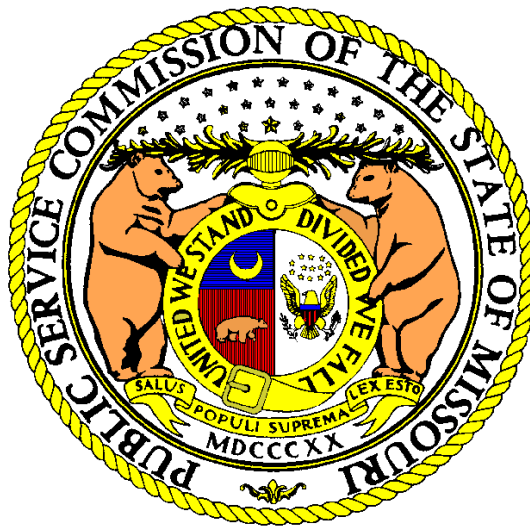


MISSOURI PUBLIC SERVICE COMMISSION

WATER AND SEWER DEPARTMENT

REPORT ON CLASS COST OF SERVICE AND RATE DESIGN



MISSOURI-AMERICAN WATER COMPANY

CASE NO. WR-2017-0285

*Jefferson City, Missouri
December 13, 2017*

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**REPORT ON
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7 **I. EXECUTIVE SUMMARY**

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

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

- 10 1. *To design rates that give Missouri-American Water Company (MAWC) the ability*
11 *to collect the overall increase or decrease in revenues authorized by the Missouri*
12 *Public Service Commission (Commission);*
- 13 2. *To continue utilizing the existing rate districts for water and sewer districts.*
14 The primary water system for each water district is: District 1 is St. Louis Metro,
15 District 2 is St. Joseph, and District 3 is Joplin;
- 16 3. *To develop rates reflecting the Class Cost of Service (CCOS) study.* Generally,
17 customers pay the cost of service allocated to each customer classification, and
18 MAWC has an opportunity to recover its actual cost of providing service by
19 assigning the results of Staff’s CCOS study to each customer classification within
20 each district; and
- 21 4. *To continue the existing rate structure for each customer classification currently*
22 *in effect in each of the water districts.* Continuing the use of the existing
23 rate structure for water customers allows familiarity of rate structure for
24 most customers.

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

26 To accomplish these objectives, Staff recommends the following actions by the
27 Commission:

- 28 1. Adoption of Staff’s proposed districts.
- 29 2. Adoption of Staff’s proposed rates, which reflect the results of Staff’s CCOS
30 study and which allocates costs to each customer classification in each district.
- 31 3. Adoption of the customer charge as recommended by Staff.
- 32 4. Order that an overall revenue increase/decrease be implemented according to each
33 rate component of each rate schedule as recommended by Staff.
- 34

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

2 **A. Overview**

3 The purpose of Staff’s CCOS study is to determine and provide the Commission with a
4 measure of the relative class cost responsibility for MAWC’s overall revenue requirement on a
5 consolidated district basis. For purposes of Staff’s CCOS study, Staff used residential,
6 commercial, industrial, sale for resale, and other public authorities. For individual costs, class
7 cost responsibility can be either assigned or allocated to customer classes using reasonable
8 methods for determining the class responsibility for that cost.

9 The CCOS study does not include any allowance for a true-up estimate as provided in
10 Staff’s accounting work papers. At this time it is impossible to accurately allocate the true-up
11 estimate among the various cost allocation factors without knowing which specific accounts are
12 affected by the true-up.

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

14 Staff allocated each district’s cost of service using the “base-extra capacity” method as
15 outlined in the American Water Works Association manual of water supply practices, Principles
16 of Water Rates, Fees, and Charges, Seventh Edition (AWWA M1), which is the method
17 generally accepted by the industry and utilized in past MAWC rate cases by both Staff and
18 MAWC. This method involves allocating the various cost components based on data pertaining
19 to operating costs, operating revenues, system capacity, customer usage, and customer numbers.
20 The results of these allocations show the relative cost of service for each customer class and the
21 appropriate operating revenue levels that should be recovered from each customer class. Rates
22 are then designed to collect the appropriate revenues needed to recover the costs that are
23 allocated to each class.

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

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

29 **Extra Capacity costs** are the costs associated with meeting the requirements that are in
30 excess of the average load conditions. The extra capacity costs include operation and

1 maintenance expenses and capital costs for system capacity above what is required for the
2 average rate of use.

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

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

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

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

14 **C. Allocation Factors**

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

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

25 **Factors 2 and 3** are the allocations of costs associated with facilities providing
26 base and maximum day extra capacity functions, and the allocation of costs associated with
27 facilities providing base, maximum day extra capacity, and fire protection functions.
28 These factors are calculated by the allocation of such costs as source of supply expenses
29 (excluding purchased water) and water treatment expenses (excluding chemicals). These
30 types of costs are associated with meeting usage requirements in excess of the average, and
31 generally, they are the costs associated with meeting maximum day requirements. Factor 2

1 is calculated by weighting the average daily consumption with maximum day extra
2 capacity demand for each customer classification. Factor 3 is calculated by the weighting
3 of average daily consumption, maximum day extra capacity demand and fire protection
4 demand for each customer classification.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

29 Staff is proposing to continue a main adjustment for sale for resale and certain large
30 industrial customers in the Joplin, St. Joseph, and St. Louis Metro service territories approved by
31 the Commission in previous rate cases. Staff's continuing position is that it is appropriate to

1 make a main adjustment for certain large industrial customers and the sale for resale customer
2 class because they are connected directly to the transmission system and do not receive any
3 benefit from the smaller distribution mains. Staff has performed an adjustment similar to
4 MAWC's adjustment for the Joplin and St. Joseph Districts.

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

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

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

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

14 **A. Overview**

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

25 **B. Design of Rates**

26 Staff proposes to maintain the currently effective customer charges that were approved in
27 MAWC's previous rate case. In that proceeding, the Commission ordered that the customer
28 charge for every meter size would be the same for every customer in each district. Staff
29 proposes no changes.

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

7 *Staff Expert/Witness: James A. Busch*

8 **Inclining Block Rates**

9 In the Report and Order in Case No. WR-2015-0301, the parties were asked to file
10 information on inclining block rates in MAWC's next rate case. Staff provides the following
11 information for Commission consideration.

12 An inclining block rate structure is a rate design in which the commodity rate increases as
13 consumption increases within a billing period. Typically this increase occurs in increments, or
14 blocks, that correspond to a given volumetric charge within a range of consumption. Practically,
15 most inclining structures include two or perhaps three blocks, but in theory, the rate could
16 increase with each unit consumed.

17 Inclining block rates for water are generally used in areas with water scarcity. They can
18 also be used in situations where existing infrastructure is nearing its water production capacity.
19 In either case, the goal is to send a price signal to consumers to conserve water. Because
20 customers pay more for the last drop of water they use than the first, the theory is that customers
21 will respond to an inclining block rate structure by trying to use less water. Many opportunities
22 for conservation of water or changing consumer behavior have already been realized without
23 inclining block rates. Customers can reduce or eliminate discretionary use by limiting lawn
24 watering, washing of cars, and filling personal swimming pools. While rate designs may cause
25 customers to change behaviors, inclining block rates may incent changes that can affect quality
26 of life.

27 Not all customers have an equal ability to conserve water, so an inclining block rate
28 design could potentially harm these customers. For instance, for the lowest income customers,
29 there may not be any potential to eliminate discretionary use. Certain customers may not be able
30 to upgrade appliances or repair leaks because of financial means or because they rent. Some
31 customers may wash dishes by hand or do laundry off site. Additionally, block rates cannot

1 distinguish between family sizes; a family of seven making the same conservation efforts as a
2 family of four may end up paying a great deal more in water bills if their usage crosses into a
3 higher rate block.

4 Attempts to reduce water use have been found to be more successful when customers are
5 conscious of the rate structure; therefore, a concern when seeking to influence customer behavior
6 through inclining block rates is education about the rate structure. Even with education efforts,
7 studies have shown a majority of customers can still remain unaware of the rate structure even
8 several years following implementation¹, although the specific reasons why the education efforts
9 were ineffective is unclear. Little change in usage due to the rate structure may occur when
10 customers are not aware of how they can impact their bills.

11 How the blocks are established is also critical to the success or failure of an inclining
12 block rate structure. Too much water conservation may affect the utility's opportunity to collect
13 its cost of service. Blocks must be set so that the price signal causes a change in those customers
14 with potential for discretionary use, without decreasing use such that it impacts the customers'
15 quality of life. It should also be noted that inclining block rates do not always drive water
16 conservation. Inclining block rates could result in increased revenue to the utility if customers
17 were not induced to conserve water.² The level of rates is often a greater driver of conservation
18 than rate structure.³ For this reason it is important to ensure a reasonable level of rates and not
19 place all stock in an inclining block rate structure.

20 An inclining block rate could have very different effects in St. Louis than it might have in
21 Joplin, Brunswick, Whitebranch, etc. Demand forecasts would have to be developed by the
22 company for each of the different communities and rate classes that would be impacted by
23 inclining block rates in order to understand their impacts. For those customers who are also
24 MAWC sewer customers the impact upon MAWC's revenue would be compounded by the
25 decrease in sewer revenue where the sewer rate is based on water usage. Therefore, if a water

¹ Donald E. Agthe, R. Bruce Billings and Judith M. Dworkin, "Effects of Rate Structure on Household Water Use", *Water Resources Research* 24 (June 1988): 627-630.

² Tatiana Borisova, Serhat Ascii, Burcin Unel, and Colin Rawls. 2014. *Conservation Pricing for Residential Water Supply*. University of Florida Institute of Food and Agricultural Sciences, Gainesville, FL.

³ Beecher J.A., P.C. Mann, Y. Hegazy, and J.D. Stanford. 1994. *Revenue Effects of Water Conservation and Conservation Pricing: Issues and Practices*. National Regulatory Research Institute Report 94-18. The Ohio State University, Columbus, OH.

1 conservation rate is implemented, there would likely have to be an increase in sewer rates for
2 some communities in order for MAWC to recover its cost of service.

3 Water scarcity is not an issue in MAWC's service territory. MAWC has the ability to
4 upgrade infrastructure to meet customer needs. Energy costs in Missouri are relatively low and
5 supply is not an issue. Costs associated with water treatment chemicals and pumping amounted
6 to less than 15% of the total cost of service for MAWC in its 2015 rate case, so water
7 conservation may not cause a significant reduction in MAWC's cost of service. Given the
8 uncertainties involved in implementing inclining block rates, Staff does not recommend inclining
9 block rates for MAWC.

10 *Staff Expert/Witness: Curt B. Gateley*

11 **Low-Income Rate**

12 As ordered in Case No. WR-2015-0301, MAWC created a pilot program that established
13 a low-income rate in its District 2, comprised of the St. Joseph, Platte County, and Brunswick
14 service areas. This low-income rate is composed of an 80% discount of the monthly customer
15 charge (a reduction from \$15.33 to \$3.07), and is available to customers who qualify for the Low
16 Income Home Energy Assistance Program (LIHEAP). The geographical limitation of the pilot
17 program, when considered with the number of customers expected to qualify for LIHEAP,
18 provided a number of customers MAWC felt was suitable to determine the efficacy of a pilot
19 program. Customer qualification is determined by the three local Community Action Agencies
20 in the respective counties where the service areas are located.

21 Because the low-income pilot was developed by a collaborative as ordered by the
22 Commission in Case No. WR-2015-0301, it did not become effective until November 17, 2016.
23 One of the purposes of the pilot was to study the impact of a low-income rate on bad debt
24 expenses experienced by MAWC. Since this pilot program has been in effect for such a short
25 period of time, Staff proposes that the low-income pilot be continued in its current form so that
26 appropriate data on its effectiveness can be gathered.

27 *Staff Expert/Witness: Curt B. Gateley*

28 **C. District Rate Design**

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

1 proceeding, Staff is proposing to maintain the rate design that the Commission just approved in
2 MAWC's previous rate case, Case No. WR-2015-0301. In the case of MAWC, rate design is
3 multifaceted. As discussed above, the general purpose of rate design is to develop rates for each
4 customer class based upon an allocation of MAWC's cost of service. However, in MAWC's
5 case, rates must also be developed based upon the allocation of MAWC's cost of service to its
6 various service territories. This allocation is generally performed prior to the allocation of the
7 cost of service to the various classes.

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

14 The Commission in the last rate case moved away from a modified district-specific
15 pricing (DSP) structure to a more consolidated pricing structure. This was accomplished by
16 simplifying MAWC's rates from more than eight individual water rates assigned to individual
17 districts to three broader districts that captured all service territories based more or less on
18 geographical proximity.

19 **District-Specific Pricing vs. Single-Tariff Pricing**

20 DSP takes all of the assigned costs of providing service to each individual district and
21 develops rates based upon that district's cost of service. Thus, the rates ratepayers in any district
22 pay only cover costs associated with providing service to that district. As mentioned earlier,
23 certain costs can be assigned directly to each district. Additionally, certain corporate costs must
24 be allocated to each district based upon certain allocation factors. These factors can include
25 customer numbers, feet of main, etc., depending upon the cost. Under DSP, the direct costs and
26 allocated costs are put together to determine a district's specific cost of service.

27 A primary benefit of DSP is that the cost-causers pay for their own costs. This is
28 commonly referred to as cost causation. Cost causation means that those customers (generally
29 district-wide or based on customer class) who caused the cost to occur are the customers
30 responsible for paying those costs. A main detriment of DSP is that, for small service areas of

1 few customers, any large, necessary investment in rate base can create immediate and
2 long-lasting affordability concerns.

3 The opposite method of DSP is single-tariff pricing (STP), also known as
4 consolidated-tariff pricing. In STP, all costs from the utility are combined and rates are
5 developed on a system-wide basis. Combining all costs eliminates the need for district-specific
6 allocation of corporate costs, as there are no districts to allocate costs. Thus, residential
7 customers in all of the utility's service territories will pay the same customer charge and
8 commodity rate. For example, a MAWC residential customer in St. Joseph will be charged the
9 same rate as a residential customer in Mexico and as a residential customer in Joplin.

10 A primary benefit of STP is that it spreads out costs to a larger customer base. This helps
11 mitigate the impact of large capital expenditures that need to be made by MAWC in any
12 particular district. A main detriment of STP is that pooling all costs completely requires all
13 customers pay a portion of all costs, regardless of the cost causer and could lead to the utility
14 spending more money than necessary since the overall increase would be spread to all customers
15 and thus lower the impact.

16 DSP and STP are the two extremes on the rate design spectrum. An analyst can also use a
17 combination, or hybrid, of the two extremes to develop rates appropriate to collect the revenues
18 needed by MAWC to cover its cost of service. It is this hybrid of the two extremes that the
19 Commission approved in the prior rate case by consolidating the service areas into three distinct
20 districts for purposes of designing rates.

21 **Staff's Recommendation**

22 Staff recommends that the Commission maintain the current, three water district structure
23 that it approved in the previous rate case. Changing the district structure in this case is not in the
24 best interest of the ratepayers for the below reasons.

25 First, the current district structure has the benefits of both the DSP and STP approaches.
26 The districts are large enough to absorb large, necessary rate base investments without extreme
27 customer rate impact. The costs customers pay are more aligned with each district. The operating
28 characteristics of the individual systems in each district generally exhibit similar operating
29 characteristics determined by source of supply (surface water, alluvial wells, or deep wells), and
30 by geographic location.

1 Second, the current size of the districts is logistically more manageable, both from an
2 operations and regulatory perspective. This has allowed MAWC to continue to invest in smaller
3 systems without causing rates to increase to dramatically. However, by maintaining three
4 districts, there is still some restraint on the company from overspending on any given project
5 since the spread of the costs associated with any increases to a specific district are limited to the
6 customer base in that district.

7 Third, the difficulty in developing rates on a district-specific basis is the need to allocate
8 corporate costs to each separate service territory. Corporate costs are a substantial portion of the
9 cost of service for MAWC. Trying to determine the most equitable manner to allocate those
10 costs to each service territory (especially the very small service territories) is difficult when
11 attempting to determine the true cost of service to those service territories. Combining service
12 territories alleviates some of the need for precision. Corporate costs are allocated to a larger
13 grouping of service territories via the district in which they are assigned.

14 Fourth, MAWC continues to increase the number of service territories in which it
15 provides service by purchasing small water and sewer systems. In order to keep these small
16 systems in proper working order so that they can continue to provide safe, adequate, and reliable
17 service to their customers, investment is needed or will need to be made in the future. When
18 improvements need to be made, the higher cost of upgrades must be spread over the smaller
19 customer base, which may cause rates to increase dramatically. The dramatic increases may
20 result in rate shock to the consumers. Service territories added to MAWC's portfolio since the
21 last rate case include: Jaxon Estates (water and sewer), Benton County Sewer District (sewer),
22 Woodland Manor (water), and the Village of Wardsville (water and sewer). This list does not
23 include other properties that MAWC most recently has been granted approval to take over,
24 which will not be included in this rate case, i.e. Pevely Farms (water and sewer), Radcliffe
25 Estates (sewer), Homestead Estates (sewer), and Spokane Highlands (water).

26 In this case districts would be made up of the following service territories, which include
27 the additional service territories that were added by MAWC:

- 28 • Water District 1 – St. Louis Metro (St. Louis County, Warren County and St.
29 Charles), Mexico, Jefferson City, Anna Meadows, Redfield, Lake Carmel, Jaxon
30 Estates, and Wardsville.

- Water District 2 – St. Joseph, Platte County, and Brunswick.
- Water District 3 – Joplin, Stonebridge, Warrensburg, White Branch, Lake Taneycomo, Lakewood Manor, Rankin Acres, Spring Valley, Tri-States, Emerald Pointe, Maplewood, Riverside Estates, and Woodland Manor.

Staff Expert/Witness: James A. Busch

IV. CLASS COST OF SERVICE: SEWER OPERATIONS

A. Overview

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

Unlike the water systems, Staff could not group these systems based on the type of plant because there is no fundamental reason for one system having a lagoon versus a mechanical treatment plant. Existing lagoons are in the process of being replaced, and older mechanical treatment plants are replaced as they age. Sewage treatment systems have a 20-year design life, and it is difficult to extend the life of these systems without extensive upgrades. Where possible and prudent, some sewer treatment systems are eliminated through connection and consolidation with another treatment plant. Costs for sewage treatment reside primarily with very high up-front capital costs, compared to drinking water treatment systems which have higher variable costs.

The sewer systems have a small number of commercial customers. Many of these commercial customers have usage characteristics that mirror the usage of a residential customer. Other than the small number of commercial customers, none of these districts have the complexities of allocating costs between varied customer classes.

B. Results of Sewer Cost of Service

The COS indicates that the Arnold system requires a 29.66% increase in rates, which includes an allowance for a true-up estimate. However, MAWC agreed to temporarily cap Arnold’s sewer rates when it purchased the sewer system. As ordered in Case No. WR-2015-0301, Arnold’s rates will not increase beyond present rates until 2019, and

1 any revenue shortfall associated with the currently capped rates is the responsibility of the
2 MAWC shareholders.

3 For the remaining systems, Staff proposes to continue the existing rate service areas as
4 ordered in Case No. WR-2015-0301. In that proceeding, the Commission stated it intends to
5 move the consolidated sewer systems toward a single balance rate. However, there is a great
6 deal of variation in rates among these areas, as high as a nearly 200% difference in average bills
7 in the most extreme case. Staff proposes that for those areas with the highest rate, a flat
8 \$66.93 per month, the rate remain unchanged, and that no rate service area see a rate decrease.
9 Any additional revenues needed necessary to cover the cost of service would be spread amongst
10 the areas that presently have lower rates. This proposed revenue shift is shown in
11 CCOS Schedule 7.

12 *Staff Expert/Witness: Curt B. Gateley*

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

14 Staff recommends that the existing rate designs remain the same, with the adjustments
15 mentioned above. Proposed rates are shown in CCOS Schedules 8-22.

16 *Staff Expert/Witness: Curt B. Gateley*

17 **VI. SPECIAL CONTRACTS**

18 Staff will review any special contracts, and will discuss any proposed changes in its
19 Rebuttal Testimony.

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

21 **VII. MISCELLANEOUS FEES**

22 MAWC filed proposed miscellaneous water fees, which includes consolidating all
23 customers to one fee for each service. For each type of fee MAWC proposes that the applicable
24 fee would be the highest charge that currently exists for the greatest number of customers across
25 the tariffed rates. Staff will have some recommended changes in rebuttal testimony based on a
26 study of actual costs to conduct the activities.

27 *Staff Expert/Witness: Curt B. Gateley*

1 **VIII. REVENUE STABILIZATION MECHANISM**

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

4 The role of the Missouri Commission is to set just and reasonable rates for public
5 utilities.⁴ Just and reasonable rates are those rates that are “fair to both the utility and its
6 customers.”⁵ Setting such rates is accomplished by balancing the interests of all stakeholders,
7 which include the utility, consumers, and any intervenors. The Commission must set rates that
8 allow a utility to cover its cost of service, including a reasonable opportunity to earn a profit
9 upon its investments.⁶ Whether or not the utility actually earns its authorized return is contingent
10 on several factors, including external effects on usage and company decisions.

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

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

⁴ Missouri Revised Statutes, Title XXV, Section 393.130, (2016).

⁵ *State ex rel. Valley Sewage Co. v. Public Service Commission*, 515 S.W.2d 845, 850 (Mo. App. 1974).

⁶ *Bluefield Water Works & Improvement Co. v. Public Service Commission of West Virginia*, 262 U.S. 679,
43 S.Ct. 675, 67 L.Ed. 1176 (1923); *Federal Power Commission v. Hope Natural Gas Co.*, 320 U.S. 591, 64 S.Ct.
281, 88 L.Ed. 333 (1943).

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

7 The main driver for the use of a RSM is to eliminate the “throughput disincentive” that
8 utilities associate with promoting conservation or efficiency standards. As with all businesses,
9 utilities have an incentive to sell more of their product, be it water, electricity, or natural gas, and
10 thus not promote conservation or efficiency. Because there is no inherent financial incentive for
11 a utility to encourage customer conservation, the RSM is proposed as a replacement to traditional
12 rate-making regulation. The RSM creates a financial incentive to the utility by guaranteeing that
13 conservation does not hinder the utility’s ability to achieve its Commission-approved revenue.
14 In this manner the decrease in sales does not lead to reduced revenue.

15 There are pros and cons to establishing a RSM. Some of the pros include the elimination
16 of the “throughput disincentive,” the stabilization of the utility revenue stream, and
17 potentially lower debt costs. Some of the cons may include shifting the risk from the utility
18 to the consumer, increasing rates on those consumers who have already undertaken
19 conservation measures on their own, and increasing rates on those consumers who cannot lower
20 their consumption.

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

1 **IX. SCHEDULES INCLUDED IN STAFF’S CCOS REPORT**

2 **Schedule 1** includes Staff’s CCOS study for each water district, which summarizes the revenues
3 at present rates, revenues at proposed rates, and the amount of increase/decrease for
4 each rate class within each district.

5 **Schedule 2** shows Staff’s commodity and customer charge by rate class for each district.

6 **Schedule 3** shows the allocation of Staff’s Auditing Unit’s cost of service by customer class for
7 each district.

8 **Schedule 4 - 5** shows the development of the allocation factors, including public and private fire,
9 used in the allocation among customer classifications shown in Schedule 3.

10 **Schedule 6** includes the number of meters and services for each district with an appropriate
11 weighting factor for each customer class.

12 **Schedule 7** contains Staff’s proposed sewer revenue shift.

13 **Schedules 8 - 22** contain Staff’s rate design worksheets for; Anna Meadows; Benton County;
14 Cedar Hill; Emerald Point; Hickory Hills and Temple Terrace; Jaxson Estates;
15 Jefferson City and Cole County; Maplewood; Meramec (Fenton); Ozark Meadows
16 (Morgan County); Parkville; Saddlebrooke; Stonebridge; Wardsville; and
17 Incline Village (Warren County).

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Missouri-American Water)
Company's Request for Authority to) Case No. WR-2017-0285
Implement General Rate Increase for Water)
and Sewer Service Provided in Missouri)
Service Areas)

AFFIDAVIT OF MATTHEW J. BARNES

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW MATTHEW J. BARNES and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing Class Cost of Service Report; and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.

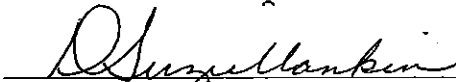


MATTHEW J. BARNES

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 12th day of December, 2017.

D. SUZIE MANKIN Notary Public - Notary Seal State of Missouri Commissioned for Cole County My Commission Expires: December 12, 2020 Commission Number: 12412070
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Notary Public

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of Missouri-American Water)
Company's Request for Authority to) Case No. WR-2017-0285
Implement General Rate Increase for Water)
and Sewer Service Provided in Missouri)
Service Areas)

AFFIDAVIT OF JAMES A. BUSCH

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW JAMES A. BUSCH and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing Class Cost of Service Report; and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.

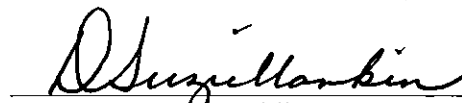


JAMES A. BUSCH

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 12th day of December, 2017.

D. SUZIE MANKIN
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: December 12, 2020
Commission Number: 12412070



Notary Public

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Missouri-American Water)
Company's Request for Authority to) Case No. WR-2017-0285
Implement General Rate Increase for Water)
and Sewer Service Provided in Missouri)
Service Areas)

AFFIDAVIT OF CURT B. GATELEY

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW CURT B. GATELEY and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing Class Cost of Service Report; and that the same is true and correct according to his best knowledge and belief.

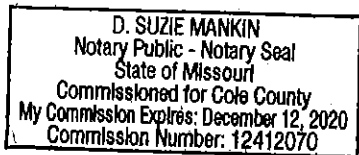
Further the Affiant sayeth not.



CURT B. GATELEY

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 12th day of December, 2017.





Notary Public

Missouri American Water Company
Water District 1
PSC Staff Study

Comparison of Cost of Service with Revenues under Present and Proposed Rates
For Test Year Ending December 31, 2016

Customer Classification	Revenues Present Rates		Revenues Proposed Rates		Proposed Change	
	Amount	Percent	Amount	Percent	Amount	Percent
Rate A	\$ 206,755,450	92.84%	\$ 212,686,250	93.15%	\$ 5,930,800	2.87%
Rate B	\$ 5,609,079	2.52%	\$ 7,807,498	3.42%	\$ 2,198,419	39.19%
Rate J	\$ 7,317,428	3.29%	\$ 7,489,876	3.28%	\$ 172,448	2.36%
Public and Private Fire	\$ 3,021,069	1.36%	\$ 348,909	0.15%	\$ (2,672,160)	-88.45%
Total	\$ 222,703,026	100%	\$ 228,332,533	100%		
Other Revenues	\$ 2,895,609		\$ 2,895,609			
Total	\$ 225,598,635		\$ 231,228,142		\$ 5,629,507	2.50%

Notes: Rate A includes Residential, Commercial, and Other Public Authority customers.
Rate B includes Sale For Resale customers.
Rate J includes Industrial customers.

Missouri American Water Company
Water District 2
PSC Staff Study

Comparison of Cost of Service with Revenues under Present and Proposed Rates
For Test Year Ending December 31, 2016

Customer Classification	Revenues Present Rates		Revenues Proposed Rates		Proposed Change	
	Amount	Percent	Amount	Percent	Amount	Percent
Rate A	\$ 25,491,104	74.18%	\$ 21,610,271	70.17%	\$ (3,880,833)	-15.22%
Rate B	\$ 2,624,706	7.64%	\$ 2,147,087	6.97%	\$ (477,619)	-18.20%
Rate J	\$ 5,356,398	15.59%	\$ 5,459,573	17.73%	\$ 103,175	1.93%
Public and Private Fire	\$ 891,583	2.59%	\$ 1,580,169	5.13%	\$ 688,586	77.23%
Total	\$ 34,363,791	100%	\$ 30,797,100	100%		
Other Revenues	\$ 448,871		\$ 448,871			
Total	\$ 34,812,662		\$ 31,245,971		\$ (3,566,691)	-10.25%

Notes: Rate A includes Residential, Commercial, and Other Public Authority customers.
Rate B includes Sale For Resale customers.
Rate J includes Industrial customers.

Missouri American Water Company
Water District 3
PSC Staff Study

Comparison of Cost of Service with Revenues under Present and Proposed Rates
For Test Year Ending December 31, 2016

Customer Classification	Revenues Present Rates		Revenues Proposed Rates		Proposed Change	
	Amount	Percent	Amount	Percent	Amount	Percent
Rate A	\$ 19,915,691	78.11%	\$ 19,055,333	73.90%	\$ (860,358)	-4.32%
Rate B	\$ 1,099,418	4.31%	\$ 981,254	3.81%	\$ (118,164)	-10.75%
Rate J	\$ 3,484,013	13.66%	\$ 3,750,760	14.55%	\$ 266,747	7.66%
Public and Private Fire	\$ 997,128	3.91%	\$ 1,997,618	7.75%	\$ 1,000,490	100.34%
Total	\$ 25,496,250	100%	\$ 25,784,965	100%		
Other Revenues	\$ 351,215		\$ 351,215			
Total	\$ 25,847,465		\$ 26,136,180		\$ 288,715	1.12%

Notes: Rate A includes Residential, Commercial, and Other Public Authority customers.
Rate B includes Sale For Resale customers.
Rate J includes Industrial customers.

**Missouri-American Water Company
Case No. WR-2017-0285**

District 1						
	Residential	Commercial	Other Public Auth	Total Rate A	Rate B	Rate J
Revenue Requirement	\$ 173,378,412	\$ 36,517,154	\$ 2,788,910	\$ 212,684,476	\$ 7,807,498	\$ 7,489,858
Less Cost of Charge Recovery	\$ 38,165,716	\$ 5,960,292	\$ 663,454	\$ 44,789,462	\$ 105,091	\$ 535,954
Sales	29,473,057	9,016,183	667,973	39,157,213	4,063,272	3,879,675
Rate A	Rate B	Rate J				
\$ 4.2877	\$ 1.8956	\$ 1.7924				

District 2						
	Residential	Commercial	Other Public Auth	Total Rate A	Rate B	Rate J
Revenue Requirement	\$ 16,883,337	\$ 4,017,034	\$ 709,915	\$ 21,610,286	\$ 2,147,087	\$ 5,459,573
Less Cost of Charge Recovery	\$ 6,583,133	\$ 1,092,205	\$ 162,603	\$ 7,837,941	\$ 38,941	\$ 162,744
Sales	2,566,591	1,002,305	194,855	3,763,751	873,996	2,072,126
Rate A	Rate B	Rate J				
\$ 3.6592	\$ 2.4121	\$ 2.5562				

District 3						
	Residential	Commercial	Other Public Auth	Total Rate A	Rate B	Rate J
Revenue Requirement	\$ 13,331,475	\$ 4,700,516	\$ 1,023,084	\$ 19,055,075	\$ 981,254	\$ 3,750,732
Less Cost of Charge Recovery	\$ 6,583,103	\$ 1,370,029	\$ 212,392	\$ 8,165,524	\$ 26,781	\$ 109,203
Sales	1,792,742	1,136,985	268,665	3,198,392	372,702	1,360,371
Rate A	Rate B	Rate J				
\$ 3.4047	\$ 2.5610	\$ 2.6769				

Company Wide Customer Charge	
Meter Size	Rate
5/8" - 12/yr	\$ 15.33
3/4" - 12/yr	\$ 18.78
1" - 12/yr	\$ 25.41
1-1/2" - 12/yr	\$ 42.03
2" - 12/yr	\$ 61.98
3" - 12/yr	\$ 109.00
4" - 12/yr	\$ 174.93
6" - 12/yr	\$ 341.05
8" - 12/yr	\$ 581.84
10" - 12/yr	\$ 977.61

Missouri American Water Company
Case Number WR-2017-0285
District 1
Test Year Ending 12-31-2016
Depreciation Expense

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
INTANGIBLE PLANT											
301.000	Organization	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302.000	Franchises and Consents	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303.000	Miscellaneous Intangible Plant	\$0	5-Associated with storage facilities.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL INTANGIBLE PLANT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SOURCE OF SUPPLY PLANT											
310.000	Land and Land Rights - SSP	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
311.000	Structures and Improvements - SSP	\$193,312	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$126,291	\$34,603	\$13,165	\$2,571	\$16,683	\$0	\$0	\$193,313
312.000	Collecting & Impounding Reservoirs	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313.000	Lake, River and Other Intakes	\$253,819	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$165,820	\$45,434	\$17,285	\$3,376	\$21,905	\$0	\$0	\$253,820
314.000	Wells and Springs	\$39,107	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$25,549	\$7,000	\$2,663	\$520	\$3,375	\$0	\$0	\$39,107
315.000	Infiltration Galleries and Tunnels	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316.000	Supply Mains	\$115,592	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$75,516	\$20,691	\$7,872	\$1,537	\$9,976	\$0	\$0	\$115,592
317.000	Other Water Source Plant	\$86	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$56	\$15	\$6	\$1	\$7	\$0	\$0	\$85
	TOTAL SOURCE OF SUPPLY PLANT	\$601,916		\$393,232	\$107,743	\$40,991	\$8,005	\$51,946	\$0	\$0	\$601,917
PUMPING PLANT											
320.000	Land and Land Rights - PP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
321.000	Structures and Improvements - PP	\$517,675	6-Assoc. w/power and pumping facilities	\$334,263	\$91,525	\$34,684	\$6,833	\$43,899	\$259	\$6,212	\$517,675
322.000	Boiler Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Other Power Production Equipment	\$64,870	6-Assoc. w/power and pumping facilities	\$41,887	\$11,469	\$4,346	\$856	\$5,501	\$32	\$778	\$64,869
324.000	Steam Pumping Equipment	\$278	6-Assoc. w/power and pumping facilities	\$180	\$49	\$19	\$4	\$24	\$0	\$3	\$279
325.000	Electric Pumping Equipment	\$1,090,096	6-Assoc. w/power and pumping facilities	\$703,875	\$192,729	\$73,036	\$14,389	\$92,440	\$545	\$13,081	\$1,090,095
326.000	Diesel Pumping Equipment	\$38,808	6-Assoc. w/power and pumping facilities	\$25,058	\$6,861	\$2,600	\$512	\$3,291	\$19	\$466	\$38,807
327.000	Hydraulic Pumping Equipment	\$6,844	6-Assoc. w/power and pumping facilities	\$4,419	\$1,210	\$459	\$90	\$580	\$3	\$82	\$6,843
328.000	Other Pumping Equipment	\$23,101	6-Assoc. w/power and pumping facilities	\$14,916	\$4,084	\$1,548	\$305	\$1,959	\$12	\$277	\$23,101
	TOTAL PUMPING PLANT	\$1,741,672		\$1,124,598	\$307,927	\$116,692	\$22,989	\$147,694	\$870	\$20,899	\$1,741,669
WATER TREATMENT PLANT											
330.000	Land and Land Rights - WTP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331.000	Structures and Improvements - WTP	\$1,893,474	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,237,007	\$338,932	\$128,946	\$25,183	\$163,407	\$0	\$0	\$1,893,475
332.000	Water Treatment Equipment	\$1,949,288	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,273,470	\$348,923	\$132,747	\$25,926	\$168,224	\$0	\$0	\$1,949,290
333.000	Water Treatment - Other	\$795	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$519	\$142	\$54	\$11	\$69	\$0	\$0	\$795
	TOTAL WATER TREATMENT PLANT	\$3,843,557		\$2,510,996	\$687,997	\$261,747	\$51,120	\$331,700	\$0	\$0	\$3,843,560
TRANSMISSION & DIST. PLANT											
340.000	Land and Land Rights - TDP	\$0	7-Assoc. with trans. and distrib. mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
341.000	Structures and Improvements - TDP	\$117,205	7-Assoc. with trans. and distrib. mains	\$84,388	\$21,027	\$2,414	\$1,559	\$1,910	\$223	\$5,684	\$117,205
342.000	Distribution Reservoirs and Standpipes	\$344,442	5-Associated with storage facilities.	\$213,554	\$51,976	\$14,880	\$3,858	\$27,624	\$1,274	\$31,275	\$344,441
343.000	Transmission and Distribution Mains	\$16,068,619	7-Assoc. with trans. and distrib. mains	\$11,569,406	\$2,882,710	\$331,014	\$213,713	\$261,918	\$30,530	\$779,328	\$16,068,619

Missouri American Water Company
Case Number WR-2017-0285
District 1
Test Year Ending 12-31-2016
Depreciation Expense

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
344.000	Fire Mains	\$5,848	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$5,848	\$5,848
345.000	Services	\$455,276	10-Factors for allocating COS to customer class.	\$418,717	\$29,502	\$774	\$2,504	\$137	\$3,642	\$0	\$455,276
346.000	Meters	\$2,439,091	9-Associated with meters	\$1,935,907	\$416,597	\$35,367	\$43,660	\$7,561	\$0	\$0	\$2,439,092
347.000	Meter Installations	\$431,454	9-Associated with meters	\$342,445	\$73,692	\$6,256	\$7,723	\$1,338	\$0	\$0	\$431,454
348.000	Hydrants	\$1,382,040	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$1,382,040	\$1,382,040
349.000	Other Transmission & Distribution Plant	\$283	4-Associated with facilities serving base and max. hr. extra capacity functions	\$210	\$51	\$3	\$4	\$0	\$1	\$14	\$283
TOTAL TRANSMISSION & DIST. PLANT		\$21,244,258		\$14,564,627	\$3,475,555	\$390,708	\$273,021	\$300,488	\$35,670	\$2,204,189	\$21,244,258
INCENTIVE COMPENSATION CAPITALIZATION											
0.000	Incentive Compensation Capitalization Adj.	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL PLANT											
389.000	Land and Land Rights - GP	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390.000	Structures and Improvements - GP	\$216,850	15-A&G Basis	\$160,664	\$30,034	\$7,178	\$2,277	\$8,349	\$282	\$8,067	\$216,851
390.100	Office Structures	\$87,087	15-A&G Basis	\$64,523	\$12,062	\$2,883	\$914	\$3,353	\$113	\$3,240	\$87,088
390.200	General Structures - HVAC	\$4,316	15-A&G Basis	\$3,198	\$598	\$143	\$45	\$166	\$6	\$161	\$4,317
390.300	Miscellaneous Structures	\$54,191	15-A&G Basis	\$40,150	\$7,505	\$1,794	\$569	\$2,086	\$70	\$2,016	\$54,190
390.900	Structures & Improvements - Leasehold	\$1,249	15-A&G Basis	\$925	\$173	\$41	\$13	\$48	\$2	\$46	\$1,248
391.000	Office Furniture and Equipment	\$32,603	15-A&G Basis	\$24,156	\$4,516	\$1,079	\$342	\$1,255	\$42	\$1,213	\$32,603
391.100	Computers & Peripheral Equipment	\$1,148,845	15-A&G Basis	\$851,179	\$159,115	\$38,027	\$12,063	\$44,231	\$1,493	\$42,737	\$1,148,845
391.200	Computer Hardware & Software	\$71,416	15-A&G Basis	\$52,912	\$9,891	\$2,364	\$750	\$2,750	\$93	\$2,657	\$71,417
391.250	Computer Software	\$595,383	15-A&G Basis	\$441,119	\$82,461	\$19,707	\$6,252	\$22,922	\$774	\$22,148	\$595,383
391.260	Personal Computer Software	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
391.300	Other Office Equipment	\$4,733	15-A&G Basis	\$3,507	\$656	\$157	\$50	\$182	\$6	\$176	\$4,734
391.400	BTS Initial Investment	\$1,816,962	15-A&G Basis	\$1,346,187	\$251,649	\$60,141	\$19,078	\$69,953	\$2,362	\$67,591	\$1,816,961
392.000	Transportation Equipment	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392.100	Transportation Equipment - Light Trucks	\$157,181	15-A&G Basis	\$116,455	\$21,770	\$5,203	\$1,650	\$6,051	\$204	\$5,847	\$157,180
392.200	Transportation Equipment - Heavy Trucks	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392.300	Transportation Equipment - Cars	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392.400	Transportation Equipment - Other	\$179,342	15-A&G Basis	\$132,874	\$24,839	\$5,936	\$1,883	\$6,905	\$233	\$6,672	\$179,342
393.000	Stores Equipment	\$22,270	15-A&G Basis	\$16,500	\$3,084	\$737	\$234	\$857	\$29	\$828	\$22,269
394.000	Tools, Shop and Garage Equipment	\$204,820	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$133,809	\$36,663	\$13,948	\$2,724	\$17,676	\$0	\$0	\$204,820
395.000	Laboratory Equipment	\$36,150	15-A&G Basis	\$26,784	\$5,007	\$1,197	\$380	\$1,392	\$47	\$1,345	\$36,152
396.000	Power Operated Equipment	\$39,745	15-A&G Basis	\$29,447	\$5,505	\$1,316	\$417	\$1,530	\$52	\$1,479	\$39,746
397.000	Communication Equipment	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
397.100	Communication Equipment (non telephone)	\$238,858	15-A&G Basis	\$176,970	\$33,082	\$7,906	\$2,508	\$9,196	\$311	\$8,886	\$238,859
397.200	Telephone Equipment	\$1,854	15-A&G Basis	\$1,374	\$257	\$61	\$19	\$71	\$2	\$69	\$1,853
398.000	Miscellaneous Equipment	\$159,811	15-A&G Basis	\$118,404	\$22,134	\$5,290	\$1,678	\$6,153	\$208	\$5,945	\$159,812
399.000	Other Tangible Equipment	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL GENERAL PLANT		\$5,073,666		\$3,741,137	\$711,001	\$175,108	\$53,846	\$205,126	\$6,329	\$181,123	\$5,073,670
TOTAL DEPRECIATION		\$32,505,069		\$22,334,590	\$5,290,223	\$985,246	\$408,981	\$1,036,954	\$42,869	\$2,406,211	\$32,505,074

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
OPERATING REVENUES											
461.100 Residential		\$160,331,968	To Residential	\$160,331,968	\$0	\$0	\$0	\$0	\$0	\$0	\$160,331,968
461.200 Commercial		\$43,147,060	To Commercial	\$0	\$43,147,060	\$0	\$0	\$0	\$0	\$0	\$43,147,060
461.300 Industrial		\$7,317,428	To Industrial	\$0	\$0	\$7,317,428	\$0	\$0	\$0	\$0	\$7,317,428
462.000 Private Fire Protection		\$3,021,069	To Private Fire Protection	\$0	\$0	\$0	\$0	\$0	\$3,021,069	\$0	\$3,021,069
463.000 Public Fire Protection		\$0	To Public Fire Protection	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
464.000 Other Public Auth.		\$3,428,729	To Other Public Auth.	\$0	\$0	\$0	\$3,428,729	\$0	\$0	\$0	\$3,428,729
466.000 Sales for Resale		\$7,031,199	To Sales for Resale	\$0	\$0	\$0	\$0	\$7,031,199	\$0	\$0	\$7,031,199
471.000 Other Water Revenue - Oper. Rev.		\$2,895,609	19-Total COS Basis	\$2,077,889	\$438,106	\$89,764	\$33,589	\$98,740	\$4,343	\$152,888	\$2,895,319
TOTAL OPERATING REVENUES		\$227,173,062		\$162,409,857	\$43,585,166	\$7,407,192	\$3,462,318	\$7,129,939	\$3,025,412	\$152,888	\$227,172,772
SOURCE OF SUPPLY EXPENSES											
600.000 Operation Supervision & Engineering		\$288	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$188	\$52	\$20	\$4	\$25	\$0	\$0	\$289
601.000 Operation Labor & Expenses		-\$632,832	2-Assoc. with facilities serving base and max. day extra capacity functions.	-\$413,429	-\$113,277	-\$43,096	-\$8,417	-\$54,613	\$0	\$0	-\$632,832
602.000 Purchased Water		\$362,744	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$236,981	\$64,931	\$24,703	\$4,824	\$31,305	\$0	\$0	\$362,744
603.000 Miscellaneous Expenses		\$5,201,855	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$3,398,372	\$931,132	\$354,246	\$69,185	\$448,920	\$0	\$0	\$5,201,855
604.000 Rents - SSE		\$24,729	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$16,155	\$4,426	\$1,684	\$329	\$2,134	\$0	\$0	\$24,728
610.000 Maint. Supervision & Engineering		\$355	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$232	\$64	\$24	\$5	\$31	\$0	\$0	\$356
611.000 Maint. of Structures & Improvements		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
612.000 Maint. of Collect. & Impound. Reservoirs		\$299	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$195	\$54	\$20	\$4	\$26	\$0	\$0	\$299
613.000 Maint. of Lake, River and Other Intakes		\$104	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$68	\$19	\$7	\$1	\$9	\$0	\$0	\$104
614.000 Maint. of Wells & Springs		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
615.000 Maint. of Infiltration Galleries & Tunnels		\$440	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$287	\$79	\$30	\$6	\$38	\$0	\$0	\$440
616.000 Maint. of Supply Mains		\$2,061	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,346	\$369	\$140	\$27	\$178	\$0	\$0	\$2,060
617.000 Maint. Of Misc. Water Source Plant		\$408,358	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$266,780	\$73,096	\$27,809	\$5,431	\$35,241	\$0	\$0	\$408,357
TOTAL SOURCE OF SUPPLY EXPENSES		\$5,368,401		\$3,507,175	\$960,945	\$365,587	\$71,399	\$463,294	\$0	\$0	\$5,368,400
PUMPING EXPENSES											
620.000 Operation Supervision & Engineering - PE		\$30,912	6-Assoc. w/power and pumping facilities	\$19,960	\$5,465	\$2,071	\$408	\$2,621	\$15	\$371	\$30,911
621.000 Fuel for Power Production		\$2,468	6-Assoc. w/power and pumping facilities	\$1,594	\$436	\$165	\$33	\$209	\$1	\$30	\$2,468
622.000 Power Production Labor & Expenses		\$295	6-Assoc. w/power and pumping facilities	\$190	\$52	\$20	\$4	\$25	\$0	\$4	\$295
623.000 Fuel or Power Purchased for Pumping		\$3,448,089	6-Assoc. w/power and pumping facilities	\$2,226,431	\$609,622	\$231,022	\$45,515	\$292,398	\$1,724	\$41,377	\$3,448,089
624.000 Pumping Labor and Expenses		\$772,391	6-Assoc. w/power and pumping facilities	\$498,733	\$136,559	\$51,750	\$10,196	\$65,499	\$386	\$9,269	\$772,392
625.000 Expenses Transferred - Cr.		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
626.000 Miscellaneous Expense		\$19,591	6-Assoc. w/power and pumping facilities	\$12,650	\$3,464	\$1,313	\$259	\$1,661	\$10	\$235	\$19,592
627.000 Rents - PE		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
630.000 Maint. Supervision & Engineering - PE		\$23,307	6-Assoc. w/power and pumping facilities	\$15,049	\$4,121	\$1,562	\$308	\$1,976	\$12	\$280	\$23,308
631.000 Maint. of Structures & Improvements - PE		\$114,281	6-Assoc. w/power and pumping facilities	\$73,791	\$20,205	\$7,657	\$1,509	\$9,691	\$57	\$1,371	\$114,281

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
632.000	Maint. of Power Production Equipment	\$1,040	6-Assoc. w/power and pumping facilities	\$672	\$184	\$70	\$14	\$88	\$1	\$12	\$1,041
633.000	Maint. of Pumping Equipment	\$430,970	6-Assoc. w/power and pumping facilities	\$278,277	\$76,195	\$28,875	\$5,689	\$36,546	\$215	\$5,172	\$430,969
	TOTAL PUMPING EXPENSES	\$4,843,344		\$3,127,347	\$856,303	\$324,505	\$63,935	\$410,714	\$2,421	\$58,121	\$4,843,346
WATER TREATMENT EXPENSES											
640.000	Operation. Supervision & Engineer. - WTE	\$149,400	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$97,603	\$26,743	\$10,174	\$1,987	\$12,893	\$0	\$0	\$149,400
641.000	Chemicals - WTE	\$7,493,407	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$4,895,443	\$1,341,320	\$510,301	\$99,662	\$646,681	\$0	\$0	\$7,493,407
642.000	Operation Labor & Expenses - WTE	\$4,032,853	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$2,634,663	\$721,881	\$274,637	\$53,637	\$348,035	\$0	\$0	\$4,032,853
643.000	Miscellaneous Expenses - WTE	\$531,128	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$346,986	\$95,072	\$36,170	\$7,064	\$45,836	\$0	\$0	\$531,128
644.000	Rents - WTE	\$231,324	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$151,124	\$41,407	\$15,753	\$3,077	\$19,963	\$0	\$0	\$231,324
650.000	Maint. Supervision & Engineering - WTE	\$1,656,415	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,082,136	\$296,498	\$112,802	\$22,030	\$142,949	\$0	\$0	\$1,656,415
651.000	Maint. of Structures & Improvements - WTE	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
652.000	Maint. of Water Treatment Equipment	\$756,650	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$494,319	\$135,440	\$51,528	\$10,063	\$65,299	\$0	\$0	\$756,649
	TOTAL WATER TREATMENT EXPENSES	\$14,851,177		\$9,702,274	\$2,658,361	\$1,011,365	\$197,520	\$1,281,656	\$0	\$0	\$14,851,176
TRANSMISSION & DIST. EXPENSES											
660.000	Operation Supervision & Engineering - TDE	\$83,837	11-T & D OP Basis	\$65,083	\$13,012	\$1,299	\$1,081	\$838	\$218	\$2,306	\$83,837
661.000	Storage Facilities Expenses TDE	\$640	5-Associated with storage facilities.	\$397	\$97	\$28	\$7	\$51	\$2	\$58	\$640
662.000	Transmission & Distribution Lines Expenses	\$1,757,662	7-Assoc. with trans. and distrib. mains	\$1,265,517	\$315,325	\$36,208	\$23,377	\$28,650	\$3,340	\$85,247	\$1,757,664
663.000	Meter Expenses - TDE	\$748,304	9-Associated with meters	\$593,929	\$127,810	\$10,850	\$13,395	\$2,320	\$0	\$0	\$748,304
664.000	Customer Installations Expenses - TDE	\$600,404	10-Factors for allocating COS to customer class.	\$552,192	\$38,906	\$1,021	\$3,302	\$180	\$4,803	\$0	\$600,404
665.000	Miscellaneous Expenses - TDE	\$2,491,204	11-T & D OP Basis	\$1,933,922	\$386,635	\$38,614	\$32,137	\$24,912	\$6,477	\$68,508	\$2,491,205
666.000	Rents - TDE	\$9,413	11-T & D OP Basis	\$7,307	\$1,461	\$146	\$121	\$94	\$24	\$259	\$9,412
670.000	Maint. Supervision and Engineering - TDE	\$13,838	12-Trans. & Dist. Maint. Expenses	\$9,251	\$1,976	\$213	\$151	\$161	\$33	\$2,054	\$13,839
671.000	Maint. of Structures & Improvements - TDE	\$142	12-Trans. & Dist. Maint. Expenses	\$95	\$20	\$2	\$2	\$2	\$0	\$21	\$142
672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$123	5-Associated with storage facilities.	\$76	\$19	\$5	\$1	\$10	\$0	\$11	\$122
673.000	Maint. of Transmission & Distribution Mains	\$2,601,542	7-Assoc. with trans. and distrib. mains	\$1,873,110	\$466,717	\$53,592	\$34,601	\$42,405	\$4,943	\$126,175	\$2,601,543
674.000	Maint. of Fire Mains - TDE	\$401	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$401	\$401
675.000	Maint. of Services - TDE	\$505,711	10-Factors for allocating COS to customer class.	\$465,102	\$32,770	\$860	\$2,781	\$152	\$4,046	\$0	\$505,711
676.000	Maint. of Meters - TDE	\$187,344	9-Associated with meters	\$148,695	\$31,998	\$2,716	\$3,353	\$581	\$0	\$0	\$187,343
677.000	Maint. of Hydrants - TDE	\$425,756	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$425,756	\$425,756
678.000	Maint. of Miscellaneous Plant - TDE	\$3,764,765	12-Trans. & Dist. Maint. Expenses	\$2,516,745	\$537,608	\$57,977	\$41,036	\$43,671	\$9,035	\$558,691	\$3,764,763
	TOTAL TRANSMISSION & DIST. EXPENSES	\$13,191,086		\$9,431,421	\$1,954,354	\$203,531	\$155,345	\$144,027	\$32,921	\$1,269,487	\$13,191,086
CUSTOMER ACCOUNTS EXPENSE											
901.000	Supervision - CAE	\$29,885	13-Allocation of Billing and Collecting Costs.	\$28,250	\$1,455	\$15	\$102	\$3	\$60	\$0	\$29,885
902.000	Meter Reading Expenses - CAE	\$2,017,061	14-Meter reading costs.	\$1,910,560	\$98,433	\$1,009	\$6,858	\$202	\$0	\$0	\$2,017,062
903.000	Customer Records & Collection Expenses	\$2,898,607	13-Allocation of Billing and Collecting Costs.	\$2,740,053	\$141,162	\$1,449	\$9,855	\$290	\$5,797	\$0	\$2,898,606

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
904.000	Uncollectible Amounts - CAE	\$2,573,145	13-Allocation of Billing and Collecting Costs.	\$2,432,394	\$125,312	\$1,287	\$8,749	\$257	\$5,146	\$0	\$2,573,145
905.000	Misc. Customer Accounts Expense - CAE	\$64,734	13-Allocation of Billing and Collecting Costs.	\$61,193	\$3,153	\$32	\$220	\$6	\$129	\$0	\$64,733
	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$7,583,432		\$7,172,450	\$369,515	\$3,792	\$25,784	\$758	\$11,132	\$0	\$7,583,431
CUSTOMER SERVICE EXPENSES											
907.000	Customer Service & Information Expenses	\$307	10-Factors for allocating COS to customer class.	\$282	\$20	\$1	\$2	\$0	\$2	\$0	\$307
	TOTAL CUSTOMER SERVICE EXPENSES	\$307		\$282	\$20	\$1	\$2	\$0	\$2	\$0	\$307
SALES PROMOTION EXPENSES											
910.000	Sales Promotion Expenses - SPE	\$0	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL SALES PROMOTION EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADMIN. & GENERAL EXPENSES											
920.000	Admin. & General Salaries	\$5,657,699	10-Factors for allocating COS to customer class.	\$5,203,386	\$366,619	\$9,618	\$31,117	\$1,697	\$45,262	\$0	\$5,657,699
921.000	Office Supplies & Expenses	\$2,266,544	15-A&G Basis	\$1,679,282	\$313,916	\$75,023	\$23,799	\$87,262	\$2,947	\$84,315	\$2,266,544
922.000	Admin. Expenses Transferred - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
923.000	Outside Services Employed	\$29,487,579	15-A&G Basis	\$21,847,347	\$4,084,030	\$976,039	\$309,620	\$1,135,272	\$38,334	\$1,096,938	\$29,487,580
924.000	Property Insurance	\$3,188,736	15-A&G Basis	\$2,362,535	\$441,640	\$105,547	\$33,482	\$122,766	\$4,145	\$118,621	\$3,188,736
925.000	Injuries & Damages	-\$5,639	16-Labor Basis	-\$4,350	-\$708	-\$135	-\$55	-\$148	-\$15	-\$228	-\$5,639
926.000	Employee Pensions & Benefits	\$8,160,635	16-Labor Basis	\$6,295,930	\$1,024,160	\$195,039	\$79,158	\$214,625	\$21,218	\$330,506	\$8,160,636
927.000	Franchise Requirements	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
928.000	Regulatory Commission Expenses	\$59,523	15-A&G Basis	\$44,101	\$8,244	\$1,970	\$625	\$2,292	\$77	\$2,214	\$59,523
929.000	Duplicate Charges - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930.100	Institutional or Goodwill Advertising Expenses	\$4,555	15-A&G Basis	\$3,375	\$631	\$151	\$48	\$175	\$6	\$169	\$4,555
930.200	Misc. General Expenses	\$951,764	15-A&G Basis	\$705,162	\$131,819	\$31,503	\$9,994	\$36,643	\$1,237	\$35,406	\$951,764
930.300	Research & Development Expenses - AGE	\$67,944	15-A&G Basis	\$50,340	\$9,410	\$2,249	\$713	\$2,616	\$88	\$2,528	\$67,944
931.000	Rents - AGE	\$101,757	15-A&G Basis	\$75,392	\$14,093	\$3,368	\$1,068	\$3,918	\$132	\$3,785	\$101,756
932.000	Maint. of General Plant - AGE	\$1,455,542	15-A&G Basis	\$1,078,411	\$201,593	\$48,178	\$15,283	\$56,038	\$1,892	\$54,146	\$1,455,541
	TOTAL ADMIN. & GENERAL EXPENSES	\$51,396,639		\$39,340,911	\$6,595,447	\$1,448,550	\$504,852	\$1,663,156	\$115,323	\$1,728,400	\$51,396,639
DEPRECIATION EXPENSE											
403.000	Depreciation Expense, Dep. Exp.	\$32,262,422	Class % from Depreciation Schedule	\$22,167,865	\$5,250,732	\$977,891	\$405,928	\$1,029,213	\$42,549	\$2,388,249	\$32,262,427
	TOTAL DEPRECIATION EXPENSE	\$32,262,422		\$22,167,865	\$5,250,732	\$977,891	\$405,928	\$1,029,213	\$42,549	\$2,388,249	\$32,262,427
AMORTIZATION EXPENSE											
0.000	Amortization - Tank Painting Tracker	\$114,972	5-Associated with storage facilities.	\$71,283	\$17,349	\$4,967	\$1,288	\$9,221	\$425	\$10,439	\$114,972
405.000	Amortization Reg Asset	\$129,374	15-A&G Basis	\$95,853	\$17,918	\$4,282	\$1,358	\$4,981	\$168	\$4,813	\$129,373
	TOTAL AMORTIZATION EXPENSE	\$244,346		\$167,136	\$35,267	\$9,249	\$2,646	\$14,202	\$593	\$15,252	\$244,345
OTHER OPERATING EXPENSES											
408.000	Property Taxes	\$10,585,235	19-Total COS Basis	\$7,595,965	\$1,601,546	\$328,142	\$122,789	\$360,957	\$15,878	\$558,900	\$10,584,177
408.000	Payroll Taxes	\$1,765,510	16-Labor Basis	\$1,362,091	\$221,572	\$42,196	\$17,125	\$46,433	\$4,590	\$71,503	\$1,765,510
408.000	Other Taxes	-\$91,243	16-Labor Basis	-\$70,394	-\$11,451	-\$2,181	-\$885	-\$2,400	-\$237	-\$3,695	-\$91,243
408.000	PSC Assessment	\$1,633,103	15-A&G Basis	\$1,209,966	\$226,185	\$54,056	\$17,148	\$62,874	\$2,123	\$60,751	\$1,633,103
	TOTAL OTHER OPERATING EXPENSE	\$13,892,605		\$10,097,628	\$2,037,852	\$422,213	\$156,177	\$467,864	\$22,354	\$687,459	\$13,891,547
	TOTAL OPERATING & MAINT. EXPENSE	\$143,633,759		\$104,714,489	\$20,718,796	\$4,766,684	\$1,583,588	\$5,474,884	\$227,295	\$6,146,968	\$143,632,704
	NET INCOME BEFORE TAXES	\$83,539,303		\$57,695,368	\$22,866,370	\$2,640,508	\$1,878,730	\$1,655,055	\$2,798,117	-\$5,994,080	\$83,540,068

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INCOME TAXES											
0.000	Current Income Taxes	\$16,297,173	15-A&G Basis	\$12,074,575	\$2,257,158	\$539,436	\$171,120	\$627,441	\$21,186	\$606,255	\$16,297,171
	TOTAL INCOME TAXES	\$16,297,173		\$12,074,575	\$2,257,158	\$539,436	\$171,120	\$627,441	\$21,186	\$606,255	\$16,297,171
DEFERRED INCOME TAXES											
0.000	Deferred Income Taxes - Def. Inc. Tax.	\$6,911,698	15-A&G Basis	\$5,120,877	\$957,270	\$228,777	\$72,573	\$266,100	\$8,985	\$257,115	\$6,911,697
0.000	Amortization of Deferred ITC	-\$105,507	15-A&G Basis	-\$78,170	-\$14,613	-\$3,492	-\$1,108	-\$4,062	-\$137	-\$3,925	-\$105,507
	TOTAL DEFERRED INCOME TAXES	\$6,806,191		\$5,042,707	\$942,657	\$225,285	\$71,465	\$262,038	\$8,848	\$253,190	\$6,806,190
	NET OPERATING INCOME	\$60,435,939		\$40,578,086	\$19,666,555	\$1,875,787	\$1,636,145	\$765,576	\$2,768,083	-\$6,853,525	\$60,436,707

Missouri American Water Company
Case Number WR-2017-0285
District 1
Test Year Ending 12-31-2016
Net Plant in Service

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
INTANGIBLE PLANT											
301.000	Organization	\$171,676	17-UPIS Basis	\$118,371	\$28,876	\$4,498	\$2,215	\$4,343	\$258	\$13,116	\$171,677
302.000	Franchises and Consents	-\$294,014	17-UPIS Basis	-\$202,723	-\$49,453	-\$7,703	-\$3,793	-\$7,439	-\$441	-\$22,463	-\$294,015
303.000	Miscellaneous Intangible Plant	\$604,979	5-Associated with storage facilities.	\$375,087	\$91,291	\$26,135	\$6,776	\$48,519	\$2,238	\$54,932	\$604,978
	TOTAL INTANGIBLE PLANT	\$482,641		\$290,735	\$70,714	\$22,930	\$5,198	\$45,423	\$2,055	\$45,585	\$482,640
SOURCE OF SUPPLY PLANT											
310.000	Land and Land Rights - SSP	\$129,551	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$84,636	\$23,190	\$8,822	\$1,723	\$11,180	\$0	\$0	\$129,551
311.000	Structures and Improvements - SSP	\$5,617,773	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$3,670,091	\$1,005,581	\$382,570	\$74,716	\$484,814	\$0	\$0	\$5,617,772
312.000	Collecting & Impounding Reservoirs	\$27	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$18	\$5	\$2	\$0	\$2	\$0	\$0	\$27
313.000	Lake, River and Other Intakes	\$6,163,947	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$4,026,907	\$1,103,347	\$419,765	\$81,980	\$531,949	\$0	\$0	\$6,163,948
314.000	Wells and Springs	\$1,187,612	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$775,867	\$212,583	\$80,876	\$15,795	\$102,491	\$0	\$0	\$1,187,612
315.000	Infiltration Galleries and Tunnels	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316.000	Supply Mains	\$3,579,860	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$2,338,723	\$640,795	\$243,788	\$47,612	\$308,942	\$0	\$0	\$3,579,860
317.000	Other Water Source Plant	\$1,056	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$690	\$189	\$72	\$14	\$91	\$0	\$0	\$1,056
	TOTAL SOURCE OF SUPPLY PLANT	\$16,679,826		\$10,896,932	\$2,985,690	\$1,135,895	\$221,840	\$1,439,469	\$0	\$0	\$16,679,826
PUMPING PLANT											
320.000	Land and Land Rights - PP	\$345,305	6-Assoc. w/power and pumping facilities	\$222,963	\$61,050	\$23,135	\$4,558	\$29,282	\$173	\$4,144	\$345,305
321.000	Structures and Improvements - PP	\$7,765,124	6-Assoc. w/power and pumping facilities	\$5,013,941	\$1,372,874	\$520,263	\$102,500	\$658,483	\$3,883	\$93,181	\$7,765,125
322.000	Boiler Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Other Power Production Equipment	\$1,708,052	6-Assoc. w/power and pumping facilities	\$1,102,889	\$301,984	\$114,439	\$22,546	\$144,843	\$854	\$20,497	\$1,708,052
324.000	Steam Pumping Equipment	\$14,730	6-Assoc. w/power and pumping facilities	\$9,511	\$2,604	\$987	\$194	\$1,249	\$7	\$177	\$14,729
325.000	Electric Pumping Equipment	\$36,591,735	6-Assoc. w/power and pumping facilities	\$23,627,283	\$6,469,419	\$2,451,646	\$483,011	\$3,102,979	\$18,296	\$439,101	\$36,591,735
326.000	Diesel Pumping Equipment	\$345,308	6-Assoc. w/power and pumping facilities	\$222,965	\$61,050	\$23,136	\$4,558	\$29,282	\$173	\$4,144	\$345,308
327.000	Hydraulic Pumping Equipment	\$363,268	6-Assoc. w/power and pumping facilities	\$234,562	\$64,226	\$24,339	\$4,795	\$30,805	\$182	\$4,359	\$363,268
328.000	Other Pumping Equipment	\$1,090,024	6-Assoc. w/power and pumping facilities	\$703,828	\$192,716	\$73,032	\$14,388	\$92,434	\$545	\$13,080	\$1,090,023
	TOTAL PUMPING PLANT	\$48,223,546		\$31,137,942	\$8,525,923	\$3,230,977	\$636,550	\$4,089,357	\$24,113	\$578,683	\$48,223,545
WATER TREATMENT PLANT											
330.000	Land and Land Rights - WTP	\$1,961,213	6-Assoc. w/power and pumping facilities	\$1,266,355	\$346,742	\$131,401	\$25,888	\$166,311	\$981	\$23,535	\$1,961,213
331.000	Structures and Improvements - WTP	\$51,690,638	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$33,769,494	\$9,252,624	\$3,520,132	\$687,485	\$4,460,902	\$0	\$0	\$51,690,637
332.000	Water Treatment Equipment	\$59,830,639	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$39,087,356	\$10,709,684	\$4,074,467	\$795,747	\$5,163,384	\$0	\$0	\$59,830,638
333.000	Water Treatment - Other	\$15,614	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$10,201	\$2,795	\$1,063	\$208	\$1,347	\$0	\$0	\$15,614
	TOTAL WATER TREATMENT PLANT	\$113,498,104		\$74,133,406	\$20,311,845	\$7,727,063	\$1,509,328	\$9,791,944	\$981	\$23,535	\$113,498,102
TRANSMISSION & DIST. PLANT											
340.000	Land and Land Rights - TDP	\$4,768,135	7-Assoc. with trans. and distrib. mains	\$3,433,057	\$855,403	\$98,224	\$63,416	\$77,721	\$9,059	\$231,255	\$4,768,135
341.000	Structures and Improvements - TDP	\$3,436,639	7-Assoc. with trans. and distrib. mains	\$2,474,380	\$616,533	\$70,795	\$45,707	\$56,017	\$6,530	\$166,677	\$3,436,639
342.000	Distribution Reservoirs and Standpipes	\$10,635,504	5-Associated with storage facilities.	\$6,594,012	\$1,604,898	\$459,454	\$119,118	\$852,967	\$39,351	\$965,704	\$10,635,504

Missouri American Water Company
Case Number WR-2017-0285
District 1
Test Year Ending 12-31-2016
Net Plant in Service

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
343.000	Transmission and Distribution Mains	\$943,248,132	7-Assoc. with trans. and distrib. mains	\$679,138,655	\$169,218,715	\$19,430,912	\$12,545,200	\$15,374,945	\$1,792,171	\$45,747,534	\$943,248,132
344.000	Fire Mains	\$280,824	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$280,824	\$280,824
345.000	Services	\$12,592,579	10-Factors for allocating COS to customer class.	\$11,581,395	\$815,999	\$21,407	\$69,259	\$3,778	\$100,741	\$0	\$12,592,579
346.000	Meters	\$90,751,562	9-Associated with meters	\$72,029,515	\$15,500,367	\$1,315,898	\$1,624,453	\$281,330	\$0	\$0	\$90,751,563
347.000	Meter Installations	\$7,788,359	9-Associated with meters	\$6,181,621	\$1,330,252	\$112,931	\$139,412	\$24,144	\$0	\$0	\$7,788,360
348.000	Hydrants	\$54,773,995	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$54,773,995	\$54,773,995
349.000	Other Transmission & Distribution Plant	\$6,082	4-Associated with facilities serving base and max. hr. extra capacity functions	\$4,520	\$1,103	\$59	\$81	\$0	\$12	\$306	\$6,081
TOTAL TRANSMISSION & DIST. PLANT		\$1,128,281,811		\$781,437,155	\$189,943,270	\$21,509,680	\$14,606,646	\$16,670,902	\$1,947,864	\$102,166,295	\$1,128,281,812
INCENTIVE COMPENSATION CAPITALIZATION											
0.000	Incentive Compensation Capitalization Adj.	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL PLANT											
389.000	Land and Land Rights - GP	\$9,354	15-A&G Basis	\$6,930	\$1,296	\$310	\$98	\$360	\$12	\$348	\$9,354
390.000	Structures and Improvements - GP	\$6,351,903	15-A&G Basis	\$4,706,125	\$879,739	\$210,248	\$66,695	\$244,548	\$8,257	\$236,291	\$6,351,903
390.100	Office Structures	\$3,458,579	15-A&G Basis	\$2,562,461	\$479,013	\$114,479	\$36,315	\$133,155	\$4,496	\$128,659	\$3,458,578
390.200	General Structures - HVAC	\$171,142	15-A&G Basis	\$126,799	\$23,703	\$5,665	\$1,797	\$6,589	\$222	\$6,366	\$171,141
390.300	Miscellaneous Structures	\$855,812	15-A&G Basis	\$634,071	\$118,530	\$28,327	\$8,986	\$32,949	\$1,113	\$31,836	\$855,812
390.900	Structures & Improvements - Leasehold	-\$129,226	15-A&G Basis	-\$95,744	-\$17,898	-\$4,277	-\$1,357	-\$4,975	-\$168	-\$4,807	-\$129,226
391.000	Office Furniture and Equipment	\$433,629	15-A&G Basis	\$321,276	\$60,058	\$14,353	\$4,553	\$16,695	\$564	\$16,131	\$433,630
391.100	Computers & Peripheral Equipment	\$3,368,765	15-A&G Basis	\$2,495,918	\$466,574	\$111,506	\$35,372	\$129,697	\$4,379	\$125,318	\$3,368,764
391.200	Computer Hardware & Software	\$374,688	15-A&G Basis	\$277,606	\$51,894	\$12,402	\$3,934	\$14,425	\$487	\$13,938	\$374,686
391.250	Computer Software	\$5,741,514	15-A&G Basis	\$4,253,888	\$795,200	\$190,044	\$60,286	\$221,048	\$7,464	\$213,584	\$5,741,514
391.260	Personal Computer Software	-\$84,926	15-A&G Basis	-\$62,922	-\$11,762	-\$2,811	-\$892	-\$3,270	-\$110	-\$3,159	-\$84,926
391.300	Other Office Equipment	\$39,373	15-A&G Basis	\$29,171	\$5,453	\$1,303	\$413	\$1,516	\$51	\$1,465	\$39,372
391.400	BTS Initial Investment	\$28,773,801	15-A&G Basis	\$21,318,509	\$3,985,171	\$952,413	\$302,125	\$1,107,791	\$37,406	\$1,070,385	\$28,773,800
392.000	Transportation Equipment	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392.100	Transportation Equipment - Light Trucks	\$1,851,955	15-A&G Basis	\$1,372,113	\$256,496	\$61,300	\$19,446	\$71,300	\$2,408	\$68,893	\$1,851,956
392.200	Transportation Equipment - Heavy Trucks	\$10,883,795	15-A&G Basis	\$8,063,804	\$1,507,406	\$360,254	\$114,280	\$419,026	\$14,149	\$404,877	\$10,883,796
392.300	Transportation Equipment - Cars	-\$875,607	15-A&G Basis	-\$648,737	-\$121,272	-\$28,983	-\$9,194	-\$33,711	-\$1,138	-\$32,573	-\$875,608
392.400	Transportation Equipment - Other	\$2,005,653	15-A&G Basis	\$1,485,988	\$277,783	\$66,387	\$21,059	\$77,218	\$2,607	\$74,610	\$2,005,652
393.000	Stores Equipment	\$799,071	15-A&G Basis	\$592,032	\$110,671	\$26,449	\$8,390	\$30,764	\$1,039	\$29,725	\$799,070
394.000	Tools, Shop and Garage Equipment	\$2,327,871	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,520,798	\$416,689	\$158,528	\$30,961	\$200,895	\$0	\$0	\$2,327,871
395.000	Laboratory Equipment	\$549,670	15-A&G Basis	\$407,251	\$76,129	\$18,194	\$5,772	\$21,162	\$715	\$20,448	\$549,671
396.000	Power Operated Equipment	-\$101,737	15-A&G Basis	-\$75,377	-\$14,091	-\$3,367	-\$1,068	-\$3,917	-\$132	-\$3,785	-\$101,737
397.000	Communication Equipment	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
397.100	Communication Equipment (non telephone)	\$2,784,618	15-A&G Basis	\$2,063,123	\$385,670	\$92,171	\$29,238	\$107,208	\$3,620	\$103,588	\$2,784,618
397.200	Telephone Equipment	-\$11,838	15-A&G Basis	-\$8,771	-\$1,640	-\$392	-\$124	-\$456	-\$15	-\$440	-\$11,838
398.000	Miscellaneous Equipment	\$1,919,854	15-A&G Basis	\$1,422,420	\$265,900	\$63,547	\$20,158	\$73,914	\$2,496	\$71,419	\$1,919,854
399.000	Other Tangible Equipment	\$318,053	17-UPIS Basis	\$219,298	\$53,497	\$8,333	\$4,103	\$8,047	\$477	\$24,299	\$318,054
TOTAL GENERAL PLANT		\$71,815,766		\$52,988,030	\$10,050,209	\$2,456,383	\$761,346	\$2,871,978	\$90,399	\$2,597,416	\$71,815,761
TOTAL NET PLANT IN SERVICE		\$1,378,981,694		\$950,884,200	\$231,887,651	\$36,082,928	\$17,740,908	\$34,909,073	\$2,065,412	\$105,411,514	\$1,378,981,686

Missouri American Water Company
Case Number WR-2017-0285
District 1
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Summary

Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
Plant In Service	\$1,781,496,383	from Plant	\$1,221,189,168	\$298,334,250	\$49,127,866	\$22,791,538	\$49,118,308	\$2,592,381	\$138,342,872	\$1,781,496,383
Less Accumulated Depreciation Reserve	\$402,514,689	from Reserve	\$270,304,968	\$66,446,597	\$13,044,938	\$5,050,630	\$14,209,238	\$526,969	\$32,931,358	\$402,514,689
Net Plant In Service	\$1,378,981,694	from Net Plant	\$950,884,200	\$231,887,651	\$36,082,928	\$17,740,908	\$34,909,073	\$2,065,412	\$105,411,514	\$1,378,981,686
ADD TO NET PLANT IN SERVICE										
Chemical	\$830,220	16-Labor Basis	\$640,515	\$104,193	\$19,842	\$8,053	\$21,835	\$2,159	\$33,624	\$830,221
Group Ins.	\$882,446	15-A&G Basis	\$653,804	\$122,219	\$29,209	\$9,266	\$33,974	\$1,147	\$32,827	\$882,446
Insurance Other	\$1,446,200	15-A&G Basis	\$1,071,490	\$200,299	\$47,869	\$15,185	\$55,679	\$1,880	\$53,799	\$1,446,201
Labor/Base Payroll	\$3,913,771	16-Labor Basis	\$3,019,474	\$491,178	\$93,539	\$37,964	\$102,932	\$10,176	\$158,508	\$3,913,771
Pension and OPEB	\$632,023	16-Labor Basis	\$487,606	\$79,319	\$15,105	\$6,131	\$16,622	\$1,643	\$25,597	\$632,023
401K	\$98,185	16-Labor Basis	\$75,750	\$12,322	\$2,347	\$952	\$2,582	\$255	\$3,976	\$98,184
Electric - Power	\$1,315,870	1-Varies with water used	\$823,340	\$251,858	\$108,428	\$18,685	\$113,560	\$0	\$0	\$1,315,871
Purchased Water	\$34,814	1-Varies with water used	\$21,783	\$6,663	\$2,869	\$494	\$3,004	\$0	\$0	\$34,813
Serv Co	\$1,175,830	15-A&G Basis	\$871,172	\$162,852	\$38,920	\$12,346	\$45,269	\$1,529	\$43,741	\$1,175,829
Rents	\$26,991	15-A&G Basis	\$19,998	\$3,738	\$893	\$283	\$1,039	\$35	\$1,004	\$26,990
Waste Disposal	\$28,125	1-Varies with water used	\$17,598	\$5,383	\$2,318	\$399	\$2,427	\$0	\$0	\$28,125
PSC Assessment	\$178,360	15-A&G Basis	\$132,147	\$24,703	\$5,904	\$1,873	\$6,867	\$232	\$6,635	\$178,361
Cash Vouchers	\$970,535	15-A&G Basis	\$719,069	\$134,419	\$32,125	\$10,191	\$37,366	\$1,262	\$36,104	\$970,536
Payroll Tax	\$302,967	17-UPIS Basis	\$208,896	\$50,959	\$7,938	\$3,908	\$7,665	\$454	\$23,147	\$302,967
Property Tax	-\$2,740,164	17-UPIS Basis	-\$1,889,343	-\$460,896	-\$71,792	-\$35,348	-\$69,326	-\$4,110	-\$209,349	-\$2,740,164
Contributions in Aid of Construction	\$52,857,496	19-Total COS Basis	\$37,930,539	\$7,997,339	\$1,638,582	\$613,147	\$1,802,441	\$79,286	\$2,790,876	\$52,852,210
Amortization										
Materials & Supplies	\$4,142,188	15-A&G Basis	\$3,068,947	\$573,693	\$137,106	\$43,493	\$159,474	\$5,385	\$154,089	\$4,142,187
Prepayments	\$1,843,152	15-A&G Basis	\$1,365,591	\$255,277	\$61,008	\$19,353	\$70,961	\$2,396	\$68,565	\$1,843,151
Prepaid Pension Asset	\$9,451,487	15-A&G Basis	\$7,002,607	\$1,309,031	\$312,844	\$99,241	\$363,882	\$12,287	\$351,595	\$9,451,487
Tank Painting Tracker	\$459,889	5-Associated with storage facilities.	\$285,131	\$69,397	\$19,867	\$5,151	\$36,883	\$1,702	\$41,758	\$459,889
TOTAL ADD TO NET PLANT IN SERVICE	\$77,850,385		\$56,526,114	\$11,393,946	\$2,504,921	\$870,767	\$2,815,136	\$117,718	\$3,616,496	\$77,845,098
SUBTRACT FROM NET PLANT										
Federal Tax Offset	\$77,848	17-UPIS Basis	\$53,676	\$13,094	\$2,040	\$1,004	\$1,970	\$117	\$5,948	\$77,849
State Tax Offset	\$12,233	17-UPIS Basis	\$8,435	\$2,058	\$321	\$158	\$309	\$18	\$935	\$12,234
City Tax Offset	\$1,460	17-UPIS Basis	\$1,007	\$246	\$38	\$19	\$37	\$2	\$112	\$1,461
Interest Expense Offset	\$1,110,425	17-UPIS Basis	\$765,638	\$186,773	\$29,093	\$14,324	\$28,094	\$1,666	\$84,836	\$1,110,424
Contributions in Aid of Construction	\$242,513,099	19-Total COS Basis	\$174,027,400	\$36,692,232	\$7,517,906	\$2,813,152	\$8,269,697	\$363,770	\$12,804,692	\$242,488,849
Customer Advances	\$17,834,934	17-UPIS Basis	\$12,297,187	\$2,999,836	\$467,275	\$230,071	\$451,224	\$26,752	\$1,362,589	\$17,834,934
Accumulated Deferred Income Taxes	\$268,538,815	17-UPIS Basis	\$185,157,513	\$45,168,229	\$7,035,717	\$3,464,151	\$6,794,032	\$402,808	\$20,516,365	\$268,538,815
OPEB Tracker	\$5,196,970	16-Labor Basis	\$4,009,462	\$652,220	\$124,208	\$50,411	\$136,680	\$13,512	\$210,477	\$5,196,970
Pension Tracker	\$3,703,798	16-Labor Basis	\$2,857,480	\$464,827	\$88,521	\$35,927	\$97,410	\$9,630	\$150,004	\$3,703,799
TOTAL SUBTRACT FROM NET PLANT	\$538,989,582		\$379,177,798	\$86,179,515	\$15,265,119	\$6,609,217	\$15,779,453	\$818,275	\$35,135,958	\$538,965,335
TOTAL RATE BASE	\$917,842,497		\$628,232,516	\$157,102,082	\$23,322,730	\$12,002,458	\$21,944,756	\$1,364,855	\$73,892,052	\$917,861,449
TOTAL RETURN ON RATE BASE	\$62,918,103	Rate of Return used is 0.06855	\$43,065,339	\$10,769,348	\$1,598,773	\$822,768	\$1,504,313	\$93,561	\$5,065,300	\$62,919,402
TOTAL OPERATING & MAINT. EXPENSE	\$143,633,759	from Income Statement	\$104,714,489	\$20,718,796	\$4,766,684	\$1,583,588	\$5,474,884	\$227,295	\$6,146,968	\$143,632,704
TOTAL INCOME TAXES	\$16,297,173	from Income Statement	\$12,074,575	\$2,257,158	\$539,436	\$171,120	\$627,441	\$21,186	\$606,255	\$16,297,171
TOTAL DEFERRED INCOME TAXES	\$6,806,191	from Income Statement	\$5,042,707	\$942,657	\$225,285	\$71,465	\$262,038	\$8,848	\$253,190	\$6,806,190
ADDITIONAL CURRENT TAX REQUIRED	\$1,571,651	18-Rate Base Basis	\$1,075,638	\$269,067	\$39,920	\$20,589	\$37,562	\$2,357	\$126,518	\$1,571,651

Missouri American Water Company
Case Number WR-2017-0285
District 1
Test Year Ending 12-31-2016
Summary

Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
TOTAL EXPENSES	\$168,308,774		\$122,907,409	\$24,187,678	\$5,571,325	\$1,846,762	\$6,401,925	\$259,686	\$7,132,931	\$168,307,716
CLASS COST OF SERVICE	\$231,226,877		\$165,972,748	\$34,957,026	\$7,170,098	\$2,669,530	\$7,906,238	\$353,247	\$12,198,231	\$231,227,118
OTHER WATER REVENUES - OPER. REV. DESCRIPTION	\$2,895,609		\$2,077,889	\$438,106	\$89,764	\$33,589	\$98,740	\$4,343	\$152,888	\$2,895,319
REVENUE CONTRIBUTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER WATER REVENUES - OPER. REV.	\$2,895,609		\$2,077,889	\$438,106	\$89,764	\$33,589	\$98,740	\$4,343	\$152,888	\$2,895,319
TOTAL COST OF SERVICE RELATED TO SALES OF WATER	\$228,331,268		\$163,894,859	\$34,518,920	\$7,080,334	\$2,635,941	\$7,807,498	\$348,904	\$12,045,343	\$228,331,799
REALLOCATION OF PUBLIC FIRE	\$12,045,343	20-Total COS Basis w/o Fire	\$9,484,503	\$1,998,322	\$409,542	\$152,976	\$0	\$0	-\$12,045,343	\$0
TOTAL AFTER REALLOCATION OF PUBLIC FIRE	\$228,331,268		\$173,379,362	\$36,517,242	\$7,489,876	\$2,788,917	\$7,807,498	\$348,904	\$0	\$228,331,799
REQUIRED MARGIN REVENUES	\$228,331,268		\$173,379,362	\$36,517,242	\$7,489,876	\$2,788,917	\$7,807,498	\$348,904	\$0	\$228,331,799
CURRENT MARGIN REVENUES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ZERO REVENUE INCREASE PLUG	-\$228,331,268		-\$173,379,362	-\$36,517,242	-\$7,489,876	-\$2,788,917	-\$7,807,498	-\$348,904	\$0	-\$228,331,799
COS MARGIN REVENUES @ 0%	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUE ABOVE (BELOW) COS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% CHANGE NEEDED TO BRING CLASS REVENUE TO COST-OF-SERVICE	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Missouri American Water Company
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Depreciation Expense

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
INTANGIBLE PLANT											
301.000	Organization	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302.000	Franchises and Consents	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303.000	Miscellaneous Intangible Plant	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL INTANGIBLE PLANT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SOURCE OF SUPPLY PLANT											
310.000	Land and Land Rights - SSP	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
311.000	Structures and Improvements - SSP	\$42,167	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$17,474	\$6,203	\$11,545	\$1,206	\$5,739	\$0	\$0	\$42,167
312.000	Collecting & Impounding Reservoirs	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313.000	Lake, River and Other Intakes	\$226	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$94	\$33	\$62	\$6	\$31	\$0	\$0	\$226
314.000	Wells and Springs	\$12,506	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$5,182	\$1,840	\$3,424	\$358	\$1,702	\$0	\$0	\$12,506
315.000	Infiltration Galleries and Tunnels	\$32	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$13	\$5	\$9	\$1	\$4	\$0	\$0	\$32
316.000	Supply Mains	\$139,925	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$57,985	\$20,583	\$38,311	\$4,002	\$19,044	\$0	\$0	\$139,925
317.000	Other Water Source Plant	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCE OF SUPPLY PLANT	\$194,856		\$80,748	\$28,664	\$53,351	\$5,573	\$26,520	\$0	\$0	\$194,856
PUMPING PLANT											
320.000	Land and Land Rights - PP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
321.000	Structures and Improvements - PP	\$239,343	6-Assoc. w/power and pumping facilities	\$98,538	\$34,992	\$65,125	\$6,797	\$32,359	\$359	\$1,173	\$239,343
322.000	Boiler Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Other Power Production Equipment	\$14,748	6-Assoc. w/power and pumping facilities	\$6,072	\$2,156	\$4,013	\$419	\$1,994	\$22	\$72	\$14,748
324.000	Steam Pumping Equipment	\$3,723	6-Assoc. w/power and pumping facilities	\$1,533	\$544	\$1,013	\$106	\$503	\$6	\$18	\$3,723
325.000	Electric Pumping Equipment	\$154,014	6-Assoc. w/power and pumping facilities	\$63,408	\$22,517	\$41,907	\$4,374	\$20,823	\$231	\$755	\$154,015
326.000	Diesel Pumping Equipment	\$7,728	6-Assoc. w/power and pumping facilities	\$3,182	\$1,130	\$2,103	\$219	\$1,045	\$12	\$38	\$7,729
327.000	Hydraulic Pumping Equipment	\$1,822	6-Assoc. w/power and pumping facilities	\$750	\$266	\$496	\$52	\$246	\$3	\$9	\$1,822
328.000	Other Pumping Equipment	\$3,465	6-Assoc. w/power and pumping facilities	\$1,427	\$507	\$943	\$98	\$468	\$5	\$17	\$3,465
	TOTAL PUMPING PLANT	\$424,843		\$174,910	\$62,112	\$115,600	\$12,065	\$57,438	\$638	\$2,082	\$424,845
WATER TREATMENT PLANT											
330.000	Land and Land Rights - WTP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331.000	Structures and Improvements - WTP	\$604,080	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$250,331	\$88,860	\$165,397	\$17,277	\$82,215	\$0	\$0	\$604,080
332.000	Water Treatment Equipment	\$518,658	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$214,932	\$76,295	\$142,009	\$14,834	\$70,589	\$0	\$0	\$518,659
333.000	Water Treatment - Other	\$48,264	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$20,001	\$7,100	\$13,215	\$1,380	\$6,569	\$0	\$0	\$48,265
	TOTAL WATER TREATMENT PLANT	\$1,171,002		\$485,264	\$172,255	\$320,621	\$33,491	\$159,373	\$0	\$0	\$1,171,004
TRANSMISSION & DIST. PLANT											
340.000	Land and Land Rights - TDP	\$0	7-Assoc. with trans. and distrib. mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
341.000	Structures and Improvements - TDP	\$14,858	7-Assoc. with trans. and distrib. mains	\$1,302	\$458	\$801	\$89	\$398	\$2,732	\$9,078	\$14,858
342.000	Distribution Reservoirs and Standpipes	\$81,389	5-Associated with storage facilities.	\$29,813	\$9,173	\$12,282	\$1,782	\$9,506	\$4,354	\$14,479	\$81,389
343.000	Transmission and Distribution Mains	\$1,018,748	7-Assoc. with trans. and distrib. mains	\$89,242	\$31,377	\$54,911	\$6,112	\$27,302	\$187,348	\$622,455	\$1,018,747

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Depreciation Expense

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
344.000	Fire Mains	\$1,513	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$1,513	\$1,513
345.000	Services	\$376,862	10-Factors for allocating COS to customer class.	\$309,178	\$36,216	\$2,864	\$4,221	\$603	\$23,780	\$0	\$376,862
346.000	Meters	\$263,647	9-Associated with meters	\$203,351	\$40,654	\$10,203	\$6,960	\$2,478	\$0	\$0	\$263,646
347.000	Meter Installations	\$162,268	9-Associated with meters	\$125,157	\$25,022	\$6,280	\$4,284	\$1,525	\$0	\$0	\$162,268
348.000	Hydrants	\$122,637	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$122,637	\$122,637
349.000	Other Transmission & Distribution Plant	\$582	4-Associated with facilities serving base and max. hr. extra capacity functions	\$4	\$1	\$0	\$0	\$0	\$133	\$443	\$581
TOTAL TRANSMISSION & DIST. PLANT		\$2,042,504		\$758,047	\$142,901	\$87,341	\$23,448	\$41,812	\$218,347	\$770,605	\$2,042,501
INCENTIVE COMPENSATION CAPITALIZATION											
0.000	Incentive Compensation Capitalization Adj.	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL PLANT											
389.000	Land and Land Rights - GP	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390.000	Structures and Improvements - GP	\$92,316	15-A&G Basis	\$43,785	\$9,638	\$12,537	\$1,662	\$6,121	\$4,099	\$14,475	\$92,317
390.100	Office Structures	\$37,749	15-A&G Basis	\$17,904	\$3,941	\$5,126	\$679	\$2,503	\$1,676	\$5,919	\$37,748
390.200	General Structures - HVAC	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390.300	Miscellaneous Structures	\$80,748	15-A&G Basis	\$38,299	\$8,430	\$10,966	\$1,453	\$5,354	\$3,585	\$12,661	\$80,748
390.900	Structures & Improvements - Leasehold	\$130	15-A&G Basis	\$62	\$14	\$18	\$2	\$9	\$6	\$20	\$131
391.000	Office Furniture and Equipment	\$8,002	15-A&G Basis	\$3,795	\$835	\$1,087	\$144	\$531	\$355	\$1,255	\$8,002
391.100	Computers & Peripheral Equipment	\$251,578	15-A&G Basis	\$119,323	\$26,265	\$34,164	\$4,528	\$16,680	\$11,170	\$39,447	\$251,577
391.200	Computer Hardware & Software	\$8,679	15-A&G Basis	\$4,116	\$906	\$1,179	\$156	\$575	\$385	\$1,361	\$8,678
391.250	Computer Software	\$66,374	15-A&G Basis	\$31,481	\$6,929	\$9,014	\$1,195	\$4,401	\$2,947	\$10,407	\$66,374
391.260	Personal Computer Software	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
391.300	Other Office Equipment	\$50,022	15-A&G Basis	\$23,725	\$5,222	\$6,793	\$900	\$3,316	\$2,221	\$7,843	\$50,020
391.400	BTS Initial Investment	\$220,802	15-A&G Basis	\$104,726	\$23,052	\$29,985	\$3,974	\$14,639	\$9,804	\$34,622	\$220,802
392.000	Transportation Equipment	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392.100	Transportation Equipment - Light Trucks	\$20,196	15-A&G Basis	\$9,579	\$2,108	\$2,743	\$364	\$1,339	\$897	\$3,167	\$20,197
392.200	Transportation Equipment - Heavy Trucks	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392.300	Transportation Equipment - Cars	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392.400	Transportation Equipment - Other	\$2,339	15-A&G Basis	\$1,109	\$244	\$318	\$42	\$155	\$104	\$367	\$2,339
393.000	Stores Equipment	\$7,456	15-A&G Basis	\$3,536	\$778	\$1,013	\$134	\$494	\$331	\$1,169	\$7,455
394.000	Tools, Shop and Garage Equipment	\$40,415	15-A&G Basis	\$19,169	\$4,219	\$5,488	\$727	\$2,680	\$1,794	\$6,337	\$40,414
395.000	Laboratory Equipment	\$16,941	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$7,020	\$2,492	\$4,638	\$485	\$2,306	\$0	\$0	\$16,941
396.000	Power Operated Equipment	\$4,880	15-A&G Basis	\$2,315	\$509	\$663	\$88	\$324	\$217	\$765	\$4,881
397.000	Communication Equipment	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
397.100	Communication Equipment (non telephone)	\$31,602	15-A&G Basis	\$14,989	\$3,299	\$4,292	\$569	\$2,095	\$1,403	\$4,955	\$31,602
397.200	Telephone Equipment	\$34	15-A&G Basis	\$16	\$4	\$5	\$1	\$2	\$2	\$5	\$35
398.000	Miscellaneous Equipment	\$67,414	15-A&G Basis	\$31,974	\$7,038	\$9,155	\$1,213	\$4,470	\$2,993	\$10,571	\$67,414
399.000	Other Tangible Equipment	\$597	17-UPIS Basis	\$205	\$55	\$78	\$10	\$39	\$46	\$164	\$597
TOTAL GENERAL PLANT		\$1,008,274		\$477,128	\$105,978	\$139,262	\$18,326	\$68,033	\$44,035	\$155,510	\$1,008,272
TOTAL DEPRECIATION		\$4,841,479		\$1,976,097	\$511,910	\$716,175	\$92,903	\$353,176	\$263,020	\$928,197	\$4,841,478

Missouri American Water Company
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District 2
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Income Statement

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
OPERATING REVENUES											
461.000 Residential		\$18,743,126	To Residential	\$18,743,126	\$0	\$0	\$0	\$0	\$0	\$0	\$18,743,126
461.200 Commercial		\$5,767,201	To Commercial	\$0	\$5,767,201	\$0	\$0	\$0	\$0	\$0	\$5,767,201
461.300 Industrial		\$5,279,526	To Industrial	\$0	\$0	\$5,279,526	\$0	\$0	\$0	\$0	\$5,279,526
462.000 Private Fire Protection		\$891,583	To Private Fire Protection	\$0	\$0	\$0	\$0	\$0	\$891,583	\$0	\$891,583
463.000 Public Fire Protection		\$0	To Public Fire Protection	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
464.000 Other Public Auth.		\$980,777	To Other Public Auth.	\$0	\$0	\$0	\$980,777	\$0	\$0	\$0	\$980,777
466.000 Sales for Resale		\$2,624,706	To Sales for Resale	\$0	\$0	\$0	\$0	\$2,624,706	\$0	\$0	\$2,624,706
471.000 Other Water Revenue - Oper. Rev.		\$448,871	19-Total COS Basis	\$196,965	\$46,862	\$63,740	\$8,304	\$31,286	\$23,072	\$78,642	\$448,871
TOTAL OPERATING REVENUES		\$34,735,790		\$18,940,091	\$5,814,063	\$5,343,266	\$989,081	\$2,655,992	\$914,655	\$78,642	\$34,735,790
SOURCE OF SUPPLY EXPENSES											
600.000 Operation Supervision & Engineering		\$36,736	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$15,223	\$5,404	\$10,058	\$1,051	\$5,000	\$0	\$0	\$36,736
601.000 Operation Labor & Expenses		-\$715,072	2-Assoc. with facilities serving base and max. day extra capacity functions.	-\$296,326	-\$105,187	-\$195,787	-\$20,451	-\$97,321	\$0	\$0	-\$715,072
602.000 Purchased Water		\$217,754	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$90,237	\$32,032	\$59,621	\$6,228	\$29,636	\$0	\$0	\$217,754
603.000 Miscellaneous Expenses		\$290,764	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$120,493	\$42,771	\$79,611	\$8,316	\$39,573	\$0	\$0	\$290,764
604.000 Rents - SSE		\$3,869	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,603	\$569	\$1,059	\$111	\$527	\$0	\$0	\$3,869
610.000 Maint. Supervision & Engineering		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611.000 Maint. of Structures & Improvements		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
612.000 Maint. of Collect. & Impound. Reservoirs		\$258	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$107	\$38	\$71	\$7	\$35	\$0	\$0	\$258
613.000 Maint. of Lake, River and Other Intakes		\$79	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$33	\$12	\$22	\$2	\$11	\$0	\$0	\$80
614.000 Maint. of Wells & Springs		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
615.000 Maint. of Infiltration Galleries & Tunnels		\$3	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$2
616.000 Maint. of Supply Mains		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
617.000 Maint. Of Misc. Water Source Plant		\$4,171	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,728	\$614	\$1,142	\$119	\$568	\$0	\$0	\$4,171
TOTAL SOURCE OF SUPPLY EXPENSES		-\$161,438		-\$66,901	-\$23,747	-\$44,202	-\$4,617	-\$21,971	\$0	\$0	-\$161,438
PUMPING EXPENSES											
620.000 Operation Supervision & Engineering - PE		\$38,200	6-Assoc. w/power and pumping facilities	\$15,727	\$5,585	\$10,394	\$1,085	\$5,165	\$57	\$187	\$38,200
621.000 Fuel for Power Production		\$7,275	6-Assoc. w/power and pumping facilities	\$2,995	\$1,064	\$1,980	\$207	\$984	\$11	\$36	\$7,277
622.000 Power Production Labor & Expenses		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
623.000 Fuel or Power Purchased for Pumping		\$1,119,177	6-Assoc. w/power and pumping facilities	\$460,765	\$163,624	\$304,528	\$31,785	\$151,313	\$1,679	\$5,484	\$1,119,178
624.000 Pumping Labor and Expenses		\$606,505	6-Assoc. w/power and pumping facilities	\$249,698	\$88,671	\$165,030	\$17,225	\$81,999	\$910	\$2,972	\$606,505
625.000 Expenses Transferred - Cr.		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
626.000 Miscellaneous Expense		\$11,906	6-Assoc. w/power and pumping facilities	\$4,902	\$1,741	\$3,240	\$338	\$1,610	\$18	\$58	\$11,907
627.000 Rents - PE		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
630.000 Maint. Supervision & Engineering - PE		\$37,372	6-Assoc. w/power and pumping facilities	\$15,386	\$5,464	\$10,169	\$1,061	\$5,053	\$56	\$183	\$37,372
631.000 Maint. of Structures & Improvements - PE		\$11	6-Assoc. w/power and pumping facilities	\$5	\$2	\$3	\$0	\$1	\$0	\$0	\$11

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
632.000	Maint. of Power Production Equipment	\$3	6-Assoc. w/power and pumping facilities	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$2
633.000	Maint. of Pumping Equipment	\$31,172	6-Assoc. w/power and pumping facilities	\$12,834	\$4,557	\$8,482	\$885	\$4,214	\$47	\$153	\$31,172
	TOTAL PUMPING EXPENSES	\$1,851,621		\$762,313	\$270,708	\$503,827	\$52,586	\$250,339	\$2,778	\$9,073	\$1,851,624
WATER TREATMENT EXPENSES											
640.000	Operation. Supervision & Engineer. - WTE	\$86,917	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$36,018	\$12,785	\$23,798	\$2,486	\$11,829	\$0	\$0	\$86,916
641.000	Chemicals - WTE	\$1,092,301	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$452,650	\$160,677	\$299,072	\$31,240	\$148,662	\$0	\$0	\$1,092,301
642.000	Operation Labor & Expenses - WTE	\$178,757	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$74,077	\$26,295	\$48,944	\$5,112	\$24,329	\$0	\$0	\$178,757
643.000	Miscellaneous Expenses - WTE	\$1,027,811	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$425,925	\$151,191	\$281,415	\$29,395	\$139,885	\$0	\$0	\$1,027,811
644.000	Rents - WTE	\$3,170	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,314	\$466	\$868	\$91	\$431	\$0	\$0	\$3,170
650.000	Maint. Supervision & Engineering - WTE	\$18,155	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$7,523	\$2,671	\$4,971	\$519	\$2,471	\$0	\$0	\$18,155
651.000	Maint. of Structures & Improvements - WTE	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
652.000	Maint. of Water Treatment Equipment	\$110,683	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$45,867	\$16,281	\$30,305	\$3,166	\$15,064	\$0	\$0	\$110,683
	TOTAL WATER TREATMENT EXPENSES	\$2,517,794		\$1,043,374	\$370,366	\$689,373	\$72,009	\$342,671	\$0	\$0	\$2,517,793
TRANSMISSION & DIST. EXPENSES											
660.000	Operation Supervision & Engineering - TDE	\$19,980	11-T & D OP Basis	\$6,577	\$1,487	\$969	\$264	\$414	\$2,376	\$7,894	\$19,981
661.000	Storage Facilities Expenses TDE	\$0	5-Associated with storage facilities.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
662.000	Transmission & Distribution Lines Expenses	\$318,467	7-Assoc. with trans. and distrib. mains	\$27,898	\$9,809	\$17,165	\$1,911	\$8,535	\$58,566	\$194,583	\$318,467
663.000	Meter Expenses - TDE	\$121,565	9-Associated with meters	\$93,763	\$18,745	\$4,705	\$3,209	\$1,143	\$0	\$0	\$121,565
664.000	Customer Installations Expenses - TDE	\$52,501	9-Associated with meters	\$40,494	\$8,096	\$2,032	\$1,386	\$494	\$0	\$0	\$52,502
665.000	Miscellaneous Expenses - TDE	\$222,534	11-T & D OP Basis	\$73,258	\$16,557	\$10,793	\$2,937	\$4,606	\$26,459	\$87,923	\$222,533
666.000	Rents - TDE	\$1,484	11-T & D OP Basis	\$489	\$110	\$72	\$20	\$31	\$176	\$586	\$1,484
670.000	Maint. Supervision and Engineering - TDE	\$62,610	12-Trans. & Dist. Maint. Expenses	\$13,010	\$3,037	\$2,730	\$538	\$1,258	\$8,108	\$33,928	\$62,609
671.000	Maint. of Structures & Improvements - TDE	\$2	12-Trans. & Dist. Maint. Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$1
672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$0	5-Associated with storage facilities.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
673.000	Maint. of Transmission & Distribution Mains	\$181,199	7-Assoc. with trans. and distrib. mains	\$15,873	\$5,581	\$9,767	\$1,087	\$4,856	\$33,322	\$110,713	\$181,199
674.000	Maint. of Fire Mains - TDE	\$0	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
675.000	Maint. of Services - TDE	\$8,698	10-Factors for allocating COS to customer class.	\$7,136	\$836	\$66	\$97	\$14	\$549	\$0	\$8,698
676.000	Maint. of Meters - TDE	\$40,669	9-Associated with meters	\$31,368	\$6,271	\$1,574	\$1,074	\$382	\$0	\$0	\$40,669
677.000	Maint. of Hydrants - TDE	\$31,065	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$31,065	\$31,065
678.000	Maint. of Miscellaneous Plant - TDE	\$306,636	12-Trans. & Dist. Maint. Expenses	\$63,719	\$14,872	\$13,369	\$2,637	\$6,163	\$39,709	\$166,166	\$306,635
	TOTAL TRANSMISSION & DIST. EXPENSES	\$1,367,410		\$373,585	\$85,401	\$63,242	\$15,160	\$27,896	\$169,265	\$632,859	\$1,367,408
CUSTOMER ACCOUNTS EXPENSE											
901.000	Supervision - CAE	\$41,129	13-Allocation of Billing and Collecting Costs.	\$36,457	\$3,480	\$173	\$325	\$29	\$666	\$0	\$41,130
902.000	Meter Reading Expenses - CAE	\$306,056	14-Meter reading costs.	\$275,756	\$26,321	\$1,316	\$2,448	\$214	\$0	\$0	\$306,055
903.000	Customer Records & Collection Expenses	\$360,664	13-Allocation of Billing and Collecting Costs.	\$319,693	\$30,512	\$1,515	\$2,849	\$252	\$5,843	\$0	\$360,664
904.000	Uncollectible Amounts - CAE	\$174,014	13-Allocation of Billing and Collecting Costs.	\$154,246	\$14,722	\$731	\$1,375	\$122	\$2,819	\$0	\$174,015

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
905.000	Misc. Customer Accounts Expense - CAE	\$36,809	13-Allocation of Billing and Collecting Costs.	\$32,627	\$3,114	\$155	\$291	\$26	\$596	\$0	\$36,809
	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$918,672		\$818,779	\$78,149	\$3,890	\$7,288	\$643	\$9,924	\$0	\$918,673
CUSTOMER SERVICE EXPENSES											
907.000	Customer Service & Information Expenses	\$7	10-Factors for allocating COS to customer class.	\$6	\$1	\$0	\$0	\$0	\$0	\$0	\$7
	TOTAL CUSTOMER SERVICE EXPENSES	\$7		\$6	\$1	\$0	\$0	\$0	\$0	\$0	\$7
SALES PROMOTION EXPENSES											
910.000	Sales Promotion Expenses - SPE	\$0	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL SALES PROMOTION EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADMIN. & GENERAL EXPENSES											
920.000	Admin. & General Salaries	\$676,397	10-Factors for allocating COS to customer class.	\$554,916	\$65,002	\$5,141	\$7,576	\$1,082	\$42,681	\$0	\$676,398
921.000	Office Supplies & Expenses	\$461,364	15-A&G Basis	\$218,825	\$48,166	\$62,653	\$8,305	\$30,588	\$20,485	\$72,342	\$461,364
922.000	Admin. Expenses Transferred - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
923.000	Outside Services Employed	\$3,495,492	15-A&G Basis	\$1,657,912	\$364,929	\$474,688	\$62,919	\$231,751	\$155,200	\$548,093	\$3,495,492
924.000	Property Insurance	\$340,785	15-A&G Basis	\$161,634	\$35,578	\$46,279	\$6,134	\$22,594	\$15,131	\$53,435	\$340,785
925.000	Injuries & Damages	\$11,610	16-Labor Basis	\$6,358	\$1,004	\$706	\$149	\$330	\$785	\$2,279	\$11,611
926.000	Employee Pensions & Benefits	\$993,406	16-Labor Basis	\$543,989	\$85,930	\$60,399	\$12,716	\$28,213	\$67,154	\$195,006	\$993,407
927.000	Franchise Requirements	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
928.000	Regulatory Commission Expenses	\$9,102	15-A&G Basis	\$4,317	\$950	\$1,236	\$164	\$603	\$404	\$1,427	\$9,101
929.000	Duplicate Charges - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930.100	Institutional or Goodwill Advertising Expenses	\$489	15-A&G Basis	\$232	\$51	\$66	\$9	\$32	\$22	\$77	\$489
930.200	Misc. General Expenses	\$892,851	15-A&G Basis	\$423,479	\$93,214	\$121,249	\$16,071	\$59,196	\$39,643	\$139,999	\$892,851
930.300	Research & Development Expenses - AGE	\$7,294	15-A&G Basis	\$3,460	\$761	\$991	\$131	\$484	\$324	\$1,144	\$7,295
931.000	Rents - AGE	\$16,131	15-A&G Basis	\$7,651	\$1,684	\$2,191	\$290	\$1,069	\$716	\$2,529	\$16,130
932.000	Maint. of General Plant - AGE	\$91,411	15-A&G Basis	\$43,356	\$9,543	\$12,414	\$1,645	\$6,061	\$4,059	\$14,333	\$91,411
	TOTAL ADMIN. & GENERAL EXPENSES	\$6,996,332		\$3,626,129	\$706,812	\$788,013	\$116,109	\$382,003	\$346,604	\$1,030,664	\$6,996,334
DEPRECIATION EXPENSE											
403.000	Depreciation Expense, Dep. Exp.	\$4,832,673	Class % from Depreciation Schedule	\$1,972,503	\$510,979	\$714,872	\$92,734	\$352,534	\$262,542	\$926,509	\$4,832,672
	TOTAL DEPRECIATION EXPENSE	\$4,832,673		\$1,972,503	\$510,979	\$714,872	\$92,734	\$352,534	\$262,542	\$926,509	\$4,832,672
AMORTIZATION EXPENSE											
0.000	Amortization - Tank Painting Tracker	\$22,537	5-Associated with storage facilities.	\$8,255	\$2,540	\$3,401	\$494	\$2,632	\$1,206	\$4,009	\$22,537
405.000	Amortization Reg Asset	\$14,688	15-A&G Basis	\$6,967	\$1,533	\$1,995	\$264	\$974	\$652	\$2,303	\$14,688
	TOTAL AMORTIZATION EXPENSE	\$37,225		\$15,222	\$4,073	\$5,396	\$758	\$3,606	\$1,858	\$6,312	\$37,225
OTHER OPERATING EXPENSES											
408.000	Property Taxes	\$2,257,038	19-Total COS Basis	\$990,388	\$235,635	\$320,499	\$41,755	\$157,316	\$116,012	\$395,433	\$2,257,038
408.000	Payroll Taxes	\$194,775	16-Labor Basis	\$106,659	\$16,848	\$11,842	\$2,493	\$5,532	\$13,167	\$38,234	\$194,775
408.000	Other Taxes	-\$10,187	16-Labor Basis	-\$5,578	-\$881	-\$619	-\$130	-\$289	-\$689	-\$2,000	-\$10,186
408.000	PSC Assessment	\$249,727	15-A&G Basis	\$118,446	\$26,071	\$33,913	\$4,495	\$16,557	\$11,088	\$39,157	\$249,727
	TOTAL OTHER OPERATING EXPENSE	\$2,691,353		\$1,209,915	\$277,673	\$365,635	\$48,613	\$179,116	\$139,578	\$470,824	\$2,691,354
	TOTAL OPERATING & MAINT. EXPENSE	\$21,051,649		\$9,754,925	\$2,280,415	\$3,090,046	\$400,640	\$1,516,837	\$932,549	\$3,076,241	\$21,051,652
	NET INCOME BEFORE TAXES	\$13,684,141		\$9,185,166	\$3,533,648	\$2,253,220	\$588,441	\$1,139,155	-\$17,894	-\$2,997,599	\$13,684,138
INCOME TAXES											

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
0.000	Current Income Taxes	\$3,468,322	15-A&G Basis	\$1,645,025	\$362,093	\$470,998	\$62,430	\$229,950	\$153,993	\$543,833	\$3,468,322
	TOTAL INCOME TAXES	\$3,468,322		\$1,645,025	\$362,093	\$470,998	\$62,430	\$229,950	\$153,993	\$543,833	\$3,468,322
	DEFERRED INCOME TAXES										
0.000	Deferred Income Taxes - Def. Inc. Tax.	\$727,261	15-A&G Basis	\$344,940	\$75,926	\$98,762	\$13,091	\$48,217	\$32,290	\$114,035	\$727,261
0.000	Amortization of Deferred ITC	-\$570	15-A&G Basis	-\$270	-\$60	-\$77	-\$10	-\$38	-\$25	-\$89	-\$569
	TOTAL DEFERRED INCOME TAXES	\$726,691		\$344,670	\$75,866	\$98,685	\$13,081	\$48,179	\$32,265	\$113,946	\$726,692
	NET OPERATING INCOME	\$9,489,128		\$7,195,471	\$3,095,689	\$1,683,537	\$512,930	\$861,026	-\$204,152	-\$3,655,378	\$9,489,124

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
INTANGIBLE PLANT											
301.000	Organization	\$17,974	17-UPIS Basis	\$6,161	\$1,663	\$2,347	\$306	\$1,159	\$1,388	\$4,950	\$17,974
302.000	Franchises and Consents	\$1,106	17-UPIS Basis	\$379	\$102	\$144	\$19	\$71	\$85	\$305	\$1,105
303.000	Miscellaneous Intangible Plant	\$369,529	15-A&G Basis	\$175,268	\$38,579	\$50,182	\$6,652	\$24,500	\$16,407	\$57,942	\$369,530
	TOTAL INTANGIBLE PLANT	\$388,609		\$181,808	\$40,344	\$52,673	\$6,977	\$25,730	\$17,880	\$63,197	\$388,609
SOURCE OF SUPPLY PLANT											
310.000	Land and Land Rights - SSP	\$1,428,140	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$591,821	\$210,079	\$391,025	\$40,845	\$194,370	\$0	\$0	\$1,428,140
311.000	Structures and Improvements - SSP	\$1,507,083	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$624,535	\$221,692	\$412,639	\$43,103	\$205,114	\$0	\$0	\$1,507,083
312.000	Collecting & Impounding Reservoirs	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313.000	Lake, River and Other Intakes	\$204,153	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$84,601	\$30,031	\$55,897	\$5,839	\$27,785	\$0	\$0	\$204,153
314.000	Wells and Springs	\$365,806	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$151,590	\$53,810	\$100,158	\$10,462	\$49,786	\$0	\$0	\$365,806
315.000	Infiltration Galleries and Tunnels	\$1,502	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$622	\$221	\$411	\$43	\$204	\$0	\$0	\$1,501
316.000	Supply Mains	\$6,789,966	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$2,813,762	\$998,804	\$1,859,093	\$194,193	\$924,114	\$0	\$0	\$6,789,966
317.000	Other Water Source Plant	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCE OF SUPPLY PLANT	\$10,296,650		\$4,266,931	\$1,514,637	\$2,819,223	\$294,485	\$1,401,373	\$0	\$0	\$10,296,649
PUMPING PLANT											
320.000	Land and Land Rights - PP	\$34,228	6-Assoc. w/power and pumping facilities	\$14,092	\$5,004	\$9,313	\$972	\$4,628	\$51	\$168	\$34,228
321.000	Structures and Improvements - PP	\$4,602,793	6-Assoc. w/power and pumping facilities	\$1,894,970	\$672,928	\$1,252,420	\$130,719	\$622,298	\$6,904	\$22,554	\$4,602,793
322.000	Boiler Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Other Power Production Equipment	\$456,777	6-Assoc. w/power and pumping facilities	\$188,055	\$66,781	\$124,289	\$12,972	\$61,756	\$685	\$2,238	\$456,776
324.000	Steam Pumping Equipment	\$191,958	6-Assoc. w/power and pumping facilities	\$79,029	\$28,064	\$52,232	\$5,452	\$25,953	\$288	\$941	\$191,959
325.000	Electric Pumping Equipment	\$5,228,866	6-Assoc. w/power and pumping facilities	\$2,152,724	\$764,460	\$1,422,774	\$148,500	\$706,943	\$7,843	\$25,621	\$5,228,865
326.000	Diesel Pumping Equipment	\$311,641	6-Assoc. w/power and pumping facilities	\$128,303	\$45,562	\$84,798	\$8,851	\$42,134	\$467	\$1,527	\$311,642
327.000	Hydraulic Pumping Equipment	\$75,205	6-Assoc. w/power and pumping facilities	\$30,962	\$10,995	\$20,463	\$2,136	\$10,168	\$113	\$369	\$75,206
328.000	Other Pumping Equipment	\$153,483	6-Assoc. w/power and pumping facilities	\$63,189	\$22,439	\$41,763	\$4,359	\$20,751	\$230	\$752	\$153,483
	TOTAL PUMPING PLANT	\$11,054,951		\$4,551,324	\$1,616,233	\$3,008,052	\$313,961	\$1,494,631	\$16,581	\$54,170	\$11,054,952
WATER TREATMENT PLANT											
330.000	Land and Land Rights - WTP	\$310,073	6-Assoc. w/power and pumping facilities	\$127,657	\$45,333	\$84,371	\$8,806	\$41,922	\$465	\$1,519	\$310,073
331.000	Structures and Improvements - WTP	\$17,950,515	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$7,438,693	\$2,640,521	\$4,914,851	\$513,385	\$2,443,065	\$0	\$0	\$17,950,515
332.000	Water Treatment Equipment	\$14,004,807	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$5,803,592	\$2,060,107	\$3,834,516	\$400,537	\$1,906,054	\$0	\$0	\$14,004,806
333.000	Water Treatment - Other	\$982,706	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$407,233	\$144,556	\$269,065	\$28,105	\$133,746	\$0	\$0	\$982,705
	TOTAL WATER TREATMENT PLANT	\$33,248,101		\$13,777,175	\$4,890,517	\$9,102,803	\$950,833	\$4,524,787	\$465	\$1,519	\$33,248,099
TRANSMISSION & DIST. PLANT											
340.000	Land and Land Rights - TDP	\$135,403	7-Assoc. with trans. and distrib. mains	\$11,861	\$4,170	\$7,298	\$812	\$3,629	\$24,901	\$82,731	\$135,402
341.000	Structures and Improvements - TDP	\$760,911	7-Assoc. with trans. and distrib. mains	\$66,656	\$23,436	\$41,013	\$4,565	\$20,392	\$139,932	\$464,917	\$760,911
342.000	Distribution Reservoirs and Standpipes	\$2,815,001	5-Associated with storage facilities.	\$1,031,135	\$317,251	\$424,784	\$61,649	\$328,792	\$150,603	\$500,789	\$2,815,003

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
343.000	Transmission and Distribution Mains	\$59,423,831	7-Assoc. with trans. and distrib. mains	\$5,205,528	\$1,830,254	\$3,202,944	\$356,543	\$1,592,559	\$10,928,043	\$36,307,961	\$59,423,832
344.000	Fire Mains	\$67,149	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$67,149	\$67,149
345.000	Services	\$9,940,855	10-Factors for allocating COS to customer class.	\$8,155,477	\$955,316	\$75,550	\$111,338	\$15,905	\$627,268	\$0	\$9,940,854
346.000	Meters	\$10,036,171	9-Associated with meters	\$7,740,899	\$1,547,578	\$388,400	\$264,955	\$94,340	\$0	\$0	\$10,036,172
347.000	Meter Installations	\$5,551,330	9-Associated with meters	\$4,281,741	\$856,015	\$214,836	\$146,555	\$52,183	\$0	\$0	\$5,551,330
348.000	Hydrants	\$4,946,496	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$4,946,496	\$4,946,496
349.000	Other Transmission & Distribution Plant	\$13,831	4-Associated with facilities serving base and max. hr. extra capacity functions	\$105	\$33	\$1	\$7	\$0	\$3,166	\$10,518	\$13,830
TOTAL TRANSMISSION & DIST. PLANT		\$93,690,978		\$26,493,402	\$5,534,053	\$4,354,826	\$946,424	\$2,107,800	\$11,873,913	\$42,380,561	\$93,690,979
INCENTIVE COMPENSATION CAPITALIZATION											
0.000	Incentive Compensation Capitalization Adj.	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL PLANT											
389.000	Land and Land Rights - GP	\$186,156	15-A&G Basis	\$88,294	\$19,435	\$25,280	\$3,351	\$12,342	\$8,265	\$29,189	\$186,156
390.000	Structures and Improvements - GP	\$2,803,433	15-A&G Basis	\$1,329,668	\$292,678	\$380,706	\$50,462	\$185,868	\$124,472	\$439,578	\$2,803,432
390.100	Office Structures	\$2,096,372	15-A&G Basis	\$994,309	\$218,861	\$284,687	\$37,735	\$138,989	\$93,079	\$328,711	\$2,096,371
390.200	General Structures - HVAC	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390.300	Miscellaneous Structures	\$1,523,440	15-A&G Basis	\$722,568	\$159,047	\$206,883	\$27,422	\$101,004	\$67,641	\$238,875	\$1,523,440
390.900	Structures & Improvements - Leasehold	\$4,755	15-A&G Basis	\$2,255	\$496	\$646	\$86	\$315	\$211	\$746	\$4,755
391.000	Office Furniture and Equipment	-\$255,140	15-A&G Basis	-\$121,013	-\$26,637	-\$34,648	-\$4,593	-\$16,916	-\$11,328	-\$40,006	-\$255,141
391.100	Computers & Peripheral Equipment	\$966,674	15-A&G Basis	\$458,493	\$100,921	\$131,274	\$17,400	\$64,090	\$42,920	\$151,574	\$966,672
391.200	Computer Hardware & Software	\$41,231	15-A&G Basis	\$19,556	\$4,305	\$5,599	\$742	\$2,734	\$1,831	\$6,465	\$41,232
391.250	Computer Software	\$605,664	15-A&G Basis	\$287,266	\$63,231	\$82,249	\$10,902	\$40,156	\$26,891	\$94,968	\$605,663
391.260	Personal Computer Software	\$12,791	15-A&G Basis	\$6,067	\$1,335	\$1,737	\$230	\$848	\$568	\$2,006	\$12,791
391.300	Other Office Equipment	\$78,072	15-A&G Basis	\$37,030	\$8,151	\$10,602	\$1,405	\$5,176	\$3,466	\$12,242	\$78,072
391.400	BTS Initial Investment	\$3,383,374	15-A&G Basis	\$1,604,734	\$353,224	\$459,462	\$60,901	\$224,318	\$150,222	\$530,513	\$3,383,374
392.000	Transportation Equipment	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392.100	Transportation Equipment - Light Trucks	\$378,995	15-A&G Basis	\$179,757	\$39,567	\$51,468	\$6,822	\$25,127	\$16,827	\$59,426	\$378,994
392.200	Transportation Equipment - Heavy Trucks	\$34,689	15-A&G Basis	\$16,453	\$3,622	\$4,711	\$624	\$2,300	\$1,540	\$5,439	\$34,689
392.300	Transportation Equipment - Cars	-\$75,463	15-A&G Basis	-\$35,792	-\$7,878	-\$10,248	-\$1,358	-\$5,003	-\$3,351	-\$11,833	-\$75,463
392.400	Transportation Equipment - Other	-\$258,759	15-A&G Basis	-\$122,729	-\$27,014	-\$35,139	-\$4,658	-\$17,156	-\$11,489	-\$40,573	-\$258,758
393.000	Stores Equipment	\$90,343	15-A&G Basis	\$42,850	\$9,432	\$12,269	\$1,626	\$5,990	\$4,011	\$14,166	\$90,344
394.000	Tools, Shop and Garage Equipment	\$432,220	15-A&G Basis	\$205,002	\$45,124	\$58,695	\$7,780	\$28,656	\$19,191	\$67,772	\$432,220
395.000	Laboratory Equipment	\$115,244	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$47,757	\$16,952	\$31,554	\$3,296	\$15,685	\$0	\$0	\$115,244
396.000	Power Operated Equipment	-\$179,821	15-A&G Basis	-\$85,289	-\$18,773	-\$24,420	-\$3,237	-\$11,922	-\$7,984	-\$28,196	-\$179,821
397.000	Communication Equipment	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
397.100	Communication Equipment (non telephone)	\$349,158	15-A&G Basis	\$165,606	\$36,452	\$47,416	\$6,285	\$23,149	\$15,503	\$54,748	\$349,159
397.200	Telephone Equipment	\$1,427	15-A&G Basis	\$677	\$149	\$194	\$26	\$95	\$63	\$224	\$1,428
398.000	Miscellaneous Equipment	\$614,153	15-A&G Basis	\$291,293	\$64,118	\$83,402	\$11,055	\$40,718	\$27,268	\$96,299	\$614,153
399.000	Other Tangible Equipment	\$8,516	17-UPIS Basis	\$2,919	\$788	\$1,112	\$145	\$549	\$657	\$2,345	\$8,515
TOTAL GENERAL PLANT		\$12,957,524		\$6,137,731	\$1,357,586	\$1,775,491	\$234,449	\$867,112	\$570,474	\$2,014,678	\$12,957,521
TOTAL NET PLANT IN SERVICE		\$161,636,813		\$55,408,371	\$14,953,370	\$21,113,068	\$2,747,129	\$10,421,433	\$12,479,313	\$44,514,125	\$161,636,809

Missouri American Water Company
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District 2
Test Year Ending 12-31-2016
Summary

Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
Plant In Service	\$216,608,619	from Plant	\$75,070,173	\$20,698,164	\$30,268,001	\$3,821,247	\$15,019,982	\$15,624,414	\$56,106,644	\$216,608,625
Less Accumulated Depreciation Reserve	\$54,971,806	from Reserve	\$19,661,802	\$5,744,792	\$9,154,934	\$1,074,116	\$4,598,545	\$3,145,098	\$11,592,519	\$54,971,806
Net Plant In Service	\$161,636,813	from Net Plant	\$55,408,371	\$14,953,370	\$21,113,068	\$2,747,129	\$10,421,433	\$12,479,313	\$44,514,125	\$161,636,809
ADD TO NET PLANT IN SERVICE										
Chemicals	\$34,115	16-Labor Basis	\$18,681	\$2,951	\$2,074	\$437	\$969	\$2,306	\$6,697	\$34,115
Group Ins	\$64,619	15-A&G Basis	\$30,649	\$6,746	\$8,775	\$1,163	\$4,284	\$2,869	\$10,132	\$64,618
Insurance Other	\$127,444	15-A&G Basis	\$60,447	\$13,305	\$17,307	\$2,294	\$8,450	\$5,659	\$19,983	\$127,445
Labor/Base Payroll	\$322,924	16-Labor Basis	\$176,833	\$27,933	\$19,634	\$4,133	\$9,171	\$21,830	\$63,390	\$322,924
Pension and OPEB 401K	\$32,756	16-Labor Basis	\$17,937	\$2,833	\$1,992	\$419	\$930	\$2,214	\$6,430	\$32,755
Power	\$5,162	16-Labor Basis	\$2,827	\$447	\$314	\$66	\$147	\$349	\$1,013	\$5,163
Power	\$107,272	1-Varies with water used	\$41,032	\$16,026	\$33,126	\$3,111	\$13,978	\$0	\$0	\$107,273
Purchased Water	\$3,307	1-Varies with water used	\$1,265	\$494	\$1,021	\$96	\$431	\$0	\$0	\$3,307
Rents	\$629	15-A&G Basis	\$298	\$66	\$85	\$11	\$42	\$28	\$99	\$629
Serv Co	-\$78,545	15-A&G Basis	-\$37,254	-\$8,200	-\$10,666	-\$1,414	-\$5,208	-\$3,487	-\$12,316	-\$78,545
PSC Assessment	\$20,037	15-A&G Basis	\$9,504	\$2,092	\$2,721	\$361	\$1,328	\$890	\$3,142	\$20,038
Waste Disposal	-\$15,340	1-Varies with water used	-\$5,868	-\$2,292	-\$4,737	-\$445	-\$1,999	\$0	\$0	-\$15,341
Cash Vouchers	-\$61,445	15-A&G Basis	-\$29,143	-\$6,415	-\$8,344	-\$1,106	-\$4,074	-\$2,728	-\$9,635	-\$61,445
Payroll Tax	\$17,915	17-UPIS Basis	\$6,141	\$1,657	\$2,340	\$305	\$1,156	\$1,383	\$4,934	\$17,916
Property Tax	-\$763,963	17-UPIS Basis	-\$261,887	-\$70,667	-\$99,774	-\$12,987	-\$49,276	-\$58,978	-\$210,395	-\$763,964
Contributions in Aid of Construction Amortization	\$3,702,893	19-Total COS Basis	\$1,624,829	\$386,582	\$525,811	\$68,504	\$258,092	\$190,329	\$648,747	\$3,702,894
Materials & Supplies	\$485,701	15-A&G Basis	\$230,368	\$50,707	\$65,958	\$8,743	\$32,202	\$21,565	\$76,158	\$485,701
Prepayments	\$216,123	15-A&G Basis	\$102,507	\$22,563	\$29,350	\$3,890	\$14,329	\$9,596	\$33,888	\$216,123
Prepaid Pension Asset	\$853,839	15-A&G Basis	\$404,976	\$89,141	\$115,951	\$15,369	\$56,610	\$37,910	\$133,882	\$853,839
Tank Painting Tracker	\$90,150	5-Associated with storage facilities.	\$33,022	\$10,160	\$13,604	\$1,974	\$10,530	\$4,823	\$16,038	\$90,151
TOTAL ADD TO NET PLANT IN SERVICE	\$5,165,593		\$2,427,164	\$546,129	\$716,542	\$94,924	\$352,092	\$236,558	\$792,187	\$5,165,596
SUBTRACT FROM NET PLANT										
Federal Tax Offset	\$153,800	17-UPIS Basis	\$52,723	\$14,227	\$20,086	\$2,615	\$9,920	\$11,873	\$42,357	\$153,801
State Tax Offset	\$25,030	17-UPIS Basis	\$8,580	\$2,315	\$3,269	\$426	\$1,614	\$1,932	\$6,893	\$25,029
City Tax Offset	\$3,016	17-UPIS Basis	\$1,034	\$279	\$394	\$51	\$195	\$233	\$831	\$3,017
Interest Expense Offset	\$365,898	17-UPIS Basis	\$125,430	\$33,846	\$47,786	\$6,220	\$23,600	\$28,247	\$100,768	\$365,897
Contributions in Aid of Construction	\$20,603,176	19-Total COS Basis	\$9,040,674	\$2,150,972	\$2,925,651	\$381,159	\$1,436,041	\$1,059,003	\$3,609,676	\$20,603,176
Customer Advances	\$3,000,874	17-UPIS Basis	\$1,028,700	\$277,581	\$391,914	\$51,015	\$193,556	\$231,667	\$826,441	\$3,000,874
Accumulated Deferred Income Taxes	\$35,058,448	17-UPIS Basis	\$12,018,036	\$3,242,906	\$4,578,633	\$595,994	\$2,261,270	\$2,706,512	\$9,655,097	\$35,058,448
OPEB Tracker	\$469,490	16-Labor Basis	\$257,093	\$40,611	\$28,545	\$6,009	\$13,334	\$31,738	\$92,161	\$469,491
Pension Tracker	\$334,598	16-Labor Basis	\$183,226	\$28,943	\$20,344	\$4,283	\$9,503	\$22,619	\$65,682	\$334,600
TOTAL SUBTRACT FROM NET PLANT	\$60,014,330		\$22,715,496	\$5,791,680	\$8,016,622	\$1,047,772	\$3,949,033	\$4,093,824	\$14,399,906	\$60,014,333
TOTAL RATE BASE	\$106,788,076		\$35,120,039	\$9,707,819	\$13,812,988	\$1,794,281	\$6,824,492	\$8,622,047	\$30,906,406	\$106,788,072
TOTAL RETURN ON RATE BASE	\$7,320,323	Rate of Return used is 0.06855	\$2,407,479	\$665,471	\$946,880	\$122,998	\$467,819	\$591,041	\$2,118,634	\$7,320,322
TOTAL OPERATING & MAINT. EXPENSE	\$21,051,649	from Income Statement	\$9,754,925	\$2,280,415	\$3,090,046	\$400,640	\$1,516,837	\$932,549	\$3,076,241	\$21,051,652
TOTAL INCOME TAXES	\$3,468,322	from Income Statement	\$1,645,025	\$362,093	\$470,998	\$62,430	\$229,950	\$153,993	\$543,833	\$3,468,322
TOTAL DEFERRED INCOME TAXES	\$726,691	from Income Statement	\$344,670	\$75,866	\$98,685	\$13,081	\$48,179	\$32,265	\$113,946	\$726,692
ADDITIONAL CURRENT TAX REQUIRED	-\$1,321,000	18-Rate Base Basis	-\$434,609	-\$120,079	-\$170,805	-\$22,193	-\$84,412	-\$106,605	-\$382,297	-\$1,321,000

Missouri American Water Company
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District 2
Test Year Ending 12-31-2016
Summary

Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
TOTAL EXPENSES	\$23,925,662		\$11,310,011	\$2,598,295	\$3,488,924	\$453,958	\$1,710,554	\$1,012,202	\$3,351,723	\$23,925,666
CLASS COST OF SERVICE	\$31,245,985		\$13,717,490	\$3,263,766	\$4,435,804	\$576,956	\$2,178,373	\$1,603,243	\$5,470,357	\$31,245,988
OTHER WATER REVENUES - OPER. REV. DESCRIPTION	\$448,871		\$196,965	\$46,862	\$63,740	\$8,304	\$31,286	\$23,072	\$78,642	\$448,871
REVENUE CONTRIBUTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER WATER REVENUES - OPER. REV.	\$448,871		\$196,965	\$46,862	\$63,740	\$8,304	\$31,286	\$23,072	\$78,642	\$448,871
TOTAL COST OF SERVICE RELATED TO SALES OF WATER	\$30,797,114		\$13,520,525	\$3,216,904	\$4,372,064	\$568,652	\$2,147,087	\$1,580,171	\$5,391,715	\$30,797,117
REALLOCATION OF PUBLIC FIRE	\$5,391,715	20-Total COS Basis w/o Fire	\$3,362,812	\$800,130	\$1,087,509	\$141,263	\$0	\$0	-\$5,391,715	-\$1
TOTAL AFTER REALLOCATION OF PUBLIC FIRE	\$30,797,114		\$16,883,337	\$4,017,034	\$5,459,573	\$709,915	\$2,147,087	\$1,580,171	\$0	\$30,797,116
REQUIRED MARGIN REVENUES	\$30,797,114		\$16,883,337	\$4,017,034	\$5,459,573	\$709,915	\$2,147,087	\$1,580,171	\$0	\$30,797,116
CURRENT MARGIN REVENUES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ZERO REVENUE INCREASE PLUG	-\$30,797,114		-\$16,883,337	-\$4,017,034	-\$5,459,573	-\$709,915	-\$2,147,087	-\$1,580,171	\$0	-\$30,797,116
COS MARGIN REVENUES @ 0%	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUE ABOVE (BELOW) COS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% CHANGE NEEDED TO BRING CLASS REVENUE TO COST-OF-SERVICE	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Missouri American Water Company
Case Number WR-2017-0285
District 3
Test Year Ending 12-31-2016
Depreciation Expense

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
INTANGIBLE PLANT											
301.000	Organization	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302.000	Franchises and Consents	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303.000	Miscellaneous Intangible Plant	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL INTANGIBLE PLANT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SOURCE OF SUPPLY PLANT											
310.000	Land and Land Rights - SSP	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
311.000	Structures and Improvements - SSP	\$115,515	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$45,963	\$26,245	\$27,920	\$6,215	\$9,172	\$0	\$0	\$115,515
312.000	Collecting & Impounding Reservoirs	\$419	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$167	\$95	\$101	\$23	\$33	\$0	\$0	\$419
313.000	Lake, River and Other Intakes	\$24,465	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$9,735	\$5,558	\$5,913	\$1,316	\$1,943	\$0	\$0	\$24,465
314.000	Wells and Springs	\$138,021	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$54,919	\$31,358	\$33,360	\$7,426	\$10,959	\$0	\$0	\$138,022
315.000	Infiltration Galleries and Tunnels	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316.000	Supply Mains	\$67,481	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$26,851	\$15,332	\$16,310	\$3,630	\$5,358	\$0	\$0	\$67,481
317.000	Other Water Source Plant	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCE OF SUPPLY PLANT	\$345,901		\$137,635	\$78,588	\$83,604	\$18,610	\$27,465	\$0	\$0	\$345,902
PUMPING PLANT											
320.000	Land and Land Rights - PP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
321.000	Structures and Improvements - PP	\$86,953	6-Assoc. w/power and pumping facilities	\$33,825	\$19,321	\$20,547	\$4,574	\$6,756	\$583	\$1,348	\$86,954
322.000	Boiler Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Other Power Production Equipment	\$25,021	6-Assoc. w/power and pumping facilities	\$9,733	\$5,560	\$5,912	\$1,316	\$1,944	\$168	\$388	\$25,021
324.000	Steam Pumping Equipment	\$4,692	6-Assoc. w/power and pumping facilities	\$1,825	\$1,043	\$1,109	\$247	\$365	\$31	\$73	\$4,693
325.000	Electric Pumping Equipment	\$111,834	6-Assoc. w/power and pumping facilities	\$43,503	\$24,850	\$26,426	\$5,882	\$8,690	\$749	\$1,733	\$111,833
326.000	Diesel Pumping Equipment	\$1,330	6-Assoc. w/power and pumping facilities	\$517	\$296	\$314	\$70	\$103	\$9	\$21	\$1,330
327.000	Hydraulic Pumping Equipment	\$2,111	6-Assoc. w/power and pumping facilities	\$821	\$469	\$499	\$111	\$164	\$14	\$33	\$2,111
328.000	Other Pumping Equipment	\$29,985	6-Assoc. w/power and pumping facilities	\$11,664	\$6,663	\$7,085	\$1,577	\$2,330	\$201	\$465	\$29,985
	TOTAL PUMPING PLANT	\$261,926		\$101,888	\$58,202	\$61,892	\$13,777	\$20,352	\$1,755	\$4,061	\$261,927
WATER TREATMENT PLANT											
330.000	Land and Land Rights - WTP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331.000	Structures and Improvements - WTP	\$395,569	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$157,397	\$89,873	\$95,609	\$21,282	\$31,408	\$0	\$0	\$395,569
332.000	Water Treatment Equipment	\$448,314	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$178,384	\$101,857	\$108,357	\$24,119	\$35,596	\$0	\$0	\$448,313
333.000	Water Treatment - Other	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL WATER TREATMENT PLANT	\$843,883		\$335,781	\$191,730	\$203,966	\$45,401	\$67,004	\$0	\$0	\$843,882
TRANSMISSION & DIST. PLANT											
340.000	Land and Land Rights - TDP	\$0	7-Assoc. with trans. and distrib. mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
341.000	Structures and Improvements - TDP	\$20,764	7-Assoc. with trans. and distrib. mains	\$1,701	\$966	\$999	\$228	\$324	\$4,969	\$11,578	\$20,765
342.000	Distribution Reservoirs and Standpipes	\$169,299	5-Associated with storage facilities.	\$43,527	\$22,009	\$17,607	\$5,197	\$8,499	\$21,755	\$50,705	\$169,299
343.000	Transmission and Distribution Mains	\$1,106,482	7-Assoc. with trans. and distrib. mains	\$90,621	\$51,451	\$53,222	\$12,171	\$17,261	\$264,781	\$616,974	\$1,106,481

Missouri American Water Company
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District 3
Test Year Ending 12-31-2016
Depreciation Expense

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
344.000	Fire Mains	\$1,928	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$1,928	\$1,928
345.000	Services	\$555,596	10-Factors for allocating COS to customer class.	\$442,699	\$62,727	\$2,611	\$6,778	\$444	\$40,336	\$0	\$555,595
346.000	Meters	\$230,080	9-Associated with meters	\$170,075	\$42,864	\$5,591	\$9,824	\$1,726	\$0	\$0	\$230,080
347.000	Meter Installations	\$118,792	9-Associated with meters	\$87,811	\$22,131	\$2,887	\$5,072	\$891	\$0	\$0	\$118,792
348.000	Hydrants	\$60,525	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$60,525	\$60,525
349.000	Other Transmission & Distribution Plant	\$279	4-Associated with facilities serving base and max. hr. extra capacity functions	\$1	\$1	\$0	\$0	\$0	\$83	\$194	\$279
TOTAL TRANSMISSION & DIST. PLANT		\$2,263,745		\$836,435	\$202,149	\$82,917	\$39,270	\$29,145	\$331,924	\$741,904	\$2,263,744
INCENTIVE COMPENSATION CAPITALIZATION											
0.000	Incentive Compensation Capitalization Adj.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL PLANT											
389.000	Land and Land Rights - GP	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390.000	Structures and Improvements - GP	\$120,044	15-A&G Basis	\$53,384	\$18,823	\$15,162	\$4,130	\$4,958	\$6,362	\$17,226	\$120,045
390.100	Office Structures	\$17,930	15-A&G Basis	\$7,973	\$2,811	\$2,265	\$617	\$741	\$950	\$2,573	\$17,930
390.200	General Structures - HVAC	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390.300	Miscellaneous Structures	\$2,475	15-A&G Basis	\$1,101	\$388	\$313	\$85	\$102	\$131	\$355	\$2,475
390.900	Structures & Improvements - Leasehold	\$467	15-A&G Basis	\$208	\$73	\$59	\$16	\$19	\$25	\$67	\$467
391.000	Office Furniture and Equipment	\$8,245	15-A&G Basis	\$3,667	\$1,293	\$1,041	\$284	\$341	\$437	\$1,183	\$8,246
391.100	Computers & Peripheral Equipment	\$151,934	15-A&G Basis	\$67,565	\$23,823	\$19,189	\$5,227	\$6,275	\$8,053	\$21,803	\$151,935
391.200	Computer Hardware & Software	\$8,391	15-A&G Basis	\$3,731	\$1,316	\$1,060	\$289	\$347	\$445	\$1,204	\$8,392
391.250	Computer Software	\$70,277	15-A&G Basis	\$31,252	\$11,019	\$8,876	\$2,418	\$2,902	\$3,725	\$10,085	\$70,277
391.260	Personal Computer Software	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
391.300	Other Office Equipment	\$2,013	15-A&G Basis	\$895	\$316	\$254	\$69	\$83	\$107	\$289	\$2,013
391.400	BTS Initial Investment	\$213,477	15-A&G Basis	\$94,933	\$33,473	\$26,962	\$7,344	\$8,817	\$11,314	\$30,634	\$213,477
392.000	Transportation Equipment	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392.100	Transportation Equipment - Light Trucks	\$26,735	15-A&G Basis	\$11,889	\$4,192	\$3,377	\$920	\$1,104	\$1,417	\$3,836	\$26,735
392.200	Transportation Equipment - Heavy Trucks	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392.300	Transportation Equipment - Cars	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392.400	Transportation Equipment - Other	\$6,879	15-A&G Basis	\$3,059	\$1,079	\$869	\$237	\$284	\$365	\$987	\$6,880
393.000	Stores Equipment	\$1,288	15-A&G Basis	\$573	\$202	\$163	\$44	\$53	\$68	\$185	\$1,288
394.000	Tools, Shop and Garage Equipment	\$39,302	15-A&G Basis	\$17,478	\$6,163	\$4,964	\$1,352	\$1,623	\$2,083	\$5,640	\$39,303
395.000	Laboratory Equipment	\$8,814	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$3,507	\$2,003	\$2,130	\$474	\$700	\$0	\$0	\$8,814
396.000	Power Operated Equipment	\$9,972	15-A&G Basis	\$4,435	\$1,564	\$1,259	\$343	\$412	\$529	\$1,431	\$9,973
397.000	Communication Equipment	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
397.100	Communication Equipment (non telephone)	\$44,658	15-A&G Basis	\$19,859	\$7,002	\$5,640	\$1,536	\$1,844	\$2,367	\$6,408	\$44,656
397.200	Telephone Equipment	\$3,821	15-A&G Basis	\$1,699	\$599	\$483	\$131	\$158	\$203	\$548	\$3,821
398.000	Miscellaneous Equipment	\$18,720	15-A&G Basis	\$8,325	\$2,935	\$2,364	\$644	\$773	\$992	\$2,686	\$18,719
399.000	Other Tangible Equipment	\$135	17-UPIS Basis	\$43	\$18	\$15	\$4	\$5	\$15	\$35	\$135
TOTAL GENERAL PLANT		\$755,577		\$335,576	\$119,092	\$96,445	\$26,164	\$31,541	\$39,588	\$107,175	\$755,581
TOTAL DEPRECIATION		\$4,471,032		\$1,747,315	\$649,761	\$528,824	\$143,222	\$175,507	\$373,267	\$853,140	\$4,471,036

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
OPERATING REVENUES											
461.000 Residential		\$13,451,643	To Residential	\$13,451,643	\$0	\$0	\$0	\$0	\$0	\$0	\$13,451,643
461.200 Commercial		\$5,531,006	To Commercial	\$0	\$5,531,006	\$0	\$0	\$0	\$0	\$0	\$5,531,006
461.300 Industrial		\$3,484,013	To Industrial	\$0	\$0	\$3,484,013	\$0	\$0	\$0	\$0	\$3,484,013
462.000 Private Fire Protection		\$997,128	To Private Fire Protection	\$0	\$0	\$0	\$0	\$0	\$997,128	\$0	\$997,128
463.000 Public Fire Protection		\$0	To Public Fire Protection	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
464.000 Other Public Auth.		\$1,092,396	To Other Public Auth.	\$0	\$0	\$0	\$1,092,396	\$0	\$0	\$0	\$1,092,396
466.000 Sales for Resale		\$1,099,418	To Sales for Resale	\$0	\$0	\$0	\$0	\$1,099,418	\$0	\$0	\$1,099,418
471.000 Other Water Revenue - Oper. Rev.		\$351,215	19-Total COS Basis	\$144,174	\$50,821	\$40,530	\$11,063	\$13,346	\$27,254	\$63,991	\$351,179
TOTAL OPERATING REVENUES		\$26,006,819		\$13,595,817	\$5,581,827	\$3,524,543	\$1,103,459	\$1,112,764	\$1,024,382	\$63,991	\$26,006,783
SOURCE OF SUPPLY EXPENSES											
600.000 Operation Supervision & Engineering		\$39	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$16	\$9	\$9	\$2	\$3	\$0	\$0	\$39
601.000 Operation Labor & Expenses		-\$428,705	2-Assoc. with facilities serving base and max. day extra capacity functions.	-\$170,582	-\$97,402	-\$103,618	-\$23,064	-\$34,039	\$0	\$0	-\$428,705
602.000 Purchased Water		\$29,802	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$11,858	\$6,771	\$7,203	\$1,603	\$2,366	\$0	\$0	\$29,801
603.000 Miscellaneous Expenses		\$715,153	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$284,559	\$162,483	\$172,852	\$38,475	\$56,783	\$0	\$0	\$715,152
604.000 Rents - SSE		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
610.000 Maint. Supervision & Engineering		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611.000 Maint. of Structures & Improvements		\$469	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$187	\$107	\$113	\$25	\$37	\$0	\$0	\$469
612.000 Maint. of Collect. & Impound. Reservoirs		\$15	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$6	\$3	\$4	\$1	\$1	\$0	\$0	\$15
613.000 Maint. of Lake, River and Other Intakes		\$88	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$35	\$20	\$21	\$5	\$7	\$0	\$0	\$88
614.000 Maint. of Wells & Springs		\$133,170	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$52,988	\$30,256	\$32,187	\$7,165	\$10,574	\$0	\$0	\$133,170
615.000 Maint. of Infiltration Galleries & Tunnels		\$3	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$3
616.000 Maint. of Supply Mains		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
617.000 Maint. Of Misc. Water Source Plant		\$11,214	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$4,462	\$2,548	\$2,710	\$603	\$890	\$0	\$0	\$11,213
TOTAL SOURCE OF SUPPLY EXPENSES		\$461,248		\$183,530	\$104,796	\$111,482	\$24,815	\$36,622	\$0	\$0	\$461,245
PUMPING EXPENSES											
620.000 Operation Supervision & Engineering - PE		\$43,243	6-Assoc. w/power and pumping facilities	\$16,822	\$9,609	\$10,218	\$2,275	\$3,360	\$290	\$670	\$43,244
621.000 Fuel for Power Production		\$3,362	6-Assoc. w/power and pumping facilities	\$1,308	\$747	\$794	\$177	\$261	\$23	\$52	\$3,362
622.000 Power Production Labor & Expenses		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
623.000 Fuel or Power Purchased for Pumping		\$469,010	6-Assoc. w/power and pumping facilities	\$182,445	\$104,214	\$110,827	\$24,670	\$36,442	\$3,142	\$7,270	\$469,010
624.000 Pumping Labor and Expenses		\$363,328	6-Assoc. w/power and pumping facilities	\$141,335	\$80,731	\$85,854	\$19,111	\$28,231	\$2,434	\$5,632	\$363,328
625.000 Expenses Transferred - Cr.		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
626.000 Miscellaneous Expense		\$9,194	6-Assoc. w/power and pumping facilities	\$3,576	\$2,043	\$2,173	\$484	\$714	\$62	\$143	\$9,195
627.000 Rents - PE		\$2,571	6-Assoc. w/power and pumping facilities	\$1,000	\$571	\$608	\$135	\$200	\$17	\$40	\$2,571
630.000 Maint. Supervision & Engineering - PE		\$39,494	6-Assoc. w/power and pumping facilities	\$15,363	\$8,776	\$9,332	\$2,077	\$3,069	\$265	\$612	\$39,494
631.000 Maint. of Structures & Improvements - PE		\$12	6-Assoc. w/power and pumping facilities	\$5	\$3	\$3	\$1	\$1	\$0	\$0	\$13

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
632.000	Maint. of Power Production Equipment	\$3	6-Assoc. w/power and pumping facilities	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$3
633.000	Maint. of Pumping Equipment	\$101,201	6-Assoc. w/power and pumping facilities	\$39,367	\$22,487	\$23,914	\$5,323	\$7,863	\$678	\$1,569	\$101,201
	TOTAL PUMPING EXPENSES	\$1,031,418		\$401,222	\$229,182	\$243,724	\$54,253	\$80,141	\$6,911	\$15,988	\$1,031,421
WATER TREATMENT EXPENSES											
640.000	Operation. Supervision & Engineer. - WTE	\$37,944	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$15,098	\$8,621	\$9,171	\$2,041	\$3,013	\$0	\$0	\$37,944
641.000	Chemicals - WTE	\$240,949	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$95,874	\$54,744	\$58,237	\$12,963	\$19,131	\$0	\$0	\$240,949
642.000	Operation Labor & Expenses - WTE	\$36,927	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$14,693	\$8,390	\$8,925	\$1,987	\$2,932	\$0	\$0	\$36,927
643.000	Miscellaneous Expenses - WTE	\$480,482	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$191,184	\$109,166	\$116,132	\$25,850	\$38,150	\$0	\$0	\$480,482
644.000	Rents - WTE	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
650.000	Maint. Supervision & Engineering - WTE	\$78,905	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$31,396	\$17,927	\$19,071	\$4,245	\$6,265	\$0	\$0	\$78,904
651.000	Maint. of Structures & Improvements - WTE	\$29	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$12	\$7	\$7	\$2	\$2	\$0	\$0	\$30
652.000	Maint. of Water Treatment Equipment	\$28,921	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$11,508	\$6,571	\$6,990	\$1,556	\$2,296	\$0	\$0	\$28,921
	TOTAL WATER TREATMENT EXPENSES	\$904,157		\$359,765	\$205,426	\$218,533	\$48,644	\$71,789	\$0	\$0	\$904,157
TRANSMISSION & DIST. EXPENSES											
660.000	Operation Supervision & Engineering - TDE	\$0	11-T & D OP Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
661.000	Storage Facilities Expenses TDE	\$0	5-Associated with storage facilities.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
662.000	Transmission & Distribution Lines Expenses	\$157,371	7-Assoc. with trans. and distrib. mains	\$12,889	\$7,318	\$7,570	\$1,731	\$2,455	\$37,659	\$87,750	\$157,372
663.000	Meter Expenses - TDE	\$303,426	9-Associated with meters	\$224,292	\$56,528	\$7,373	\$12,956	\$2,276	\$0	\$0	\$303,425
664.000	Customer Installations Expenses - TDE	\$5,331	10-Factors for allocating COS to customer class.	\$4,248	\$602	\$25	\$65	\$4	\$387	\$0	\$5,331
665.000	Miscellaneous Expenses - TDE	\$179,988	11-T & D OP Basis	\$93,216	\$24,892	\$5,778	\$5,688	\$1,836	\$14,687	\$33,892	\$179,989
666.000	Rents - TDE	\$1,606	11-T & D OP Basis	\$832	\$222	\$52	\$51	\$16	\$131	\$302	\$1,606
670.000	Maint. Supervision and Engineering - TDE	\$0	12-Trans. & Dist. Maint. Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
671.000	Maint. of Structures & Improvements - TDE	\$615	12-Trans. & Dist. Maint. Expenses	\$101	\$33	\$23	\$7	\$7	\$111	\$334	\$616
672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$24	5-Associated with storage facilities.	\$6	\$3	\$2	\$1	\$1	\$3	\$7	\$23
673.000	Maint. of Transmission & Distribution Mains	\$264,459	7-Assoc. with trans. and distrib. mains	\$21,659	\$12,297	\$12,720	\$2,909	\$4,126	\$63,285	\$147,462	\$264,458
674.000	Maint. of Fire Mains - TDE	\$130	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$130	\$130
675.000	Maint. of Services - TDE	\$29,370	10-Factors for allocating COS to customer class.	\$23,402	\$3,316	\$138	\$358	\$23	\$2,132	\$0	\$29,369
676.000	Maint. of Meters - TDE	\$20,062	9-Associated with meters	\$14,830	\$3,738	\$488	\$857	\$150	\$0	\$0	\$20,063
677.000	Maint. of Hydrants - TDE	\$49,773	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$49,773	\$49,773
678.000	Maint. of Miscellaneous Plant - TDE	\$325,019	12-Trans. & Dist. Maint. Expenses	\$53,531	\$17,291	\$11,928	\$3,673	\$3,835	\$58,438	\$176,323	\$325,019
	TOTAL TRANSMISSION & DIST. EXPENSES	\$1,337,174		\$449,006	\$126,240	\$46,097	\$28,296	\$14,729	\$176,833	\$495,973	\$1,337,174
CUSTOMER ACCOUNTS EXPENSE											
901.000	Supervision - CAE	\$0	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
902.000	Meter Reading Expenses - CAE	\$227,143	14-Meter reading costs.	\$201,794	\$22,782	\$591	\$1,931	\$45	\$0	\$0	\$227,143
903.000	Customer Records & Collection Expenses	\$260,717	13-Allocation of Billing and Collecting Costs.	\$227,032	\$25,655	\$678	\$2,190	\$52	\$5,110	\$0	\$260,717

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
904.000	Uncollectible Amounts - CAE	\$17,212	13-Allocation of Billing and Collecting Costs.	\$14,988	\$1,694	\$45	\$145	\$3	\$337	\$0	\$17,212
905.000	Misc. Customer Accounts Expense - CAE	\$21,112	13-Allocation of Billing and Collecting Costs.	\$18,384	\$2,077	\$55	\$177	\$4	\$414	\$0	\$21,111
	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$526,184		\$462,198	\$52,208	\$1,369	\$4,443	\$104	\$5,861	\$0	\$526,183
CUSTOMER SERVICE EXPENSES											
907.000	Customer Service & Information Expenses	\$7	10-Factors for allocating COS to customer class.	\$6	\$1	\$0	\$0	\$0	\$1	\$0	\$8
	TOTAL CUSTOMER SERVICE EXPENSES	\$7		\$6	\$1	\$0	\$0	\$0	\$1	\$0	\$8
SALES PROMOTION EXPENSES											
910.000	Sales Promotion Expenses - SPE	\$0	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL SALES PROMOTION EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADMIN. & GENERAL EXPENSES											
920.000	Admin. & General Salaries	\$965,124	10-Factors for allocating COS to customer class.	\$769,011	\$108,962	\$4,536	\$11,775	\$772	\$70,068	\$0	\$965,124
921.000	Office Supplies & Expenses	\$314,566	15-A&G Basis	\$139,888	\$49,324	\$39,730	\$10,821	\$12,992	\$16,672	\$45,140	\$314,567
922.000	Admin. Expenses Transferred - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
923.000	Outside Services Employed	\$2,973,328	15-A&G Basis	\$1,322,239	\$466,218	\$375,531	\$102,282	\$122,798	\$157,586	\$426,673	\$2,973,327
924.000	Property Insurance	\$351,961	15-A&G Basis	\$156,517	\$55,187	\$44,453	\$12,107	\$14,536	\$18,654	\$50,506	\$351,960
925.000	Injuries & Damages	-\$1,145	16-Labor Basis	-\$642	-\$136	-\$58	-\$24	-\$19	-\$89	-\$177	-\$1,145
926.000	Employee Pensions & Benefits	\$1,115,185	16-Labor Basis	\$625,061	\$132,930	\$56,428	\$23,642	\$18,066	\$86,761	\$172,296	\$1,115,184
927.000	Franchise Requirements	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
928.000	Regulatory Commission Expenses	\$6,815	15-A&G Basis	\$3,031	\$1,069	\$861	\$234	\$281	\$361	\$978	\$6,815
929.000	Duplicate Charges - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930.100	Institutional or Goodwill Advertising Expenses	\$504	15-A&G Basis	\$224	\$79	\$64	\$17	\$21	\$27	\$72	\$504
930.200	Misc. General Expenses	\$760,166	15-A&G Basis	\$338,046	\$119,194	\$96,009	\$26,150	\$31,395	\$40,289	\$109,084	\$760,167
930.300	Research & Development Expenses - AGE	\$7,525	15-A&G Basis	\$3,346	\$1,180	\$950	\$259	\$311	\$399	\$1,080	\$7,525
931.000	Rents - AGE	\$18,366	15-A&G Basis	\$8,167	\$2,880	\$2,320	\$632	\$759	\$973	\$2,636	\$18,367
932.000	Maint. of General Plant - AGE	\$104,612	15-A&G Basis	\$46,521	\$16,403	\$13,212	\$3,599	\$4,320	\$5,544	\$15,012	\$104,611
	TOTAL ADMIN. & GENERAL EXPENSES	\$6,617,007		\$3,411,409	\$953,290	\$634,036	\$191,494	\$206,232	\$397,245	\$823,300	\$6,617,006
DEPRECIATION EXPENSE											
403.000	Depreciation Expense, Dep. Exp.	\$4,470,186	Class % from Depreciation Schedule	\$1,746,984	\$649,638	\$528,724	\$143,195	\$175,474	\$373,196	\$852,979	\$4,470,190
	TOTAL DEPRECIATION EXPENSE	\$4,470,186		\$1,746,984	\$649,638	\$528,724	\$143,195	\$175,474	\$373,196	\$852,979	\$4,470,190
AMORTIZATION EXPENSE											
0.000	Amortization - Tank Painting Tracker	\$27,580	5-Associated with storage facilities.	\$7,091	\$3,585	\$2,868	\$847	\$1,385	\$3,544	\$8,260	\$27,580
405.000	Amortization Reg Asset	\$14,955	15-A&G Basis	\$6,650	\$2,345	\$1,889	\$514	\$618	\$793	\$2,146	\$14,955
	TOTAL AMORTIZATION EXPENSE	\$42,535		\$13,741	\$5,930	\$4,757	\$1,361	\$2,003	\$4,337	\$10,406	\$42,535
OTHER OPERATING EXPENSES											
408.000	Property Taxes	\$1,037,816	19-Total COS Basis	\$426,023	\$150,172	\$119,764	\$32,691	\$39,437	\$80,535	\$189,090	\$1,037,712
408.000	Payroll Taxes	\$205,420	16-Labor Basis	\$115,138	\$24,486	\$10,394	\$4,355	\$3,328	\$15,982	\$31,737	\$205,420
408.000	Other Taxes	-\$9,842	16-Labor Basis	-\$5,516	-\$1,173	-\$498	-\$209	-\$159	-\$766	-\$1,521	-\$9,842
408.000	PSC Assessment	\$186,972	15-A&G Basis	\$83,146	\$29,317	\$23,615	\$6,432	\$7,722	\$9,910	\$26,830	\$186,972
	TOTAL OTHER OPERATING EXPENSE	\$1,420,366		\$618,791	\$202,802	\$153,275	\$43,269	\$50,328	\$105,661	\$246,136	\$1,420,262
	TOTAL OPERATING & MAINT. EXPENSE	\$16,810,282		\$7,646,652	\$2,529,513	\$1,941,997	\$539,770	\$637,422	\$1,070,045	\$2,444,782	\$16,810,181
	NET INCOME BEFORE TAXES	\$9,196,537		\$5,949,165	\$3,052,314	\$1,582,546	\$563,689	\$475,342	-\$45,663	-\$2,380,791	\$9,196,602

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Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
INCOME TAXES											
0.000	Current Income Taxes	\$1,936,957	15-A&G Basis	\$861,365	\$303,715	\$244,638	\$66,631	\$79,996	\$102,659	\$277,953	\$1,936,957
	TOTAL INCOME TAXES	\$1,936,957		\$861,365	\$303,715	\$244,638	\$66,631	\$79,996	\$102,659	\$277,953	\$1,936,957
DEFERRED INCOME TAXES											
0.000	Deferred Income Taxes - Def. Inc. Tax.	\$644,152	15-A&G Basis	\$286,454	\$101,003	\$81,356	\$22,159	\$26,603	\$34,140	\$92,436	\$644,151
0.000	Amortization of Deferred ITC	-\$563	15-A&G Basis	-\$250	-\$88	-\$71	-\$19	-\$23	-\$30	-\$81	-\$562
	TOTAL DEFERRED INCOME TAXES	\$643,589		\$286,204	\$100,915	\$81,285	\$22,140	\$26,580	\$34,110	\$92,355	\$643,589
	NET OPERATING INCOME	\$6,615,991		\$4,801,596	\$2,647,684	\$1,256,623	\$474,918	\$368,766	-\$182,432	-\$2,751,099	\$6,616,056

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Net Plant in Service

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
INTANGIBLE PLANT											
301.000	Organization	\$47,876	17-UPIS Basis	\$15,268	\$6,243	\$5,353	\$1,412	\$1,781	\$5,290	\$12,529	\$47,876
302.000	Franchises and Consents	\$30,020	17-UPIS Basis	\$9,573	\$3,915	\$3,356	\$886	\$1,117	\$3,317	\$7,856	\$30,020
303.000	Miscellaneous Intangible Plant	\$91,022	15-A&G Basis	\$40,477	\$14,272	\$11,496	\$3,131	\$3,759	\$4,824	\$13,062	\$91,021
	TOTAL INTANGIBLE PLANT	\$168,918		\$65,318	\$24,430	\$20,205	\$5,429	\$6,657	\$13,431	\$33,447	\$168,917
SOURCE OF SUPPLY PLANT											
310.000	Land and Land Rights - SSP	\$202,152	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$80,436	\$45,929	\$48,860	\$10,876	\$16,051	\$0	\$0	\$202,152
311.000	Structures and Improvements - SSP	\$4,814,105	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,915,532	\$1,093,765	\$1,163,569	\$258,999	\$382,240	\$0	\$0	\$4,814,105
312.000	Collecting & Impounding Reservoirs	\$21,106	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$8,398	\$4,795	\$5,101	\$1,136	\$1,676	\$0	\$0	\$21,106
313.000	Lake, River and Other Intakes	\$583,473	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$232,164	\$132,565	\$141,025	\$31,391	\$46,328	\$0	\$0	\$583,473
314.000	Wells and Springs	\$4,158,117	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,654,515	\$944,724	\$1,005,017	\$223,707	\$330,154	\$0	\$0	\$4,158,117
315.000	Infiltration Galleries and Tunnels	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316.000	Supply Mains	\$3,557,753	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,415,630	\$808,321	\$859,909	\$191,407	\$282,486	\$0	\$0	\$3,557,753
317.000	Other Water Source Plant	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCE OF SUPPLY PLANT	\$13,336,706		\$5,306,675	\$3,030,099	\$3,223,481	\$717,516	\$1,058,935	\$0	\$0	\$13,336,706
PUMPING PLANT											
320.000	Land and Land Rights - PP	\$121,484	6-Assoc. w/power and pumping facilities	\$47,257	\$26,994	\$28,707	\$6,390	\$9,439	\$814	\$1,883	\$121,484
321.000	Structures and Improvements - PP	\$1,663,900	6-Assoc. w/power and pumping facilities	\$647,257	\$369,719	\$393,180	\$87,521	\$129,285	\$11,148	\$25,790	\$1,663,900
322.000	Boiler Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Other Power Production Equipment	\$691,015	6-Assoc. w/power and pumping facilities	\$268,805	\$153,544	\$163,287	\$36,347	\$53,692	\$4,630	\$10,711	\$691,016
324.000	Steam Pumping Equipment	\$303,892	6-Assoc. w/power and pumping facilities	\$118,214	\$67,525	\$71,810	\$15,985	\$23,612	\$2,036	\$4,710	\$303,892
325.000	Electric Pumping Equipment	\$4,946,990	6-Assoc. w/power and pumping facilities	\$1,924,379	\$1,099,221	\$1,168,974	\$260,212	\$384,381	\$33,145	\$76,678	\$4,946,990
326.000	Diesel Pumping Equipment	\$79,684	6-Assoc. w/power and pumping facilities	\$30,997	\$17,706	\$18,829	\$4,191	\$6,191	\$534	\$1,235	\$79,683
327.000	Hydraulic Pumping Equipment	\$88,546	6-Assoc. w/power and pumping facilities	\$34,444	\$19,675	\$20,923	\$4,658	\$6,880	\$593	\$1,372	\$88,545
328.000	Other Pumping Equipment	\$1,372,392	6-Assoc. w/power and pumping facilities	\$533,860	\$304,946	\$324,296	\$72,188	\$106,635	\$9,195	\$21,272	\$1,372,392
	TOTAL PUMPING PLANT	\$9,267,903		\$3,605,213	\$2,059,330	\$2,190,006	\$487,492	\$720,115	\$62,095	\$143,651	\$9,267,902
WATER TREATMENT PLANT											
330.000	Land and Land Rights - WTP	\$359,167	6-Assoc. w/power and pumping facilities	\$139,716	\$79,807	\$84,871	\$18,892	\$27,907	\$2,406	\$5,567	\$359,166
331.000	Structures and Improvements - WTP	\$14,586,130	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$5,803,821	\$3,313,969	\$3,525,468	\$784,734	\$1,158,139	\$0	\$0	\$14,586,131
332.000	Water Treatment Equipment	\$15,685,813	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$6,241,385	\$3,563,817	\$3,791,261	\$843,897	\$1,245,454	\$0	\$0	\$15,685,814
333.000	Water Treatment - Other	\$6,322	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$2,516	\$1,436	\$1,528	\$340	\$502	\$0	\$0	\$6,322
	TOTAL WATER TREATMENT PLANT	\$30,637,432		\$12,187,438	\$6,959,029	\$7,403,128	\$1,647,863	\$2,432,002	\$2,406	\$5,567	\$30,637,433
TRANSMISSION & DIST. PLANT											
340.000	Land and Land Rights - TDP	\$201,974	7-Assoc. with trans. and distrib. mains	\$16,542	\$9,392	\$9,715	\$2,222	\$3,151	\$48,332	\$112,621	\$201,975
341.000	Structures and Improvements - TDP	\$753,216	7-Assoc. with trans. and distrib. mains	\$61,688	\$35,025	\$36,230	\$8,285	\$11,750	\$180,245	\$419,993	\$753,216
342.000	Distribution Reservoirs and Standpipes	\$6,570,665	5-Associated with storage facilities.	\$1,689,318	\$854,186	\$683,349	\$201,719	\$329,847	\$844,330	\$1,967,914	\$6,570,663

Missouri American Water Company
Case Number WR-2017-0285
District 3
Test Year Ending 12-31-2016
Net Plant in Service

Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
343.000	Transmission and Distribution Mains	\$65,062,820	7-Assoc. with trans. and distrib. mains	\$5,328,645	\$3,025,421	\$3,129,522	\$715,691	\$1,014,980	\$15,569,533	\$36,279,028	\$65,062,820
344.000	Fire Mains	\$85,567	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$85,567	\$85,567
345.000	Services	\$12,801,370	10-Factors for allocating COS to customer class.	\$10,200,132	\$1,445,275	\$60,166	\$156,177	\$10,241	\$929,379	\$0	\$12,801,370
346.000	Meters	\$9,517,797	9-Associated with meters	\$7,035,556	\$1,773,166	\$231,282	\$406,410	\$71,383	\$0	\$0	\$9,517,797
347.000	Meter Installations	\$3,204,857	9-Associated with meters	\$2,369,030	\$597,065	\$77,878	\$136,847	\$24,036	\$0	\$0	\$3,204,856
348.000	Hydrants	\$2,557,513	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$2,557,513	\$2,557,513
349.000	Other Transmission & Distribution Plant	\$6,191	4-Associated with facilities serving base and max. hr. extra capacity functions	\$28	\$14	\$4	\$3	\$0	\$1,844	\$4,297	\$6,190
TOTAL TRANSMISSION & DIST. PLANT		\$100,761,970		\$26,700,939	\$7,739,544	\$4,228,146	\$1,627,354	\$1,465,388	\$17,573,663	\$41,426,933	\$100,761,967
INCENTIVE COMPENSATION CAPITALIZATION											
0.000	Incentive Compensation Capitalization Adj.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INCENTIVE COMPENSATION CAPITALIZATION		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL PLANT											
389.000	Land and Land Rights - GP	\$371,570	15-A&G Basis	\$165,237	\$58,262	\$46,929	\$12,782	\$15,346	\$19,693	\$53,320	\$371,569
390.000	Structures and Improvements - GP	\$3,111,896	15-A&G Basis	\$1,383,860	\$487,945	\$393,032	\$107,049	\$128,521	\$164,930	\$446,557	\$3,111,894
390.100	Office Structures	\$608,233	15-A&G Basis	\$270,481	\$95,371	\$76,820	\$20,923	\$25,120	\$32,236	\$87,281	\$608,232
390.200	General Structures - HVAC	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390.300	Miscellaneous Structures	-\$33,868	15-A&G Basis	-\$15,061	-\$5,311	-\$4,278	-\$1,165	-\$1,399	-\$1,795	-\$4,860	-\$33,869
390.900	Structures & Improvements - Leasehold	\$15,186	15-A&G Basis	\$6,753	\$2,381	\$1,918	\$522	\$627	\$805	\$2,179	\$15,185
391.000	Office Furniture and Equipment	\$18,919	15-A&G Basis	\$8,413	\$2,966	\$2,389	\$651	\$781	\$1,003	\$2,715	\$18,918
391.100	Computers & Peripheral Equipment	\$500,371	15-A&G Basis	\$222,515	\$78,458	\$63,197	\$17,213	\$20,665	\$26,520	\$71,803	\$500,371
391.200	Computer Hardware & Software	\$45,463	15-A&G Basis	\$20,217	\$7,129	\$5,742	\$1,564	\$1,878	\$2,410	\$6,524	\$45,464
391.250	Computer Software	\$808,044	15-A&G Basis	\$359,337	\$126,701	\$102,056	\$27,797	\$33,372	\$42,826	\$115,954	\$808,043
391.260	Personal Computer Software	-\$3,199	15-A&G Basis	-\$1,423	-\$502	-\$404	-\$110	-\$132	-\$170	-\$459	-\$3,200
391.300	Other Office Equipment	\$34,371	15-A&G Basis	\$15,285	\$5,389	\$4,341	\$1,182	\$1,420	\$1,822	\$4,932	\$34,371
391.400	BTS Initial Investment	\$3,428,502	15-A&G Basis	\$1,524,655	\$537,589	\$433,020	\$117,940	\$141,597	\$181,711	\$491,990	\$3,428,502
392.000	Transportation Equipment	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392.100	Transportation Equipment - Light Trucks	\$3,647	15-A&G Basis	\$1,622	\$572	\$461	\$125	\$151	\$193	\$523	\$3,647
392.200	Transportation Equipment - Heavy Trucks	-\$6,757	15-A&G Basis	-\$3,005	-\$1,059	-\$853	-\$232	-\$279	-\$358	-\$970	-\$6,756
392.300	Transportation Equipment - Cars	-\$121,244	15-A&G Basis	-\$53,917	-\$19,011	-\$15,313	-\$4,171	-\$5,007	-\$6,426	-\$17,399	-\$121,244
392.400	Transportation Equipment - Other	\$102,437	15-A&G Basis	\$45,554	\$16,062	\$12,938	\$3,524	\$4,231	\$5,429	\$14,700	\$102,438
393.000	Stores Equipment	\$19,958	15-A&G Basis	\$8,875	\$3,129	\$2,521	\$687	\$824	\$1,058	\$2,864	\$19,958
394.000	Tools, Shop and Garage Equipment	\$604,980	15-A&G Basis	\$269,035	\$94,861	\$76,409	\$20,811	\$24,986	\$32,064	\$86,815	\$604,981
395.000	Laboratory Equipment	\$166,925	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$66,419	\$37,925	\$40,346	\$8,981	\$13,254	\$0	\$0	\$166,925
396.000	Power Operated Equipment	\$2,849	15-A&G Basis	\$1,267	\$447	\$360	\$98	\$118	\$151	\$409	\$2,850
397.000	Communication Equipment	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
397.100	Communication Equipment (non telephone)	\$557,384	15-A&G Basis	\$247,869	\$87,398	\$70,398	\$19,174	\$23,020	\$29,541	\$79,985	\$557,385
397.200	Telephone Equipment	-\$7,924	15-A&G Basis	-\$3,524	-\$1,242	-\$1,001	-\$273	-\$327	-\$420	-\$1,137	-\$7,924
398.000	Miscellaneous Equipment	\$248,272	15-A&G Basis	\$110,407	\$38,929	\$31,357	\$8,541	\$10,254	\$13,158	\$35,627	\$248,273
399.000	Other Tangible Equipment	\$2,469	17-UPIS Basis	\$787	\$322	\$276	\$73	\$92	\$273	\$646	\$2,469
TOTAL GENERAL PLANT		\$10,478,484		\$4,651,658	\$1,654,711	\$1,342,661	\$363,686	\$439,113	\$546,654	\$1,479,999	\$10,478,482
TOTAL NET PLANT IN SERVICE		\$164,651,413		\$52,517,241	\$21,467,143	\$18,407,627	\$4,849,340	\$6,122,210	\$18,198,249	\$43,089,597	\$164,651,407

Missouri American Water Company
Case Number WR-2017-0285
District 3
Test Year Ending 12-31-2016
Summary

Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
Plant In Service	\$209,422,778	from Plant	\$67,971,426	\$27,281,738	\$23,251,952	\$6,122,935	\$7,758,757	\$22,974,920	\$54,061,046	\$209,422,774
Less Accumulated Depreciation Reserve	\$44,771,365	from Reserve	\$15,454,185	\$5,814,591	\$4,844,325	\$1,273,598	\$1,636,547	\$4,776,672	\$10,971,446	\$44,771,364
Net Plant In Service	\$164,651,413	from Net Plant	\$52,517,241	\$21,467,143	\$18,407,627	\$4,849,340	\$6,122,210	\$18,198,249	\$43,089,597	\$164,651,407
ADD TO NET PLANT IN SERVICE										
Chemicals	\$7,525	16-Labor Basis	\$4,218	\$897	\$381	\$160	\$122	\$585	\$1,163	\$7,526
Group Ins	\$64,499	15-A&G Basis	\$28,683	\$10,113	\$8,146	\$2,219	\$2,664	\$3,418	\$9,256	\$64,499
Insurance Other	\$131,624	15-A&G Basis	\$58,533	\$20,639	\$16,624	\$4,528	\$5,436	\$6,976	\$18,888	\$131,624
Labor/Base Payroll	\$247,420	16-Labor Basis	\$138,679	\$29,492	\$12,519	\$5,245	\$4,008	\$19,249	\$38,226	\$247,418
Pension and OPEB 401K	\$37,196	16-Labor Basis	\$20,848	\$4,434	\$1,882	\$789	\$603	\$2,894	\$5,747	\$37,197
Power	\$7,384	16-Labor Basis	\$4,139	\$880	\$374	\$157	\$120	\$574	\$1,141	\$7,385
Purchased Water	\$108,404	1-Varies with water used	\$39,394	\$24,998	\$29,909	\$5,908	\$8,195	\$0	\$0	\$108,404
Rents	\$457	1-Varies with water used	\$166	\$105	\$126	\$25	\$35	\$0	\$0	\$457
Serv. Co	\$585	15-A&G Basis	\$260	\$92	\$74	\$20	\$24	\$31	\$84	\$585
PSC Assessment	-\$80,995	15-A&G Basis	-\$36,018	-\$12,700	-\$10,230	-\$2,786	-\$3,345	-\$4,293	-\$11,623	-\$80,995
Waste Disposal	\$15,002	15-A&G Basis	\$6,671	\$2,352	\$1,895	\$516	\$620	\$795	\$2,153	\$15,002
Cash Vouchers	-\$376	1-Varies with water used	-\$137	-\$87	-\$104	-\$20	-\$28	\$0	\$0	-\$376
Payroll Tax	-\$57,967	15-A&G Basis	-\$25,778	-\$9,089	-\$7,321	-\$1,994	-\$2,394	-\$3,072	-\$8,318	-\$57,966
Property Tax	\$18,903	17-UPIS Basis	\$6,028	\$2,465	\$2,113	\$558	\$703	\$2,089	\$4,947	\$18,903
Contributions in Aid of Construction Amortization	-\$348,857	17-UPIS Basis	-\$111,250	-\$45,491	-\$39,002	-\$10,291	-\$12,977	-\$38,549	-\$91,296	-\$348,856
Materials & Supplies	\$7,273,407	19-Total COS Basis	\$2,985,734	\$1,052,462	\$839,351	\$229,112	\$276,389	\$564,416	\$1,325,215	\$7,272,679
Prepayments	\$494,517	15-A&G Basis	\$219,912	\$77,540	\$62,457	\$17,011	\$20,424	\$26,209	\$70,963	\$494,516
Prepaid Pension Asset	\$220,045	15-A&G Basis	\$97,854	\$34,503	\$27,792	\$7,570	\$9,088	\$11,662	\$31,576	\$220,045
Tank Painting Tracker	\$977,014	15-A&G Basis	\$434,478	\$153,196	\$123,397	\$33,609	\$40,351	\$51,782	\$140,202	\$977,015
TOTAL ADD TO NET PLANT IN SERVICE	\$110,322	5-Associated with storage facilities.	\$28,364	\$14,342	\$11,473	\$3,387	\$5,538	\$14,176	\$33,041	\$110,321
	\$9,226,109		\$3,900,778	\$1,361,143	\$1,081,856	\$295,723	\$355,576	\$658,942	\$1,571,365	\$9,225,383
SUBTRACT FROM NET PLANT										
Federal Tax Offset	\$142,237	17-UPIS Basis	\$45,359	\$18,548	\$15,902	\$4,196	\$5,291	\$15,717	\$37,223	\$142,236
State Tax Offset	\$23,148	17-UPIS Basis	\$7,382	\$3,018	\$2,588	\$683	\$861	\$2,558	\$6,058	\$23,148
City Tax Offset	\$2,789	17-UPIS Basis	\$889	\$364	\$312	\$82	\$104	\$308	\$730	\$2,789
Interest Expense Offset	\$334,707	17-UPIS Basis	\$106,738	\$43,646	\$37,420	\$9,874	\$12,451	\$36,985	\$87,593	\$334,707
Contributions in Aid of Construction	\$41,919,195	19-Total COS Basis	\$17,207,830	\$6,065,708	\$4,837,475	\$1,320,455	\$1,592,929	\$3,252,930	\$7,637,677	\$41,915,004
Customer Advances	\$2,808,154	17-UPIS Basis	\$895,520	\$366,183	\$313,952	\$82,841	\$104,463	\$310,301	\$734,894	\$2,808,154
Customer Deposits	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accumulated Deferred Income Taxes	\$30,042,222	17-UPIS Basis	\$9,580,465	\$3,917,506	\$3,358,720	\$886,246	\$1,117,571	\$3,319,666	\$7,862,049	\$30,042,223
OPEB Tracker	\$537,218	16-Labor Basis	\$301,111	\$64,036	\$27,183	\$11,389	\$8,703	\$41,796	\$83,000	\$537,218
Pension Tracker	\$382,867	16-Labor Basis	\$214,597	\$45,638	\$19,373	\$8,117	\$6,202	\$29,787	\$59,153	\$382,867
TOTAL SUBTRACT FROM NET PLANT	\$76,192,537		\$28,359,891	\$10,524,647	\$8,612,925	\$2,323,883	\$2,848,575	\$7,010,048	\$16,508,377	\$76,188,346
TOTAL RATE BASE	\$97,684,985		\$28,058,128	\$12,303,639	\$10,876,558	\$2,821,180	\$3,629,211	\$11,847,143	\$28,152,585	\$97,688,444
TOTAL RETURN ON RATE BASE	\$6,696,306	Rate of Return used is 0.06855	\$1,923,385	\$843,414	\$745,588	\$193,392	\$248,782	\$812,122	\$1,929,860	\$6,696,543
TOTAL OPERATING & MAINT. EXPENSE	\$16,810,282	from Income Statement	\$7,646,652	\$2,529,513	\$1,941,997	\$539,770	\$637,422	\$1,070,045	\$2,444,782	\$16,810,181
TOTAL INCOME TAXES	\$1,936,957	from Income Statement	\$861,365	\$303,715	\$244,638	\$66,631	\$79,996	\$102,659	\$277,953	\$1,936,957
TOTAL DEFERRED INCOME TAXES	\$643,589	from Income Statement	\$286,204	\$100,915	\$81,285	\$22,140	\$26,580	\$34,110	\$92,355	\$643,589
ADDITIONAL CURRENT TAX REQUIRED	\$48,919	18-Rate Base Basis	\$14,045	\$6,159	\$5,445	\$1,414	\$1,820	\$5,934	\$14,098	\$48,915

Missouri American Water Company
Case Number WR-2017-0285
District 3
Test Year Ending 12-31-2016
Summary

Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
TOTAL EXPENSES	\$19,439,747		\$8,808,266	\$2,940,302	\$2,273,365	\$629,955	\$745,818	\$1,212,748	\$2,829,188	\$19,439,642
CLASS COST OF SERVICE	\$26,136,053		\$10,731,651	\$3,783,716	\$3,018,953	\$823,347	\$994,600	\$2,024,870	\$4,759,048	\$26,136,185
OTHER WATER REVENUES - OPER. REV. DESCRIPTION	\$351,215		\$144,174	\$50,821	\$40,530	\$11,063	\$13,346	\$27,254	\$63,991	\$351,179
REVENUE CONTRIBUTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER WATER REVENUES - OPER. REV.	\$351,215		\$144,174	\$50,821	\$40,530	\$11,063	\$13,346	\$27,254	\$63,991	\$351,179
TOTAL COST OF SERVICE RELATED TO SALES OF WATER	\$25,784,838		\$10,587,477	\$3,732,895	\$2,978,423	\$812,284	\$981,254	\$1,997,616	\$4,695,057	\$25,785,006
REALLOCATION OF PUBLIC FIRE	\$4,695,057	20-Total COS Basis w/o Fire	\$2,744,261	\$967,651	\$772,337	\$210,808	\$0	\$0	-\$4,695,057	\$0
TOTAL AFTER REALLOCATION OF PUBLIC FIRE	\$25,784,838		\$13,331,738	\$4,700,546	\$3,750,760	\$1,023,092	\$981,254	\$1,997,616	\$0	\$25,785,006
REQUIRED MARGIN REVENUES	\$25,784,838		\$13,331,738	\$4,700,546	\$3,750,760	\$1,023,092	\$981,254	\$1,997,616	\$0	\$25,785,006
CURRENT MARGIN REVENUES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ZERO REVENUE INCREASE PLUG	-\$25,784,838		-\$13,331,738	-\$4,700,546	-\$3,750,760	-\$1,023,092	-\$981,254	-\$1,997,616	\$0	-\$25,785,006
COS MARGIN REVENUES @ 0%	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUE ABOVE (BELOW) COS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% CHANGE NEEDED TO BRING CLASS REVENUE TO COST-OF-SERVICE	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

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Line # A	Description B	Total C	Residential D	Commercial E	Industrial F	Public Authorities G	Sales for Resale H	Fire Protection - Private I	Fire Protection - Public J
Varies with water used		Factor 1							
Factors are based on the pro forma test year average daily consumption for each customer classification.									
1	Factor 1 - Total Gallons	47,100,160.52	29,473,057.44	9,016,182.89	3,879,675.26	667,972.92	4,063,272.01	0.00	0.00
2	Factor 1 - Adjustment Gallons (+/-)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Factor 1 - Adjusted Gallons	47,100,161	29,473,057	9,016,183	3,879,675	667,973	4,063,272	0.00	0.00
4	Factor 1 - Average Daily Consumption	129,041.76	80,748.10	24,701.87	10,629.25	1,830.06	11,132.25	0.01	0.22
5	Factor 1 - Average Daily Consumption - Allocation Factor	1.00	0.6257	0.1914	0.0824	0.0142	0.0863	0.0000	0.0000
Assoc. with facilities serving base and max. day extra capacity functions.		Factor 2							
Factors are based on the weighting of the factors for average daily consumption (Factor 1) and the factors derived from maximum day extra capacity demand for each customer classification, as follows:									
6	Factor 2 - Weighted Factor %	0.6098							
7	Factor 2 - Average Daily Consumption, Weighted Factor	0.6098	0.3816	0.1167	0.0502	0.0087	0.0526	0.0000	0.0000
8	Factor 2 - Maximum Day Extra Capacity., Allocation Factor	0.0000							
9	Factor 2 - Maximum Day Extra Capacity., Weighted Factor %	0.3902							
10	Factor 2 - Maximum Day Extra Capacity., Weighted Factor	0.3902	0.2717	0.0623	0.0179	0.0046	0.0337	0.0000	0.0000
11	Factor 2 - Maximum Day Extra Capacity., Allocation Factor	1.0000	0.6533	0.1790	0.0681	0.0133	0.0863	0.0000	0.0000
Max. Day Class Allocation and Max Day to Avg. Day		Factor 2b							
Maximum Day Class Allocation and Max Day to Average Day									
12	Factor 2b - Average Daily Consumption	129,041.76	80,748.10	24,701.87	10,629.25	1,830.06	11,132.25	0.01	0.22
13	Factor 2b - Max. Day Extra Capacity, Factor		1.00	0.75	0.50	0.75	0.90	0.00	0.00
14	Factor 2b - Max. Day Extra Capacity, Daily Rate of Flow	115980.70	80748.10	18526.40	5314.62	1372.55	10019.03	0.00	0.00
15	Factor 2b - Max. Day Extra Capacity, Allocation Factor	1.0000	0.6963	0.1597	0.0458	0.0118	0.0864	0	0
Assoc. with facilities serving base, max day extra capacity and fire protection functions.		Factor 3							
Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.									
16	Factor 3 - Average Daily Consumption, Allocation Factor	1.0000	0.6257	0.1914	0.0824	0.0142	0.0863	0.0000	0.0000
17	Factor 3 - Average Daily Consumption, Weighted Factor %	0.5835							
18	Factor 3 - Average Daily Consumption, Weighted Factor	0.5835	0.3650	0.1117	0.0481	0.0083	0.0504	0.0000	0.0000
19	Factor 3 - Maximum Day Extra Capacity., Allocation Factor	1.0000	0.6963	0.1597	0.0458	0.0118	0.0864	0.0000	0.0000
20	Factor 3 - Maximum Day Extra Capacity., Weighted Factor %	0.3734							
21	Factor 3 - Maximum Day Extra Capacity., Weighted Factor	0.3734	0.2600	0.0596	0.0171	0.0044	0.0323	0.0000	0.0000
22	Factor 3 - Fire Protection, Allocation Factor	0.0431							
23	Factor 3 - Fire Protection, Weighted Factor %							0.0388	0.9612
24	Factor 3 - Fire Protection, Weighted Factor							0.0017	0.0414
25	Factor 3 - Fire Protection, Factor							0.0017	0.0414
26	Factor 3 - Allocation Factor	1.0000	0.6250	0.1713	0.0652	0.0127	0.0827	0.0017	0.0414
Associated with facilities serving base and max. hr. extra capacity functions.		Factor 4A							
Comment									
27	Factor 4A - Average Hourly Consumption, Thousand Gallons	4552.4811	3364.5043	1029.2446	82.4702	76.2526	0.0000	0.0004	0.0090
28	Factor 4A - Factor (ratio of max. hr to average hr minus 1.0)		3.5000	2.5000	1.2000	2.5000	3.2000	0.0000	0.0000

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Line # A	Description B	Total C	Residential D	Commercial E	Industrial F	Public Authorities G	Sales for Resale H	Fire Protection - Private I	Fire Protection - Public J
29	Factor 4A - Max. Hr Extra Capacity 1,000 per Hour	14638.4723	11775.7651	2573.1115	98.9642	190.6315	0.0000	0.0000	0.0000
30	Factor 4A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.8044	0.1758	0.0068	0.0130	0.0000	0.0000	0.0000
Associated with facilities serving base and max. hr. extra capacity functions Factor 4									
Comment									
31	Factor 4 - Average Hourly Consumption, Thousand Gallons	5376.7400	3364.5043	1029.2446	442.8853	76.2526	463.8438	0.0004	0.0090
32	Factor 4 - Adjusted Hourly Gallons (+/-)	-824.2589	0.0000	0.0000	-360.4151	0.0000	-463.8438	0.0000	0.0000
33	Factor 4 - Hourly Adjusted Gallons	4,552.4811	3,364.5043	1,029.2446	82.4702	76.2526	0.0000	0.0004	0.0090
34	Factor 4 - Average Hourly Consumption, Allocation Factor	1.0000	0.7391	0.2261	0.0181	0.0167	0.0000	0.0000	0.0000
35	Factor 4 - Average Hourly Consumption, Weighted Factor %	0.2947							
36	Factor 4 - Average Hourly Consumption, Weighted Factor	0.2947	0.2179	0.0666	0.0053	0.0049	0.0000	0.0000	0.0000
37	Factor 4 - Maximum Hour Extra Capacity, Allocation Factor	1.0000	0.8044	0.1758	0.0068	0.0130	0.0000	0.0000	0.0000
38	Factor 4 - Maximum Hour Extra Capacity, Weighted Factor %	0.6530							
39	Factor 4 - Maximum Hour Extra Capacity, Weighted Factor	0.6530	0.5253	0.1148	0.0044	0.0085	0.0000	0.0000	0.0000
40	Factor 4 - Fire Protection, Allocation Factor	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0388	0.9612
41	Factor 4 - Fire Protection, Weighted Factor %	0.0523							
42	Factor 4 - Fire Protection, Weighted Factor	0.0523	0.0000	0.0000	0.0000	0.0000	0.0000	0.0020	0.0503
43	Factor 4 - Allocation Factor	1.0000	0.7432	0.1814	0.0097	0.0134	0.0000	0.0020	0.0503
Allocation of costs associated with storage facilities. Factor 5A									
Comment									
44	Factor 5A - Average Hourly Consumption, Thousand Gallons	5376.7400	3364.5043	1029.2446	442.8853	76.2526	463.8438	0.0004	0.0090
45	Factor 5A - Factor (ratio of max. hr to average hr minus 1.0)		3.5000	2.5000	1.2000	2.5000	3.2000	0.0000	0.0000
46	Factor 5A - Max. Hr Extra Capacity 1,000 per Hour	16555.2707	11775.7651	2573.1115	531.4624	190.6315	1484.3002	0.0000	0.0000
47	Factor 5A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.7113	0.1554	0.0321	0.0115	0.0897	0.0000	0.0000
Associated with storage facilities. Factor 5									
Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand, and the fire protection demand for each customer classification.									
Description									
48	Factor 5 - Average Hourly Consumption, Thousand Gallons	5376.7400	3,364.5043	1,029.2446	442.8853	76.2526	463.8438	0.0004	0.0090
49	Factor 5 - Average Hourly Consumption, Allocation Factor	1.0000	0.6257	0.1914	0.0824	0.0142	0.0863	0.0000	0.0000
50	Factor 5 - Average Hourly Consumption, Weighted Factor	0.2816							
51	Factor 5 - Maximum Hour Extra Capacity, Allocation Factor	0.2816	0.1762	0.0539	0.0232	0.0040	0.0243	0.0000	0.0000
52	Factor 5 - Maximum Hour Extra Capacity, Weighted Factor	1.0000	0.7113	0.1554	0.0321	0.0115	0.0897	0.0000	0.0000
53	Factor 5 - Maximum Day Extra Capacity, Allocation Factor	0.6239							
54	Factor 5 - Maximum Day Extra Capacity, Weighted Factor	0.6239	0.4438	0.0970	0.0200	0.0072	0.0559	0.0000	0.0000
55	Factor 5 - Fire Protection, Allocation Factor	1.0000						0.0388	0.9612
56	Factor 5 - Fire Protection, Weighted Factor	0.0945						0.0037	0.0908
57	Factor 5 - Allocation Factor	1.0000	0.6200	0.1509	0.0432	0.0112	0.0802	0.0037	0.0908
Assoc. w/power and pumping facilities Factor 6									
Factors are based on the weighting of the maximum daily consumption, Factor 2, the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 4, for each customer classification, as follows:									
Description									

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Line # A	Description B	Total C	Residential D	Commercial E	Industrial F	Public Authorities G	Sales for Resale H	Fire Protection - Private I	Fire Protection - Public J
58	Factor 6 - Maximum Daily Consumption, Allocation Factor 2		0.6533	0.1790	0.0681	0.0133	0.0863	0.0000	0.0000
59	Factor 6 - Maximum Daily Consumption, Allocation Factor 2 %	0.7128							
60	Factor 6 - Maximum Daily Consumption, Weighted Factor 2	0.7128	0.4657	0.1276	0.0485	0.0095	0.0615	0.0000	0.0000
61	Factor 6 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.6250	0.1713	0.0652	0.0127	0.0827	0.0017	0.0414
62	Factor 6 - Maximum Daily Consumption, Allocation Factor 3 %	0.2816							
63	Factor 6 - Maximum Daily Consumption, Weighted Factor 3	0.2816	0.1759	0.0482	0.0184	0.0036	0.0233	0.0005	0.0117
64	Factor 6 - Maximum Hourly Consumption, Allocation Factor 4	1.0000	0.7432	0.1814	0.0097	0.0134	0.0000	0.0020	0.0503
65	Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 %	0.0056							
66	Factor 6 - Maximum Hourly Consumption, Weighted Factor 4	0.0056	0.0041	0.0010	0.0001	0.0001	0.0000	0.0000	0.0003
67	Factor 6 - Allocation Factor	1.0000	0.6457	0.1768	0.0670	0.0132	0.0848	0.0005	0.0120
Assoc. with trans. and distrib. mains Factor 7									
Factors are based on the weighting of the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 5, for each customer classification, as follows:									
Description									
68	Factor 7 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.6250	0.1713	0.0652	0.0127	0.0827	0.0017	0.0414
69	Factor 7 - Maximum Daily Consumption, Allocation Factor 3 %	0.1966							
70	Factor 7 - Maximum Daily Consumption, Weighted Factor 3	0.1966	0.1229	0.0337	0.0128	0.0025	0.0163	0.0003	0.0081
71	Factor 7 - Maximum Hourly Consumption, Allocation Factor 4	1.0000	0.7432	0.1814	0.0097	0.0134	0.0000	0.0020	0.0503
72	Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 %	0.8034							
73	Factor 7 - Maximum Hourly Consumption, Weighted Factor 4	0.8034	0.5971	0.1457	0.0078	0.0108	0.0000	0.0016	0.0404
74	Factor 7 - Allocation Factor	1.0000	0.7200	0.1794	0.0206	0.0133	0.0163	0.0019	0.0485
Associated with meters Factor 9									
Factors are based on the relative cost of meters by size and customer classification.									
Description									
75	Factor 9 - 5/8 Dollar Equivalents	482,763.40	383,198.60	82,433.90	7,013.00	8,627.30	1,490.60	0.00	0.00
76	Factor 9 - Allocation Factor	1.0000	0.7937	0.1708	0.0145	0.0179	0.0031	0.0000	0.0000
Factors for allocating COS to customer class. Factor 10									
Factors are based on the relative cost of services by size and customer classification, as developed on the following page and summarized below.									
Description									
77	Factor 10 - Factors for allocating COS to customer class.	394,009.90	362,398.53	25,525.53	664.26	2,161.04	118.84	3,141.70	0.00
78	Factor 10 - Allocation Factor	1.0000	0.9197	0.0648	0.0017	0.0055	0.0003	0.0080	0.0000
T & D OP Basis Factor 11									
Comment									
Description									
79	Factor 11 - T & D OP Basis	\$3,107,012.00	\$2,412,035.00	\$482,138.00	\$48,107.00	\$40,081.00	\$31,201.00	\$8,145.00	\$85,305.00
80	Factor 11 - Allocation Factor	1.0000	0.7763	0.1552	0.0155	0.0129	0.0100	0.0026	0.0275
Trans. & Dist. Maint. Expenses Factor 12									

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Line # A	Description B	Total C	Residential D	Commercial E	Industrial F	Public Authorities G	Sales for Resale H	Fire Protection - Private I	Fire Protection - Public J
Factors are based on transmission and distribution maintenance expenses other than those being allocated, as follows:									
Description									
81	Factor 12 - Trans. & Dist. Maint. Expenses	\$3,720,876.00	\$2,486,983.00	\$531,504.00	\$57,173.00	\$40,736.00	\$43,148.00	\$8,989.00	\$552,343.00
82	Factor 12 - Allocation Factor	1.0000	0.6685	0.1428	0.0154	0.0109	0.0116	0.0024	0.1484
Allocation of Billing and Collecting Costs. Factor 13									
Factors are based on the total number of customers.									
Description									
83	Factor 13 - Total Customers	379,971.00	359,198.00	18,505.00	192.00	1,285.00	27.00	764.00	0.00
84	Factor 13 - Allocation Factor	1.0000	0.9453	0.0487	0.0005	0.0034	0.0001	0.0020	0.0000
Meter reading costs. Factor 14									
Factors are based on the number of metered customers.									
Description									
85	Factor 14 - Total Metered Customers	379,207.00	359,198.00	18,505.00	192.00	1,285.00	27.00	0.00	0.00
86	Factor 14 - Allocation Factor	1.0000	0.9472	0.0488	0.0005	0.0034	0.0001	0.0000	0.0000
A&G Basis Factor 15									
Factors are based on the allocation of direct labor expense.									
Description									
87	Factor 15 - A&G Basis	\$34,530,731.00	\$25,580,218.00	\$4,783,169.00	\$1,142,589.00	\$363,949.00	\$1,329,856.00	\$44,749.00	\$1,286,201.00
88	Factor 15 - Allocation Factor	1.0000	0.7409	0.1385	0.0331	0.0105	0.0385	0.0013	0.0372
Labor Basis Factor 16									
Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal.									
	From IS, >=600 and < 602		-\$413,241.00	-\$113,225.00	-\$43,076.00	-\$8,413.00	-\$54,588.00	\$0.00	\$0.00
	From IS, >=610 and < 612		\$232.00	\$64.00	\$24.00	\$5.00	\$31.00	\$0.00	\$0.00
	From IS, >=613 and < 618		\$268,481.00	\$73,563.00	\$27,986.00	\$5,465.00	\$35,466.00	\$0.00	\$0.00
	From IS, >=620 and < 621		\$19,960.00	\$5,465.00	\$2,071.00	\$408.00	\$2,621.00	\$15.00	\$371.00
	From IS, >=622 and < 623		\$190.00	\$52.00	\$20.00	\$4.00	\$25.00	\$0.00	\$4.00
	From IS, >=624 and < 626		\$498,733.00	\$136,559.00	\$51,750.00	\$10,196.00	\$65,499.00	\$386.00	\$9,269.00
	From IS, >=630 and < 634		\$367,789.00	\$100,705.00	\$38,164.00	\$7,520.00	\$48,301.00	\$285.00	\$6,835.00
	From IS, >=640 and < 641		\$97,603.00	\$26,743.00	\$10,174.00	\$1,987.00	\$12,893.00	\$0.00	\$0.00
	From IS, >=642 and < 643		\$2,634,663.00	\$721,881.00	\$274,637.00	\$53,637.00	\$348,035.00	\$0.00	\$0.00
	From IS, >=650 and < 653		\$1,576,455.00	\$431,938.00	\$164,330.00	\$32,093.00	\$208,248.00	\$0.00	\$0.00
	From IS, >=660 and < 666		\$4,411,040.00	\$881,785.00	\$88,020.00	\$73,299.00	\$56,951.00	\$14,840.00	\$156,119.00
	From IS, >=670 and < 679		\$5,013,074.00	\$1,071,108.00	\$115,365.00	\$81,925.00	\$86,982.00	\$18,057.00	\$1,113,109.00
	From IS, >=901 and < 904		\$4,678,863.00	\$241,050.00	\$2,473.00	\$16,815.00	\$495.00	\$5,857.00	\$0.00
	From IS, >=905 and < 906		\$61,193.00	\$3,153.00	\$32.00	\$220.00	\$6.00	\$129.00	\$0.00
	From IS, >=920 and < 921		\$5,203,386.00	\$366,619.00	\$9,618.00	\$31,117.00	\$1,697.00	\$45,262.00	\$0.00
	From IS, >=932 and < 933		\$1,078,411.00	\$201,593.00	\$48,178.00	\$15,283.00	\$56,038.00	\$1,892.00	\$54,146.00
Description									

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Line # A	Description B	Total C	Residential D	Commercial E	Industrial F	Public Authorities G	Sales for Resale H	Fire Protection - Private I	Fire Protection - Public J
89	Factor 16 - Labor Basis	\$33,052,488.00	\$25,496,832.00	\$4,149,053.00	\$789,766.00	\$321,561.00	\$868,700.00	\$86,723.00	\$1,339,853.00
90	Factor 16 - Allocation Factor	1.0000	0.7715	0.1255	0.0239	0.0097	0.0263	0.0026	0.0405
UPIS Basis		Factor 17							
Comment									
Description									
91	Factor 17 - UPIS Basis	#####	\$950,749,254.00	\$231,854,731.00	\$36,077,800.00	\$17,738,383.00	\$34,904,122.00	\$2,065,118.00	\$105,396,562.00
92	Factor 17 - Allocation Factor	1.0000	0.6895	0.1682	0.0262	0.0129	0.0253	0.0015	0.0764
Rate Base Basis		Factor 18							
Factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below.									
Description									
93	Factor 18 - Rate Base Basis	\$917,861,449.00	\$628,213,551.00	\$157,102,082.00	\$23,322,730.00	\$12,002,458.00	\$21,944,756.00	\$1,364,855.00	\$73,873,087.00
94	Factor 18 - Allocation Factor	1.0000	0.6844	0.1712	0.0254	0.0131	0.0239	0.0015	0.0805
Total COS Basis		Factor 19							
The factors are based on the allocation of the total cost of service, excluding those items being allocated.									
(>=600 and <679) or (>=900 and <933) or =403.000 or =403.900 or =408.000 + Summary->Total Return on Rate Base + IS->Total Income Taxes+IS->Total Deferred Income Taxes = 928 or (= 408 and (Description contains "Gross Rec" or "Assess"))			\$165,901,222.58	\$34,939,677.03	\$7,165,131.24	\$2,668,242.00	\$7,897,017.24	\$352,821.99	\$12,187,550.88
		-	\$1,254,067.00	\$234,429.00	\$56,026.00	\$17,773.00	\$65,166.00	\$2,200.00	\$62,965.00
Description									
95	Factor 19 - Total COS Basis	229,419,519.96	164,647,155.58	34,705,248.03	7,109,105.24	2,650,469.00	7,831,851.24	350,621.99	12,124,585.88
96	Factor 19 - Allocation Factor	1.0001	0.7176	0.1513	0.0310	0.0116	0.0341	0.0015	0.0528
Total COS Basis w/o Fire		Factor 20							
The factors are based on COS basis without Fire.									
Description									
97	Factor 20 - Total COS Basis w/o Fire	\$210,769,401.85	\$165,972,505.58	\$34,957,026.03	\$7,170,098.24	\$2,669,530.00	\$0.00	\$0.00	\$0.00
98	Factor 20 - Allocation Factor	1.0000	0.7874	0.1659	0.0340	0.0127	0.0000	0.0000	0.0000

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Line # A	Description B	Total C	Base D	Max Day E	Max Hour F	Meters G	Services H	Billing and Collecting I	Fire Service J
T & D OP Basis		Factor 11							
Comment									
Description									
1	Factor 11 - T & D OP Basis	\$3,107,009.00	\$617,908.00	\$129,031.00	\$922,468.00	\$748,304.00	\$595,601.00	\$0.00	\$93,697.00
2	Factor 11 - Allocation Factor	1.0000	0.1989	0.0415	0.2969	0.2408	0.1917	0.0000	0.0302
Trans. & Dist. Maint. Expenses		Factor 12							
Comment									
Description									
3	Factor 12 - Trans. & Dist. Maint. Expenses	\$3,720,878.00	\$914,343.00	\$190,980.00	\$1,364,846.00	\$187,344.00	\$501,665.00	\$0.00	\$561,700.00
4	Factor 12 - Allocation Factor	1.0000	0.2457	0.0513	0.3668	0.0503	0.1348	0.0000	0.1510
Allocation of Billing and Collecting Costs.		Factor 13							
Comment									
Description									
5	Factor 13 - Allocation of Billing and Collecting Costs.	379,971.00	0.00	0.00	0.00	0.00	0.00	379,207.00	764.00
6	Factor 13 - Allocation Factor	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9980	0.0020
A&G Basis		Factor 15							
Comment									
Description									
7	Factor 15 - A&G Basis	\$34,530,727.00	\$11,404,892.00	\$5,941,907.00	\$4,445,801.00	\$1,748,356.00	\$2,102,162.00	\$7,572,240.00	\$1,315,369.00
8	Factor 15 - Allocation Factor	1.0000	0.3303	0.1721	0.1287	0.0506	0.0609	0.2193	0.0381
Labor Basis		Factor 16							
Comment									
From IS, >=600 and < 602									
			-\$385,725.00	-\$246,819.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=610 and < 612									
			\$216.00	\$139.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=613 and < 618									
			\$250,605.00	\$160,358.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=620 and < 621									
			\$19,772.00	\$11,017.00	\$113.00	\$0.00	\$0.00	\$0.00	\$9.00
From IS, >=622 and < 623									
			\$189.00	\$105.00	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=624 and < 626									
			\$494,050.00	\$275,290.00	\$2,824.00	\$0.00	\$0.00	\$0.00	\$226.00
From IS, >=630 and < 634									
			\$364,336.00	\$203,012.00	\$2,083.00	\$0.00	\$0.00	\$0.00	\$166.00
From IS, >=640 and < 641									
			\$91,104.00	\$58,296.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=642 and < 643									
			\$2,459,234.00	\$1,573,619.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=650 and < 653									
			\$1,471,487.00	\$941,578.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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Line # A	Description B	Total C	Base D	Max Day E	Max Hour F	Meters G	Services H	Billing and Collecting I	Fire Service J
	From IS, >=660 and < 666		\$1,130,020.00	\$235,970.00	\$1,686,995.00	\$1,368,487.00	\$1,089,226.00	\$0.00	\$171,351.00
	From IS, >=670 and < 679		\$1,842,905.00	\$384,930.00	\$2,750,918.00	\$377,602.00	\$1,011,132.00	\$0.00	\$1,132,135.00
	From IS, >=901 and < 904		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,939,665.00	\$5,888.00
	From IS, >=905 and < 906		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$64,604.00	\$130.00
	From IS, >=920 and < 921		\$0.00	\$0.00	\$0.00	\$0.00	\$5,612,437.00	\$0.00	\$45,262.00
	From IS, >=932 and < 933		\$480,766.00	\$250,499.00	\$187,328.00	\$73,650.00	\$88,643.00	\$319,200.00	\$55,456.00
	Description								
9	Factor 16 - Labor Basis	\$33,052,484.00	\$8,218,959.00	\$3,847,994.00	\$4,630,262.00	\$1,819,739.00	\$7,801,438.00	\$5,323,469.00	\$1,410,623.00
10	Factor 16 - Allocation Factor	1.0000	0.2486	0.1164	0.1401	0.0551	0.2360	0.1611	0.0427
UPIS Basis		Factor 17							
	Comment								
	Description								
11	Factor 17 - UPIS Basis	#####	\$472,106,787.00	\$150,575,703.00	\$515,234,773.00	\$102,039,915.00	\$16,704,280.00	\$15,168,946.00	\$106,955,570.00
12	Factor 17 - Allocation Factor	1.0000	0.3424	0.1092	0.3737	0.0740	0.0121	0.0110	0.0776
Rate Base Basis		Factor 18							
	Comment								
	Description								
13	Factor 18 - Rate Base Basis	\$917,842,493.00	\$315,748,547.00	\$93,523,675.00	\$367,108,695.00	\$69,834,613.00	\$1,001,860.00	-\$4,300,789.00	\$74,925,892.00
14	Factor 18 - Allocation Factor	1.0000	0.3440	0.1019	0.4000	0.0761	0.0011	-0.0047	0.0816
Total COS Basis		Factor 19							
	Comment								
	(>=600 and <679) or (>=900 and <933) or =403.000 or =403.900 or =408.000 + Summary->Total Return on Rate Base + IS->Net Operating Income +IS->Total Deferred Income Taxes = 928 or (= 408 and (Description contains "Gross Rec" or "Assess"))		\$78,513,266.70	\$34,717,106.85	\$51,292,456.18	\$14,097,070.60	\$15,354,689.17	\$24,732,686.43	\$12,404,622.07
			\$559,074.00	\$291,301.00	\$217,841.00	\$85,647.00	\$103,081.00	\$371,192.00	\$64,489.00
	Description								
15	Factor 19 - Total COS Basis	\$229,419,272.99	\$77,954,192.70	\$34,425,805.85	\$51,074,615.18	\$14,011,423.60	\$15,251,608.17	\$24,361,494.43	\$12,340,133.07
16	Factor 19 - Allocation Factor	1.0000	0.3397	0.1501	0.2226	0.0611	0.0665	0.1062	0.0538
Total COS Basis w/o Fire		Factor 20							
	Comment								
	Description								
17	Factor 20 - Total COS Basis w/o Fire	\$164,626,936.72	\$78,545,642.70	\$34,717,106.85	\$51,364,187.18	\$0.00	\$0.00	\$0.00	\$0.00
18	Factor 20 - Allocation Factor	1.0000	0.4771	0.2109	0.3120	0.0000	0.0000	0.0000	0.0000

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Line # A	Description B	Total C	Base D	Max Day E	Max Hour F	Meters G	Services H	Billing and Collecting I	Fire Protection - Private J	Fire Protection - Public K
Allocation of cost which vary with water consumed		Factor 6								
Factors are based on the pro forma test year average daily consumption for each customer classification.										
1	Factor 6 - Factor 2	1.0000	0.6098	0.3902					0.0000	0.0000
2	Factor 6 - Factor 2 %	0.7128								
3	Factor 6 - Factor 2 Weighted	1.0000	0.7219	0.2781					0.0000	0.0000
4	Factor 6 - Factor 3	1.0000	0.5835	0.3734					0.0017	0.0414
5	Factor 6 - Factor 3 %	0.2816								
6	Factor 6 - Factor 3 Weighted	0.2816	0.2033	0.0783	0.0000				0.0000	0.0000
7	Factor 6 - Factor 4	1.0000	0.2947		0.6530				0.0020	0.0503
8	Factor 6 - Factor 4%	0.0056								
9	Factor 6 - Factor 4 Weighted	0.0056	0.0017	0.0000	0.0037				0.0000	0.0003
10	Factor 6 - Allocation Factor	1.0000	0.6396	0.3564	0.0037				0.0000	0.0003
Allocation of cost which vary with water consumed		Factor 7								
Factors are based on the pro forma test year average daily consumption for each customer classification.										
11	Factor 7 - Factor 3	1.0000	0.5835	0.3734					0.0017	0.0414
12	Factor 7 - Factor 3 %	0.1966								
13	Factor 7 - Factor 3 Weighted	0.1966	0.1147	0.0734	0.0000				0.0003	0.0081
14	Factor 7 - Factor 4	1.0000	0.2947		0.6530				0.0020	0.0503
15	Factor 7 - Factor 4 %	0.8034								
16	Factor 7 - Factor 4 Weighted	0.8034	0.2368	0.0000	0.5246				0.0016	0.0404
17	Factor 7 - Factor ?	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
18	Factor 7 - ? %	0.0000								
19	Factor 7 - ? Weighted	0.0000	0.0000	0.0000	0.0000				0.0000	0.0000
20	Factor 7 - Allocation Factor	1.0001	0.3515	0.0734	0.5246				0.0019	0.0486

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District 2
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Allocator Class Factors Calculations

Line # A	Description B	Total C	Residential D	Commercial E	Industrial F	Public Authorities G	Sales for Resale H	Fire Protection - Private I	Fire Protection - Public J
Varies with water used		Factor 1							
Factors are based on the pro forma test year average daily consumption for each customer classification.									
1	Factor 1 - Total Gallons	6,709,872.28	2,566,590.79	1,002,304.68	2,072,125.56	194,855.27	873,995.99	0.00	0.00
2	Factor 1 - Adjustment Gallons (+/-)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Factor 1 - Adjusted Gallons	6,709,872	2,566,591	1,002,305	2,072,126	194,855	873,996	0.00	0.00
4	Factor 1 - Average Daily Consumption	18,383.44	7,031.76	2,746.04	5,677.06	533.85	2,394.51	0.05	0.17
5	Factor 1 - Average Daily Consumption - Allocation Factor	1.00	0.3825	0.1494	0.3088	0.0290	0.1303	0.0000	0.0000
Assoc. with facilities serving base and max. day extra capacity functions.		Factor 2							
Factors are based on the weighting of the factors for average daily consumption (Factor 1) and the factors derived from maximum day extra capacity demand for each customer classification, as follows:									
6	Factor 2 - Weighted Factor %	0.6897							
7	Factor 2 - Average Daily Consumption, Weighted Factor	0.6897	0.2638	0.1030	0.2130	0.0200	0.0899	0.0000	0.0000
8	Factor 2 - Maximum Day Extra Capacity., Allocation Factor	0.0000							
9	Factor 2 - Maximum Day Extra Capacity., Weighted Factor %	0.3103							
10	Factor 2 - Maximum Day Extra Capacity., Weighted Factor	0.3103	0.1506	0.0441	0.0608	0.0086	0.0462	0.0000	0.0000
11	Factor 2 - Maximum Day Extra Capacity., Allocation Factor	1.0000	0.4144	0.1471	0.2738	0.0286	0.1361	0.0000	0.0000
Max. Day Class Allocation and Max Day to Avg. Day		Factor 2b							
Maximum Day Class Allocation and Max Day to Average Day									
12	Factor 2b - Average Daily Consumption	18,383.44	7,031.76	2,746.04	5,677.06	533.85	2,394.51	0.05	0.17
13	Factor 2b - Max. Day Extra Capacity, Factor		1.00	0.75	0.50	0.75	0.90	0.00	0.00
14	Factor 2b - Max. Day Extra Capacity, Daily Rate of Flow	14485.27	7031.76	2059.53	2838.53	400.39	2155.06	0.00	0.00
15	Factor 2b - Max. Day Extra Capacity, Allocation Factor	1.0000	0.4854	0.1422	0.196	0.0276	0.1488	0	0
Assoc. with facilities serving base, max day extra capacity and fire protection functions.		Factor 3							
Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.									
16	Factor 3 - Average Daily Consumption, Allocation Factor	1.0000	0.3825	0.1494	0.3088	0.0290	0.1303	0.0000	0.0000
17	Factor 3 - Average Daily Consumption, Weighted Factor %	0.6897							
18	Factor 3 - Average Daily Consumption, Weighted Factor	0.6897	0.2638	0.1030	0.2130	0.0200	0.0899	0.0000	0.0000
19	Factor 3 - Maximum Day Extra Capacity., Allocation Factor	1.0000	0.4854	0.1422	0.1960	0.0276	0.1488	0.0000	0.0000
20	Factor 3 - Maximum Day Extra Capacity., Weighted Factor %	0.3103							
21	Factor 3 - Maximum Day Extra Capacity., Weighted Factor	0.3103	0.1506	0.0441	0.0608	0.0086	0.0462	0.0000	0.0000
22	Factor 3 - Fire Protection, Allocation Factor	0							
23	Factor 3 - Fire Protection, Weighted Factor %							0.2313	0.7687
24	Factor 3 - Fire Protection, Weighted Factor							0.0000	0.0000
25	Factor 3 - Fire Protection, Factor							0.0000	0.0000
26	Factor 3 - Allocation Factor	1.0000	0.4144	0.1471	0.2738	0.0286	0.1361	0.0000	0.0000
Associated with facilities serving base and max. hr. extra capacity functions.		Factor 4A							
Comment									
27	Factor 4A - Average Hourly Consumption, Thousand Gallons	436.6831	292.9898	114.4183	7.0218	22.2438	0.0000	0.0022	0.0072
28	Factor 4A - Factor (ratio of max. hr to average hr minus 1.0)		3.5000	2.5000	1.2000	2.5000	3.2000	0.0000	0.0000

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Line # A	Description B	Total C	Residential D	Commercial E	Industrial F	Public Authorities G	Sales for Resale H	Fire Protection - Private I	Fire Protection - Public J
29	Factor 4A - Max. Hr Extra Capacity 1,000 per Hour	1375.5458	1025.4643	286.0458	8.4262	55.6095	0.0000	0.0000	0.0000
30	Factor 4A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.7455	0.2080	0.0061	0.0404	0.0000	0.0000	0.0000
Associated with facilities serving base and max. hr. extra capacity functions Factor 4									
Comment									
31	Factor 4 - Average Hourly Consumption, Thousand Gallons	765.9765	292.9898	114.4183	236.5440	22.2438	99.7712	0.0022	0.0072
32	Factor 4 - Adjusted Hourly Gallons (+/-)	-329.2934	0.0000	0.0000	-229.5222	0.0000	-99.7712	0.0000	0.0000
33	Factor 4 - Hourly Adjusted Gallons	436.6831	292.9898	114.4183	7.0218	22.2438	0.0000	0.0022	0.0072
34	Factor 4 - Average Hourly Consumption, Allocation Factor	1.0000	0.6710	0.2620	0.0161	0.0509	0.0000	0.0000	0.0000
35	Factor 4 - Average Hourly Consumption, Weighted Factor %	0.0034							
36	Factor 4 - Average Hourly Consumption, Weighted Factor	0.0034	0.0022	0.0009	0.0001	0.0002	0.0000	0.0000	0.0000
37	Factor 4 - Maximum Hour Extra Capacity, Allocation Factor	1.0000	0.7455	0.2080	0.0061	0.0404	0.0000	0.0000	0.0000
38	Factor 4 - Maximum Hour Extra Capacity, Weighted Factor %	0.0073							
39	Factor 4 - Maximum Hour Extra Capacity, Weighted Factor	0.0073	0.0055	0.0015	0.0000	0.0003	0.0000	0.0000	0.0000
40	Factor 4 - Fire Protection, Allocation Factor	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2313	0.7687
41	Factor 4 - Fire Protection, Weighted Factor %	0.9893							
42	Factor 4 - Fire Protection, Weighted Factor	0.9894	0.0000	0.0000	0.0000	0.0000	0.0000	0.2289	0.7605
43	Factor 4 - Allocation Factor	1.0001	0.0077	0.0024	0.0001	0.0005	0.0000	0.2289	0.7605
Allocation of costs associated with storage facilities. Factor 5A									
Comment									
44	Factor 5A - Average Hourly Consumption, Thousand Gallons	765.9765	292.9898	114.4183	236.5440	22.2438	99.7712	0.0022	0.0072
45	Factor 5A - Factor (ratio of max. hr to average hr minus 1.0)		3.5000	2.5000	1.2000	2.5000	3.2000	0.1966	0.0000
46	Factor 5A - Max. Hr Extra Capacity 1,000 per Hour	1970.2406	1025.4643	286.0458	283.8528	55.6095	319.2678	0.0004	0.0000
47	Factor 5A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.5205	0.1452	0.1441	0.0282	0.1620	0.0000	0.0000
Associated with storage facilities. Factor 5									
Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand, and the fire protection demand for each customer classification.									
Description									
48	Factor 5 - Average Hourly Consumption, Thousand Gallons	765.9765	292.9898	114.4183	236.5440	22.2438	99.7712	0.0022	0.0072
49	Factor 5 - Average Hourly Consumption, Allocation Factor	1.0000	0.3825	0.1494	0.3088	0.0290	0.1303	0.0000	0.0000
50	Factor 5 - Average Hourly Consumption, Weighted Factor	0.2440							
51	Factor 5 - Maximum Hour Extra Capacity, Allocation Factor	0.2440	0.0933	0.0365	0.0753	0.0071	0.0318	0.0000	0.0000
52	Factor 5 - Maximum Hour Extra Capacity, Weighted Factor	1.0000	0.5205	0.1452	0.1441	0.0282	0.1620	0.0000	0.0000
53	Factor 5 - Maximum Day Extra Capacity, Allocation Factor	0.5246							
54	Factor 5 - Maximum Day Extra Capacity, Weighted Factor	0.5246	0.2730	0.0762	0.0756	0.0148	0.0850	0.0000	0.0000
55	Factor 5 - Fire Protection, Allocation Factor	1.0000						0.2313	0.7687
56	Factor 5 - Fire Protection, Weighted Factor	0.2314						0.0535	0.1779
57	Factor 5 - Allocation Factor	1.0000	0.3663	0.1127	0.1509	0.0219	0.1168	0.0535	0.1779
Assoc. w/power and pumping facilities Factor 6									
Factors are based on the weighting of the maximum daily consumption, Factor 2, the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 4, for each customer classification, as follows:									
Description									

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Line # A	Description B	Total C	Residential D	Commercial E	Industrial F	Public Authorities G	Sales for Resale H	Fire Protection - Private I	Fire Protection - Public J
58	Factor 6 - Maximum Daily Consumption, Allocation Factor 2		0.4144	0.1471	0.2738	0.0286	0.1361	0.0000	0.0000
59	Factor 6 - Maximum Daily Consumption, Allocation Factor 2 %	0.6335							
60	Factor 6 - Maximum Daily Consumption, Weighted Factor 2	0.6335	0.2625	0.0932	0.1735	0.0181	0.0862	0.0000	0.0000
61	Factor 6 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.4144	0.1471	0.2738	0.0286	0.1361	0.0000	0.0000
62	Factor 6 - Maximum Daily Consumption, Allocation Factor 3 %	0.3602							
63	Factor 6 - Maximum Daily Consumption, Weighted Factor 3	0.3602	0.1493	0.0530	0.0986	0.0103	0.0490	0.0000	0.0000
64	Factor 6 - Maximum Hourly Consumption, Allocation Factor 4	1.0001	0.0077	0.0024	0.0001	0.0005	0.0000	0.2289	0.7605
65	Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 %	0.0064							
66	Factor 6 - Maximum Hourly Consumption, Weighted Factor 4	0.0064	0.0000	0.0000	0.0000	0.0000	0.0000	0.0015	0.0049
67	Factor 6 - Allocation Factor	1.0001	0.4118	0.1462	0.2721	0.0284	0.1352	0.0015	0.0049
Assoc. with trans. and distrib. mains		Factor 7							
Factors are based on the weighting of the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 5, for each customer classification, as follows:									
Description									
68	Factor 7 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.4144	0.1471	0.2738	0.0286	0.1361	0.0000	0.0000
69	Factor 7 - Maximum Daily Consumption, Allocation Factor 3 %	0.1966							
70	Factor 7 - Maximum Daily Consumption, Weighted Factor 3	0.1966	0.0815	0.0289	0.0538	0.0056	0.0268	0.0000	0.0000
71	Factor 7 - Maximum Hourly Consumption, Allocation Factor 4	1.0001	0.0077	0.0024	0.0001	0.0005	0.0000	0.2289	0.7605
72	Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 %	0.8034							
73	Factor 7 - Maximum Hourly Consumption, Weighted Factor 4	0.8034	0.0061	0.0019	0.0001	0.0004	0.0000	0.1839	0.6110
74	Factor 7 - Allocation Factor	1.0000	0.0876	0.0308	0.0539	0.0060	0.0268	0.1839	0.6110
Associated with meters		Factor 9							
Factors are based on the relative cost of meters by size and customer classification.									
Description									
75	Factor 9 - 5/8 Dollar Equivalents	46,658.30	35,989.50	7,195.30	1,803.60	1,233.30	436.60	0.00	0.00
76	Factor 9 - Allocation Factor	1.0000	0.7713	0.1542	0.0387	0.0264	0.0094	0.0000	0.0000
Factors for allocating COS to customer class.		Factor 10							
Factors are based on the relative cost of services by size and customer classification, as developed on the following page and summarized below.									
Description									
77	Factor 10 - Factors for allocating COS to customer class.	42,358.49	34,753.38	4,070.87	320.24	472.46	66.88	2,674.66	0.00
78	Factor 10 - Allocation Factor	1.0000	0.8204	0.0961	0.0076	0.0112	0.0016	0.0631	0.0000
T & D OP Basis		Factor 11							
Comment									
Description									
79	Factor 11 - T & D OP Basis	\$492,534.00	\$162,155.00	\$36,650.00	\$23,902.00	\$6,506.00	\$10,172.00	\$58,566.00	\$194,583.00
80	Factor 11 - Allocation Factor	1.0000	0.3292	0.0744	0.0485	0.0132	0.0207	0.1189	0.3951
Trans. & Dist. Maint. Expenses		Factor 12							

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Line # A	Description B	Total C	Residential D	Commercial E	Industrial F	Public Authorities G	Sales for Resale H	Fire Protection - Private I	Fire Protection - Public J
Factors are based on transmission and distribution maintenance expenses other than those being allocated, as follows:									
Description									
81	Factor 12 - Trans. & Dist. Maint. Expenses	\$261,631.00	\$54,377.00	\$12,688.00	\$11,407.00	\$2,258.00	\$5,252.00	\$33,871.00	\$141,778.00
82	Factor 12 - Allocation Factor	1.0000	0.2078	0.0485	0.0436	0.0086	0.0201	0.1295	0.5419
Allocation of Billing and Collecting Costs. Factor 13									
Factors are based on the total number of customers.									
Description									
83	Factor 13 - Total Customers	38,929.00	34,506.00	3,294.00	164.00	307.00	27.00	631.00	0.00
84	Factor 13 - Allocation Factor	1.0000	0.8864	0.0846	0.0042	0.0079	0.0007	0.0162	0.0000
Meter reading costs. Factor 14									
Factors are based on the number of metered customers.									
Description									
85	Factor 14 - Total Metered Customers	38,298.00	34,506.00	3,294.00	164.00	307.00	27.00	0.00	0.00
86	Factor 14 - Allocation Factor	1.0000	0.9010	0.0860	0.0043	0.0080	0.0007	0.0000	0.0000
A&G Basis Factor 15									
Factors are based on the allocation of direct labor expense.									
Description									
87	Factor 15 - A&G Basis	\$4,057,550.00	\$1,924,503.00	\$423,480.00	\$550,929.00	\$72,966.00	\$268,983.00	\$180,277.00	\$636,412.00
88	Factor 15 - Allocation Factor	1.0000	0.4743	0.1044	0.1358	0.0180	0.0663	0.0444	0.1568
Labor Basis Factor 16									
Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal.									
	From IS, >=600 and < 602		-\$281,103.00	-\$99,783.00	-\$185,729.00	-\$19,400.00	-\$92,321.00	\$0.00	\$0.00
	From IS, >=610 and < 612		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=613 and < 618		\$1,762.00	\$626.00	\$1,165.00	\$121.00	\$579.00	\$0.00	\$0.00
	From IS, >=620 and < 621		\$15,727.00	\$5,585.00	\$10,394.00	\$1,085.00	\$5,165.00	\$57.00	\$187.00
	From IS, >=622 and < 623		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=624 and < 626		\$249,698.00	\$88,671.00	\$165,030.00	\$17,225.00	\$81,999.00	\$910.00	\$2,972.00
	From IS, >=630 and < 634		\$28,226.00	\$10,023.00	\$18,655.00	\$1,946.00	\$9,268.00	\$103.00	\$336.00
	From IS, >=640 and < 641		\$36,018.00	\$12,785.00	\$23,798.00	\$2,486.00	\$11,829.00	\$0.00	\$0.00
	From IS, >=642 and < 643		\$74,077.00	\$26,295.00	\$48,944.00	\$5,112.00	\$24,329.00	\$0.00	\$0.00
	From IS, >=650 and < 653		\$53,390.00	\$18,952.00	\$35,276.00	\$3,685.00	\$17,535.00	\$0.00	\$0.00
	From IS, >=660 and < 666		\$241,990.00	\$54,694.00	\$35,664.00	\$9,707.00	\$15,192.00	\$87,401.00	\$290,400.00
	From IS, >=670 and < 679		\$131,106.00	\$30,597.00	\$27,506.00	\$5,433.00	\$12,673.00	\$81,688.00	\$341,873.00
	From IS, >=901 and < 904		\$631,906.00	\$60,313.00	\$3,004.00	\$5,622.00	\$495.00	\$6,509.00	\$0.00
	From IS, >=905 and < 906		\$32,627.00	\$3,114.00	\$155.00	\$291.00	\$26.00	\$596.00	\$0.00
	From IS, >=920 and < 921		\$554,916.00	\$65,002.00	\$5,141.00	\$7,576.00	\$1,082.00	\$42,681.00	\$0.00
	From IS, >=932 and < 933		\$43,356.00	\$9,543.00	\$12,414.00	\$1,645.00	\$6,061.00	\$4,059.00	\$14,333.00
Description									

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Line # A	Description B	Total C	Residential D	Commercial E	Industrial F	Public Authorities G	Sales for Resale H	Fire Protection - Private I	Fire Protection - Public J
89	Factor 16 - Labor Basis	\$3,312,081.00	\$1,813,696.00	\$286,417.00	\$201,417.00	\$42,534.00	\$93,912.00	\$224,004.00	\$650,101.00
90	Factor 16 - Allocation Factor	1.0000	0.5476	0.0865	0.0608	0.0128	0.0284	0.0676	0.1963
UPIS Basis Factor 17									
Comment									
Description									
91	Factor 17 - UPIS Basis	\$161,609,215.00	\$55,398,912.00	\$14,950,817.00	\$21,109,465.00	\$2,746,659.00	\$10,419,654.00	\$12,477,183.00	\$44,506,525.00
92	Factor 17 - Allocation Factor	1.0000	0.3428	0.0925	0.1306	0.0170	0.0645	0.0772	0.2754
Rate Base Basis Factor 18									
Factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below.									
Description									
93	Factor 18 - Rate Base Basis	\$106,788,072.00	\$35,120,039.00	\$9,707,819.00	\$13,812,988.00	\$1,794,281.00	\$6,824,492.00	\$8,622,047.00	\$30,906,406.00
94	Factor 18 - Allocation Factor	1.0000	0.3290	0.0909	0.1293	0.0168	0.0639	0.0807	0.2894
Total COS Basis Factor 19									
The factors are based on the allocation of the total cost of service, excluding those items being allocated.									
(>=600 and <679) or (>=900 and <933) or =403.000 or =403.900 or =408.000 + Summary->Total Return on Rate Base + IS->Total Income Taxes+IS->Total Deferred Income Taxes = 928 or (= 408 and (Description contains "Gross Rec" or "Assess"))									
			\$13,709,234.74	\$3,261,225.90	\$4,432,403.37	\$576,462.02	\$2,175,740.62	\$1,602,036.60	\$5,466,347.73
		-	\$122,763.00	\$27,021.00	\$35,149.00	\$4,659.00	\$17,160.00	\$11,492.00	\$40,584.00
Description									
95	Factor 19 - Total COS Basis	30,964,623.00	13,586,471.74	3,234,204.90	4,397,254.37	571,803.02	2,158,580.62	1,590,544.60	5,425,763.73
96	Factor 19 - Allocation Factor	1.0000	0.4388	0.1044	0.1420	0.0185	0.0697	0.0514	0.1752
Total COS Basis w/o Fire Factor 20									
The factors are based on COS basis without Fire.									
Description									
97	Factor 20 - Total COS Basis w/o Fire	\$21,994,016.05	\$13,717,489.74	\$3,263,765.90	\$4,435,804.37	\$576,956.02	\$0.00	\$0.00	\$0.00
98	Factor 20 - Allocation Factor	1.0000	0.6237	0.1484	0.2017	0.0262	0.0000	0.0000	0.0000

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Line # A	Description B	Total C	Base D	Max Day E	Max Hour F	Meters G	Services H	Billing and Collecting I	Fire Service J
T & D OP Basis		Factor 11							
Comment									
Description									
1	Factor 11 - T & D OP Basis	\$492,533.00	\$44,043.00	\$19,428.00	\$1,847.00	\$174,066.00	\$0.00	\$0.00	\$253,149.00
2	Factor 11 - Allocation Factor	1.0000	0.0894	0.0394	0.0038	0.3534	0.0000	0.0000	0.5140
Trans. & Dist. Maint. Expenses		Factor 12							
Comment									
Description									
3	Factor 12 - Trans. & Dist. Maint. Expenses	\$261,631.00	\$25,059.00	\$11,054.00	\$1,051.00	\$40,669.00	\$8,149.00	\$0.00	\$175,649.00
4	Factor 12 - Allocation Factor	1.0000	0.0958	0.0423	0.0040	0.1554	0.0311	0.0000	0.6714
Allocation of Billing and Collecting Costs.		Factor 13							
Comment									
Description									
5	Factor 13 - Allocation of Billing and Collecting Costs.	38,929.00	0.00	0.00	0.00	0.00	0.00	38,298.00	631.00
6	Factor 13 - Allocation Factor	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9838	0.0162
A&G Basis		Factor 15							
Comment									
Description									
7	Factor 15 - A&G Basis	\$4,057,554.00	\$1,374,544.00	\$574,296.00	\$5,332.00	\$358,363.00	\$19,650.00	\$908,741.00	\$816,628.00
8	Factor 15 - Allocation Factor	1.0000	0.3388	0.1415	0.0013	0.0883	0.0048	0.2240	0.2013
Labor Basis		Factor 16							
Comment									
	From IS, >=600 and < 602		-\$467,848.00	-\$210,488.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=610 and < 612		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=613 and < 618		\$2,933.00	\$1,320.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=620 and < 621		\$27,741.00	\$10,215.00	\$2.00	\$0.00	\$0.00	\$0.00	\$242.00
	From IS, >=622 and < 623		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=624 and < 626		\$440,448.00	\$162,189.00	\$28.00	\$0.00	\$0.00	\$0.00	\$3,840.00
	From IS, >=630 and < 634		\$49,787.00	\$18,334.00	\$3.00	\$0.00	\$0.00	\$0.00	\$434.00
	From IS, >=640 and < 641		\$59,947.00	\$26,970.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=642 and < 643		\$123,289.00	\$55,468.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=650 and < 653		\$88,860.00	\$39,978.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	From IS, >=660 and < 666		\$65,729.00	\$28,994.00	\$2,757.00	\$259,773.00	\$0.00	\$0.00	\$377,795.00
	From IS, >=670 and < 679		\$60,426.00	\$26,654.00	\$2,535.00	\$98,066.00	\$19,650.00	\$0.00	\$423,548.00
	From IS, >=901 and < 904		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$701,336.00	\$6,513.00
	From IS, >=905 and < 906		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,212.00	\$597.00
	From IS, >=920 and < 921		\$0.00	\$0.00	\$0.00	\$0.00	\$633,716.00	\$0.00	\$42,681.00
	From IS, >=932 and < 933		\$30,970.00	\$12,935.00	\$119.00	\$8,072.00	\$439.00	\$20,476.00	\$18,401.00
	Description								
9	Factor 16 - Labor Basis	\$3,312,086.00	\$482,282.00	\$172,569.00	\$5,444.00	\$365,911.00	\$653,805.00	\$758,024.00	\$874,051.00
10	Factor 16 - Allocation Factor	1.0000	0.1456	0.0521	0.0016	0.1105	0.1974	0.2289	0.2639
UPIS Basis		Factor 17							
	Comment								
	Description								
11	Factor 17 - UPIS Basis	\$161,609,219.00	\$51,654,052.00	\$22,038,759.00	\$1,844,399.00	\$16,753,353.00	\$9,376,965.00	\$2,957,537.00	\$56,984,154.00
12	Factor 17 - Allocation Factor	1.0000	0.3196	0.1364	0.0114	0.1037	0.0580	0.0183	0.3526
Rate Base Basis		Factor 18							
	Comment								
	Description								
13	Factor 18 - Rate Base Basis	\$106,788,082.00	\$33,720,735.00	\$14,386,003.00	\$1,358,655.00	\$11,315,380.00	\$6,063,200.00	\$415,046.00	\$39,529,063.00
14	Factor 18 - Allocation Factor	1.0000	0.3157	0.1347	0.0127	0.1060	0.0568	0.0039	0.3702
Total COS Basis		Factor 19							
	Comment								
	(>=600 and <679) or (>=900 and <933) or =403.000 or =403.900 or =408.000 + Summary->Total Return on Rate Base + IS->Net Operating Income +IS->Total Deferred Income Taxes = 928 or (= 408 and (Description contains "Gross Rec" or "Assess"))		\$11,030,953.16	\$4,613,557.09	\$157,783.04	\$2,695,839.09	\$1,761,141.08	\$3,894,975.33	\$7,069,203.21
			\$87,692.00	\$36,624.00	\$337.00	\$22,855.00	\$1,243.00	\$57,978.00	\$52,102.00
	Description								
15	Factor 19 - Total COS Basis	\$30,964,620.99	\$10,943,261.16	\$4,576,933.09	\$157,446.04	\$2,672,984.09	\$1,759,898.08	\$3,836,997.33	\$7,017,101.21
16	Factor 19 - Allocation Factor	1.0000	0.3535	0.1478	0.0051	0.0863	0.0568	0.1239	0.2266
Total COS Basis w/o Fire		Factor 20							
	Comment								
	Description								
17	Factor 20 - Total COS Basis w/o Fire	\$15,819,615.30	\$11,036,452.16	\$4,613,557.09	\$169,606.04	\$0.00	\$0.00	\$0.00	\$0.00
18	Factor 20 - Allocation Factor	1.0000	0.6977	0.2916	0.0107	0.0000	0.0000	0.0000	0.0000

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Allocation of cost which vary with water consumed		Factor 6								
Factors are based on the pro forma test year average daily consumption for each customer classification.										
1	Factor 6 - Factor 2	1.0000	0.6897	0.3103					0.0000	0.0000
2	Factor 6 - Factor 2 %	0.6335								
3	Factor 6 - Factor 2 Weighted	1.0000	0.8034	0.1966					0.0000	0.0000
4	Factor 6 - Factor 3	1.0000	0.6897	0.3103					0.0000	0.0000
5	Factor 6 - Factor 3 %	0.3602								
6	Factor 6 - Factor 3 Weighted	0.3602	0.2894	0.0708	0.0000				0.0000	0.0000
7	Factor 6 - Factor 4	1.0000	0.0033		0.0073				0.2289	0.7605
8	Factor 6 - Factor 4%	0.0064								
9	Factor 6 - Factor 4 Weighted	0.0064	0.0000	0.0000	0.0000				0.0015	0.0049
10	Factor 6 - Allocation Factor	1.0000	0.7262	0.2674	0.0000				0.0015	0.0049
Allocation of cost which vary with water consumed		Factor 7								
Factors are based on the pro forma test year average daily consumption for each customer classification.										
11	Factor 7 - Factor 3	1.0000	0.6897	0.3103					0.0000	0.0000
12	Factor 7 - Factor 3 %	0.1966								
13	Factor 7 - Factor 3 Weighted	0.1966	0.1356	0.0610	0.0000				0.0000	0.0000
14	Factor 7 - Factor 4	1.0001	0.0034		0.0073				0.2289	0.7605
15	Factor 7 - Factor 4 %	0.8034								
16	Factor 7 - Factor 4 Weighted	0.8034	0.0027	0.0000	0.0058				0.1839	0.6110
17	Factor 7 - Factor ?	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
18	Factor 7 - ? %	0.0000								
19	Factor 7 - ? Weighted	0.0000	0.0000	0.0000	0.0000				0.0000	0.0000
20	Factor 7 - Allocation Factor	1.0000	0.1383	0.0610	0.0058				0.1839	0.6110

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Line # A	Description B	Total C	Residential D	Commercial E	Industrial F	Public Authorities G	Sales for Resale H	Fire Protection - Private I	Fire Protection - Public J
Varies with water used		Factor 1							
Factors are based on the pro forma test year average daily consumption for each customer classification.									
1	Factor 1 - Total Gallons	4,931,464.35	1,792,741.58	1,136,984.80	1,360,370.77	268,665.20	372,702.00	0.00	0.00
2	Factor 1 - Adjustment Gallons (+/-)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Factor 1 - Adjusted Gallons	4,931,464	1,792,742	1,136,985	1,360,371	268,665	372,702	0.00	0.00
4	Factor 1 - Average Daily Consumption	13,511.09	4,911.62	3,115.03	3,727.04	736.07	1,021.10	0.07	0.16
5	Factor 1 - Average Daily Consumption - Allocation Factor	1.00	0.3634	0.2306	0.2759	0.0545	0.0756	0.0000	0.0000
Assoc. with facilities serving base and max. day extra capacity functions.		Factor 2							
Factors are based on the weighting of the factors for average daily consumption (Factor 1) and the factors derived from maximum day extra capacity demand for each customer classification, as follows:									
6	Factor 2 - Weighted Factor %	0.6579							
7	Factor 2 - Average Daily Consumption, Weighted Factor	0.6579	0.2391	0.1517	0.1815	0.0359	0.0497	0.0000	0.0000
8	Factor 2 - Maximum Day Extra Capacity., Allocation Factor	0.0000							
9	Factor 2 - Maximum Day Extra Capacity., Weighted Factor %	0.3421							
10	Factor 2 - Maximum Day Extra Capacity., Weighted Factor	0.3421	0.1588	0.0755	0.0602	0.0179	0.0297	0.0000	0.0000
11	Factor 2 - Maximum Day Extra Capacity., Allocation Factor	1.0000	0.3979	0.2272	0.2417	0.0538	0.0794	0.0000	0.0000
Max. Day Class Allocation and Max Day to Avg. Day		Factor 2b							
Maximum Day Class Allocation and Max Day to Average Day									
12	Factor 2b - Average Daily Consumption	13,511.09	4,911.62	3,115.03	3,727.04	736.07	1,021.10	0.07	0.16
13	Factor 2b - Max. Day Extra Capacity, Factor		1.00	0.75	0.50	0.75	0.90	0.00	0.00
14	Factor 2b - Max. Day Extra Capacity, Daily Rate of Flow	10582.45	4911.62	2336.27	1863.52	552.05	918.99	0.00	0.00
15	Factor 2b - Max. Day Extra Capacity, Allocation Factor	1.0000	0.4641	0.2208	0.1761	0.0522	0.0868	0	0
Assoc. with facilities serving base, max day extra capacity and fire protection functions.		Factor 3							
Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.									
16	Factor 3 - Average Daily Consumption, Allocation Factor	1.0000	0.3634	0.2306	0.2759	0.0545	0.0756	0.0000	0.0000
17	Factor 3 - Average Daily Consumption, Weighted Factor %	0.6579							
18	Factor 3 - Average Daily Consumption, Weighted Factor	0.6579	0.2391	0.1517	0.1815	0.0359	0.0497	0.0000	0.0000
19	Factor 3 - Maximum Day Extra Capacity., Allocation Factor	1.0000	0.4641	0.2208	0.1761	0.0522	0.0868	0.0000	0.0000
20	Factor 3 - Maximum Day Extra Capacity., Weighted Factor %	0.3421							
21	Factor 3 - Maximum Day Extra Capacity., Weighted Factor	0.3421	0.1588	0.0755	0.0602	0.0179	0.0297	0.0000	0.0000
22	Factor 3 - Fire Protection, Allocation Factor	0							
23	Factor 3 - Fire Protection, Weighted Factor %							0.3003	0.6997
24	Factor 3 - Fire Protection, Weighted Factor							0.0000	0.0000
25	Factor 3 - Fire Protection, Factor							0.0000	0.0000
26	Factor 3 - Allocation Factor	1.0000	0.3979	0.2272	0.2417	0.0538	0.0794	0.0000	0.0000
Associated with facilities serving base and max. hr. extra capacity functions.		Factor 4A							
Comment									
27	Factor 4A - Average Hourly Consumption, Thousand Gallons	425.3555	204.6509	129.7928	60.2329	30.6695	0.0000	0.0028	0.0066
28	Factor 4A - Factor (ratio of max. hr to average hr minus 1.0)		3.5000	2.5000	1.2000	2.5000	3.2000	0.0000	0.0000

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29	Factor 4A - Max. Hr Extra Capacity 1,000 per Hour	1189.7135	716.2782	324.4820	72.2795	76.6738	0.0000	0.0000	0.0000
30	Factor 4A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.6021	0.2727	0.0608	0.0644	0.0000	0.0000	0.0000
Associated with facilities serving base and max. hr. extra capacity functions Factor 4									
Comment									
31	Factor 4 - Average Hourly Consumption, Thousand Gallons	562.9620	204.6509	129.7928	155.2935	30.6695	42.5459	0.0028	0.0066
32	Factor 4 - Adjusted Hourly Gallons (+/-)	-137.6065	0.0000	0.0000	-95.0606	0.0000	-42.5459	0.0000	0.0000
33	Factor 4 - Hourly Adjusted Gallons	425.3555	204.6509	129.7928	60.2329	30.6695	0.0000	0.0028	0.0066
34	Factor 4 - Average Hourly Consumption, Allocation Factor	1.0000	0.4812	0.3051	0.1416	0.0721	0.0000	0.0000	0.0000
35	Factor 4 - Average Hourly Consumption, Weighted Factor %	0.0029							
36	Factor 4 - Average Hourly Consumption, Weighted Factor	0.0029	0.0014	0.0009	0.0004	0.0002	0.0000	0.0000	0.0000
37	Factor 4 - Maximum Hour Extra Capacity, Allocation Factor	1.0000	0.6021	0.2727	0.0608	0.0644	0.0000	0.0000	0.0000
38	Factor 4 - Maximum Hour Extra Capacity, Weighted Factor %	0.0052							
39	Factor 4 - Maximum Hour Extra Capacity, Weighted Factor	0.0052	0.0032	0.0014	0.0003	0.0003	0.0000	0.0000	0.0000
40	Factor 4 - Fire Protection, Allocation Factor	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3003	0.6997
41	Factor 4 - Fire Protection, Weighted Factor %	0.9919							
42	Factor 4 - Fire Protection, Weighted Factor	0.9919	0.0000	0.0000	0.0000	0.0000	0.0000	0.2979	0.6940
43	Factor 4 - Allocation Factor	1.0000	0.0046	0.0023	0.0007	0.0005	0.0000	0.2979	0.6940
Allocation of costs associated with storage facilities. Factor 5A									
Comment									
44	Factor 5A - Average Hourly Consumption, Thousand Gallons	562.9620	204.6509	129.7928	155.2935	30.6695	42.5459	0.0028	0.0066
45	Factor 5A - Factor (ratio of max. hr to average hr minus 1.0)		3.5000	2.5000	1.2000	2.5000	3.2000	0.0000	0.0000
46	Factor 5A - Max. Hr Extra Capacity 1,000 per Hour	1439.9331	716.2782	324.4820	186.3522	76.6738	136.1469	0.0000	0.0000
47	Factor 5A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.4974	0.2253	0.1294	0.0532	0.0946	0.0000	0.0000
Associated with storage facilities. Factor 5									
Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand, and the fire protection demand for each customer classification.									
Description									
48	Factor 5 - Average Hourly Consumption, Thousand Gallons	562.9620	204.6509	129.7928	155.2935	30.6695	42.5459	0.0028	0.0066
49	Factor 5 - Average Hourly Consumption, Allocation Factor	1.0000	0.3634	0.2306	0.2759	0.0545	0.0756	0.0000	0.0000
50	Factor 5 - Average Hourly Consumption, Weighted Factor	0.2045							
51	Factor 5 - Maximum Hour Extra Capacity, Allocation Factor	0.2045	0.0743	0.0472	0.0564	0.0111	0.0155	0.0000	0.0000
52	Factor 5 - Maximum Hour Extra Capacity, Weighted Factor	1.0000	0.4974	0.2253	0.1294	0.0532	0.0946	0.0000	0.0000
53	Factor 5 - Maximum Day Extra Capacity, Allocation Factor	0.3675							
54	Factor 5 - Maximum Day Extra Capacity, Weighted Factor	0.3675	0.1828	0.0828	0.0476	0.0196	0.0347	0.0000	0.0000
55	Factor 5 - Fire Protection, Allocation Factor	1.0000						0.3003	0.6997
56	Factor 5 - Fire Protection, Weighted Factor	0.4280						0.1285	0.2995
57	Factor 5 - Allocation Factor	1.0000	0.2571	0.1300	0.1040	0.0307	0.0502	0.1285	0.2995
Assoc. w/power and pumping facilities Factor 6									
Factors are based on the weighting of the maximum daily consumption, Factor 2, the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 4, for each customer classification, as follows:									
Description									

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Line # A	Description B	Total C	Residential D	Commercial E	Industrial F	Public Authorities G	Sales for Resale H	Fire Protection - Private I	Fire Protection - Public J
58	Factor 6 - Maximum Daily Consumption, Allocation Factor 2		0.3979	0.2272	0.2417	0.0538	0.0794	0.0000	0.0000
59	Factor 6 - Maximum Daily Consumption, Allocation Factor 2 %	0.9088							
60	Factor 6 - Maximum Daily Consumption, Weighted Factor 2	0.9088	0.3615	0.2065	0.2197	0.0489	0.0722	0.0000	0.0000
61	Factor 6 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.3979	0.2272	0.2417	0.0538	0.0794	0.0000	0.0000
62	Factor 6 - Maximum Daily Consumption, Allocation Factor 3 %	0.0688							
63	Factor 6 - Maximum Daily Consumption, Weighted Factor 3	0.0688	0.0274	0.0156	0.0166	0.0037	0.0055	0.0000	0.0000
64	Factor 6 - Maximum Hourly Consumption, Allocation Factor 4	1.0000	0.0046	0.0023	0.0007	0.0005	0.0000	0.2979	0.6940
65	Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 %	0.0224							
66	Factor 6 - Maximum Hourly Consumption, Weighted Factor 4	0.0224	0.0001	0.0001	0.0000	0.0000	0.0000	0.0067	0.0155
67	Factor 6 - Allocation Factor	1.0000	0.3890	0.2222	0.2363	0.0526	0.0777	0.0067	0.0155
Assoc. with trans. and distrib. mains Factor 7									
Factors are based on the weighting of the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 5, for each customer classification, as follows:									
Description									
68	Factor 7 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.3979	0.2272	0.2417	0.0538	0.0794	0.0000	0.0000
69	Factor 7 - Maximum Daily Consumption, Allocation Factor 3 %	0.1966							
70	Factor 7 - Maximum Daily Consumption, Weighted Factor 3	0.1966	0.0782	0.0447	0.0475	0.0106	0.0156	0.0000	0.0000
71	Factor 7 - Maximum Hourly Consumption, Allocation Factor 4	1.0000	0.0046	0.0023	0.0007	0.0005	0.0000	0.2979	0.6940
72	Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 %	0.8034							
73	Factor 7 - Maximum Hourly Consumption, Weighted Factor 4	0.8034	0.0037	0.0018	0.0006	0.0004	0.0000	0.2393	0.5576
74	Factor 7 - Allocation Factor	1.0000	0.0819	0.0465	0.0481	0.0110	0.0156	0.2393	0.5576
Associated with meters Factor 9									
Factors are based on the relative cost of meters by size and customer classification.									
Description									
75	Factor 9 - 5/8 Dollar Equivalents	48,580.30	35,907.60	9,048.40	1,182.40	2,075.40	366.50	0.00	0.00
76	Factor 9 - Allocation Factor	1.0000	0.7392	0.1863	0.0243	0.0427	0.0075	0.0000	0.0000
Factors for allocating COS to customer class. Factor 10									
Factors are based on the relative cost of services by size and customer classification, as developed on the following page and summarized below.									
Description									
77	Factor 10 - Factors for allocating COS to customer class.	43,261.04	34,468.67	4,885.50	204.99	527.57	32.61	3,141.70	0.00
78	Factor 10 - Allocation Factor	1.0000	0.7968	0.1129	0.0047	0.0122	0.0008	0.0726	0.0000
T & D OP Basis Factor 11									
Comment									
Description									
79	Factor 11 - T & D OP Basis	\$466,128.00	\$241,429.00	\$64,448.00	\$14,968.00	\$14,752.00	\$4,735.00	\$38,046.00	\$87,750.00
80	Factor 11 - Allocation Factor	1.0000	0.5179	0.1383	0.0321	0.0316	0.0102	0.0816	0.1883
Trans. & Dist. Maint. Expenses Factor 12									

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Line # A	Description B	Total C	Residential D	Commercial E	Industrial F	Public Authorities G	Sales for Resale H	Fire Protection - Private I	Fire Protection - Public J
Factors are based on transmission and distribution maintenance expenses other than those being allocated, as follows:									
Description									
81	Factor 12 - Trans. & Dist. Maint. Expenses	\$363,816.00	\$59,897.00	\$19,354.00	\$13,348.00	\$4,125.00	\$4,300.00	\$65,420.00	\$197,372.00
82	Factor 12 - Allocation Factor	1.0000	0.1647	0.0532	0.0367	0.0113	0.0118	0.1798	0.5425
Allocation of Billing and Collecting Costs. Factor 13									
Factors are based on the total number of customers.									
Description									
83	Factor 13 - Total Customers	39,035.00	33,994.00	3,840.00	101.00	327.00	9.00	764.00	0.00
84	Factor 13 - Allocation Factor	1.0000	0.8708	0.0984	0.0026	0.0084	0.0002	0.0196	0.0000
Meter reading costs. Factor 14									
Factors are based on the number of metered customers.									
Description									
85	Factor 14 - Total Metered Customers	38,271.00	33,994.00	3,840.00	101.00	327.00	9.00	0.00	0.00
86	Factor 14 - Allocation Factor	1.0000	0.8884	0.1003	0.0026	0.0085	0.0002	0.0000	0.0000
A&G Basis Factor 15									
Factors are based on the allocation of direct labor expense.									
Description									
87	Factor 15 - A&G Basis	\$3,517,058.00	\$1,564,236.00	\$551,376.00	\$444,144.00	\$121,038.00	\$145,185.00	\$186,440.00	\$504,639.00
88	Factor 15 - Allocation Factor	1.0000	0.4447	0.1568	0.1263	0.0344	0.0413	0.0530	0.1435
Labor Basis Factor 16									
Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal.									
	From IS, >=600 and < 602		-\$170,566.00	-\$97,393.00	-\$103,609.00	-\$23,062.00	-\$34,036.00	\$0.00	\$0.00
	From IS, >=610 and < 612		\$187.00	\$107.00	\$113.00	\$25.00	\$37.00	\$0.00	\$0.00
	From IS, >=613 and < 618		\$57,486.00	\$32,825.00	\$34,919.00	\$7,773.00	\$11,471.00	\$0.00	\$0.00
	From IS, >=620 and < 621		\$16,822.00	\$9,609.00	\$10,218.00	\$2,275.00	\$3,360.00	\$290.00	\$670.00
	From IS, >=622 and < 623		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=624 and < 626		\$141,335.00	\$80,731.00	\$85,854.00	\$19,111.00	\$28,231.00	\$2,434.00	\$5,632.00
	From IS, >=630 and < 634		\$54,736.00	\$31,267.00	\$33,250.00	\$7,401.00	\$10,933.00	\$943.00	\$2,181.00
	From IS, >=640 and < 641		\$15,098.00	\$8,621.00	\$9,171.00	\$2,041.00	\$3,013.00	\$0.00	\$0.00
	From IS, >=642 and < 643		\$14,693.00	\$8,390.00	\$8,925.00	\$1,987.00	\$2,932.00	\$0.00	\$0.00
	From IS, >=650 and < 653		\$42,916.00	\$24,505.00	\$26,068.00	\$5,803.00	\$8,563.00	\$0.00	\$0.00
	From IS, >=660 and < 666		\$334,645.00	\$89,340.00	\$20,746.00	\$20,440.00	\$6,571.00	\$52,733.00	\$121,642.00
	From IS, >=670 and < 679		\$113,529.00	\$36,678.00	\$25,299.00	\$7,805.00	\$8,142.00	\$123,969.00	\$374,029.00
	From IS, >=901 and < 904		\$428,826.00	\$48,437.00	\$1,269.00	\$4,121.00	\$97.00	\$5,110.00	\$0.00
	From IS, >=905 and < 906		\$18,384.00	\$2,077.00	\$55.00	\$177.00	\$4.00	\$414.00	\$0.00
	From IS, >=920 and < 921		\$769,011.00	\$108,962.00	\$4,536.00	\$11,775.00	\$772.00	\$70,068.00	\$0.00
	From IS, >=932 and < 933		\$46,521.00	\$16,403.00	\$13,212.00	\$3,599.00	\$4,320.00	\$5,544.00	\$15,012.00
Description									

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89	Factor 16 - Labor Basis	\$3,360,560.00	\$1,883,623.00	\$400,559.00	\$170,026.00	\$71,271.00	\$54,410.00	\$261,505.00	\$519,166.00
90	Factor 16 - Allocation Factor	1.0000	0.5605	0.1192	0.0506	0.0212	0.0162	0.0778	0.1545
UPIS Basis Factor 17									
Comment									
Description									
91	Factor 17 - UPIS Basis	\$164,571,042.00	\$52,491,613.00	\$21,456,663.00	\$18,398,642.00	\$4,846,969.00	\$6,119,220.00	\$18,189,369.00	\$43,068,566.00
92	Factor 17 - Allocation Factor	1.0000	0.3189	0.1304	0.1118	0.0295	0.0372	0.1105	0.2617
Rate Base Basis Factor 18									
Factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below.									
Description									
93	Factor 18 - Rate Base Basis	\$97,688,444.00	\$28,054,664.00	\$12,303,639.00	\$10,876,558.00	\$2,821,180.00	\$3,629,211.00	\$11,847,143.00	\$28,149,120.00
94	Factor 18 - Allocation Factor	1.0001	0.2871	0.1259	0.1113	0.0289	0.0372	0.1213	0.2882
Total COS Basis Factor 19									
The factors are based on the allocation of the total cost of service, excluding those items being allocated.									
(>=600 and <679) or (>=900 and <933) or =403.000 or =403.900 or =408.000 + Summary->Total Return on Rate Base + IS->Total Income Taxes+IS->Total Deferred Income Taxes = 928 or (= 408 and (Description contains "Gross Rec" or "Assess"))									
			\$10,724,431.38	\$3,780,136.05	\$3,016,084.94	\$822,499.90	\$993,214.79	\$2,021,326.37	\$4,750,653.57
		-	\$86,177.00	\$30,386.00	\$24,476.00	\$6,666.00	\$8,003.00	\$10,271.00	\$27,808.00
Description									
95	Factor 19 - Total COS Basis	25,914,818.00	10,638,254.38	3,749,750.05	2,991,608.94	815,833.90	985,211.79	2,011,055.37	4,722,845.57
96	Factor 19 - Allocation Factor	1.0001	0.4105	0.1447	0.1154	0.0315	0.0380	0.0776	0.1822
Total COS Basis w/o Fire Factor 20									
The factors are based on COS basis without Fire.									
Description									
97	Factor 20 - Total COS Basis w/o Fire	\$18,357,667.27	\$10,731,522.38	\$3,783,721.05	\$3,018,952.94	\$823,346.90	\$0.00	\$0.00	\$0.00
98	Factor 20 - Allocation Factor	1.0000	0.5845	0.2061	0.1645	0.0449	0.0000	0.0000	0.0000

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Line # A	Description B	Total C	Base D	Max Day E	Max Hour F	Meters G	Services H	Billing and Collecting I	Fire Service J
T & D OP Basis		Factor 11							
Comment									
Description									
1	Factor 11 - T & D OP Basis	\$466,128.00	\$20,712.00	\$10,584.00	\$661.00	\$303,426.00	\$4,944.00	\$0.00	\$125,801.00
2	Factor 11 - Allocation Factor	1.0000	0.0444	0.0227	0.0014	0.6509	0.0106	0.0000	0.2699
Trans. & Dist. Maint. Expenses		Factor 12							
Comment									
Description									
3	Factor 12 - Trans. & Dist. Maint. Expenses	\$363,819.00	\$34,811.00	\$17,787.00	\$1,120.00	\$20,062.00	\$27,238.00	\$0.00	\$262,801.00
4	Factor 12 - Allocation Factor	1.0000	0.0957	0.0489	0.0031	0.0551	0.0749	0.0000	0.7223
Allocation of Billing and Collecting Costs.		Factor 13							
Comment									
Description									
5	Factor 13 - Allocation of Billing and Collecting Costs.	39,035.00	0.00	0.00	0.00	0.00	0.00	38,271.00	764.00
6	Factor 13 - Allocation Factor	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9804	0.0196
A&G Basis		Factor 15							
Comment									
Description									
7	Factor 15 - A&G Basis	\$3,517,056.00	\$1,175,719.00	\$608,658.00	\$3,106.00	\$459,652.00	\$58,487.00	\$520,331.00	\$691,103.00
8	Factor 15 - Allocation Factor	1.0000	0.3343	0.1731	0.0009	0.1307	0.0166	0.1479	0.1965
Labor Basis		Factor 16							
Comment									
	From IS, >=600 and < 602		-\$282,019.00	-\$146,647.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=610 and < 612		\$309.00	\$160.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=613 and < 618		\$95,051.00	\$49,424.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=620 and < 621		\$27,908.00	\$14,369.00	\$5.00	\$0.00	\$0.00	\$0.00	\$961.00
	From IS, >=622 and < 623		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=624 and < 626		\$234,483.00	\$120,730.00	\$42.00	\$0.00	\$0.00	\$0.00	\$8,073.00
	From IS, >=630 and < 634		\$90,811.00	\$46,756.00	\$17.00	\$0.00	\$0.00	\$0.00	\$3,126.00
	From IS, >=640 and < 641		\$24,963.00	\$12,981.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=642 and < 643		\$24,294.00	\$12,633.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=650 and < 653		\$70,958.00	\$36,897.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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Line # A	Description B	Total C	Base D	Max Day E	Max Hour F	Meters G	Services H	Billing and Collecting I	Fire Service J
	From IS, >=660 and < 666		\$28,710.00	\$14,671.00	\$916.00	\$420,589.00	\$6,853.00	\$0.00	\$174,377.00
	From IS, >=670 and < 679		\$65,969.00	\$33,707.00	\$2,123.00	\$38,018.00	\$51,617.00	\$0.00	\$498,019.00
	From IS, >=901 and < 904		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$482,757.00	\$5,103.00
	From IS, >=905 and < 906		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,699.00	\$413.00
	From IS, >=920 and < 921		\$0.00	\$0.00	\$0.00	\$0.00	\$895,056.00	\$0.00	\$70,068.00
	From IS, >=932 and < 933		\$34,972.00	\$18,108.00	\$94.00	\$13,673.00	\$1,737.00	\$15,472.00	\$20,556.00
	Description								
9	Factor 16 - Labor Basis	\$3,360,562.00	\$416,409.00	\$213,789.00	\$3,197.00	\$472,280.00	\$955,263.00	\$518,928.00	\$780,696.00
10	Factor 16 - Allocation Factor	1.0000	0.1239	0.0636	0.0010	0.1405	0.2843	0.1544	0.2323
UPIS Basis		Factor 17							
	Comment								
	Description								
11	Factor 17 - UPIS Basis	\$164,571,046.00	\$48,526,308.00	\$24,417,187.00	\$2,702,505.00	\$14,081,948.00	\$12,044,633.00	\$1,538,175.00	\$61,260,290.00
12	Factor 17 - Allocation Factor	1.0000	0.2949	0.1484	0.0164	0.0856	0.0732	0.0093	0.3722
Rate Base Basis		Factor 18							
	Comment								
	Description								
13	Factor 18 - Rate Base Basis	\$97,684,983.00	\$28,711,159.00	\$14,312,507.00	\$1,901,903.00	\$7,783,902.00	\$6,104,843.00	-\$1,127,950.00	\$39,998,619.00
14	Factor 18 - Allocation Factor	1.0000	0.2938	0.1465	0.0195	0.0797	0.0625	-0.0115	0.4095
Total COS Basis		Factor 19							
	Comment								
	(>=600 and <679) or (>=900 and <933) or =403.000 or =403.900 or =408.000 + Summary->Total Return on Rate Base + IS->Net Operating Income +IS->Total Deferred Income Taxes = 928 or (= 408 and (Description contains "Gross Rec" or "Assess"))		\$7,956,638.95	\$4,060,268.14	\$218,745.20	\$2,691,077.52	\$2,496,337.16	\$1,913,182.11	\$6,772,213.93
			\$64,783.00	\$33,545.00	\$174.00	\$25,328.00	\$3,217.00	\$28,661.00	\$38,079.00
	Description								
15	Factor 19 - Total COS Basis	\$25,914,676.00	\$7,891,855.95	\$4,026,723.14	\$218,571.20	\$2,665,749.52	\$2,493,120.16	\$1,884,521.11	\$6,734,134.93
16	Factor 19 - Allocation Factor	1.0000	0.3045	0.1554	0.0084	0.1029	0.0962	0.0727	0.2599
Total COS Basis w/o Fire		Factor 20							
	Comment								
	Description								
17	Factor 20 - Total COS Basis w/o Fire	\$12,251,428.28	\$7,962,278.95	\$4,060,268.14	\$228,881.20	\$0.00	\$0.00	\$0.00	\$0.00
18	Factor 20 - Allocation Factor	1.0000	0.6499	0.3314	0.0187	0.0000	0.0000	0.0000	0.0000

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Allocation of cost which vary with water consumed		Factor 6								
Factors are based on the pro forma test year average daily consumption for each customer classification.										
1	Factor 6 - Factor 2	1.0000	0.6579	0.3421					0.0000	0.0000
2	Factor 6 - Factor 2 %	0.9088								
3	Factor 6 - Factor 2 Weighted	1.0000	0.6891	0.3109					0.0000	0.0000
4	Factor 6 - Factor 3	1.0000	0.6579	0.3421					0.0000	0.0000
5	Factor 6 - Factor 3 %	0.0688								
6	Factor 6 - Factor 3 Weighted	0.0688	0.0474	0.0214	0.0000				0.0000	0.0000
7	Factor 6 - Factor 4	1.0000	0.0029		0.0052				0.2979	0.6940
8	Factor 6 - Factor 4 %	0.0224								
9	Factor 6 - Factor 4 Weighted	0.0224	0.0001	0.0000	0.0001				0.0067	0.0155
10	Factor 6 - Allocation Factor	1.0000	0.6454	0.3323	0.0001				0.0067	0.0155
Allocation of cost which vary with water consumed		Factor 7								
Factors are based on the pro forma test year average daily consumption for each customer classification.										
11	Factor 7 - Factor 3	1.0000	0.6579	0.3421					0.0000	0.0000
12	Factor 7 - Factor 3 %	0.1966								
13	Factor 7 - Factor 3 Weighted	0.1966	0.1293	0.0673	0.0000				0.0000	0.0000
14	Factor 7 - Factor 4	1.0000	0.0029		0.0052				0.2979	0.6940
15	Factor 7 - Factor 4 %	0.8034								
16	Factor 7 - Factor 4 Weighted	0.8034	0.0023	0.0000	0.0042				0.2393	0.5576
17	Factor 7 - Factor ?	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
18	Factor 7 - ? %	0.0000								
19	Factor 7 - ? Weighted	0.0000	0.0000	0.0000	0.0000				0.0000	0.0000
20	Factor 7 - Allocation Factor	1.0001	0.1317	0.0673	0.0042				0.2393	0.5576

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Number of Years A	Year B	Maximum Day Ratio C	Day Ratio D	Weight E	Rate of Flow (GDP) F	Weight G
	1	1990	1.64			
	2	1991	1.36			
	3	1992	1.56			
	4	1993	1.28			
	5	1994	1.29			
	6	1995	1.28			
	7	1996	1.39			
	8	1997	1.30			
	9	1998	1.28			
	10	1999	1.91			
	11	2000	1.64			
	12	2001	1.69			
	13	2002	1.87			
	14	2003	1.91			
	15	2004	1.56			
	16	2005	1.78			
	17	2006	1.76			
	18	2007	1.86			
	19	2008	1.74			
	20	2009	1.80			
	21	2010	1.69			
	22	2011	1.70			
	23	2012	2.16			
	24	2013	1.82			
	25	2014	1.74			
	26	2015	1.53			
	27	2016	1.69			
Totals	27	44.23	1.64			

Number of Years A	Year B	Maximum Day Ratio C	Day Ratio D	Weight E	Rate of Flow (GDP) F	Weight G
Factor 3A						

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Allocation of costs associated with facilities serving base, maximum day extra capacity and fire protection functions.

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.64 and the average daily system sendout for 2016 of 1.69 MGD. The system demand for fire protection is 12,000,000 Gallons per day.

Average Day	1.00	0.6098	162,365,000	0.5835
Maximum Day Extra Capacity	0.64	0.3902	103,913,600	0.3734
	1.64	1.0000	266,278,600	0.9569
Fire Protection			12,000,000	0.0431
			278,278,600	1.0000

Number of Years A	Year B	Maximum Day Ratio C	Day Ratio D	Weight E	Rate of Flow (GPD) F	Weight G
Factor 4A						
Allocation of Costs associated with the facilities serving base and maximum hour extra capacity functions.						
The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 2.50. The system demand for fire protection is 20000 gallons per minute.						
Average Hour			1.00	112,753		0.2947
Maximum Hour Extra Capacity			2.22	249,804.56		0.6530
			3.22	362,558.03		0.9477
Fire Protection				20,000		0.0523
Total				382,558.03		1.0000

Factor 4 - District Table	
Allocation of Costs associated with the facilities serving base and maximum hour extra capacity functions.	
Extra Cap Max Hour divided by Average Hour Base Capacity =	3.215493261
Extra Capacity less Average Hour =	2.215493261

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Case Number WR-2017-0285
District 1
Test Year Ending 12-31-2016
Miscellaneous Allocator Calculations

District A	1M Gallon Capacity B	Gallons Capacity C	Percent. D	15000 GPM E
District 1	123.7400	123,740,000	0.843737	12,656
District 2	12.3000	12,300,000	0.083869	1,258
District 3	10.6170	10,617,000	0.072393	1,086
Total	146.6570	146,657,000	1.000000	15,000

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

Description A	Fire Lines in inches B	Type of Hydrant (Inches) C	Nozzel Sizes D	Restrictive Diameters Squared E	Quantity F	Relative Demand G	Allocation Factor H
Private Fire Protection							
	2			4.00	34	136	
	3			9.00	0	0	
	4			16.00	160	2560	
	6			36.00	296	10656	
	8			64.00	173	11072	
	10			100.00	8	800	
	12			144.00	6	864	
		Private		20.25	87	1762	
		Private		26.50	0	0	
Total Private Fire Protection					764	27,850	0.0388

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

Missouri American Water Company
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District 1
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Miscellaneous Allocator Calculations

	5 1/4	4 1/2	1	27.56	0	0	
		2 1/2	2				
	4 1/4	4 1/2	1	18.06	317	5,726	
		2 1/2	2				
	4 1/2	4 1/2	1	20.25	32,165	651,341	
		2 1/2	1				
	4 1/2	4 1/2	1	6.25	10	63	
		2 1/2	1				
	4 3/4	0	0	22.56	0	0	
		2 1/2	1				
		4 1/2	1				
	5 1/4	2 1/2	1	26.50	1,222	32,383	
		4 1/2	1				
Total Public Fire Protection					33,714	689,513	0.9612
Total Fire Protection					34,478	717,363	1.0000

Description A	Maximum Hour Ratio B	Percent C	Weight D
Average Hour	1.00	31.10	0.2816
Extra Capacity Maximum Hour	2.22	68.90	0.6239
Total	3.22	100.00	

Factor 6A

Missouri American Water Company
Case Number WR-2017-0285
District 1
Test Year Ending 12-31-2016
Miscellaneous Allocator Calculations

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

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.

Description A	Horsepower of Pumps B	Weight C
Associated with Maximum Day	47,187	0.7128
Associated with Maximum Day and Fire	18,640	0.2816
Associated with Maximum Hour	368	0.0056
Total	66195	1.0000

Factor 7A

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

Description A	Ft. of Mains B	Weight C
Transmission Mains	5,610,894	0.2035
Distribution Mains	21,960,719	0.7965
Total	27,571,613	1.0000

Factor 8A

Factors for allocating Cost of Service to customer classifications.

Costs are assigned directly to Public Fire Protection.

Missouri American Water Company
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District 1
Test Year Ending 12-31-2016
Miscellaneous Allocator Calculations

Customer Classification	Allocation Factor
Public Fire Protection	1.0000
Total	1.0000

Missouri American Water Company
Case Number WR-2017-0285
District 2
Test Year Ending 12-31-2016
Miscellaneous Allocator Calculations

Number of Years A	Year B	Maximum Day Ratio C	Day Ratio D	Weight E	Rate of Flow (GDP) F	Weight G
	1	1990	1.37			
	2	1991	1.50			
	3	1992	1.38			
	4	1993	1.36			
	5	1994	1.56			
	6	1995	1.57			
	7	1996	1.34			
	8	1997	1.42			
	9	1998	1.45			
	10	1999	1.46			
	11	2000	1.48			
	12	2001	1.49			
	13	2002	1.55			
	14	2003	1.67			
	15	2004	1.43			
	16	2005	1.54			
	17	2006	1.52			
	18	2007	1.45			
	19	2008	1.31			
	20	2009	1.34			
	21	2010	1.37			
	22	2011	1.44			
	23	2012	1.49			
	24	2013	1.63			
	25	2014	1.38			
	26	2015	1.33			
	27	2016	1.45			
Totals	27	39.28	1.45			

Number of Years A	Year B	Maximum Day Ratio C	Day Ratio D	Weight E	Rate of Flow (GDP) F	Weight G
Factor 3A						

Missouri American Water Company
Case Number WR-2017-0285
District 2
Test Year Ending 12-31-2016
Miscellaneous Allocator Calculations

Allocation of costs associated with facilities serving base, maximum day extra capacity and fire protection functions.

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.45 and the average daily system sendout for 2016 of 20.1 MGD. The system demand for fire protection is 8,500 Gallons per minute for 8 hours.

Average Day	1.00	0.6897	20,100,913	0.6897
Maximum Day Extra Capacity	0.45	0.3103	9,045,411	0.3103
	1.45	1.0000	29,146,324	1.0000
Fire Protection			0	0.0000
			29,146,324	1.0000

Number of Years A	Year B	Maximum Day Ratio C	Day Ratio D	Weight E	Rate of Flow (GDP) F	Weight G
Factor 4A						
Allocation of Costs associated with the facilities serving base and maximum hour extra capacity functions.						
The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 2.70. The system demand for fire protection is 1500 gallons per minute.						
Average Hour			1.00	13,959		0.0034
Maximum Hour Extra Capacity			2.15	30,011.59		0.0073
			3.15	43,970.56		0.0107
Fire Protection				4,080,000		0.9893
Total				4,123,970.56		1.0000

Factor 4 - District Table	
Allocation of Costs associated with the facilities serving base and maximum hour extra capacity functions.	
Extra Cap Max Hour divided by Average Hour Base Capacity =	3.14998634
Extra Capacity less Average Hour =	2.14998634

Missouri American Water Company
Case Number WR-2017-0285
District 2
Test Year Ending 12-31-2016
Miscellaneous Allocator Calculations

District A	1M Gallon Capacity B	Gallons Capacity C	Percent. D	15000 GPM E
District 1	123.7400	123,740,000	0.843737	12,656
District 2	12.3000	12,300,000	0.083869	1,258
District 3	10.6170	10,617,000	0.072393	1,086
Total	146.6570	146,657,000	1.000000	15,000

Fire Basis for allocating demand related costs of fire service to private and public fire protection customer classifications.							
Description A	Fire Lines in inches B	Type of Hydrant (Inches) C	Nozzel Sizes D	Restrictive Diameters Squared E	Quantity F	Relative Demand G	Allocation Factor H
Private Fire Protection							
	2			4.00	20	80	
	3			9.00	2	18	
	4			16.00	116	1856	
	6			36.00	240	8640	
	8			64.00	127	8128	
	10			100.00	27	2700	
	12			144.00	11	1584	
		Private		20.25	88	1782	
		Private		26.50	0	0	
Total Private Fire Protection					631	24,788	0.2313

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

Missouri American Water Company
Case Number WR-2017-0285
District 2
Test Year Ending 12-31-2016
Miscellaneous Allocator Calculations

	5 1/4	4 1/2	1	27.56	0	0	
		2 1/2	2				
		4 1/2	1				
	4 1/4	2 1/2	2	18.06	0	0	
		4 1/2	1				
	4 1/2	2 1/2	1	20.25	2,916	59,049	
		4 1/2	1				
	4 1/2	2 1/2	1	6.25	246	1,538	
		0	0				
	4 3/4	2 1/2	1	22.56	0	0	
		4 1/2	1				
	5 1/4	2 1/2	1	26.50	822	21,783	
		4 1/2	1				
Total Public Fire Protection					3,984	82,370	0.7687
Total Fire Protection					4,615	107,158	1.0000

Description A	Maximum Hour Ratio B	Percent C	Weight D
Average Hour	1.00	31.75	0.2440
Extra Capacity Maximum Hour	2.15	68.25	0.5246
Total	3.15	100.00	

Factor 6A

Missouri American Water Company
Case Number WR-2017-0285
District 2
Test Year Ending 12-31-2016
Miscellaneous Allocator Calculations

Allocation of costs associated with storage facilities. The weighting of the factors is based on the ratio of the capacity required for a 8 hour demand of fire flow, as related to total storage capacity.

The weighting of the factors is based on the ratio of the capacity required for a 8 hour demand of fire flow, as related to total storage capacity.

Description A	Horsepower of Pumps B	Weight C
Associated with Maximum Day	4,775	0.6335
Associated with Maximum Day and Fire	2,715	0.3602
Associated with Maximum Hour	48	0.0064
Total	7538	1.0001

Factor 7A

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

Description A	Ft. of Mains B	Weight C
Transmission Mains	902,387	0.2273
Distribution Mains	3,067,578	0.7727
Total	3,969,965	1.0000

Factor 8A

Factors for allocating Cost of Service to customer classifications.

Costs are assigned directly to Public Fire Protection.

Missouri American Water Company
Case Number WR-2017-0285
District 2
Test Year Ending 12-31-2016
Miscellaneous Allocator Calculations

Customer Classification	Allocation Factor
Public Fire Protection	1.0000
Total	1.0000

Missouri American Water Company
Case Number WR-2017-0285
District 3
Test Year Ending 12-31-2016
Miscellaneous Allocator Calculations

Number of Years A	Year B	Maximum Day Ratio C	Day Ratio D	Weight E	Rate of Flow (GDP) F	Weight G
	1	1990	1.48			
	2	1991	1.62			
	3	1992	1.54			
	4	1993	1.37			
	5	1994	1.46			
	6	1995	1.55			
	7	1996	1.41			
	8	1997	1.45			
	9	1998	1.47			
	10	1999	1.67			
	11	2000	1.65			
	12	2001	1.51			
	13	2002	1.57			
	14	2003	1.58			
	15	2004	1.65			
	16	2005	1.54			
	17	2006	1.58			
	18	2007	1.60			
	19	2008	1.47			
	20	2009	1.50			
	21	2010	1.43			
	22	2011	1.62			
	23	2012	1.60			
	24	2013	1.42			
	25	2014	1.46			
	26	2015	1.40			
	27	2016	1.47			
Totals	27	41.07	1.52			

Number of Years A	Year B	Maximum Day Ratio C	Day Ratio D	Weight E	Rate of Flow (GDP) F	Weight G
Factor 3A						

Missouri American Water Company
Case Number WR-2017-0285
District 3
Test Year Ending 12-31-2016
Miscellaneous Allocator Calculations

Allocation of costs associated with facilities serving base, maximum day extra capacity and fire protection functions.

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.52 and the average daily system sendout for 2016 of 17.1 MGD. The system demand for fire protection is 8,500 Gallons per minute for 8 hours.

Average Day	1.00	0.6579	17,105,279	0.6579
Maximum Day Extra Capacity	0.52	0.3421	8,894,745	0.3421
Fire Protection	1.52	1.0000	26,000,024	1.0000
			0	0.0000
			26,000,024	1.0000

Number of Years A	Year B	Maximum Day Ratio C	Day Ratio D	Weight E	Rate of Flow (GDP) F	Weight G
Factor 4A						
Allocation of Costs associated with the facilities serving base and maximum hour extra capacity functions.						The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 2.56. The system demand for fire protection is 8500 gallons per minute.
Average Hour			1.00	11,879		0.0029
Maximum Hour Extra Capacity			1.80	21,345.80		0.0052
Fire Protection			2.80	33,224.47		0.0081
Total				4,113,224.47		1.0000

Factor 4 - District Table	
Allocation of Costs associated with the facilities serving base and maximum hour extra capacity functions.	
Extra Cap Max Hour divided by Average Hour Base Capacity =	2.796986286
Extra Capacity less Average Hour =	1.796986286

Missouri American Water Company
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District 3
Test Year Ending 12-31-2016
Miscellaneous Allocator Calculations

District A	1M Gallon Capacity B	Gallons Capacity C	Percent. D	15000 GPM E
District 1	123.7400	123,740,000	0.843737	12,656
District 2	12.3000	12,300,000	0.083869	1,258
District 3	10.6170	10,617,000	0.072393	1,086
Total	146.6570	146,657,000	1.000000	15,000

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

Description A	Fire Lines in inches B	Type of Hydrant (Inches) C	Nozzel Sizes D	Restrictive Diameters Squared E	Quantity F	Relative Demand G	Allocation Factor H
Private Fire Protection							
	2			4.00	34	136	
	3			9.00	0	0	
	4			16.00	160	2560	
	6			36.00	296	10656	
	8			64.00	173	11072	
	10			100.00	8	800	
	12			144.00	6	864	
		Private		20.25	87	1762	
		Private		26.50	0	0	
Total Private Fire Protection					764	27,850	0.3003

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

Missouri American Water Company
Case Number WR-2017-0285
District 3
Test Year Ending 12-31-2016
Miscellaneous Allocator Calculations

	4 1/2	1		27.56	0	0
5 1/4	2 1/2	2				
	4 1/2	1				
5 1/4	2 1/2	1		26.50	1	27
	4 1/2	1				
4 1/2	2 1/2	1		20.25	3,203	64,861
	4 1/2	1				
4 1/2	2 1/2	1		6.25	0	0
	0	0				
Total Public Fire Protection					3,204	64,888
Total Fire Protection					3,968	92,738
						1.0000

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

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

Fire Protection Weight = $\frac{8,500 \text{ GPM} \times 60 \text{ Min.} \times 8 \text{ Hours}}{9,533,000 \text{ Gallons}}$ = 0.4280

General Service Weight = 1.0000 - 0.4280 = 0.5720

Description A	Maximum Hour Ratio B	Percent C	Weight D
Average Hour	1.00	35.75	0.2045
Extra Capacity Maximum Hour	1.80	64.25	0.3675
Total	2.80	100.00	

Factor 6A

Missouri American Water Company
Case Number WR-2017-0285
District 3
Test Year Ending 12-31-2016
Miscellaneous Allocator Calculations

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

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.

Description A	Horsepower of Pumps B	Weight C
Associated with Maximum Day	5,880	0.9088
Associated with Maximum Day and Fire	445	0.0688
Associated with Maximum Hour	145	0.0224
Total	6470	1.0000

Factor 7A

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

Description A	Ft. of Mains B	Weight C
Transmission Mains	612,659	0.1567
Distribution Mains	3,296,739	0.8433
Total	3,909,398	1.0000

Factor 8A

Factors for allocating Cost of Service to customer classifications.

Costs are assigned directly to Public Fire Protection.

Missouri American Water Company
Case Number WR-2017-0285
District 3
Test Year Ending 12-31-2016
Miscellaneous Allocator Calculations

Customer Classification	Allocation Factor
Public Fire Protection	1.0000
Total	1.0000

Missouri American Water Company
Case Number WR-2017-0285
District 1
Test Year Ending 12-31-2016
Meters

Meter Size (1)	5/8" Dollar Equivalent (2)	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Public Fire Protection		Total	
		Number of Meters (3)	Weighting (4)=(2) x (3)	Number of Meters (5)	Weighting (6)=(2) x (5)	Number of Meters (7)	Weighting (8)=(2) x (7)	Number of Meters (9)	Weighting (10)=(2) x (9)	Number of Meters (11)	Weighting (12)=(2) x (11)	Number of Meters (13)	Weighting (14)	Number of Meters (15)	Weighting (16)	Number of Meters (17)	Weighting (18)
5/8	1.0	326,134.00	326,134.00	8,743.00	8,743.00	7.00	7.00	265.00	265.00	0.00	0.00	0.00	0.00	0.00	0.00	335,149.00	335,149.00
3/4	1.3	22,884.00	29,749.20	2,934.00	3,814.20	0.00	0.00	169.00	219.70	0.00	0.00	0.00	0.00	0.00	0.00	25,987.00	33,783.10
1	1.7	8,583.00	14,591.10	2,489.00	4,231.30	7.00	11.90	220.00	374.00	0.00	0.00	0.00	0.00	0.00	0.00	11,299.00	19,208.30
1-1/2	3.5	442.00	1,547.00	220.00	770.00	6.00	21.00	112.00	392.00	0.00	0.00	0.00	0.00	0.00	0.00	780.00	2,730.00
2	4.3	1,048.00	4,506.40	3,237.00	13,919.10	34.00	146.20	366.00	1,573.80	4.00	17.20	0.00	0.00	0.00	0.00	4,689.00	20,162.70
3	19.0	24.00	456.00	262.00	4,978.00	35.00	665.00	66.00	1,254.00	4.00	76.00	0.00	0.00	0.00	0.00	391.00	7,429.00
4	29.3	20.00	586.00	190.00	5,567.00	43.00	1,259.90	38.00	1,113.40	2.00	58.60	0.00	0.00	0.00	0.00	293.00	8,584.90
6	48.4	24.00	1,161.60	155.00	7,502.00	34.00	1,645.60	34.00	1,645.60	9.00	435.60	0.00	0.00	0.00	0.00	256.00	12,390.40
8	112.9	37.00	4,177.30	217.00	24,499.30	16.00	1,806.40	12.00	1,354.80	8.00	903.20	0.00	0.00	0.00	0.00	290.00	32,741.00
10	145.0	2.00	290.00	58.00	8,410.00	10.00	1,450.00	3.00	435.00	0.00	0.00	0.00	0.00	0.00	0.00	73.00	10,585.00
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
1.5	0.0	910.00	0.00	0.00	0.00	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		359,198.00	383,198.60	18,505.00	82,433.90	192.00	7,013.00	1,285.00	8,627.30	27.00	1,490.60	0.00	0.00	0.00	0.00	379,207.00	482,763.40

Service Size (1)	3/4" Dollar Equivalent (2)	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Public Fire Protection		Total	
		Number of Services (3)	Weighting (4)=(2) x (3)	Number of Services (5)	Weighting (6)=(2) x (5)	Number of Services (7)	Weighting (8)=(2) x (7)	Number of Services (9)	Weighting (10)=(2) x (9)	Number of Services (11)	Weighting (12)=(2) x (11)	Number of Services (13)	Weighting (14)	Number of Services (15)	Weighting (16)	Number of Services (17)	Weighting (18)
3/4	1.00	349,018.00	349,018.00	11,677.00	11,677.00	7.00	7.00	434.00	434.00	0.00	0.00	0.00	0.00	0.00	0.00	361,136.00	361,136.00
1	1.17	8,583.00	10,042.11	2,489.00	2,912.13	7.00	8.19	220.00	257.40	0.00	0.00	0.00	0.00	0.00	0.00	11,299.00	13,219.83
1-1/2	1.58	442.00	698.36	220.00	347.60	6.00	9.48	112.00	176.96	0.00	0.00	0.00	0.00	0.00	0.00	780.00	1,232.40
2	2.04	1,048.00	2,137.92	3,237.00	6,603.48	34.00	69.36	366.00	746.64	4.00	8.16	34.00	69.36	0.00	0.00	4,723.00	9,634.92
3	2.73	24.00	65.52	262.00	715.26	35.00	95.55	66.00	180.18	4.00	10.92	0.00	0.00	0.00	0.00	391.00	1,067.43
4	2.88	20.00	57.60	190.00	547.20	43.00	123.84	38.00	109.44	2.00	5.76	160.00	460.80	0.00	0.00	453.00	1,304.64
6	4.24	24.00	101.76	155.00	657.20	34.00	144.16	34.00	144.16	9.00	38.16	296.00	1,255.04	0.00	0.00	552.00	2,340.48
8	6.98	37.00	258.26	217.00	1,514.66	16.00	111.68	12.00	83.76	8.00	55.84	173.00	1,207.54	0.00	0.00	463.00	3,231.74
10	9.50	2.00	19.00	58.00	551.00	10.00	95.00	3.00	28.50	0.00	0.00	8.00	76.00	0.00	0.00	81.00	769.50
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	72.96	0.00	0.00	6.00	72.96
1.5	0.00	910.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	910.00	0.00
Total		359,198.00	362,398.53	18,505.00	25,525.53	192.00	664.26	1,285.00	2,161.04	27.00	118.84	677.00	3,141.70	0.00	0.00	379,884.00	394,009.90

Missouri American Water Company
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District 2
Test Year Ending 12-31-2016
Meters

Meter Size (1)	5/8" Dollar Equivalent (2)	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Public Fire Protection		Total	
		Number of Meters (3)	Weighting (4)=(2) x (3)	Number of Meters (5)	Weighting (6)=(2) x (5)	Number of Meters (7)	Weighting (8)=(2) x (7)	Number of Meters (9)	Weighting (10)=(2) x (9)	Number of Meters (11)	Weighting (12)=(2) x (11)	Number of Meters (13)	Weighting (14)	Number of Meters (15)	Weighting (16)	Number of Meters (17)	Weighting (18)
5/8	1.0	31,642.00	31,642.00	1,948.00	1,948.00	49.00	49.00	104.00	104.00	1.00	1.00	0.00	0.00	0.00	0.00	33,744.00	33,744.00
3/4	1.3	1,571.00	2,042.30	151.00	196.30	5.00	6.50	15.00	19.50	0.00	0.00	0.00	0.00	0.00	0.00	1,742.00	2,264.60
1	1.7	1,251.00	2,126.70	543.00	923.10	18.00	30.60	42.00	71.40	1.00	1.70	0.00	0.00	0.00	0.00	1,855.00	3,153.50
1-1/2	3.5	21.00	73.50	121.00	423.50	2.00	7.00	25.00	87.50	0.00	0.00	0.00	0.00	0.00	0.00	169.00	591.50
2	4.3	20.00	86.00	478.00	2,055.40	60.00	258.00	107.00	460.10	13.00	55.90	0.00	0.00	0.00	0.00	678.00	2,915.40
3	19.0	1.00	19.00	28.00	532.00	6.00	114.00	4.00	76.00	3.00	57.00	0.00	0.00	0.00	0.00	42.00	798.00
4	29.3	0.00	0.00	15.00	439.50	11.00	322.30	7.00	205.10	6.00	175.80	0.00	0.00	0.00	0.00	39.00	1,142.70
6	48.4	0.00	0.00	7.00	338.80	7.00	338.80	2.00	96.80	3.00	145.20	0.00	0.00	0.00	0.00	19.00	919.60
8	112.9	0.00	0.00	3.00	338.70	6.00	677.40	1.00	112.90	0.00	0.00	0.00	0.00	0.00	0.00	10.00	1,129.00
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
14	0.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		34,506.00	35,989.50	3,294.00	7,195.30	164.00	1,803.60	307.00	1,233.30	27.00	436.60	0.00	0.00	0.00	0.00	38,298.00	46,658.30

Service Size (1)	3/4" Dollar Equivalent (2)	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Public Fire Protection		Total	
		Number of Services (3)	Weighting (4)=(2) x (3)	Number of Services (5)	Weighting (6)=(2) x (5)	Number of Services (7)	Weighting (8)=(2) x (7)	Number of Services (9)	Weighting (10)=(2) x (9)	Number of Services (11)	Weighting (12)=(2) x (11)	Number of Services (13)	Weighting (14)	Number of Services (15)	Weighting (16)	Number of Services (17)	Weighting (18)
3/4	1.00	33,213.00	33,213.00	2,099.00	2,099.00	54.00	54.00	119.00	119.00	1.00	1.00	0.00	0.00	0.00	0.00	35,486.00	35,486.00
1	1.17	1,251.00	1,463.67	543.00	635.31	18.00	21.06	42.00	49.14	1.00	1.17	0.00	0.00	0.00	0.00	1,855.00	2,170.35
1-1/2	1.58	21.00	33.18	121.00	191.18	2.00	3.16	25.00	39.50	0.00	0.00	0.00	0.00	0.00	0.00	169.00	267.02
2	2.04	20.00	40.80	478.00	975.12	60.00	122.40	107.00	218.28	13.00	26.52	20.00	40.80	0.00	0.00	698.00	1,423.92
3	2.73	1.00	2.73	28.00	76.44	6.00	16.38	4.00	10.92	3.00	8.19	2.00	5.46	0.00	0.00	44.00	120.12
4	2.88	0.00	0.00	15.00	43.20	11.00	31.68	7.00	20.16	6.00	17.28	116.00	334.08	0.00	0.00	155.00	446.40
6	4.24	0.00	0.00	7.00	29.68	7.00	29.68	2.00	8.48	3.00	12.72	240.00	1,017.60	0.00	0.00	259.00	1,098.16
8	6.98	0.00	0.00	3.00	20.94	6.00	41.88	1.00	6.98	0.00	0.00	127.00	886.46	0.00	0.00	137.00	956.26
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27.00	256.50	0.00	0.00	27.00	256.50
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.00	133.76	0.00	0.00	11.00	133.76
14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		34,506.00	34,753.38	3,294.00	4,070.87	164.00	320.24	307.00	472.46	27.00	66.88	543.00	2,674.66	0.00	0.00	38,841.00	42,358.49

Missouri American Water Company
Case Number WR-2017-0285
District 3
Test Year Ending 12-31-2016
Meters

Meter Size (1)	5/8" Dollar Equivalent (2)	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Public Fire Protection		Total	
		Number of Meters (3)	Weighting (4)=(2) x (3)	Number of Meters (5)	Weighting (6)=(2) x (5)	Number of Meters (7)	Weighting (8)=(2) x (7)	Number of Meters (9)	Weighting (10)=(2) x (9)	Number of Meters (11)	Weighting (12)=(2) x (11)	Number of Meters (13)	Weighting (14)	Number of Meters (15)	Weighting (16)	Number of Meters (17)	Weighting (18)
5/8	1.0	31,436.00	31,436.00	2,241.00	2,241.00	25.00	25.00	137.00	137.00	0.00	0.00	0.00	0.00	0.00	0.00	33,839.00	33,839.00
3/4	1.3	16.00	20.80	16.00	20.80	1.00	1.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.00	42.90
1	1.7	2,491.00	4,234.70	759.00	1,290.30	12.00	20.40	52.00	88.40	1.00	1.70	0.00	0.00	0.00	0.00	3,315.00	5,635.50
1-1/2	3.5	4.00	14.00	55.00	192.50	1.00	3.50	5.00	17.50	0.00	0.00	0.00	0.00	0.00	0.00	65.00	227.50
2	4.3	47.00	202.10	710.00	3,053.00	39.00	167.70	98.00	421.40	3.00	12.90	0.00	0.00	0.00	0.00	897.00	3,857.10
3	19.0	0.00	0.00	9.00	171.00	1.00	19.00	5.00	95.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00	285.00
4	29.3	0.00	0.00	33.00	966.90	13.00	380.90	24.00	703.20	1.00	29.30	0.00	0.00	0.00	0.00	71.00	2,080.30
6	48.4	0.00	0.00	13.00	629.20	7.00	338.80	1.00	48.40	2.00	96.80	0.00	0.00	0.00	0.00	23.00	1,113.20
8	112.9	0.00	0.00	3.00	338.70	2.00	225.80	5.00	564.50	2.00	225.80	0.00	0.00	0.00	0.00	12.00	1,354.80
10	145.0	0.00	0.00	1.00	145.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	145.00
12	215.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	0.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		33,994.00	35,907.60	3,840.00	9,048.40	101.00	1,182.40	327.00	2,075.40	9.00	366.50	0.00	0.00	0.00	0.00	38,271.00	48,580.30

Service Size (1)	3/4" Dollar Equivalent (2)	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Public Fire Protection		Total	
		Number of Services (3)	Weighting (4)=(2) x (3)	Number of Services (5)	Weighting (6)=(2) x (5)	Number of Services (7)	Weighting (8)=(2) x (7)	Number of Services (9)	Weighting (10)=(2) x (9)	Number of Services (11)	Weighting (12)=(2) x (11)	Number of Services (13)	Weighting (14)	Number of Services (15)	Weighting (16)	Number of Services (17)	Weighting (18)
3/4	1.00	31,452.00	31,452.00	2,257.00	2,257.00	26.00	26.00	137.00	137.00	0.00	0.00	0.00	0.00	0.00	0.00	33,872.00	33,872.00
1	1.17	2,491.00	2,914.47	759.00	888.03	12.00	14.04	52.00	60.84	1.00	1.17	0.00	0.00	0.00	0.00	3,315.00	3,878.55
1-1/2	1.58	4.00	6.32	55.00	86.90	1.00	1.58	5.00	7.90	0.00	0.00	0.00	0.00	0.00	0.00	65.00	102.70
2	2.04	47.00	95.88	710.00	1,448.40	39.00	79.56	98.00	199.92	3.00	6.12	34.00	69.36	0.00	0.00	931.00	1,899.24
3	2.73	0.00	0.00	9.00	24.57	1.00	2.73	5.00	13.65	0.00	0.00	0.00	0.00	0.00	0.00	15.00	40.95
4	2.88	0.00	0.00	33.00	95.04	13.00	37.44	24.00	69.12	1.00	2.88	160.00	460.80	0.00	0.00	231.00	665.28
6	4.24	0.00	0.00	13.00	55.12	7.00	29.68	1.00	4.24	2.00	8.48	296.00	1,255.04	0.00	0.00	319.00	1,352.56
8	6.98	0.00	0.00	3.00	20.94	2.00	13.96	5.00	34.90	2.00	13.96	173.00	1,207.54	0.00	0.00	185.00	1,291.30
10	9.50	0.00	0.00	1.00	9.50	0.00	0.00	0.00	0.00	0.00	0.00	8.00	76.00	0.00	0.00	9.00	85.50
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	72.96	0.00	0.00	6.00	72.96
14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		33,994.00	34,468.67	3,840.00	4,885.50	101.00	204.99	327.00	527.57	9.00	32.61	677.00	3,141.70	0.00	0.00	38,948.00	43,261.04

Schedule 7
Staff's Proposed Sewer Revenue Shift

System	Shortfall	To be distributed	Revenue shift	Resulting rate	Previous rate	Average bill (3,000 gal)	Previous Average Bill
Anna Meadows	\$ 13,139		\$ 14,234	\$ 43.57	\$ 35.92		
Benton County	\$ 6,365		\$ -	\$ 66.93	\$ 66.93		
Cedar Hill	\$ - \$ (306,061)		\$ -	\$ 66.93	\$ 66.93		
Emerald Pointe	\$ - \$ (143,112)		\$ 14,234	\$49.84/\$3.56	\$47.73/3.41	\$ 54.40	
Hickory Hills	\$ - \$ (3,786)		\$ 14,234	\$ 61.16	\$ 35.92		
Jaxson Estates	\$ 9,100		\$ 14,234	\$ 46.25	\$ 30.00		
Jefferson City	\$ 688,088		\$ -	\$ 66.93	\$ 66.93		
Maplewood	\$ - \$ (50,058)		\$ 14,234	\$6.85/\$5.85	\$6.42/\$5.48	\$ 24.40	\$22.86*
Meramec	\$ - \$ (117,527)		\$ 14,234	\$ 28.33	\$ 27.02		
Ozark Meadows	\$ - \$ (8,905)		\$ -	\$ 66.93	\$ 66.93		
Parkville	\$ 12,773		\$ -	\$ 66.93	\$ 66.93		
Saddlebrooke	\$ - \$ (13,211)		\$ -	\$42.04/\$6.19	\$42.04/\$6.19	\$ 60.61	
Stonebridge	\$ - \$ (53,612)		\$ -	\$66.93	\$66.93		
Wardsville	\$ 32,186		\$ 14,234	\$27.54/\$10.55	\$23.5/\$9.00	\$ 59.19	\$ 50.50
Warren County	\$ 34,259		\$ -	\$ 66.93	\$ 66.93		
	<u>\$ 795,910</u>	\$ (696,272)	\$ 99,638				
Revenue Shift	\$ 14,234						

*First 2,000 gal included in customer charge

Missouri American Water

WR-2017-0285

Schedule 8 - Anna Meadows

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	66,811
2	Other Operating Revenues *	\$	-
3	Total Operating Revenues	\$	66,811
4	* See "Revenues - Current Rates" for Details		

Cost of Service

Item	Amount
1 Collection System Operations	\$ 2,973
2 Collection Maintenance	\$ -
3 Pumping Operations	\$ (48)
4 Pumping Maintenance	\$ 28
5 Treatment & Disposal Operations	\$ 19,162
6 Treatment & Disposal Maintenance	\$ 6,980
7 Customer Accounts	\$ 1,517
8 Customer Service	\$ -
9 Sales Promotion	\$ -
10 Administration & General - Expenses	\$ 16,656
11 Depreciation Expense	\$ 14,652
12 Amortization Expense	\$ 24
13 Other Operating Expense	\$ 1,037
14 Sub-Total Operating Expenses	\$ 62,981
15 Income Taxes	\$ 2,068
16 Deferred Income Taxes	\$ -
17 Additional Current Tax Required	\$ 2,704
18 Sub-Total Taxes	\$ 4,772
19 Return on Rate Base	\$ 12,197
20 Total Cost of Service	\$ 79,950
21 True up estimate	\$ -
22 Revenue Shift	\$ 1,095
22 Staff's Recommended Revenue Increase	\$ 14,234

Missouri American Water

Schedule 8 - Anna Meadows

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Non-Metered Customers	Metered Customers	Total Customers	Rate	Annual Revenue
Residential	155		155	\$ 43.57	\$ 81,046
Total	155	0	155	\$ -	\$ 81,046

Annualized Commodity Sales - Volumes and Revenues

	Total Sales	Rate	Annual Revenue
Single Family Residence	-	\$ -	\$ -
Commercial	-	\$ -	\$ -
Other Public Authority	-	\$ -	\$ -
Total			\$ -

Other Operating Revenues

Total Other Revenues

Total Operating Revenues

Residential Customers	\$ 81,046
Commercial Customers	\$ -
Other Public Authority	\$ -
Sub-Total Tariffed Rate Revenues	\$ 81,046
Other Operating Revenues	\$ -
Total Revenues at Proposed Rates	\$ 81,046

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 81,046
Total Revenues at Current Rates	\$ 66,811
Change In Revenues at Proposed Rates	\$ 14,235
Staff's Recommended Change in Operating Revenues	\$ 14,234

Missouri American Water Company

WR-2017-0285

Schedule 9 - Benton County

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	240,024
2	Other Operating Revenues *	\$	776
3	Total Operating Revenues	\$	240,800

4 * See "Revenues - Current Rates" for Details

Cost of Service

Item	Amount
1 Collection System Operations	\$ 12,750
2 Collection Maintenance	\$ 8,899
3 Pumping Operations	\$ -
4 Pumping Maintenance	\$ 348
5 Treatment & Disposal Operations	\$ 1,196
6 Treatment & Disposal Maintenance	\$ 1,721
7 Customer Accounts	\$ 8,957
8 Customer Service	\$ -
9 Sales Promotion	\$ -
10 Administration & General - Expenses	\$ 52,718
11 Depreciation Expense	\$ 91,314
12 Amortization Expense	\$ 168
13 Other Operating Expense	\$ 2,256
14 Sub-Total Operating Expenses	\$ 180,327
15 Income Taxes	\$ 7,754
16 Deferred Income Taxes	\$ 2,436
17 Additional Current Tax Required	\$ 1,254
18 Sub-Total Taxes	\$ 11,444
19 Return on Rate Base	\$ 55,395
20 Total Cost of Service	\$ 247,166
21 True up estimate	\$ -
22 Revenue Shift	\$ (6,366)
23 Staff's Recommended Revenue Increase	\$ (0)

Missouri-American Water Company

Schedule 9 - Benton County

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Non-Metered Customers	Metered Customers	Total Customers	Rate	Annual Revenue
Residential	287		287	\$ 66.93	\$ 230,508
Residential Multi-family	1		1	\$ 56.88	\$ 684
Commercial	11		11	\$ 66.93	\$ 8,836
Other Public Authority	0		0	\$ -	\$ -
Total	299	0	299		\$ 240,027

Annualized Commodity Sales - Volumes and Revenues

	Total Sales	Rate	Annual Revenue
Residential	-	\$ -	\$ -
Residential Multi-family	-	\$ -	\$ -
Commercial	-	\$ -	\$ -
Other Public Authority	-	\$ -	\$ -
Total			\$ -

Other Operating Revenues

Total Other Revenues

Total Operating Revenues

Residential	\$ 230,508
Residential Multi-family	\$ 684
Commercial	\$ 8,836
Other Public Authority	\$ -
Sub-Total Tariffed Rate Revenues	\$ 240,027
Other Operating Revenues	\$ -
Total Revenues at Proposed Rates	\$ 240,027

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 240,027
Total Revenues at Current Rates	\$ 240,024
Change In Revenues at Proposed Rates	\$ 3
Staff's Recommended Change in Operating Revenues	\$ (0)

Missouri-American Water Company

WR-2017-0285

Schedule 10 - Cedar Hill

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	796,976
2	Other Operating Revenues *	\$	147
3	Total Operating Revenues	\$	797,123
4	* See "Revenues - Current Rates" for Details		

Cost of Service

Item	Amount		
1	Collection System Operations	\$	25,612
2	Collection Maintenance	\$	-
3	Pumping Operations	\$	4,631
4	Pumping Maintenance	\$	(15)
5	Treatment & Disposal Operations	\$	60,943
6	Treatment & Disposal Maintenance	\$	13,485
7	Customer Accounts	\$	13,364
8	Customer Service	\$	16
9	Sales Promotion	\$	-
10	Administration & General - Expenses	\$	155,794
11	Depreciation Expense	\$	113,599
12	Amortization Expense	\$	232
13	Other Operating Expense	\$	12,301
14	Sub-Total Operating Expenses	\$	399,962
15	Income Taxes	\$	140,756
16	Deferred Income Taxes	\$	466
17	Additional Current Tax Required	\$	(126,105)
18	Sub-Total Taxes	\$	15,117
19	Return on Rate Base	\$	75,983
20	Total Cost of Service	\$	491,062
21	True up estimate	\$	-
	Revenue Shift	\$	306,061
22	Staff's Recommended Revenue Increase	\$	0

Missouri-American Water Company

Schedule 10 - Cedar Hill

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Non-Metered Customers	Metered Customers	Total Customers	Rate	Annual Revenue
Residential	726		726	\$ 66.93	\$ 583,095
Residential Multi-family	97		97	\$ 53.56	\$ 62,345
Mobile Home	23		23	\$ 60.24	\$ 16,627
Other Public Authority	54		54	\$ 66.93	\$ 43,372
Total	846	0	846		\$ 705,439

Annualized Commodity Sales - Volumes and Revenues

	Total Sales	Rate	Annual Revenue
Residential	-	\$ -	\$ -
Residential Multi-family	-	\$ -	\$ -
Mobile Home	-	\$ -	\$ -
Other Public Authority	13,046,508.0	\$ 7.0165	\$ 91,541
Total			\$ 91,541

Other Operating Revenues

Total Other Revenues

Total Operating Revenues

Residential	\$ 583,095
Residential Multi-family	\$ 62,345
Mobile Home	\$ 16,627
Other Public Authority	\$ 134,913
Sub-Total Tariffed Rate Revenues	\$ 796,980
Other Operating Revenues	\$ -
Total Revenues at Proposed Rates	\$ 796,980

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 796,980
Total Revenues at Current Rates	\$ 796,976
Change In Revenues at Proposed Rates	\$ 4
Staff's Recommended Change in Operating Revenues	\$ 0

Missouri-American Water Company

WR-2017-0285

Schedule 11 - Emerald Pointe

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	322,217
2	Other Operating Revenues *	\$	-
3	Total Operating Revenues	\$	322,217

4 * See "Revenues - Current Rates" for Details

Cost of Service

Item	Amount
1 Collection System Operations	\$ 1,114
2 Collection Maintenance	\$ 452
3 Pumping Operations	\$ -
4 Pumping Maintenance	\$ 1,473
5 Treatment & Disposal Operations	\$ 44,352
6 Treatment & Disposal Maintenance	\$ 1,221
7 Customer Accounts	\$ 5,055
8 Customer Service	\$ -
9 Sales Promotion	\$ -
10 Administration & General - Expenses	\$ 25,465
11 Depreciation Expense	\$ 30,538
12 Amortization Expense	\$ 6,559
13 Other Operating Expense	\$ 2,874
14 Sub-Total Operating Expenses	\$ 119,103
15 Income Taxes	\$ 58,431
16 Deferred Income Taxes	\$ 2,696
17 Additional Current Tax Required	\$ (51,633)
18 Sub-Total Taxes	\$ 9,494
19 Return on Rate Base	\$ 50,506
20 Total Cost of Service	\$ 179,103
21 True up estimate	\$ -
22 Revenue Shift	\$ 157,348
22 Staff's Recommended Revenue Increase	\$ 14,234

Missouri-American Water Company

Schedule 11 - Emerald Pointe

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Non-Metered Customers	Metered Customers	Total Customers	Rate	Annual Revenue
Residential 5/8"	360		360	\$ 49.84	\$ 215,303
Residential 1"	1		1	\$ 113.13	\$ 1,359
Residential 2"	1		1	\$ 346.34	\$ 4,157
Commercial 5/8"	9		9	\$ 49.84	\$ 5,384
Commercial 1"	5		5	\$ 113.13	\$ 6,789
Commercial 2"	12		12	\$ 346.34	\$ 49,874
Total	388	0	388		\$ 282,865

Annualized Commodity Sales - Volumes and Revenues

	Total Sales	Rate	Annual Revenue
Residential 5/8"	9,443,520.0	\$ 3.5575	\$ 33,595
Residential 1"	26,232.0	\$ 3.5575	\$ 93
Residential 2"	26,232.0	\$ 3.5575	\$ 93
Commercial 5/8"	1,927,530.0	\$ 3.5575	\$ 6,857
Commercial 1"	1,070,850.0	\$ 3.5575	\$ 3,810
Commercial 2"	2,570,040.0	\$ 3.5575	\$ 9,143
Total			\$ 53,592

Other Operating Revenues

Total Other Revenues

Total Operating Revenues

Residential 5/8"	\$ 248,899
Residential 1"	\$ 1,452
Residential 2"	\$ 4,250
Commercial 5/8"	\$ 12,241
Commercial 1"	\$ 10,598
Commercial 2"	\$ 59,017
Sub-Total Tariffed Rate Revenues	\$ 336,457
Other Operating Revenues	\$ -
Total Revenues at Proposed Rates	\$ 336,457

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 336,457
Total Revenues at Current Rates	\$ 322,217
Change In Revenues at Proposed Rates	\$ 14,240
Staff's Recommended Change in Operating Revenues	\$ 14,234

Missouri-American Water Company

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Schedule 12 - Hickory Hills

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	20,259
2	Other Operating Revenues *	\$	-
3	Total Operating Revenues	\$	20,259

4 * See "Revenues - Current Rates" for Details

Cost of Service

Item	Amount
1 Collection System Operations	\$ 374
2 Collection Maintenance	\$ -
3 Pumping Operations	\$ -
4 Pumping Maintenance	\$ 292
5 Treatment & Disposal Operations	\$ 1,697
6 Treatment & Disposal Maintenance	\$ 4,350
7 Customer Accounts	\$ 481
8 Customer Service	\$ -
9 Sales Promotion	\$ -
10 Administration & General - Expenses	\$ 4,344
11 Depreciation Expense	\$ 211
12 Amortization Expense	\$ 4,111
13 Other Operating Expense	\$ 432
14 Sub-Total Operating Expenses	\$ 16,292
15 Income Taxes	\$ 729
16 Deferred Income Taxes	\$ 14
17 Additional Current Tax Required	\$ (779)
18 Sub-Total Taxes	\$ (36)
19 Return on Rate Base	\$ 217
20 Total Cost of Service	\$ 16,473
21 True up estimate	\$ -
22 Revenue Shift	\$ 18,020
23 Staff's Recommended Revenue Increase	\$ 14,234

Missouri-American Water Company

Schedule 12 - Hickory Hills

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Non-Metered Customers	Metered Customers	Total Customers	Rate	Annual Revenue
Residential 5/8"	46		46	\$ 61.16	\$ 33,760
Commercial 5/8"	1		1	\$ 61.16	\$ 735
Total	47	0	47		\$ 34,495

Annualized Commodity Sales - Volumes and Revenues

	Total Sales	Rate	Annual Revenue
Residential 5/8"	-	\$ -	\$ -
Commercial 5/8"	-	\$ -	\$ -
Total			\$ -

Other Operating Revenues

Total Other Revenues

Total Operating Revenues

Residential 5/8"	\$ 33,760
Commercial 5/8"	\$ 735
Sub-Total Tariffed Rate Revenues	\$ 34,495
Other Operating Revenues	\$ -
Total Revenues at Proposed Rates	\$ 34,495

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 34,495
Total Revenues at Current Rates	\$ 20,259
Change In Revenues at Proposed Rates	\$ 14,236
Staff's Recommended Change in Operating Revenues	\$ 14,234

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Schedule 13 - Jaxson Estates

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	26,280
2	Other Operating Revenues *	\$	-
3	Total Operating Revenues	\$	26,280

4 * See "Revenues - Current Rates" for Details

Cost of Service

Item	Amount
1 Collection System Operations	\$ 5
2 Collection Maintenance	\$ -
3 Pumping Operations	\$ -
4 Pumping Maintenance	\$ -
5 Treatment & Disposal Operations	\$ 97
6 Treatment & Disposal Maintenance	\$ -
7 Customer Accounts	\$ 503
8 Customer Service	\$ -
9 Sales Promotion	\$ -
10 Administration & General - Expenses	\$ 23,673
11 Depreciation Expense	\$ 23,052
12 Amortization Expense	\$ 37
13 Other Operating Expense	\$ 212
14 Sub-Total Operating Expenses	\$ 47,579
15 Income Taxes	\$ (3,611)
16 Deferred Income Taxes	\$ 633
17 Additional Current Tax Required	\$ 1,874
18 Sub-Total Taxes	\$ (1,104)
19 Return on Rate Base	\$ (11,095)
20 Total Cost of Service	\$ 35,380
21 True up estimate	\$ -
22 Revenue Shift	\$ 5,134
23 Staff's Recommended Revenue Increase	\$ 14,234

Missouri-American Water Company

Schedule 13 - Jaxson Estates

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Non-Metered Customers	Metered Customers	Total Customers	Rate	Annual Revenue
Residential 5/8"	73		73	\$ 46.25	\$ 40,515
Commercial 5/8"	0		0	\$ -	
Total	73	0	73		\$ 40,515

Annualized Commodity Sales - Volumes and Revenues

	Total Sales	Rate	Annual Revenue
Residential 5/8"	-	\$ -	\$ -
Commercial 5/8"	-	\$ -	\$ -
Total			\$ -

Other Operating Revenues

Total Other Revenues

Total Operating Revenues

Residential 5/8"	\$ 40,515
Commercial 5/8"	\$ -
Sub-Total Tariffed Rate Revenues	\$ 40,515
Other Operating Revenues	\$ -
Total Revenues at Proposed Rates	\$ 40,515

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 40,515
Total Revenues at Current Rates	\$ 26,280
Change In Revenues at Proposed Rates	\$ 14,235
Staff's Recommended Change in Operating Revenues	\$ 14,234

Missouri-American Water Company

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Schedule 14 - Jefferson City and Cole County

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	1,232,684
2	Other Operating Revenues *	\$	-
3	Total Operating Revenues	\$	1,232,684

4 * See "Revenues - Current Rates" for Details

Cost of Service

Item	Amount
1 Collection System Operations	\$ 52,540
2 Collection Maintenance	\$ 2
3 Pumping Operations	\$ 19
4 Pumping Maintenance	\$ (29)
5 Treatment & Disposal Operations	\$ 176,120
6 Treatment & Disposal Maintenance	\$ 33,042
7 Customer Accounts	\$ 28,527
8 Customer Service	\$ 1
9 Sales Promotion	\$ -
10 Administration & General - Expenses	\$ 1,054,731
11 Depreciation Expense	\$ 197,966
12 Amortization Expense	\$ 431
13 Other Operating Expense	\$ 53,668
14 Sub-Total Operating Expenses	\$ 1,597,018
15 Income Taxes	\$ (119,490)
16 Deferred Income Taxes	\$ (38,939)
17 Additional Current Tax Required	\$ 284,560
18 Sub-Total Taxes	\$ 126,131
19 Return on Rate Base	\$ 197,622
20 Total Cost of Service	\$ 1,920,771
21 True up estimate	\$ -
22 Staff's Recommended Revenue Increase	\$ 688,087

Missouri-American Water Company

Schedule 14 - Jefferson City and Cole County

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Non-Metered Customers	Metered Customers	Total Customers	Rate	Annual Revenue
Residential	1,342		1,342	\$ 104.29	\$ 1,679,495
Multifamily	0		0	\$ 88.63	\$ 1
Mobile Homes	216		216	\$ 88.63	\$ 229,731
Commercial 5/8"	3		3	\$ 104.29	\$ 3,755
Commercial 1"	1		1	\$ 104.29	\$ 1,252
0	0		0	\$ -	\$ 1
Total	1,562	0	1,562		\$ 1,914,237

Annualized Commodity Sales - Volumes and Revenues

	Total Sales	Rate	Annual Revenue
Residential	-	\$ -	\$ -
Multifamily	-	\$ -	\$ -
Mobile Homes	-	\$ -	\$ -
Commercial 5/8"	498,861.0	\$ 9.8330	\$ 4,905
Commercial 1"	166,287.0	\$ 9.8330	\$ 1,635
Total			\$ 6,540

Other Operating Revenues

Total Other Revenues

Total Operating Revenues

Residential	\$ 1,679,495
Multifamily	\$ 1
Mobile Homes	\$ 229,731
Commercial 5/8"	\$ 8,661
Commercial 1"	\$ 2,888

Sub-Total Tariffed Rate Revenues	\$ 1,920,776
Other Operating Revenues	\$ -
Total Revenues at Proposed Rates	\$ 1,920,776

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 1,920,776
Total Revenues at Current Rates	\$ 1,232,684
Change In Revenues at Proposed Rates	\$ 688,092
Staff's Recommended Change in Operating Revenues	\$ 688,087

Missouri-American Water Company

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Schedule 15 - Maplewood

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	212,449
2	Other Operating Revenues *	\$	-
3	Total Operating Revenues	\$	212,449
4	* See "Revenues - Current Rates" for Details		

Cost of Service

Item	Amount		
1	Collection System Operations	\$	1,936
2	Collection Maintenance	\$	423
3	Pumping Operations	\$	-
4	Pumping Maintenance	\$	(1)
5	Treatment & Disposal Operations	\$	34,386
6	Treatment & Disposal Maintenance	\$	14,882
7	Customer Accounts	\$	3,745
8	Customer Service	\$	-
9	Sales Promotion	\$	-
10	Administration & General - Expenses	\$	21,213
11	Depreciation Expense	\$	35,326
12	Amortization Expense	\$	78
13	Other Operating Expense	\$	2,082
14	Sub-Total Operating Expenses	\$	114,070
15	Income Taxes	\$	19,378
16	Deferred Income Taxes	\$	133
17	Additional Current Tax Required	\$	(13,000)
18	Sub-Total Taxes	\$	6,511
19	Return on Rate Base	\$	41,653
20	Total Cost of Service	\$	162,234
21	True up estimate	\$	-
22	Revenue Shift	\$	64,449
22	Staff's Recommended Revenue Increase	\$	14,234

Missouri-American Water Company

Schedule 15 - Maplewood

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Non-Metered Customers	Metered Customers	Total Customers	Rate	Annual Revenue
Residential	370		370	\$ 6.85	\$ 30,416
Commercial 5/8"	2		2	\$ 6.85	\$ 165
Commercial 1"	2		2	\$ 73.30	\$ 1,760
Commercial 3"	1		1	\$ 137.46	\$ 1,651
Total	375	0	375		\$ 33,992

Annualized Commodity Sales - Volumes and Revenues

	Total Sales	Rate	Annual Revenue
Residential	17,108,800.0	\$ 5.8467	\$ 100,030
Commercial 5/8"	6,339,600.0	\$ 5.8467	\$ 37,066
Commercial 1"	6,339,600.0	\$ 5.8467	\$ 37,066
Commercial 3"	3,169,800.0	\$ 5.8467	\$ 18,533
Total			\$ 192,695

Other Operating Revenues

Total Other Revenues

Total Operating Revenues

Residential	\$ 130,446
Commercial 5/8"	\$ 37,231
Commercial 1"	\$ 38,826
Commercial 3"	\$ 20,183

Sub-Total Tariffed Rate Revenues	\$ 226,687
Other Operating Revenues	\$ -
Total Revenues at Proposed Rates	\$ 226,687

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 226,687
Total Revenues at Current Rates	\$ 212,449
Change In Revenues at Proposed Rates	\$ 14,238
Staff's Recommended Change in Operating Revenues	\$ 14,234

Missouri-American Water Company

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Schedule 16 - Meramec (Fenton)

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	293,656
2	Other Operating Revenues *	\$	-
3	Total Operating Revenues	\$	293,656

4 * See "Revenues - Current Rates" for Details

Cost of Service

Item	Amount
1 Collection System Operations	\$ 7,950
2 Collection Maintenance	\$ -
3 Pumping Operations	\$ 3
4 Pumping Maintenance	\$ (5)
5 Treatment & Disposal Operations	\$ 7,571
6 Treatment & Disposal Maintenance	\$ 7,403
7 Customer Accounts	\$ 5,528
8 Customer Service	\$ -
9 Sales Promotion	\$ -
10 Administration & General - Expenses	\$ 65,408
11 Depreciation Expense	\$ 40,952
12 Amortization Expense	\$ 124
13 Other Operating Expense	\$ 2,730
14 Sub-Total Operating Expenses	\$ 137,664
15 Income Taxes	\$ 44,943
16 Deferred Income Taxes	\$ (906)
17 Additional Current Tax Required	\$ (39,419)
18 Sub-Total Taxes	\$ 4,618
19 Return on Rate Base	\$ 33,847
20 Total Cost of Service	\$ 176,129
21 True up estimate	\$ -
22 Revenue Shift	\$ 131,761
23 Staff's Recommended Revenue Increase	\$ 14,234

Missouri-American Water Company

Schedule 16 - Meramec (Fenton)

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Non-Metered Customers	Metered Customers	Total Customers	Rate	Annual Revenue
Residential	470		470	\$ 28.33	\$ 159,781
Mobile Home	72		72	\$ 25.50	\$ 22,032
Multifamily	461		461	\$ 22.67	\$ 125,400
Meramec	1		1	\$ 56.67	\$ 681
	0		0	\$ -	
	0		0	\$ -	
Total	1,004	0	1,004		\$ 307,894

Annualized Commodity Sales - Volumes and Revenues

	Total Sales	Rate	Annual Revenue
Residential	-	\$ -	\$ -
Mobile Home	-	\$ -	\$ -
Multifamily	-	\$ -	\$ -
Meramec	-	\$ -	\$ -
0	-	\$ -	\$ -
Total			\$ -

Other Operating Revenues

Total Other Revenues

Total Operating Revenues

Residential	\$ 159,781
Mobile Home	\$ 22,032
Multifamily	\$ 125,400
Meramec	\$ 681

Sub-Total Tariffed Rate Revenues	\$ 307,894
Other Operating Revenues	\$ -
Total Revenues at Proposed Rates	\$ 307,894

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 307,894
Total Revenues at Current Rates	\$ 293,656
Change In Revenues at Proposed Rates	\$ 14,238
Staff's Recommended Change in Operating Revenues	\$ 14,234

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Schedule 17 - Ozark Meadows (Morgan County)

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	20,882
2	Other Operating Revenues *	\$	-
3	Total Operating Revenues	\$	20,882

4 * See "Revenues - Current Rates" for Details

Cost of Service

Item	Amount
1 Collection System Operations	\$ 615
2 Collection Maintenance	\$ 19
3 Pumping Operations	\$ -
4 Pumping Maintenance	\$ -
5 Treatment & Disposal Operations	\$ 2,461
6 Treatment & Disposal Maintenance	\$ 491
7 Customer Accounts	\$ 106
8 Customer Service	\$ -
9 Sales Promotion	\$ -
10 Administration & General - Expenses	\$ 3,124
11 Depreciation Expense	\$ 2,011
12 Amortization Expense	\$ 9
13 Other Operating Expense	\$ 649
14 Sub-Total Operating Expenses	\$ 9,485
15 Income Taxes	\$ 2,415
16 Deferred Income Taxes	\$ (494)
17 Additional Current Tax Required	\$ (1,832)
18 Sub-Total Taxes	\$ 89
19 Return on Rate Base	\$ 2,403
20 Total Cost of Service	\$ 11,977
21 True up estimate	\$ -
22 Revenue Shift	\$ 8,905
23 Staff's Recommended Revenue Increase	\$ (0)

Missouri-American Water Company

Schedule 17 - Ozark Meadows (Morgan County)

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Non-Metered Customers	Metered Customers	Total Customers	Rate	Annual Revenue
Residential 5/8"	26		26	\$ 66.93	\$ 20,883
Total	26	0	26		\$ 20,883

Annualized Commodity Sales - Volumes and Revenues

	Total Sales	Rate	Annual Revenue
Residential 5/8"	-	\$ -	\$ -
Total			\$ -

Other Operating Revenues

Total Other Revenues

Total Operating Revenues

Residential 5/8"	\$ 20,883
Sub-Total Tariffed Rate Revenues	\$ 20,883
Other Operating Revenues	\$ -
Total Revenues at Proposed Rates	\$ 20,883

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 20,883
Total Revenues at Current Rates	\$ 20,882
Change In Revenues at Proposed Rates	\$ 1
Staff's Recommended Change in Operating Revenues	\$ (0)

Missouri-American Water Company

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Schedule 18 - Parkville

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	81,922
2	Other Operating Revenues *	\$	-
3	Total Operating Revenues	\$	81,922
4	* See "Revenues - Current Rates" for Details		

Cost of Service

Item	Amount
1 Collection System Operations	\$ (16,013)
2 Collection Maintenance	\$ 8,323
3 Pumping Operations	\$ 333
4 Pumping Maintenance	\$ -
5 Treatment & Disposal Operations	\$ 92,621
6 Treatment & Disposal Maintenance	\$ (8)
7 Customer Accounts	\$ 1,458
8 Customer Service	\$ -
9 Sales Promotion	\$ -
10 Administration & General - Expenses	\$ 5,773
11 Depreciation Expense	\$ 1,235
12 Amortization Expense	\$ 4
13 Other Operating Expense	\$ 1,104
14 Sub-Total Operating Expenses	\$ 94,830
15 Income Taxes	\$ (3,243)
16 Deferred Income Taxes	\$ -
17 Additional Current Tax Required	\$ 2,629
18 Sub-Total Taxes	\$ (614)
19 Return on Rate Base	\$ 479
20 Total Cost of Service	\$ 94,695
21 True up estimate	\$ -
22 Staff's Recommended Revenue Increase	\$ 12,773

Missouri-American Water Company

Schedule 18 - Parkville

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Non-Metered Customers	Metered Customers	Total Customers	Rate	Annual Revenue
Residential 5/8"	102		102	\$ 77.37	\$ 94,696
Total	102	0	102		\$ 94,696

Annualized Commodity Sales - Volumes and Revenues

	Total Sales	Rate	Annual Revenue
Residential 5/8"	-	\$ -	\$ -
Total			\$ -

Other Operating Revenues

Total Other Revenues

Total Operating Revenues

Residential 5/8"	\$ 94,696
Sub-Total Tariffed Rate Revenues	\$ 94,696
Other Operating Revenues	\$ -
Total Revenues at Proposed Rates	\$ 94,696

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 94,696
Total Revenues at Current Rates	\$ 81,922
Change In Revenues at Proposed Rates	\$ 12,774
Staff's Recommended Change in Operating Revenues	\$ 12,773

Missouri-American Water Company

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Schedule 19 - Saddlebrooke

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	80,533
2	Other Operating Revenues *	\$	-
3	Total Operating Revenues	\$	80,533

4 * See "Revenues - Current Rates" for Details

Cost of Service

Item	Amount
1 Collection System Operations	\$ 656
2 Collection Maintenance	\$ 6,195
3 Pumping Operations	\$ -
4 Pumping Maintenance	\$ 1,184
5 Treatment & Disposal Operations	\$ 980
6 Treatment & Disposal Maintenance	\$ 5,816
7 Customer Accounts	\$ 2,624
8 Customer Service	\$ -
9 Sales Promotion	\$ -
10 Administration & General - Expenses	\$ 16,378
11 Depreciation Expense	\$ 40,862
12 Amortization Expense	\$ 141
13 Other Operating Expense	\$ 1,284
14 Sub-Total Operating Expenses	\$ 76,120
15 Income Taxes	\$ (16,747)
16 Deferred Income Taxes	\$ -
17 Additional Current Tax Required	\$ (4,401)
18 Sub-Total Taxes	\$ (21,148)
19 Return on Rate Base	\$ 12,350
20 Total Cost of Service	\$ 67,322
21 True up estimate	\$ -
22 Revenue Shift	\$ 13,211
23 Staff's Recommended Revenue Increase	\$ 0

Missouri-American Water Company

Schedule 19 - Saddlebrooke

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Non-Metered Customers	Metered Customers	Total Customers	Rate	Annual Revenue
Residential 5/8"	0	31	31	\$ 42.04	\$ 15,640
Residential 1"	0	74	74	\$ 42.04	\$ 37,333
Commercial 5/8"	0	1	1	\$ 42.04	\$ 505
Total	0	106	106		\$ 53,478

Annualized Commodity Sales - Volumes and Revenues

	Total Sales	Rate	Annual Revenue
Residential 5/8"	1,280,424.0	\$ 6.1904	\$ 7,926
Residential 1"	3,056,496.0	\$ 6.1904	\$ 18,921
Commercial 5/8"	34,000.0	\$ 6.1904	\$ 210
Total			\$ 27,058

Other Operating Revenues

Total Other Revenues

Total Operating Revenues

Residential 5/8"	\$ 23,566
Residential 1"	\$ 56,254
Commercial 5/8"	\$ 716
Sub-Total Tariffed Rate Revenues	\$ 80,536
Other Operating Revenues	\$ -
Total Revenues at Proposed Rates	\$ 80,536

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 80,536
Total Revenues at Current Rates	\$ 80,533
Change In Revenues at Proposed Rates	\$ 3
Staff's Recommended Change in Operating Revenues	\$ 0

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Schedule 20 - Stonebridge

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	567,362
2	Other Operating Revenues *	\$	-
3	Total Operating Revenues	\$	567,362
4	* See "Revenues - Current Rates" for Details		

Cost of Service

Item	Amount
1 Collection System Operations	\$ 5,088
2 Collection Maintenance	\$ 57
3 Pumping Operations	\$ 2
4 Pumping Maintenance	\$ (150)
5 Treatment & Disposal Operations	\$ 217,126
6 Treatment & Disposal Maintenance	\$ 2,859
7 Customer Accounts	\$ 10,357
8 Customer Service	\$ -
9 Sales Promotion	\$ -
10 Administration & General - Expenses	\$ 46,689
11 Depreciation Expense	\$ 113,593
12 Amortization Expense	\$ 268
13 Other Operating Expense	\$ 4,558
14 Sub-Total Operating Expenses	\$ 400,447
15 Income Taxes	\$ 97,273
16 Deferred Income Taxes	\$ (50,321)
17 Additional Current Tax Required	\$ (22,756)
18 Sub-Total Taxes	\$ 24,196
19 Return on Rate Base	\$ 89,107
20 Total Cost of Service	\$ 513,750
21 True up estimate	\$ -
22 Revenue Shift	\$ 53,612
23 Staff's Recommended Revenue Increase	\$ 0

Missouri-American Water Company

Schedule 20 - Stonebridge

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Non-Metered Customers	Metered Customers	Total Customers	Rate	Annual Revenue
Residential Rate A	50	0	50	\$ 66.93	\$ 40,159
Residential Rate A	0	334	334	\$ 42.04	\$ 168,497
Residential Rate B	2	0	2	\$ 66.93	\$ 1,607
Residential Rate B	0	262	262	\$ 37.65	\$ 118,373
Commercial Rate A 5/8"	0	15	15	\$ 42.04	\$ 7,568
Commercial Rate A 1"	0	26	26	\$ 79.93	\$ 24,939
Commercial Rate A 1.5"	0	13	13	\$ 143.08	\$ 22,321
Commercial Rate A 2"	0	2	2	\$ 218.86	\$ 5,254
Commercial Rate B 5/8"	0	9	9	\$ 37.65	\$ 4,067
Total	52	661	713		\$ 392,786

Annualized Commodity Sales - Volumes and Revenues

	Total Sales	Rate	Annual Revenue
Residential Rate A	-	\$ -	\$ -
Residential Rate A	14,396,736.0	\$ 6.1904	\$ 89,122
Residential Rate B	-	\$ -	\$ -
Residential Rate B	10,699,032.0	\$ 4.1470	\$ 44,369
Commercial Rate A 5/8"	1,719,915.0	\$ 6.1904	\$ 10,647
Commercial Rate A 1"	2,981,186.0	\$ 6.1904	\$ 18,455
Commercial Rate A 1.5"	1,490,593.0	\$ 6.1904	\$ 9,227
Commercial Rate A 2"	229,322.0	\$ 6.1904	\$ 1,420
Commercial Rate B 5/8"	324,549.0	\$ 4.1470	\$ 1,346
Total			\$ 174,585

Other Operating Revenues

Total Other Revenues

Total Operating Revenues

Residential Rate A	\$ 40,159
Residential Rate A	\$ 257,619
Residential Rate B	\$ 1,607
Residential Rate B	\$ 162,742
Commercial Rate A 5/8"	\$ 18,215
Commercial Rate A 1"	\$ 43,394
Commercial Rate A 1.5"	\$ 31,549
Commercial Rate A 2"	\$ 6,673
Commercial Rate B 5/8"	\$ 5,413
Sub-Total Tariffed Rate Revenues	\$ 567,371
Other Operating Revenues	\$ -
Total Revenues at Proposed Rates	\$ 567,371

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 567,371
Total Revenues at Current Rates	\$ 567,362
Change In Revenues at Proposed Rates	\$ 9
Staff's Recommended Change in Operating Revenues	\$ 0

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Schedule 21 - Wardsville

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	270,138
2	Other Operating Revenues *	\$	-
3	Total Operating Revenues	\$	270,138

4 * See "Revenues - Current Rates" for Details

Cost of Service

Item	Amount
1 Collection System Operations	\$ 27
2 Collection Maintenance	\$ -
3 Pumping Operations	\$ -
4 Pumping Maintenance	\$ -
5 Treatment & Disposal Operations	\$ (40)
6 Treatment & Disposal Maintenance	\$ -
7 Customer Accounts	\$ 5,260
8 Customer Service	\$ -
9 Sales Promotion	\$ -
10 Administration & General - Expenses	\$ 40,953
11 Depreciation Expense	\$ 97,214
12 Amortization Expense	\$ 213
13 Other Operating Expense	\$ 2,139
14 Sub-Total Operating Expenses	\$ 145,766
15 Income Taxes	\$ 18,761
16 Deferred Income Taxes	\$ 2,444
17 Additional Current Tax Required	\$ 12,377
18 Sub-Total Taxes	\$ 33,582
19 Return on Rate Base	\$ 122,976
20 Total Cost of Service	\$ 302,324
21 True up estimate	\$ -
22 Revenue Shift	\$ 14,234
22 Staff's Recommended Revenue Increase	\$ 46,420

Missouri-American Water Company

Schedule 21 - Wardsville

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Non-Metered Customers	Metered Customers	Total Customers	Rate	Annual Revenue
Residential 5/8"	365		365	\$ 27.54	\$ 120,618
Residential 1"	10		10	\$ 27.54	\$ 3,306
Commercial 5/8"	7		7	\$ 27.54	\$ 2,314
Commercial 1"	1		1	\$ 27.54	\$ 331
Commercial 2"	2		2	\$ 27.54	\$ 662
Wardsville 1"	1		1	\$ 27.54	\$ 331
Wardsville 2"	4		4	\$ 27.54	\$ 1,323
Wardsville 3"	2		2	\$ 27.54	\$ 662
Total	392	0	392		\$ 129,548

Annualized Commodity Sales - Volumes and Revenues

	Total Sales	Rate	Annual Revenue
Residential 5/8"	14,016,000.0	\$ 10.5465	\$ 147,820
Residential 1"	384,000.0	\$ 10.5465	\$ 4,050
Commercial 5/8"	840,455.0	\$ 10.5465	\$ 8,864
Commercial 1"	120,065.0	\$ 10.5465	\$ 1,266
Commercial 2"	240,130.0	\$ 10.5465	\$ 2,533
Wardsville 1"	304,575.0	\$ 10.5465	\$ 3,212
Wardsville 2"	1,218,300.0	\$ 10.5465	\$ 12,849
Wardsville 3"	609,150.0	\$ 10.5465	\$ 6,424
Total			\$ 187,018

Other Operating Revenues

Total Other Revenues

Total Operating Revenues

Residential 5/8"	\$ 268,439
Residential 1"	\$ 7,355
Commercial 5/8"	\$ 11,178
Commercial 1"	\$ 1,598
Commercial 2"	\$ 3,194
Wardsville 1"	\$ 3,544
Wardsville 2"	\$ 14,172
Wardsville 3"	\$ 7,086
Sub-Total Tariffed Rate Revenues	\$ 316,566
Other Operating Revenues	\$ -
Total Revenues at Proposed Rates	\$ 316,566

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 316,566
Total Revenues at Current Rates	\$ 270,138
Change In Revenues at Proposed Rates	\$ 46,428
Staff's Recommended Change in Operating Revenues	\$ 46,420

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Schedule 22 - Incline Village (Morgan County)

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	366,241
2	Other Operating Revenues *	\$	-
3	Total Operating Revenues	\$	366,241
4	* See "Revenues - Current Rates" for Details		

Cost of Service

Item	Amount		
1	Collection System Operations	\$	6,811
2	Collection Maintenance	\$	-
3	Pumping Operations	\$	2
4	Pumping Maintenance	\$	(4)
5	Treatment & Disposal Operations	\$	17,512
6	Treatment & Disposal Maintenance	\$	3,560
7	Customer Accounts	\$	5,665
8	Customer Service	\$	-
9	Sales Promotion	\$	-
10	Administration & General - Expenses	\$	86,729
11	Depreciation Expense	\$	141,214
12	Amortization Expense	\$	219
13	Other Operating Expense	\$	3,231
14	Sub-Total Operating Expenses	\$	264,939
15	Income Taxes	\$	15,569
16	Deferred Income Taxes	\$	(1,259)
17	Additional Current Tax Required	\$	12,041
18	Sub-Total Taxes	\$	26,351
19	Return on Rate Base	\$	109,209
20	Total Cost of Service	\$	400,499
21	True up estimate	\$	-
22	Revenue Shift	\$	(34,258)
22	Staff's Recommended Revenue Increase	\$	0

Missouri-American Water Company

Schedule 22 - Incline Village (Morgan County)

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Non-Metered Customers	Metered Customers	Total Customers	Rate	Annual Revenue
Residential	454		454	\$ 66.93	\$ 364,636
Commercial	2		2	\$ 66.93	\$ 1,607
Total	456	0	456		\$ 366,243

Annualized Commodity Sales - Volumes and Revenues

	Total Sales	Rate	Annual Revenue
Residential	-	\$ -	\$ -
Commercial	-	\$ -	\$ -
Total			\$ -

Other Operating Revenues

Total Other Revenues

Total Operating Revenues

Residential	\$ 364,636
Commercial	\$ 1,607

Sub-Total Tariffed Rate Revenues	\$ 366,243
Other Operating Revenues	\$ -
Total Revenues at Proposed Rates	\$ 366,243

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 366,243
Total Revenues at Current Rates	\$ 366,241
Change In Revenues at Proposed Rates	\$ 2
Staff's Recommended Change in Operating Revenues	\$ 0