

Exhibit A

WR-2017-0285

St. Joseph Initial Brief

Staff Cost of Service - Exhibit 104

Test year Ended 12/31/2016 - As filed December, 2017

Relationship of Customer Accounts and A&G to Total Class Cost of Service by District

District	MO Adjusted Jurisdictional Class Cost of Service	Ref.	Customer Accounts Expense	Ref.	Admin. & General Expense	Ref.	Total CA/A&G	Percent
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)=(D) + (F)	(I)=(H)÷(B)
1	\$231,226,877	Exh 104 pg 10 of 30	\$ 7,583,432	Exh 104 pg 5 of 30	\$ 51,396,639	Exh 104 pg 5 of 30	\$ 58,980,071	25.5%
2	\$31,245,985	Exh 104 pg 20 of 30	\$ 918,672	Exh 104 pg 15 of 30	\$ 6,996,332	Exh 104 pg 15 of 30	\$ 7,915,004	25.3%
3	\$26,136,063	Exh 104 pg 30 of 30	\$ 526,184	Exh 104 pg 25 of 30	\$ 6,617,007	Exh 104 pg 25 of 30	\$ 7,143,191	27.3%
Total	\$288,608,925		\$ 9,028,288		\$ 65,009,978		\$ 74,038,266	25.7%