Daily Consumption, Thousand Gal.	Maximum Day Extra Capacity		
		Factor*	Rate of Flow, Thousand Gal. Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	67,232,856.33	1.00	67,232,856	0.7033
Commercial	18,387,558.94	0.75	13,790,669	0.1443
Industrial	7,093,990.51	0.50	3,546,995	0.0371
Other Public Authority	1,582,431.62	0.75	1,186,824	0.0124
Sales for Resale	10,932,716.93	0.90	9,839,445	0.1029
Total	105,229,554.32		95,596,790	1.0000

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

* Ratio of maximum day to average day minus 1.0.

FACTOR 3.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor	
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor		
	(1)	(2)	(3)=(2) X 0.5734	(4)	(5)=(4) X 0.3613	(6)		(7)=(6) X 0.0653
Residential	0.6380	0.3659	0.7033	0.2541				0.6199
Commercial	0.1745	0.1001	0.1443	0.0521				0.1522
Industrial	0.0673	0.0386	0.0371	0.0134				0.0520
Other Public Authority	0.0150	0.0086	0.0124	0.0045				0.0131
Sales for Resale	0.1038	0.0595	0.1029	0.0372				0.0967
Private Fire Protection	0.0014	0.0008			0.2241	0.0146		0.0154
Public Fire Protection	0.0000	0.0000			0.7759	0.0507		0.0507
Total	1.0000	0.5734	1.0000	0.3613	1.0000	0.0653		1.0000

FACTOR 4.

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

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

Customer Classification	Thousand Gallons	Average Hourly Consumption		Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
		Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
		(1)	(2)	(3)	(4)=(3) X 0.2606	(5)	(6)=(5) X 0.5536	
Residential	2,801,369.0	0.6380	0.1663	0.7158	0.3963			0.5626
Commercial	766,148.3	0.1745	0.0455	0.1398	0.0774			0.1229
Industrial	295,582.9	0.0673	0.0175	0.0259	0.0143			0.0319
Other Public Authority	65,934.7	0.0150	0.0039	0.0120	0.0067			0.0106
Sales for Resale	455,529.9	0.1038	0.0270	0.1064	0.0589			0.0860
Private Fire Protection	5,967.5	0.0014	0.0004			0.2241	0.0416	0.0420
Public Fire Protection	0.0	0.0000	0.0000			0.7759	0.1442	0.1442
Total	4,390,532.3	1.0000	0.2606	1.0000	0.5536	1.0000	0.1858	1.0000

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

FACTOR 3. Continued
ALLOCATION OF COSTS ASSOC WITH FACILITIES SERVING BASE, MAXIMUM DAY EXTRA CAPACITY AND FIRE PROTECTION FUNCTIONS, cont.

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

	Ratio	Rate of Flow, (GPD)	Weight
Average Day	1.00	104,068,800	0.5734
Maximum Day			
Extra Capacity	0.63	65,563,344	0.3613
Subtotal		169,632,144	0.9347
Fire Protection		11,856,800	0.0653
Total	1.63	181,488,944	1.0000

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

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

FACTOR 4. Continued
ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS, cont.

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

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	72,270	0.2606
Maximum Hour			
Extra Capacity	2.12	153,502	0.5536
Subtotal		225,772	0.8142
Fire Protection		51,519	0.1858
Total	3.12	277,291	1.0000

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

Customer Classification	Average Hourly Consumption Thousand Gal.	Factor*	Maximum Hour Extra Capacity	
			1,000 Gallons Per Hour (4)=(2)x(3)	Allocation Factor (5)
(1)	(2)	(3)	(4)	(5)
Residential	2,801,369.0	3.50	9,804,791.5	0.7158
Commercial	766,148.3	2.50	1,915,370.7	0.1398
Industrial	295,582.9	1.20	354,699.5	0.0259
Other Public Authority	65,934.7	2.50	164,836.6	0.0120
Sales for Resale	455,529.9	3.20	1,457,695.6	0.1064
Total	4,384,564.8		13,697,394.0	1.0000

* Ratio of Maximum Hour To Average Hour Minus 1.0.

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor (4)=(3) X	Allocation Factor	Weighted Factor (6)=(5) X	Allocation Factor	Weighted Factor (8)=(7) X	
(1)	(2)	(3)	(4)=(3) X 0.2790	(5)	(6)=(5) X 0.5925	(7)	(8)=(7) X 0.1286	(9)=(4)+(6)+(8)
Residential	2,801,369.0	0.6380	0.1780	0.7158	0.4241			0.6021
Commercial	766,148.3	0.1745	0.0487	0.1398	0.0829			0.1315
Industrial	295,582.9	0.0673	0.0188	0.0259	0.0153			0.0341
Other Public Authori	65,934.7	0.0150	0.0042	0.0120	0.0071			0.0113
Sales for Resale	455,529.9	0.1038	0.0289	0.1064	0.0631			0.0920
Private Fire Protectio	5,967.5	0.0014	0.0004			0.2241	0.0288	0.0292
Public Fire Protectior	0.0	0.0000	0.0000			0.7759	0.0997	0.0997
Total	4,390,532.3	1.0000	0.2790	1.0000	0.5925	1.0000	0.1286	1.0000

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

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

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

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

	Maximum Hour Ratio	Percent	Weight
Average Hour	1.00	32.01	0.2790
Extra Capacity			
Maximum Hour	2.12	67.99	0.5925
Total	3.12	100.00	0.8714

Customer Classification	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity		
		Factor	1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	2,801,369.0	3.50	9,804,791.5	0.7158
Commercial	766,148.3	2.50	1,915,370.7	0.1398
Industrial	295,582.9	1.20	354,699.5	0.0259
Other Public Authority	65,934.7	2.50	164,836.6	0.0120
Sales for Resale	455,529.9	3.20	1,457,695.6	0.1064
Total	4,384,564.8		13,697,394.0	1.0000

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

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

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

Customer Classification	Maximum Daily Consumption		Maximum Daily w/fire Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation	Weighted	Allocation	Weighted	Allocation	Weighted	
	Factor 2	Factor	Factor 3	Factor	Factor 4	Factor	
(1)	(2)	(3)=(2)X 0.7128	(4)	(5)=(4)X 0.2816	(6)	(7)=(6)X 0.0056	(8)=(3)+ (5)+(7)
Residential	0.6633	0.4728	0.6199	0.1746	0.5626	0.0032	0.6505
Commercial	0.1628	0.1161	0.1522	0.0429	0.1229	0.0007	0.1596
Industrial	0.0556	0.0397	0.0520	0.0146	0.0319	0.0002	0.0545
Other Public Authority	0.0140	0.0100	0.0131	0.0037	0.0106	0.0001	0.0137
Sales for Resale	0.1034	0.0737	0.0967	0.0272	0.0860	0.0005	0.1014
Private Fire Protection	0.0008	0.0006	0.0154	0.0043	0.0420	0.0002	0.0052
Public Fire Protection	0.0000	0.0000	0.0507	0.0143	0.1442	0.0008	0.0151
Total	1.0000	0.7128	1.0000	0.2816	1.0000	0.0056	1.0000

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

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

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

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

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

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation	Weighted	Allocation	Weighted	
	Factor 3	Factor	Factor 4	Factor	
(1)	(2)	(3)=(2)X 0.0946	(4)	(5)=(4)X 0.9054	(6)=(3)+(5)
Residential	0.6199	0.0587	0.5626	0.5093	0.5680
Commercial	0.1522	0.0144	0.1229	0.1113	0.1257
Industrial	0.0520	0.0049	0.0319	0.0289	0.0338
Other Public Authority	0.0131	0.0012	0.0106	0.0096	0.0108
Sales for Resale	0.0967	0.0091	0.0860	0.0778	0.0870
Private Fire Protection	0.0154	0.0015	0.0420	0.0380	0.0395
Public Fire Protection	0.0507	0.0048	0.1442	0.1305	0.1353
Total	1.0000	0.0946	1.0000	0.9054	1.0000

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

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

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

Costs are assigned directly to Public Fire Protection.

Customer Classification	Allocation Factor
Public Fire Protection	1.0000
Total	1.0000

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

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

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

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

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

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

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

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

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 114,874	0.5865
Commercial	23,887	0.1220
Industrial	6,223	0.0318
Other Public Authority	2,033	0.0104
Sales for Resale	15,991	0.0816
Private Fire Protection	7,979	0.0407
Public Fire Protection	24,875	0.1270
Total	195,861	1.0000

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

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

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 1,179,948	0.5519
Commercial	224,073	0.1048
Industrial	53,628	0.0251
Other Public Authority	18,698	0.0087
Sales for Resale	136,674	0.0639
Private Fire Protection	79,457	0.0372
Public Fire Protection	445,617	0.2084
Total	\$2,138,096	1.0000

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

Factors are based on the total number of customers.

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

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

Factors are based on the number of metered customers.

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

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

FACTOR 15.

ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES AND CASH WORKING CAPITAL.

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$22,302,820	0.6372
Commercial	4,405,570	0.1259
Industrial	1,259,498	0.0360
Other Public Authority	369,148	0.0105
Sales for Resale	2,716,665	0.0776
Private Fire Protection	800,488	0.0229
Public Fire Protection	3,148,722	0.0900
Total	\$35,002,912	1.0000

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	\$20,828,154	0.6411
Commercial	3,844,827	0.1183
Industrial	1,014,692	0.0312
Other Public Authority	317,655	0.0098
Sales for Resale	2,261,463	0.0696
Private Fire Protection	1,028,819	0.0317
Public Fire Protection	3,194,298	0.0983
Total	\$32,489,909	1.0000

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

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

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	\$1,197,675,467	0.5852
Commercial	265,546,937	0.1298
Industrial	65,786,805	0.0321
Other Public Authority	22,630,103	0.0111
Sales for Resale	154,570,781	0.0755
Private Fire Protection	61,601,069	0.0301
Public Fire Protection	278,762,426	0.1362
Total	\$2,046,573,589	1.0000

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

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

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

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$878,361,266	0.5856
Commercial	194,658,044	0.1298
Industrial	48,325,795	0.0322
Other Public Authority	16,588,157	0.0111
Sales for Resale	113,407,985	0.0756
Private Fire Protection	44,940,282	0.0300
Public Fire Protection	203,550,952	0.1357
Total	\$1,499,832,481	1.0000

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

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$163,292,520	0.6129
Commercial	34,458,580	0.1293
Industrial	9,186,716	0.0345
Other Public Authority	2,913,088	0.0109
Sales for Resale	20,400,674	0.0766
Private Fire Protection	7,032,180	0.0264
Public Fire Protection	29,135,243	0.1094
Total	\$266,419,001	1.0000

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FACTOR 1.

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

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

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

Note: Total Annual Gallons from Staff EMS Run

FACTOR 2.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor
	Allocation Factor 1	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2)x	(4)	(5)=(4)x	(6)=(3)+(5)
		0.6135		0.3865	
Residential	0.4354	0.2671	0.5377	0.2078	0.4749
Commercial	0.1836	0.1126	0.1701	0.0657	0.1784
Industrial	0.2488	0.1526	0.1536	0.0594	0.2120
Other Public Authority	0.0437	0.0268	0.0405	0.0157	0.0425
Sales for Resale	0.0882	0.0541	0.0981	0.0379	0.0920
Private Fire Protection	0.0003	0.0002		0.0000	0.0002
Public Fire Protection	0.0000	0.0000		0.0000	0.0000
Total	1.0000	0.6135	1.0000	0.3865	1.0000

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

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

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

Customer Classification (1)	Average Daily Consumption, Thousand Gal. (2)	Maximum Day Extra Capacity		
		Factor* (3)	Rate of Flow, Thousand Gal. Per Day (4)=(2)x(3)	Allocation Factor (5)
Residential	18,125.43	1.00	18,125	0.5377
Commercial	7,642.97	0.75	5,732	0.1701
Industrial	10,356.41	0.50	5,178	0.1536
Other Public Authority	1,820.64	0.75	1,365	0.0405
Sales for Resale	3,673.55	0.90	3,306	0.0981
Total	41,618.99		33,708	1.0000

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

* Ratio of maximum day to average day minus 1.0.

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FACTOR 3.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X	(4)	(5)=(4) X	(6)	(7)=(6) X	(8)=(3)+(5)+(7)
		0.5496		0.3463		0.1041	
Residential	0.4354	0.2393	0.5377	0.1862			0.4255
Commercial	0.1836	0.1009	0.1701	0.0589			0.1598
Industrial	0.2488	0.1367	0.1536	0.0532			0.1899
Other Public Authority	0.0437	0.0240	0.0405	0.0140			0.0381
Sales for Resale	0.0882	0.0485	0.0981	0.0340			0.0825
Private Fire Protection	0.0003	0.0002			0.2456	0.0256	0.0257
Public Fire Protection	0.0000	0.0000			0.7544	0.0786	0.0786
Total	1.0000	0.5496	1.0000	0.3463	1.0000	0.1041	1.0000

FACTOR 4.

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

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

Customer Classification	Average Hourly Consumption		Maximum Hour Extra Capacity		Fire Protection		Allocation Factor	
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Weighted Factor		
(1)	(2)	(3)	(4)=(3) X	(5)	(6)=(5) X	(7)	(8)=(7) X	(9)=(4)+(6)+(8)
			0.3348		0.5604		0.1047	
Residential	755.2	0.4354	0.1458	0.5701	0.3195			0.4653
Commercial	318.5	0.1836	0.0615	0.1717	0.0962			0.1577
Industrial	431.5	0.2488	0.0833	0.1117	0.0626			0.1459
Other Public Authority	75.9	0.0437	0.0146	0.0409	0.0229			0.0376
Sales for Resale	153.1	0.0882	0.0295	0.1056	0.0592			0.0888
Private Fire Protection	0.5	0.0003	0.0001			0.2456	0.0257	0.0258
Public Fire Protection	0.0	0.0000	0.0000			0.7544	0.0790	0.0790
Total	1,734.6	1.0000	0.3348	1.0000	0.5604	1.0000	0.1047	1.0000

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

FACTOR 3. Continued
ALLOCATION OF COSTS ASSOC WITH FACILITIES SERVING BASE, MAXIMUM DAY EXTRA CAPACITY AND FIRE PROTECTION FUNCTIONS, cont.

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

	Ratio	Rate of Flow, (GPD)	Weight
Average Day	1.00	37,935,200	0.5496
Maximum Day			
Extra Capacity	0.63	23,899,176	0.3463
Subtotal		<u>61,834,376</u>	<u>0.8959</u>
Fire Protection		7,188,300	0.1041
Total	<u>1.63</u>	<u>69,022,676</u>	<u>1.0000</u>

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

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

FACTOR 4. Continued
ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS, cont.

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

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	26,344	0.3348
Maximum Hour			
Extra Capacity	1.67	44,095	0.5604
Subtotal		<u>70,438</u>	<u>0.8953</u>
Fire Protection		8,239	0.1047
Total	<u>2.67</u>	<u>78,677</u>	<u>1.0000</u>

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

Customer Classification	Average Hourly Consumption Thousand Gal.	Factor*	Maximum Hour Extra Capacity	
			1,000 Gallons Per Hour (4)=(2)x(3)	Allocation Factor (5)
(1)	(2)	(3)	(4)	(5)
Residential	755.2	3.50	2,643.3	0.5701
Commercial	318.5	2.50	796.1	0.1717
Industrial	431.5	1.20	517.8	0.1117
Other Public Authority	75.9	2.50	189.7	0.0409
Sales for Resale	153.1	3.20	489.8	0.1056
Total	<u>1,734.1</u>		<u>4,636.7</u>	<u>1.0000</u>

* Ratio of Maximum Hour To Average Hour Minus 1.0.

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

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

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

Customer Classification	Average Hourly Consumption		Maximum Hour Extra Capacity		Fire Protection		Allocation Factor	
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor		
(1)	(2)	(3)	(4)=(3) X 0.3384	(5)	(6)=(5) X 0.5665	(7)	(8)=(7) X 0.0951	(9)=(4)+(6)+(8)
Residential	755.2	0.4354	0.1473	0.5701	0.3229			0.4703
Commercial	318.5	0.1836	0.0621	0.1717	0.0973			0.1594
Industrial	431.5	0.2488	0.0842	0.1117	0.0633			0.1475
Other Public Authority	75.9	0.0437	0.0148	0.0409	0.0232			0.0380
Sales for Resale	153.1	0.0882	0.0299	0.1056	0.0598			0.0897
Private Fire Protection	0.5	0.0003	0.0001			0.2456	0.0234	0.0235
Public Fire Protection	0.0	0.0000	0.0000			0.7544	0.0717	0.0717
Total	1,734.6	1.0000	0.3384	1.0000	0.5665	1.0000	0.0951	1.0000

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

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FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

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

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

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

	Maximum Hour Ratio	Percent	Weight
Average Hour	1.00	37.40	0.3384
Extra Capacity			
Maximum Hour	1.67	62.60	0.5665
Total	2.67	100.00	0.9049

Customer Classification (1)	Average Hourly Consumption Thousand Gal. (2)	Maximum Hour Extra Capacity		
		Factor (3)	1,000 Gallons Per Hour (4)=(2)x(3)	Allocation Factor (5)
Residential	755.2	3.50	2,643.3	0.5701
Commercial	318.5	2.50	796.1	0.1717
Industrial	431.5	1.20	517.8	0.1117
Other Public Authority	75.9	2.50	189.7	0.0409
Sales for Resale	153.1	3.20	489.8	0.1056
Total	1,734.1		4,636.7	1.0000

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

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

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

Customer Classification	Maximum Daily Consumption		Maximum Daily w/fire Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation	Weighted	Allocation	Weighted	Allocation	Weighted	
	Factor 2	Factor	Factor 3	Factor	Factor 4	Factor	
(1)	(2)	(3)=(2)X 0.7128	(4)	(5)=(4)X 0.2816	(6)	(7)=(6)X 0.0056	(8)=(3)+ (5)+(7)
Residential	0.4749	0.3385	0.4255	0.1198	0.4653	0.0026	0.4610
Commercial	0.1784	0.1271	0.1598	0.0450	0.1577	0.0009	0.1730
Industrial	0.2120	0.1511	0.1899	0.0535	0.1459	0.0008	0.2054
Other Public Authority	0.0425	0.0303	0.0381	0.0107	0.0376	0.0002	0.0412
Sales for Resale	0.0920	0.0656	0.0825	0.0232	0.0888	0.0005	0.0893
Private Fire Protection	0.0002	0.0001	0.0257	0.0072	0.0258	0.0001	0.0075
Public Fire Protection	0.0000	0.0000	0.0786	0.0221	0.0790	0.0004	0.0226
Total	1.0000	0.7128	1.0000	0.2816	1.0000	0.0056	1.0000

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

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

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

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

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

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation	Weighted	Allocation	Weighted	
	Factor 3	Factor	Factor 4	Factor	
(1)	(2)	(3)=(2)X 0.0818	(4)	(5)=(4)X 0.9182	(6)=(3)+(5)
Residential	0.4255	0.0348	0.4653	0.4272	0.4620
Commercial	0.1598	0.0131	0.1577	0.1448	0.1579
Industrial	0.1899	0.0155	0.1459	0.1339	0.1495
Other Public Authority	0.0381	0.0031	0.0376	0.0345	0.0376
Sales for Resale	0.0825	0.0067	0.0888	0.0815	0.0882
Private Fire Protection	0.0257	0.0021	0.0258	0.0237	0.0258
Public Fire Protection	0.0786	0.0064	0.0790	0.0725	0.0790
Total	1.0000	0.0818	1.0000	0.9182	1.0000

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

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

Customer Classification	Allocation Factor
Public Fire Protection	1.0000
Total	1.0000

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

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

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

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

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

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

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

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 1,105,696	0.5549
Commercial	310,269	0.1557
Industrial	221,309	0.1111
Other Public Authority	73,306	0.0368
Sales for Resale	127,840	0.0642
Private Fire Protection	41,997	0.0211
Public Fire Protection	112,216	0.0563
Total	1,992,633	1.0000

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

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

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 249,857	0.4841
Commercial	65,020	0.1260
Industrial	48,944	0.0948
Other Public Authority	14,787	0.0286
Sales for Resale	28,628	0.0555
Private Fire Protection	12,975	0.0251
Public Fire Protection	95,946	0.1859
Total	\$516,158	1.0000

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

Factors are based on the total number of customers.

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

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

Factors are based on the number of metered customers.

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

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

FACTOR 15.

ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES AND CASH WORKING CAPITAL.

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$5,108,298	0.5832
Commercial	1,229,645	0.1404
Industrial	1,043,328	0.1191
Other Public Authority	272,067	0.0311
Sales for Resale	509,337	0.0581
Private Fire Protection	135,312	0.0154
Public Fire Protection	461,664	0.0527
Total	\$8,759,651	1.0000

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	\$4,742,213	0.5683
Commercial	1,194,693	0.1432
Industrial	1,021,851	0.1225
Other Public Authority	267,496	0.0321
Sales for Resale	500,826	0.0600
Private Fire Protection	151,300	0.0181
Public Fire Protection	466,359	0.0559
Total	\$8,344,738	1.0000

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

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

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	\$380,977,726	0.5136
Commercial	110,960,902	0.1496
Industrial	97,438,897	0.1314
Other Public Authority	25,808,433	0.0348
Sales for Resale	50,728,577	0.0684
Private Fire Protection	14,341,122	0.0193
Public Fire Protection	61,501,264	0.0829
Total	\$741,756,921	1.0000

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

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

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

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$269,377,554	0.5143
Commercial	78,308,078	0.1495
Industrial	68,756,512	0.1313
Other Public Authority	18,205,530	0.0348
Sales for Resale	35,773,986	0.0683
Private Fire Protection	10,096,187	0.0193
Public Fire Protection	43,267,257	0.0826
Total	\$523,785,103	1.0000

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

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$53,326,553	0.5344
Commercial	14,859,298	0.1489
Industrial	13,380,003	0.1341
Other Public Authority	3,409,189	0.0342
Sales for Resale	6,669,762	0.0668
Private Fire Protection	1,649,913	0.0165
Public Fire Protection	6,494,323	0.0651
Total	\$99,789,040	1.0000

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

Customer Classification	Cost of Service		Cost of Service After Reallocation of Public Fire		Present Revenues		Proposed Revenues		Cost of Service	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Residential	\$ 171,858,539	61.1%	\$ 196,113,365	69.7%	\$ 175,102,487	72.8%	\$ 21,010,878	51.7%	\$ 196,113,365	12.0%
Commercial	36,387,597	12.9%	42,502,955	15.1%	45,597,239	18.9%	(3,094,284)	-7.6%	42,502,955	-6.8%
Industrial	9,654,410	3.4%	9,951,523	3.5%	4,886,354	2.0%	5,065,169	12.5%	9,951,523	103.7%
Other Public Authority	3,077,887	1.1%	3,586,049	1.3%	3,240,867	1.3%	345,182	0.8%	3,586,049	10.7%
Sales for Resale	21,518,759	7.7%	21,617,962	7.7%	8,055,469	3.3%	13,562,493	33.4%	21,617,962	168.4%
Private Fire Service	7,493,894	2.7%	7,493,894	2.7%	3,759,867	1.6%	3,734,027	9.2%	7,493,894	99.3%
Public Fire Service	<u>31,274,663</u>	<u>11.1%</u>								
Total Sales	281,265,749	100%	\$ 281,265,749		\$ 240,642,283	100%	40,623,466	100%	281,265,749	16.9%
Other Revenues	<u>4,722,884</u>									
Total	<u>\$ 285,988,633</u>		<u>\$ 281,265,749</u>		<u>\$ 240,642,283</u>		<u>\$ 40,623,466</u>		<u>\$ 281,265,749</u>	16.9%
True-Up Estimate	12,971,611						12,971,611		12,971,611	
Total w/ True-Up	\$ 298,960,244						\$ 53,595,077		\$ 294,237,360	

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

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Staff Class Cost of Service Study District 2

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

Customer Classification	Cost of Service		Cost of Service After Reallocation of Public Fire		Present Revenues		Proposed Revenues		Cost of Service	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent Increase
(1)	(2)	(3)			(4)	(5)	(6)	(7)	(8)	(9)
Residential	\$ 55,933,054	53.3%	\$ 61,335,177	58.4%	\$ 54,876,626	60.1%	\$ 6,458,551	47.4%	\$ 61,335,177	11.8%
Commercial	15,631,476	14.9%	16,757,549	16.0%	17,934,442	19.6%	(1,176,893)	-8.6%	16,757,549	-6.6%
Industrial	14,050,496	13.4%	14,176,029	13.5%	9,496,157	10.4%	4,679,872	34.3%	14,176,029	49.3%
Other Public Authority	3,589,731	3.4%	3,860,995	3.7%	3,938,759	4.3%	(77,764)	-0.6%	3,860,995	-2.0%
Sales for Resale	7,025,189	6.7%	7,059,792	6.7%	3,626,612	4.0%	3,433,180	25.2%	7,059,792	94.7%
Private Fire Service	1,755,455	1.7%	1,755,455	1.7%	1,434,399	1.6%	321,056	2.4%	1,755,455	22.4%
Public Fire Service	<u>6,959,596</u>	<u>6.6%</u>								
Total Sales	104,944,996	100%	\$ 104,944,996		\$ 91,306,995	100%	13,638,001	100%	104,944,996	14.9%
Other Revenues	<u>2,246,324</u>									
Total	<u>\$ 107,191,320</u>		<u>\$ 104,944,996</u>		<u>\$ 91,306,995</u>		<u>\$ 13,638,001</u>		<u>\$ 104,944,996</u>	14.9%
True-Up Estimate	5,463,204						5,463,204		5,463,204	
Total w/ True-Up	\$ 112,654,524						\$ 19,101,205		\$ 110,408,200	

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

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BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Public Fire Protection		Total	
		Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)	(13)	(14)	(13)	(14)
5/8	1.0	283,436.00	283,436.00	6,988.00	6,988.00	0.00	0.00	131.00	131.00	0.00	0.00	0.00	0.00	0.00	0.00	290,555.00	290,555.00
3/4	1.3	24,403.00	31,723.90	2,853.00	3,708.90	0.00	0.00	145.00	188.50	0.00	0.00	0.00	0.00	0.00	0.00	27,401.00	35,621.30
1	1.7	9,004.00	15,306.80	1,991.00	3,384.70	0.00	0.00	110.00	187.00	0.00	0.00	0.00	0.00	0.00	0.00	11,105.00	18,878.50
1-1/2	3.0	422.00	1,266.00	976.00	2,928.00	1.00	3.00	61.00	183.00	0.00	0.00	0.00	0.00	0.00	0.00	1,460.00	4,380.00
2	4.3	1,039.00	4,467.70	2,980.00	12,814.00	12.00	51.60	195.00	838.50	0.00	0.00	0.00	0.00	0.00	0.00	4,226.00	18,171.80
3	19.0	20.00	380.00	270.00	5,130.00	12.00	228.00	36.00	684.00	3.00	57.00	0.00	0.00	0.00	0.00	341.00	6,479.00
4	29.3	25.00	732.50	201.00	5,889.30	24.00	703.20	25.00	732.50	2.00	58.60	0.00	0.00	0.00	0.00	277.00	8,116.10
6	48.4	24.00	1,161.60	178.00	8,615.20	30.00	1,452.00	38.00	1,839.20	8.00	387.20	0.00	0.00	0.00	0.00	278.00	13,455.20
8	112.9	43.00	4,854.70	250.00	28,225.00	8.00	903.20	15.00	1,693.50	8.00	903.20	0.00	0.00	0.00	0.00	324.00	36,579.60
10	145.0	3.00	435.00	62.00	8,990.00	6.00	870.00	5.00	725.00	0.00	0.00	0.00	0.00	0.00	0.00	76.00	11,020.00
12	215.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Monthly		318,419.00	343,764.20	16,749.00	86,673.10	93.00	4,211.00	761.00	7,202.20	21.00	1,406.00	0.00	0.00	0.00	0.00	336,043.00	443,256.50
Quarterly Customers																	
5/8	1.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3/4	1.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	1.7	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1-1/2	3.5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	4.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	19.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	29.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	48.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	112.9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	145.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	215.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Quarterly		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 5/8 Dollar		318,419.00	343,764.20	16,749.00	86,673.10	93.00	4,211.00	761.00	7,202.20	21.00	1,406.00	0.00	0.00	0.00	0.00	336,043.00	443,256.50

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

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

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

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

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

BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Public Fire Protection		Total	
		Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)	(13)	(14)	(13)	(14)
5/8	1.0	109,726.00	109,726.00	5,563.00	5,563.00	8.00	8.00	316.00	316.00	0.00	0.00	0.00	0.00	0.00	0.00	115,613.00	115,613.00
3/4	1.3	1,578.00	2,051.40	168.00	218.40	0.00	0.00	20.00	26.00	0.00	0.00	0.00	0.00	0.00	0.00	1,766.00	2,295.80
1	1.7	6,007.00	10,211.90	1,914.00	3,253.80	7.00	11.90	182.00	309.40	2.00	3.40	0.00	0.00	0.00	0.00	8,112.00	13,790.40
1-1/2	3.0	152.00	456.00	349.00	1,047.00	0.00	0.00	84.00	252.00	0.00	0.00	0.00	0.00	0.00	0.00	585.00	1,755.00
2	4.3	149.00	640.70	1,768.00	7,602.40	37.00	159.10	378.00	1,625.40	10.00	43.00	0.00	0.00	0.00	0.00	2,342.00	10,070.60
3	19.0	3.00	57.00	58.00	1,102.00	12.00	228.00	45.00	855.00	3.00	57.00	0.00	0.00	0.00	0.00	121.00	2,299.00
4	29.3	0.00	0.00	97.00	2,842.10	20.00	586.00	44.00	1,289.20	8.00	234.40	0.00	0.00	0.00	0.00	169.00	4,951.70
6	48.4	0.00	0.00	27.00	1,306.80	20.00	968.00	8.00	387.20	7.00	338.80	0.00	0.00	0.00	0.00	62.00	3,000.80
8	112.9	1.00	112.90	18.00	2,032.20	8.00	903.20	10.00	1,129.00	1.00	112.90	0.00	0.00	0.00	0.00	38.00	4,290.20
10	145.0	0.00	0.00	5.00	725.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	725.00
12	215.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Monthly		117,616.00	123,255.90	9,967.00	25,692.70	112.00	2,864.20	1,087.00	6,189.20	31.00	789.50	0.00	0.00	0.00	0.00	128,813.00	158,791.50
Quarterly Customers																	
5/8	1.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3/4	1.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	1.7	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1-1/2	3.5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	4.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	19.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	29.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	48.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	112.9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	145.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	215.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Quarterly		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 5/8 Dollar		117,616.00	123,255.90	9,967.00	25,692.70	112.00	2,864.20	1,087.00	6,189.20	31.00	789.50	0.00	0.00	0.00	0.00	128,813.00	158,791.50

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

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

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

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

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

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

Meters Services Billing & Collecting Fire Service

\$ 14,639,006.73 \$ 13,959,470.78 \$ 9,583,261.45 \$ 39,021,031.62

Customer Numbers Equ Units 443,257 347,768 340,503

Cost per cust number per month \$ 2.75 \$ 3.35 \$ 2.35

Meter Size	5/8" Dollar Equivalent	Cost per meter size Per Month	Monthly Meter Cost per Cust	Service Size	3/4" Dollar Equivalent	Cost per service size Per Month	Quarterly Meter Cost per Cust	Billing & Collecting Costs	Customer Charge Calculated by the CCOS	Staff Proposed Customer Charge
(1)	(2)			(1)	(2)					
5/8	1.00	\$ 2.75	\$ 2.75	3/4	1.00	\$ 3.35	\$ 3.35	\$ 2.35	\$ 8.44	\$ 9.00
3/4	1.30	\$ 2.75	\$ 3.58	3/4	1.00	\$ 3.35	\$ 3.35	\$ 2.35	\$ 9.27	\$ 12.25
1	1.70	\$ 2.75	\$ 4.68	1	1.17	\$ 3.35	\$ 3.91	\$ 2.35	\$ 10.94	\$ 16.58
1-1/2	3.50	\$ 2.75	\$ 9.63	1-1/2	1.58	\$ 3.35	\$ 5.29	\$ 2.35	\$ 17.26	\$ 27.42
2	4.30	\$ 2.75	\$ 11.83	2	2.04	\$ 3.35	\$ 6.82	\$ 2.35	\$ 21.00	\$ 40.43
3	19.00	\$ 2.75	\$ 52.29	3	2.73	\$ 3.35	\$ 9.13	\$ 2.35	\$ 63.77	\$ 71.10
4	29.30	\$ 2.75	\$ 80.64	4	2.88	\$ 3.35	\$ 9.63	\$ 2.35	\$ 92.62	\$ 114.11
6	48.40	\$ 2.75	\$ 133.21	6	4.24	\$ 3.35	\$ 14.18	\$ 2.35	\$ 149.73	\$ 222.47
8	112.90	\$ 2.75	\$ 310.72	8	6.98	\$ 3.35	\$ 23.35	\$ 2.35	\$ 336.41	\$ 379.54
10	145.00	\$ 2.75	\$ 399.06	10	9.50	\$ 3.35	\$ 31.78	\$ 2.35	\$ 433.19	\$ 637.71
12	215.00	\$ 2.75	\$ 591.72	12	12.16	\$ 3.35	\$ 40.68	\$ 2.35	\$ 634.74	\$ 765.25

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

Meters	Services	Billing & Collecting	Fire Service
\$ 8,713,345.00	\$ 6,461,493.99	\$ 7,985,182.86	\$ 8,793,077.60

Customer Numbers Equ Units		158,792	133,965	130,757								
Cost per cust number per month		\$ 4.57	\$ 4.02	\$ 5.09								
Meter Size	5/8" Dollar Equivalent	Cost per meter size Per Month	Monthly Meter Cost per Cust	Service Size	3/4" Dollar Equivalent	Cost per service size Per Month	Quarterly Meter Cost per Cust	Billing & Collecting Costs	Customer Charge Calculated by the CCOS	Staff Proposed Customer Charge		
(1)	(2)			(1)	(2)							
5/8	1.00 \$	4.57 \$	4.57 \$	3/4	1.00 \$	4.02 \$	4.02 \$	5.09 \$	\$ 13.68	\$ 12.60		
3/4	1.30 \$	4.57 \$	5.94 \$	3/4	1.00 \$	4.02 \$	4.02 \$	5.09 \$	\$ 15.05	\$ 15.31		
1	1.70 \$	4.57 \$	7.77 \$	1	1.17 \$	4.02 \$	4.70 \$	5.09 \$	\$ 17.57	\$ 20.73		
1-1/2	3.50 \$	4.57 \$	16.00 \$	1-1/2	1.58 \$	4.02 \$	6.35 \$	5.09 \$	\$ 27.44	\$ 34.28		
2	4.30 \$	4.57 \$	19.66 \$	2	2.04 \$	4.02 \$	8.20 \$	5.09 \$	\$ 32.95	\$ 50.54		
3	19.00 \$	4.57 \$	86.88 \$	3	2.73 \$	4.02 \$	10.97 \$	5.09 \$	\$ 102.94	\$ 88.88		
4	29.30 \$	4.57 \$	133.98 \$	4	2.88 \$	4.02 \$	11.58 \$	5.09 \$	\$ 150.65	\$ 142.64		
6	48.40 \$	4.57 \$	221.32 \$	6	4.24 \$	4.02 \$	17.04 \$	5.09 \$	\$ 243.45	\$ 278.09		
8	112.90 \$	4.57 \$	516.26 \$	8	6.98 \$	4.02 \$	28.06 \$	5.09 \$	\$ 549.41	\$ 474.43		
10	145.00 \$	4.57 \$	663.05 \$	10	9.50 \$	4.02 \$	38.18 \$	5.09 \$	\$ 706.32	\$ 797.14		
12	215.00 \$	4.57 \$	983.14 \$	12	12.16 \$	4.02 \$	48.88 \$	5.09 \$	\$1,037.10	\$ 956.56		

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

	Cost of Service	Customer Charge Revenues	Commodity Charge Reveues	Usage Per Class
Residential	\$ 196,113,365	\$ 36,966,870	\$ 159,146,496	24,056,977
Commercial	\$ 42,502,955	\$ 5,931,014	\$ 36,571,941	8,228,890
Industrial	\$ 9,951,523	\$ 211,693	\$ 9,739,830	3,022,149
Other Public Authority	\$ 3,586,049	\$ 445,001	\$ 3,141,049	423,556
Sale For Resale	\$ 21,617,962	\$ 63,091	\$ 21,554,871	3,967,746
Private Fire	\$ 7,493,894	\$ 5,304,595	\$ 207,220	43,339
Total	\$ 281,265,749	\$ 48,922,263	\$ 232,343,486	39,742,657

					Proposed Commodity Charge	Current Commodity Charge	Percent Change
Rate A	\$ 242,202,370	\$ 43,342,884	\$ 205,683,961	32,709,423	\$ 6.2882	\$ 5.6290	11.71%
Rate B	\$ 21,617,962	\$ 63,091	\$ 13,000,000	3,967,746	\$ 3.2764	\$ 2.6194	25.08%
Rate J	\$ 9,951,523	\$ 211,693	\$ 6,000,000	3,022,149	\$ 1.9853	\$ 1.7797	11.55%
Private Fire	\$ 7,493,894	\$ 5,304,595	\$ 207,220	43,339	\$ 6.2882	\$ -	

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

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

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

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

	Revenue Requirement	Customer Charge Revenues	Commodity Charge Revenues	Usage Per Class
Residential	\$ 61,335,177	\$ 18,536,241	\$ 42,798,936	6,615,780
Commercial	\$ 16,757,549	\$ 3,032,046	\$ 13,725,503	2,789,684
Industrial	\$ 14,176,029	\$ 184,706	\$ 13,991,323	3,780,089
Other Public Authority	\$ 3,860,995	\$ 567,437	\$ 3,293,557	664,534
Sale For Resale	\$ 7,059,792	\$ 52,507	\$ 7,007,285	1,340,845
Private Fire	\$ 1,755,455	\$ 1,943,207	\$ 166,435	4,269
Total	\$ 104,944,996	\$ 24,316,145	\$ 80,628,852	15,195,202

					Proposed Commodity Charge	Current Commodity Charge	Percent Change
Rate A	\$ 81,953,721	\$ 22,135,724	\$ 65,760,901	10,069,998	\$ 6.5304	\$ 6.2469	4.54%
Rate B	\$ 7,059,792	\$ 52,507	\$ 4,007,285	1,340,845	\$ 2.9886	\$ 2.6194	14.10%
Rate J	\$ 14,176,029	\$ 184,706	\$ 10,991,323	3,780,089	\$ 2.9077	\$ 2.8268	2.86%
Private Fire	\$ 1,755,455	\$ 1,943,207	\$ 166,435	4,269	\$ 6.5304	\$ -	

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

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

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

**Missouri-American Water Company
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**Arnold Sewer District
Rate Making Income Statement**

Operating Revenues at Current Rates

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

* See "Revenues - Current Rates" for Details.

Cost of Service

	Account Number	Item	Dollar
	Number		Amount
4	701.000	Operation Labor & Expenses	\$ 4,603
5	703.000	Miscellaneous Expenses	\$ 170
6	742.000	Operation Labor & Expenses	\$ 441,886
7	743.000	Miscellaneous Expenses	\$ 1,509,189
8	744.000	Miscellaneous Expenses	\$ 6,701
9	745.000	Rents	\$ 6
10	752.000	Maintenance of Water Treatment Equipment	\$ 159
11	903.000	Customer Records & Collection Expenses	\$ 24,544
12	904.000	Uncollectible Amounts	\$ -
13	905.000	Misc. Customer Accounts Expense	\$ 92
14	920.000	Admin. & General Salaries	\$ 153,017
15	921.000	Office Supplies & Expense	\$ 50,852
16	923.000	Outside Services Employed	\$ 340,296
17	924.000	Property Insurance	\$ 73,460
18	925.000	Injuries and Damages	\$ 418
19	926.000	Employee Pensions & Benefits	\$ 34,809
20	928.000	Regulatory Expense	\$ 1,866
21	930.200	Misc. General Expense	\$ 100,113
22	930.300	Research & Development Expenses	\$ 980
23	931.000	Rents-AGE	\$ 51,178
24	932.000	Maint. Of General Plant	\$ 5,466
25	403.000	Depreciation Expense, Dep. Exp.	\$ 723,168
26	404.000	Amortization-LTD Term Plant	\$ 934,440
27	405.000	Amortization-Regulatory Asset	\$ 22,570
28	408.100	Property Taxes	\$ 345,110
29	408.100	Payroll Taxes	\$ 45,028
30	408.100	Other Taxes	\$ (1,081)
31	408.100	PSC Assessment	\$ 35,062
32		Current Income Taxes	\$ 65,270
33		Deferred Income Tax	\$ 230,915
34		Amortization of Protected Excess ADIT	\$ (7,206)
35		Amortization of Unprotected Excess ADIT	\$ (65,785)
36		Additional Current Tax Required	\$ (98,469)
37		Return on Rate Base	\$ 908,051
		True-up Estimate	\$ 73,225
38	Total Cost of Service		\$ 6,010,103

39 **Overall Revenue Increase Needed** **\$ (339,811)**

40 Rate Base \$ 14,232,775
41 Rate of Return 6.380%

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Arnold Sewer District

Development of Tariffed Rates

Revenues Generated by Current Tariffed Rates	\$ 6,315,621
Agreed-Upon Overall Revenue Increase	\$ (339,811)
Percentage Increase/Decrease Needed	-5.3805%

Rates			
Current Service Charge	Proposed Service Charge	Current Commodity Charge	Proposed Commodity Charge
\$ 37.23	\$ 35.70	\$ 7.1401	\$ 7.1401

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**Arnold Sewer District
Residential Customer Bill Comparison**

Company	Current Rate	Proposed Rate	Dollar Increase/Decrease	Percent Increase
Arnold	\$ 37.23	\$ 35.70	\$ (1.53)	-4.1000%
Usage Rate > 5,000 gallons	7.1401	7.1401	\$ -	0.0000%

**Missouri-American Water Company
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All Other Missouri Sewer Service Area			
Rate Making Income Statement			
Operating Revenues at Current Rates			
1		Tariffed Rate Revenues *	\$ 8,440,255
2		Other Operating Revenues *	\$ 38,499
3		Total Operating Revenues	\$ 8,478,754
		* See "Revenues - Current Rates" for Details.	
Cost of Service			
	Account Number	Item	Dollar Amount
4	701.000	Operation Labor & Expenses	\$ 5,420
5	703.000	Miscellaneous Expenses	\$ 143,731
6	705.000	Rents	\$ -
7	716.000	Maint. Of Supply Mains	\$ 34,315
8	721.000	Fuel or Power Purchased for Pumping	\$ 157,669
9	722.000	Pumping Labor & Expenses	\$ 4,544
10	724.000	Miscellaneous Expense	\$ (200)
11	731.000	Maint. Of Structures & Improvements	\$ -
12	732.000	Maint. Of Power Production Equipment	\$ 22
13	741.000	Chemicals	\$ 48,726
14	742.000	Operation Labor & Expense	\$ 546,603
15	743.000	Miscellaneous Expenses-TDO	\$ 1,449,889
16	744.000	Miscellaneous Expenses-TDO	\$ 61,965
17	745.000	Rents	\$ 968
18	750.000	Maint. Supervision & Engineering - TDM	\$ -
19	752.000	Maintenance of Water Treatment Equipment	\$ 57,815
20	902.000	Meter Reading Expenses	\$ 1,095
21	903.000	Customer Records & Collection Expenses	\$ 28,623
22	904.000	Uncollectible Amounts	\$ 31,084
23	905.000	Misc. Customer Accounts Expense	\$ 1,442
24	907.000	Customer Service & Information Expense	\$ 947
25	920.000	Admin. & General Salaries	\$ 236,808
26	921.000	Office Supplies & Expense	\$ 185,568
27	923.000	Outside Services Employed	\$ 797,804
28	924.000	Property Insurance	\$ 153,783
29	925.000	Injuries and Damages	\$ 844
30	926.000	Employee Pensions & Benefits	\$ 78,213
31	928.000	Regulatory Expense	\$ 2,492
32	930.200	Misc. General Expense	\$ 101,089
33	930.300	Research & Development Expenses	\$ 1,978

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34	931.000	Rents-AGE	\$ 8,881
35	932.000	Maint. Of General Plant	\$ 11,038
36	403.000	Depreciation Expense, Dep. Exp.	\$ 2,132,624
37	404.000	Amortization-LTD Term Plant	\$ 6,468
38	405.000	Amortization of Reg Asset	\$ 74,750
39	407.000	Amortization-Property Losses	\$ -
40	408.100	Property Taxes	\$ 533,527
41	408.100	Payroll Taxes	\$ 60,768
42	408.100	Other Taxes	\$ (2,132)
43	408.100	PSC Assessment	\$ 46,817
44		Adjustment to Match Sewer EMS Run	
45		Sub-Total Operating Expenses	\$ 7,005,978
46	409.10	Current Income Taxes	\$ (184,475)
47	410.10	Deferred Income Tax	\$ 390,178
48	0.000	Amortization of Protected Excess ADIT	\$ (17,394)
49	0.000	Amortization of Unprotected Excess ADIT	\$ (158,800)
50		Additional Current Tax Required	\$ 391,010
51		Sub-Total Taxes	\$ 420,519
52		Return on Rate Base	\$ 2,692,393
53		Total Cost of Service	\$ 10,118,890
54		True-up Estimate	\$ 1,639,492
55		Total Cost of Service	\$ 11,758,382
56		Overall Revenue Increase Needed	\$ 3,279,628
57		Rate Base	\$ 42,200,522
58		Rate of Return	6.380%

**Missouri-American Water Company
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All Other Missouri Sewer Service Area

Development of Tariffed Rates

Revenues Generated by Current Tariffed Rates	\$	8,440,255
Agreed-Upon Overall Revenue Increase	\$	3,279,628
Percentage Increase/Decrease Needed		38.86%

Rates				
	Current Service Charge	Proposed Service Charge	Current Commodity Charge	Proposed Commodity Charge
Residential District A	\$ 61.64	\$ 67.80	\$ 10.2737	\$ 11.8148
Residential District B	\$ 44.03	\$ 58.71	\$ 7.3383	\$ 8.8060
Residential Taos	\$ 65.00	\$ 67.80		
Residential Hallsville	\$ 38.75	\$ 58.71		
Commercial District A 5/8"	\$ 61.64	\$ 67.80		
Commercial District A 1"	\$ 117.20	\$ 132.67		
Commercial District A 1 1/2"	\$ 209.79	\$ 237.48		
Commercial District A 2"	\$ 320.90	\$ 363.26		
Commercial District A 3"	\$ 565.37	\$ 640.00		
Commercial District A 4"	\$ 926.33	\$ 1,048.61		
Commercial District A 6"	\$ 1,541.00	\$ 1,744.41		
Commercial District B 5/8"	\$ 44.03	\$ 58.71		
Commercial District B 1"	\$ 83.71	\$ 111.63		
Commercial District B 1 1/2"	\$ 149.85	\$ 199.82		
Commercial District B 2"	\$ 229.22	\$ 305.66		
Commercial District B 3"	\$ 403.84	\$ 538.52		
Commercial District B 4"	\$ 661.66	\$ 882.32		
Commercial District B 6"	\$ 1,100.75	\$ 1,467.85		
Commercial Taos	\$ 65.00	\$ 78.00		
Commercial Hallsville	\$ 48.75	\$ 58.50		
Industrial District B 3"	\$ 403.84	\$ 484.61		

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

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

Company	Current Rate	Proposed Rate	Dollar Increase/Decrease	Percent Increase
District A	\$ 61.64	\$ 67.80	\$ 6.16	10.00%
District B	\$ 44.03	\$ 58.71	\$ 14.68	33.35%