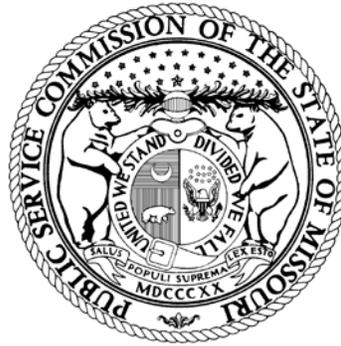


MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF DIVISION

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



MISSOURI-AMERICAN WATER COMPANY

CASE NO. WR-2015-0301

*Jefferson City, Missouri
January 2016*

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AND
RATE DESIGN
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Table of Contents

Table of Contents	i
I. EXECUTIVE SUMMARY	1
A. Staff’s Class Cost of Service and Rate Design Objectives	1
B. Staff’s Plan to Accomplish These Objectives	1
II. CLASS COST OF SERVICE: WATER OPERATIONS	2
A. Overview	2
B. Base-Extra Capacity Method	2
C. Allocation Factors	3
D. Transmission and Distribution Mains Adjustment	5
E. Results of Water Class Cost-of-Service Study	5
III. RATE DESIGN: WATER OPERATIONS	5
A. Overview	5
B. Design of Block Rates	6
IV. CLASS COST OF SERVICE: SEWER OPERATIONS	6
A. Overview	6
B. Results of Sewer Cost of Service	6
V. RATE DESIGN: SEWER OPERATIONS	7
VI. SPECIAL CONTRACTS	7
VII. MISCELLANEOUS FEES	7

I. EXECUTIVE SUMMARY

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

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

1. *To design rates that give Missouri-American Water Company (MAWC or Company) the ability to collect the overall increase or decrease in revenues authorized by the Missouri Public Service Commission (Commission);*
2. *To consolidate MAWC's various water systems into three districts and to consolidate MAWC's various sewer systems into five districts.* The company has many water and sewer systems in Missouri. Most of these systems are small and primarily residential. Staff determined that consolidated districts with similar operating characteristics will benefit all the customers of MAWC and is in the public interest;
3. *To develop rates reflecting the Class Cost-of-Service (CCOS) study in all districts.* Generally, customers pay the cost of service allocated to each customer classification, and the Company has an opportunity to recover its actual cost of providing service (including an opportunity to receive a return on its investment) by assigning the results of Staff's CCOS study to each customer classification within each district;
4. *To assist with the revenue requirement in the three water and five sewer districts.* It is Staff's recommendation that each customer in each district should pay their true cost of service; however, Staff also recognizes that this may result in rate shock to the majority of customers receiving sewer service and place a burden of extremely high rates for the customers in these districts; and
5. *To continue the existing rate structure for each customer classification currently in effect for the primary water system in each of the water districts.* Continuing the use of the existing rate structure for water customers allows familiarity of rate structure for most customers. The primary water system for each water district is: District 1 is St. Louis Metro, District 2 is St. Joseph, and District 3 is Joplin.

B. Staff's Plan to Accomplish These Objectives

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

1. Adoption of Staff's proposed district consolidation.
2. Adoption of Staff's proposed rates, which reflect the results of Staff's CCOS study and which allocates costs to each customer classification in each district.
3. Adoption of Staff's recommendation to not change sewer rates at this time.
4. Adoption of Staff's recommendation to shift revenue responsibility from the sewer operations to Water District 2.
5. Adoption of the block rates within each customer classification for each district as recommended by Staff.
6. Order that an overall revenue increase/decrease be implemented according to each rate component of each rate schedule as recommended by Staff.

II. CLASS COST OF SERVICE: WATER OPERATIONS

A. Overview

The purpose of Staff's CCOS study is to determine and provide the Commission with a measure of relative class cost responsibility for MAWC's overall revenue requirement on a consolidated district basis. For purposes of Staff's CCOS study, Staff used the customer classifications provided by the company. For individual costs, class cost responsibility can be either assigned or allocated to customer classes using reasonable methods for determining the class responsibility for that cost.

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

B. Base-Extra Capacity Method

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

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

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

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

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

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

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

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

C. Allocation Factors

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

D. Transmission and Distribution Mains Adjustment

Staff is proposing to continue a main adjustment for Sale-for-Resale and certain large industrial customers in the Joplin, St. Joseph, and St. Louis Metro service territories approved by the Commission in the previous rate case. It remains Staff's opinion that it is appropriate to make a main adjustment for certain large industrial customers and the Sale-for-Resale customer class because they are connected directly to the transmission system and do not receive any benefit from the smaller distribution mains. Staff has performed an adjustment similar to the Company's adjustment for the Joplin and St. Joseph Districts.

The distribution system of the St. Louis Metro (SLM) District is significantly more complicated than most of MAWC's other systems due to the number of transmission and distribution mains and the size of the system. Sale for Resale customers are connected directly to the transmission system and do not receive any benefit from the smaller distribution mains. Staff proposes to continue the adjustment for large industrial customers approved by the Commission in the previous rate case. Staff used the Company's consumption adjustment for the large industrial customers in St. Louis, and the adjustment on the remaining industrial customers being served on smaller mains, as these customers are receiving service from a relatively small percentage of the total distribution main system. This results in 10% of the volumes from the St. Louis industrial customers, being used in the development of allocation factor 4 for District 1. Staff's proposed adjustment is similar to the Company's adjustment for the SLM District.

E. Results of Water Class Cost-of-Service Study

It is Staff's opinion that the CCOS study, with the above-mentioned adjustments, correctly allocates the cost of providing service to each customer classification in each of the districts. At this time, Staff is proposing that Water District 2 provide support totaling \$39,345 to the sewer operations to allocate corporate costs to each district.

Staff Expert: Curtis B. Gateley

III. RATE DESIGN: WATER OPERATIONS

A. Overview

Staff's rate design for the Company's water operations is based on the actual revenue requirement for each district. The rate structure that is utilized generally consists of a fixed monthly customer charge and a commodity (usage) charge. The customer charge is developed

by comparing certain costs that are generally considered fixed and the number of customers in each class. Commodity charges are generally developed by comparing the remaining costs and the usage characteristics of each class.

B. Design of Block Rates

Presently, a single-block rate structure is used for residential customers in the Brunswick, Joplin, Jefferson City, Mexico, St. Joseph, Warren County, and Warrensburg Districts and the all of the small systems. The SLM District also utilizes a single-block rate for all customer classes. In the Parkville District and the non-residential customer classes in the above districts, excluding SLM, a declining block rate structure is utilized. A single-block rate structure is one in which the commodity rate is constant regardless of the volumes used. A declining block rate structure is one in which the commodity rate is based upon pre-established blocks of usage. As the customer consumes more and moves to a different block, the commodity rate declines; or, stated another way, the more a customer uses, the cheaper the additional gallons are than the initial gallons. Staff proposes to continue the existing SLM rate structure for Water District 1 and to continue a declining block structure for all non-residential customer rate classifications for Water District 2 and Water District 3.

Staff's method in designing the block rates was to keep the existing ratio between the currently approved blocks constant.

Staff Expert: James A. Busch

IV. CLASS COST OF SERVICE: SEWER OPERATIONS

A. Overview

Because the Company's sewer operations are relatively small and generally consist of residential customers, Staff did not perform a CCOS study for the Company's sewer operations. 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 Unit's small company rate design method.

The five sewer districts 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

Costs of sewer utilities are high, and are significantly higher than water costs per customer due to the geographic distribution of the customers and relatively low number of customers per sewer treatment facility. Districts 2, 3, and 4 require significant increases in funding to cover costs, which would result in rate shock to those customers. The COS indicates that spreading some costs among districts will allow the company to maintain existing rates for most customers.

Specifically, transferring \$608,888 in revenues from districts 1 and 5 to districts 2, 3, and 4 would offset much of these costs. The remaining \$39,345 in revenue support is provided by Water District 2.

The COS for the sewer districts does not include any allowance for a true-up estimate for the same reasons stated earlier in the overview of the CCOS for the water operations.

Staff Expert: Curtis B. Gateley

V. RATE DESIGN: SEWER OPERATIONS

Staff recommends that all sewer rates for all customers remain the same.

Staff Expert: James A. Busch

VI. SPECIAL CONTRACTS

Staff will review the special contracts, and will discuss any proposed changes in Rebuttal Testimony.

Staff Expert: Curtis B. Gateley

VII. MISCELLANEOUS FEES

The Company filed proposed miscellaneous water fees, which largely carry forward existing fees. Staff will have some recommended changes based on a study of actual costs to conduct the activities, as well as correction of some typographical errors. Staff will discuss these proposed changes further in Rebuttal Testimony.

Staff Expert: Curtis B. Gateley

Schedules included in Staff's CCOS Report

Schedule 1 includes Staff's CCOS study for each water district, which summarizes the current cost of service, revenues at present rates, revenues at proposed rates and the amount of increase/decrease for each customer class within each district.

Schedule 2 shows Staff's proposed customer charge, commodity charge by customer class for each district.

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

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

Schedule 5 includes the number of meters and services for each district with an appropriate weighting factor for each customer class.

Schedule 6 is a summary of Staff's proposed water rates compared to each water system's current rates.

Schedule 7 contains Staff's rate design worksheets for the sewer districts.

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, 2014

Customer Classification	Revenues Present Rates		Revenues Proposed Rates		Proposed Change	
	Amount	Percent	Amount	Percent	Amount	Percent
Residential	\$ 142,729,122	71.92%	\$ 155,419,468	74.13%	\$ 12,690,346	8.89%
Commercial	\$ 35,152,678	17.71%	\$ 33,523,643	15.99%	\$ (1,629,035)	-4.63%
Industrial	\$ 7,909,462	3.99%	\$ 8,049,709	3.84%	\$ 140,247	1.77%
Other Public Authority	\$ 3,033,854	1.53%	\$ 2,610,591	1.25%	\$ (423,263)	-13.95%
Sale for Resale	\$ 6,761,244	3.36%	\$ 8,277,083	3.95%	\$ 1,515,839	22.42%
Public and Private Fire	\$ 2,870,223	1.45%	\$ 1,771,934	0.85%	\$ (1,098,289)	-38.26%
Total	\$ 198,456,583	100%	\$ 209,652,428	100%		
Other Revenues	\$ 2,765,430		\$ 2,765,430			
Total	\$ 201,222,013		\$ 212,417,858		\$ 11,195,845	5.56%

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, 2014

Customer Classification	Revenues Present Rates		Revenues Proposed Rates		Proposed Change	
	Amount	Percent	Amount	Percent	Amount	Percent
Residential	\$ 16,121,798	52.13%	\$ 10,990,875	39.66%	\$ (5,130,923)	-31.83%
Commercial	\$ 5,485,901	17.74%	\$ 3,168,390	11.43%	\$ (2,317,511)	-42.24%
Industrial	\$ 5,301,783	17.14%	\$ 11,170,533	40.31%	\$ 5,868,750	110.69%
Other Public Authority	\$ 922,100	2.98%	\$ 597,228	2.15%	\$ (324,872)	-35.23%
Sale for Resale	\$ 2,552,301	8.18%	\$ 1,453,589	5.25%	\$ (1,098,712)	-43.05%
Public and Private Fire	\$ 545,174	1.76%	\$ 333,116	1.20%	\$ (212,058)	-38.90%
Total	\$ 30,929,057	100%	\$ 27,713,731	100%		
Other Revenues	\$ 286,237		\$ 286,237			
Total	\$ 31,215,294		\$ 27,999,968		\$ (3,215,326)	-10.30%

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, 2014

Customer Classification	Revenues Present Rates		Revenues Proposed Rates		Proposed Change	
	Amount	Percent	Amount	Percent	Amount	Percent
Residential	\$ 14,316,059	56.06%	\$ 12,176,904	51.10%	\$ (2,139,155)	-14.94%
Commercial	\$ 5,370,494	21.03%	\$ 5,197,399	21.81%	\$ (173,095)	-3.22%
Industrial	\$ 2,812,435	11.01%	\$ 3,673,337	15.41%	\$ 860,902	30.61%
Other Public Authority	\$ 1,092,873	4.28%	\$ 1,215,323	5.10%	\$ 122,450	11.20%
Sale for Resale	\$ 940,245	3.63%	\$ 1,070,304	4.49%	\$ 130,059	13.83%
Public and Private Fire	\$ 1,006,901	3.94%	\$ 497,266	2.09%	\$ (509,635)	-50.61%
Total	\$ 25,539,007	100%	\$ 23,830,533	100%		
Other Revenues	\$ 351,276		\$ 351,276			
Total	\$ 25,890,283		\$ 24,181,809		\$ (1,708,474)	-6.60%

Water District 1

Customer Charge

Monthly	
Meter Size	Proposed Rate
5/8"	\$ 11.06
3/4"	\$ 11.68
1"	\$ 12.68
1 1/2"	\$ 16.80
2"	\$ 18.93
3"	\$ 49.85
4"	\$ 71.16
6"	\$ 111.82
8"	\$ 247.18
10"	\$ 315.76
12"	\$ 462.33

Quarterly	
Meter Size	Proposed Rate
5/8"	\$ 17.27
3/4"	\$ 19.11
1"	\$ 22.11
1 1/2"	\$ 34.50
2"	\$ 40.87
3"	\$ 133.63
4"	\$ 197.57
6"	\$ 319.55
8"	\$ 725.62
10"	\$ 931.36
12"	\$ 1,371.07

Commodity Charge

	Residential	Commerical	Industrial	Other Public Authority	Sale for Resale
Block 1	\$ 4.1710	\$ 3.5275	\$ 1.8852	\$ 3.5053	\$ 1.8242

Private Fire

Meter Size	Proposed Rate
2"	\$ 55.49
3"	\$ 95.29
4"	\$ 151.14
6"	\$ 310.07
8"	\$ 533.57
10"	\$ 820.12
12"	\$ 1,169.35
20"	-
Private	\$ 386.95

Water District 2

Customer Charge

Monthly	
Meter Size	Proposed Rate
5/8"	\$ 10.57
3/4"	\$ 11.53
1"	\$ 13.29
1 1/2"	\$ 20.21
2"	\$ 24.06
3"	\$ 73.17
4"	\$ 106.66
6"	\$ 171.77
8"	\$ 386.48
10"	\$ 496.55
12"	\$ 728.70

Commodity Charge

	Residential	Commerical	Industrial	Other Public Authority	Sale for Resale
Block 1	\$ 3.2942	\$ 2.7616	\$ 1.5481	\$ 2.7530	\$ 1.6783

Private Fire

Meter Size	Proposed Rate
2"	\$ 93.30
3"	\$ 160.25
4"	\$ 254.16
6"	\$ 521.41
8"	\$ 897.25
10"	\$ 1,379.11
12"	\$ 1,966.38
20"	-
Private	\$ 650.69

Water District 3

Customer Charge

Monthly	
Meter Size	Proposed Rate
5/8"	\$ 9.32
3/4"	\$ 10.19
1"	\$ 11.87
1 1/2"	\$ 18.34
2"	\$ 22.07
3"	\$ 66.79
4"	\$ 97.12
6"	\$ 156.65
8"	\$ 352.02
10"	\$ 452.79
12"	\$ 663.87

Commodity Charge

	Residential	Commerical	Industrial	Other Public Authority	Sale for Resale
Block 1	\$ 4.5827	\$ 3.9320	\$ 2.7830	\$ 3.9370	\$ 2.8184

Private Fire

Meter Size	Proposed Rate
2"	\$ 126.58
3"	\$ 217.40
4"	\$ 344.81
6"	\$ 707.38
8"	\$ 1,217.27
10"	\$ 1,871.00
12"	\$ 2,667.73
20"	-
Private	\$ 882.77

Missouri American Water Company
Case Number WR-2015-0301
District #1
Test Year Ending 12-31-2014
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 - IP	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302.000	Franchises and Consents - IP	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303.000	Other Plant & Misc. Equipment - IP	\$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	\$219,657	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$145,698	\$36,815	\$15,749	\$2,790	\$18,605	\$0	\$0	\$219,657
312.000	Collecting & Impounding Reservoirs	\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313.000	Lake, River and Other Intakes	\$119,705	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$79,400	\$20,063	\$8,583	\$1,520	\$10,139	\$0	\$0	\$119,705
314.000	Wells and Springs	\$23,656	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$15,691	\$3,965	\$1,696	\$300	\$2,004	\$0	\$0	\$23,656
316.000	Supply Mains	\$142,696	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$94,650	\$23,916	\$10,231	\$1,812	\$12,086	\$0	\$0	\$142,696
317.000	Other Water P/E-Supply	\$69	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$46	\$12	\$5	\$1	\$6	\$0	\$0	\$70
	TOTAL SOURCE OF SUPPLY PLANT	\$505,783		\$335,485	\$84,771	\$36,264	\$6,423	\$42,840	\$0	\$0	\$505,783
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	\$226,245	6-Assoc. w/power and pumping facilities	\$148,281	\$37,444	\$15,950	\$2,851	\$18,824	\$656	\$2,240	\$226,246
322.000	Boiler Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Forces Main	\$40,466	6-Assoc. w/power and pumping facilities	\$26,521	\$6,697	\$2,853	\$510	\$3,367	\$117	\$401	\$40,466
324.000	Steam Pumping Equipment	\$386	6-Assoc. w/power and pumping facilities	\$253	\$64	\$27	\$5	\$32	\$1	\$4	\$386
325.000	Electric Pumping Equipment	\$1,341,899	6-Assoc. w/power and pumping facilities	\$879,481	\$222,084	\$94,604	\$16,908	\$111,646	\$3,892	\$13,285	\$1,341,900
326.000	Diesel Pumping Equipment	\$56,125	6-Assoc. w/power and pumping facilities	\$36,784	\$9,289	\$3,957	\$707	\$4,670	\$163	\$556	\$56,126
327.000	Hydraulic Pumping Equipment	\$8,159	6-Assoc. w/power and pumping facilities	\$5,347	\$1,350	\$575	\$103	\$679	\$24	\$81	\$8,159
328.000	Other Pumping Equipment	\$24,282	6-Assoc. w/power and pumping facilities	\$15,914	\$4,019	\$1,712	\$306	\$2,020	\$70	\$240	\$24,281
	TOTAL PUMPING PLANT	\$1,697,562		\$1,112,581	\$280,947	\$119,678	\$21,390	\$141,238	\$4,923	\$16,807	\$1,697,564
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	\$1,074,585	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$712,772	\$180,100	\$77,048	\$13,647	\$91,017	\$0	\$0	\$1,074,584
332.000	Water Treatment Equipment	\$2,029,668	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,346,279	\$340,172	\$145,527	\$25,777	\$171,913	\$0	\$0	\$2,029,668
332.400	Water Treatment - Other	\$104,795	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$69,511	\$17,564	\$7,514	\$1,331	\$8,876	\$0	\$0	\$104,796
333.000	Water Treatment Equipment - Other	\$795	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$527	\$133	\$57	\$10	\$67	\$0	\$0	\$794
	TOTAL WATER TREATMENT PLANT	\$3,209,843		\$2,129,089	\$537,969	\$230,146	\$40,765	\$271,873	\$0	\$0	\$3,209,842
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	\$153,919	7-Assoc. with trans. and distrib. mains	\$112,422	\$25,812	\$3,325	\$1,970	\$2,447	\$1,755	\$6,188	\$153,919
342.000	Distribution Reservoirs and Standpipes	\$448,693	5-Associated with storage facilities.	\$275,677	\$61,740	\$19,877	\$4,666	\$34,460	\$11,531	\$40,741	\$448,692
343.000	Transmission & Distribution Mains Conv	\$346,336	7-Assoc. with trans. and distrib. mains	\$252,964	\$58,081	\$7,481	\$4,433	\$5,507	\$3,948	\$13,923	\$346,337

Missouri American Water Company
Case Number WR-2015-0301
District #1
Test Year Ending 12-31-2014
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
343.100	Transmission & Distribution Mains < 4"	\$120,852	4-Associated with facilities serving base and max. hr. extra capacity functions	\$91,122	\$20,484	\$1,233	\$1,559	\$0	\$1,426	\$5,027	\$120,851
343.200	Transmission & Distribution Mains 6"-8"	\$9,430,239	4-Associated with facilities serving base and max. hr. extra capacity functions	\$7,110,400	\$1,598,426	\$96,188	\$121,650	\$0	\$111,277	\$392,298	\$9,430,239
343.300	Transmission & Distribution Mains >10"	\$4,796,833	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$3,042,151	\$767,973	\$328,103	\$58,042	\$388,543	\$47,009	\$165,011	\$4,796,832
344.000	Fire Mains	\$5,849	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$5,849	\$5,849
345.000	Services	\$416,830	10-Factors for allocating COS to customer class.	\$360,891	\$26,594	\$667	\$2,168	\$2,918	\$23,593	\$0	\$416,831
346.100	Meters - Bronze Case	\$260,277	9-Associated with meters	\$194,921	\$42,035	\$3,696	\$4,529	\$15,096	\$0	\$0	\$260,277
346.200	Meters - Plastic Case	\$41,650	9-Associated with meters	\$31,192	\$6,726	\$591	\$725	\$2,416	\$0	\$0	\$41,650
346.300	Meters - Not Class By Type	\$1,596,722	9-Associated with meters	\$1,195,785	\$257,871	\$22,673	\$27,783	\$92,610	\$0	\$0	\$1,596,722
347.000	Meter Installations	\$431,963	9-Associated with meters	\$323,497	\$69,762	\$6,134	\$7,516	\$25,054	\$0	\$0	\$431,963
348.000	Hydrants	\$1,248,057	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$1,248,057	\$1,248,057
349.000	Other Transmission & Distribution Plant	\$191	4-Associated with facilities serving base and max. hr. extra capacity functions	\$144	\$32	\$2	\$2	\$0	\$2	\$8	\$190
TOTAL TRANSMISSION & DIST. PLANT		\$19,298,411		\$12,991,166	\$2,935,536	\$489,970	\$235,043	\$569,051	\$200,541	\$1,877,102	\$19,298,409
INCENTIVE COMPENSATION CAPITALIZATION											
0.000	Incentive Compensation Capitalization Adj.	\$0	16-Labor 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	\$150,141	15-A&G Basis	\$113,401	\$19,503	\$4,234	\$1,516	\$4,940	\$1,456	\$5,090	\$150,140
390.100	Office Structures	\$87,590	15-A&G Basis	\$66,157	\$11,378	\$2,470	\$885	\$2,882	\$850	\$2,969	\$87,591
390.200	General Structures - HVAC	\$5,053	15-A&G Basis	\$3,817	\$656	\$142	\$51	\$166	\$49	\$171	\$5,052
390.300	Miscellaneous Structures	\$34,962	15-A&G Basis	\$26,407	\$4,542	\$986	\$353	\$1,150	\$339	\$1,185	\$34,962
390.900	Structures & Improvements - Leasehold	\$329	15-A&G Basis	\$248	\$43	\$9	\$3	\$11	\$3	\$11	\$328
391.000	Office Furniture and Equipment	\$31,303	15-A&G Basis	\$23,643	\$4,066	\$883	\$316	\$1,030	\$304	\$1,061	\$31,303
391.200	Computer Software & Peripheral Equip	\$702,032	15-A&G Basis	\$530,245	\$91,194	\$19,797	\$7,091	\$23,097	\$6,810	\$23,799	\$702,033
391.250	Computer Software	\$2,129,454	15-A&G Basis	\$1,608,377	\$276,616	\$60,051	\$21,507	\$70,059	\$20,656	\$72,188	\$2,129,454
391.260	Personal Computer Software	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
391.300	Other Office Equipment	\$2,291	15-A&G Basis	\$1,730	\$298	\$65	\$23	\$75	\$22	\$78	\$2,291
392.100	Transportation Equipment - Light Trucks	\$132,556	15-A&G Basis	\$100,120	\$17,219	\$3,738	\$1,339	\$4,361	\$1,286	\$4,494	\$132,557
392.200	Transportation Equipment - Heavy Trucks	\$466,974	15-A&G Basis	\$352,705	\$60,660	\$13,169	\$4,716	\$15,363	\$4,530	\$15,830	\$466,973
392.300	Transportation Equipment - Cars	\$201,144	15-A&G Basis	\$151,924	\$26,129	\$5,672	\$2,032	\$6,618	\$1,951	\$6,819	\$201,145
392.400	Transportation Equipment - Other	\$309,544	15-A&G Basis	\$233,799	\$40,210	\$8,729	\$3,126	\$10,184	\$3,003	\$10,494	\$309,545
393.000	Stores Equipment	\$18,974	15-A&G Basis	\$14,331	\$2,465	\$535	\$192	\$624	\$184	\$643	\$18,974
394.000	Tools, Shop & Garage Equipment	\$186,099	15-A&G Basis	\$140,561	\$24,174	\$5,248	\$1,880	\$6,123	\$1,805	\$6,309	\$186,100
395.000	Laboratory Equipment	\$33,110	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$21,962	\$5,549	\$2,374	\$420	\$2,804	\$0	\$0	\$33,109
396.000	Power Operated Equipment	\$78,461	15-A&G Basis	\$59,262	\$10,192	\$2,213	\$792	\$2,581	\$761	\$2,660	\$78,461
397.000	Communication Equipment - Non-Teleph	\$148,508	15-A&G Basis	\$112,168	\$19,291	\$4,188	\$1,500	\$4,886	\$1,441	\$5,034	\$148,508
397.200	Telephone Equipment	\$1,968	15-A&G Basis	\$1,486	\$256	\$55	\$20	\$65	\$19	\$67	\$1,968
398.000	Miscellaneous Equipment	\$107,688	15-A&G Basis	\$81,337	\$13,989	\$3,037	\$1,088	\$3,543	\$1,045	\$3,651	\$107,690
399.000	Other Tangible Equipment	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL GENERAL PLANT		\$4,828,181		\$3,643,680	\$628,430	\$137,595	\$48,850	\$160,562	\$46,514	\$162,553	\$4,828,184
TOTAL DEPRECIATION		\$29,539,780		\$20,212,001	\$4,467,653	\$1,013,653	\$352,471	\$1,185,564	\$251,978	\$2,056,462	\$29,539,782

Missouri American Water Company
Case Number WR-2015-0301
District #1
Test Year Ending 12-31-2014
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		\$142,729,122	To Residential	\$142,729,122	\$0	\$0	\$0	\$0	\$0	\$0	\$142,729,122
461.000 Commercial		\$35,152,678	To Commercial	\$0	\$35,152,678	\$0	\$0	\$0	\$0	\$0	\$35,152,678
461.000 Industrial		\$7,909,462	To Industrial	\$0	\$0	\$7,909,462	\$0	\$0	\$0	\$0	\$7,909,462
462.000 Private Fire Protection		\$2,870,049	To Private Fire Protection	\$0	\$0	\$0	\$0	\$0	\$2,870,049	\$0	\$2,870,049
463.000 Public Fire Protection		\$174	To Public Fire Protection	\$0	\$0	\$0	\$0	\$0	\$0	\$174	\$174
464.000 Other Public Auth.		\$3,033,854	To Other Public Auth.	\$0	\$0	\$0	\$3,033,854	\$0	\$0	\$0	\$3,033,854
466.000 Sales for Resale		\$6,761,244	To Sales for Resale	\$0	\$0	\$0	\$0	\$6,761,244	\$0	\$0	\$6,761,244
471.000 Other Water Revenue - Oper. Rev.		\$2,765,430	19-Total COS Basis	\$1,931,653	\$417,856	\$100,385	\$32,632	\$109,234	\$23,230	\$150,439	\$2,765,429
TOTAL OPERATING REVENUES		\$201,222,013		\$144,660,775	\$35,570,534	\$8,009,847	\$3,066,486	\$6,870,478	\$2,893,279	\$150,613	\$201,222,012
SOURCE OF SUPPLY EXPENSES											
600.000 Operation Supervision & Engineering		\$190	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$126	\$32	\$14	\$2	\$16	\$0	\$0	\$190
601.000 Operation Labor & Expenses		\$245,752	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$163,007	\$41,188	\$17,620	\$3,121	\$20,815	\$0	\$0	\$245,751
602.000 Purchased Water		\$438,410	1-Varies with water used	\$278,741	\$78,563	\$38,010	\$5,962	\$37,133	\$0	\$0	\$438,409
603.000 Miscellaneous Expenses		\$640,589	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$424,903	\$107,363	\$45,930	\$8,135	\$54,258	\$0	\$0	\$640,589
604.000 Rents - SSE		\$2,603	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,727	\$436	\$187	\$33	\$220	\$0	\$0	\$2,603
610.000 Maint. Supervision & Engineering		\$702	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$466	\$118	\$50	\$9	\$59	\$0	\$0	\$702
611.000 Labor Maint Source of Supply - Struct & Imp		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
612.000 Maint. of Collect. & Impound. Reservoirs		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
613.000 Labor Maint - Source of Supply - Lake		\$264	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$175	\$44	\$19	\$3	\$22	\$0	\$0	\$263
614.000 Labor Maint Non-Scheduled Overtime - SS Wells		\$2	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
615.000 Labor Maint - Source of Supply - Infilt Gallery		\$352	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$233	\$59	\$25	\$4	\$30	\$0	\$0	\$351
616.000 Labor Maint Src of Supply - Supply Mains		\$2	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
617.000 Maint. Of Misc. Water Source Plant		\$303,035	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$201,003	\$50,789	\$21,728	\$3,849	\$25,667	\$0	\$0	\$303,036
TOTAL SOURCE OF SUPPLY EXPENSES		\$1,631,901		\$1,070,383	\$278,592	\$123,583	\$21,118	\$138,220	\$0	\$0	\$1,631,896
PUMPING EXPENSES											
620.000 Operation Supervision & Engineering - PE		\$18,950	6-Assoc. w/power and pumping facilities	\$12,420	\$3,136	\$1,336	\$239	\$1,577	\$55	\$188	\$18,951
621.000 Fuel for Power Production		\$11,111	1-Varies with water used	\$7,064	\$1,991	\$963	\$151	\$941	\$0	\$0	\$11,110
622.000 Power Production Labor & Expenses		-\$1	6-Assoc. w/power and pumping facilities	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	-\$1
623.000 Fuel or Power Purchased for Pumping		\$9,522,442	1-Varies with water used	\$6,054,369	\$1,706,422	\$825,596	\$129,505	\$806,551	\$0	\$0	\$9,522,443
624.000 Pumping Labor and Expenses		\$917,219	6-Assoc. w/power and pumping facilities	\$601,145	\$151,800	\$64,664	\$11,557	\$76,313	\$2,660	\$9,080	\$917,219
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		\$2,158	6-Assoc. w/power and pumping facilities	\$1,414	\$357	\$152	\$27	\$180	\$6	\$21	\$2,157
627.000 Rents - PE		\$1,683	6-Assoc. w/power and pumping facilities	\$1,103	\$279	\$119	\$21	\$140	\$5	\$17	\$1,684
630.000 Maint. Supervision & Engineering - PE		\$22,842	6-Assoc. w/power and pumping facilities	\$14,971	\$3,780	\$1,610	\$288	\$1,900	\$66	\$226	\$22,841
631.000 Maint. of Structures & Improvements - PE		\$300,324	6-Assoc. w/power and pumping facilities	\$196,832	\$49,704	\$21,173	\$3,784	\$24,987	\$871	\$2,973	\$300,324
632.000 Maint. of Power Production Equipment		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Missouri American Water Company
Case Number WR-2015-0301
District #1
Test Year Ending 12-31-2014
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
633.000	Maint. of Pumping Equipment	\$215,374	6-Assoc. w/power and pumping facilities	\$141,156	\$35,644	\$15,184	\$2,714	\$17,919	\$625	\$2,132	\$215,374
	TOTAL PUMPING EXPENSES	\$11,012,102		\$7,030,473	\$1,953,113	\$930,797	\$148,286	\$930,508	\$4,288	\$14,637	\$11,012,102
WATER TREATMENT EXPENSES											
640.000	Operation. Supervision & Engineer. - WTE	\$107,814	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$71,513	\$18,070	\$7,730	\$1,369	\$9,132	\$0	\$0	\$107,814
641.000	Chemicals - WTE	\$8,891,318	1-Varies with water used	\$5,653,100	\$1,593,324	\$770,877	\$120,922	\$753,095	\$0	\$0	\$8,891,318
642.000	Operation Labor & Expenses - WTE	\$2,923,173	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,938,941	\$489,924	\$209,592	\$37,124	\$247,593	\$0	\$0	\$2,923,173
643.000	Miscellaneous Expenses - WTE	\$12,576	1-Varies with water used	\$7,996	\$2,254	\$1,090	\$171	\$1,065	\$0	\$0	\$12,576
644.000	Rents - WTE	\$39,002	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$25,870	\$6,537	\$2,796	\$495	\$3,303	\$0	\$0	\$39,001
650.000	Maint. Supervision & Engineering - WTE	\$1,506,114	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$999,005	\$252,425	\$107,988	\$19,128	\$127,568	\$0	\$0	\$1,506,114
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 - WTE	\$651,411	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$432,081	\$109,176	\$46,706	\$8,273	\$55,175	\$0	\$0	\$651,411
	TOTAL WATER TREATMENT EXPENSES	\$14,131,408		\$9,128,506	\$2,471,710	\$1,146,779	\$187,482	\$1,196,931	\$0	\$0	\$14,131,408
TRANSMISSION & DIST. EXPENSES											
660.000	Operation Supervision & Engineering - TDE	\$152,574	11-T & D OP Basis	\$115,575	\$22,672	\$2,517	\$1,922	\$3,708	\$2,502	\$3,677	\$152,573
661.000	Storage Facilities Expenses TDE	\$5,236	5-Associated with storage facilities.	\$3,217	\$720	\$232	\$54	\$402	\$135	\$475	\$5,235
662.000	Transmission & Distribution Lines Expenses	\$1,603,736	7-Assoc. with trans. and distrib. mains	\$1,171,369	\$268,947	\$34,641	\$20,528	\$25,499	\$18,283	\$64,470	\$1,603,737
663.000	Meter Expenses - TDE	\$625,768	9-Associated with meters	\$468,638	\$101,062	\$8,886	\$10,888	\$36,295	\$0	\$0	\$625,769
664.000	Customer Installations Expenses - TDE	\$454,864	10-Factors for allocating COS to customer class.	\$393,821	\$29,020	\$728	\$2,365	\$3,184	\$25,745	\$0	\$454,863
665.000	Miscellaneous Expenses - TDE	\$2,754,795	11-T & D OP Basis	\$2,086,757	\$409,363	\$45,454	\$34,710	\$66,942	\$45,179	\$66,391	\$2,754,796
666.000	Rents - TDE	\$54,590	11-T & D OP Basis	\$41,352	\$8,112	\$901	\$688	\$1,327	\$895	\$1,316	\$54,591
670.000	Maint. Supervision and Engineering - TDE	\$19,285	12-Trans. & Dist. Maint. Expenses	\$13,386	\$2,856	\$353	\$222	\$301	\$268	\$1,900	\$19,286
671.000	Maint. of Structures & Improvements - TDE	\$166	12-Trans. & Dist. Maint. Expenses	\$115	\$25	\$3	\$2	\$3	\$2	\$16	\$166
672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$530	5-Associated with storage facilities.	\$326	\$73	\$23	\$6	\$41	\$14	\$48	\$531
673.000	Maint. of Transmission & Distribution Mains	\$3,963,195	7-Assoc. with trans. and distrib. mains	\$2,894,718	\$664,628	\$85,605	\$50,729	\$63,015	\$45,180	\$159,320	\$3,963,195
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	\$389,131	10-Factors for allocating COS to customer class.	\$336,910	\$24,827	\$623	\$2,023	\$2,724	\$22,025	\$0	\$389,132
676.000	Maint. of Meters - TDE	\$169,222	9-Associated with meters	\$126,730	\$27,329	\$2,403	\$2,944	\$9,815	\$0	\$0	\$169,221
677.000	Maint. of Hydrants - TDE	\$317,566	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$317,566	\$317,566
678.000	Maint. of Miscellaneous Plant - TDE	\$3,605,710	12-Trans. & Dist. Maint. Expenses	\$2,502,723	\$534,006	\$65,984	\$41,466	\$56,249	\$50,119	\$355,162	\$3,605,709
	TOTAL TRANSMISSION & DIST. EXPENSES	\$14,116,368		\$10,155,637	\$2,093,640	\$248,353	\$168,547	\$269,505	\$210,347	\$970,341	\$14,116,370
CUSTOMER ACCOUNTS EXPENSE											
901.000	Supervision & Engineering - CAE	\$35,938	13-Allocation of Billing and Collecting Costs.	\$33,455	\$1,808	\$18	\$119	\$93	\$446	\$0	\$35,939
902.000	Meter Reading Expenses - CAE	\$1,607,389	14-Meter reading costs.	\$1,514,803	\$81,977	\$804	\$5,465	\$4,340	\$0	\$0	\$1,607,389
903.000	Cust. Rec & Collection - CAE	\$2,741,804	13-Allocation of Billing and Collecting Costs.	\$2,552,345	\$137,913	\$1,371	\$9,048	\$7,129	\$33,998	\$0	\$2,741,804
904.000	Uncollectible Accounts - CAE	\$2,585,147	13-Allocation of Billing and Collecting Costs.	\$2,406,513	\$130,033	\$1,293	\$8,531	\$6,721	\$32,056	\$0	\$2,585,147
905.000	Misc. Customer Accounts Expense - CAE	\$26,515	13-Allocation of Billing and Collecting Costs.	\$24,683	\$1,334	\$13	\$87	\$69	\$329	\$0	\$26,515
	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$6,996,793		\$6,531,799	\$353,065	\$3,499	\$23,250	\$18,352	\$66,829	\$0	\$6,996,794

Missouri American Water Company
Case Number WR-2015-0301
District #1
Test Year Ending 12-31-2014
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
CUSTOMER SERVICE EXPENSES											
907.000	Customer Service & Information Expenses	\$171	10-Factors for allocating COS to customer class.	\$148	\$11	\$0	\$1	\$1	\$10	\$0	\$171
TOTAL CUSTOMER SERVICE EXPENSES		\$171		\$148	\$11	\$0	\$1	\$1	\$10	\$0	\$171
SALES PROMOTION EXPENSES											
910.000	Sales Promotion Expenses - SPE	\$0		\$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	\$4,860,624	15-A&G Basis	\$3,671,229	\$631,395	\$137,070	\$49,092	\$159,915	\$47,148	\$164,775	\$4,860,624
921.000	Office Supplies & Expense	\$1,424,212	15-A&G Basis	\$1,075,707	\$185,005	\$40,163	\$14,385	\$46,857	\$13,815	\$48,281	\$1,424,213
922.000	Admin. Expenses Transferred - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
923.000	Outside Services	\$20,013,128	15-A&G Basis	\$15,115,916	\$2,599,705	\$564,370	\$202,133	\$658,432	\$194,127	\$678,445	\$20,013,128
924.000	Property Insurance	\$3,291,667	15-A&G Basis	\$2,486,196	\$427,588	\$92,825	\$33,246	\$108,296	\$31,929	\$111,588	\$3,291,668
925.000	Injuries & Damages	\$35,538	16-Labor Basis	\$26,398	\$4,819	\$1,048	\$377	\$1,219	\$345	\$1,333	\$35,539
926.000	Employee Pensions & Benefits	\$8,391,879	16-Labor Basis	\$6,233,488	\$1,137,939	\$247,560	\$88,954	\$287,841	\$81,401	\$314,695	\$8,391,878
927.000	Franchise Requirements	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
928.000	Regulatory Commission Expenses	\$17,076	15-A&G Basis	\$12,898	\$2,218	\$482	\$172	\$562	\$166	\$579	\$17,077
929.000	Duplicate Charges	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930.100	Institutional or Goodwill Advertising Expenses	\$474	15-A&G Basis	\$358	\$62	\$13	\$5	\$16	\$5	\$16	\$475
930.200	Misc. General Expense	\$982,512	15-A&G Basis	\$742,091	\$127,628	\$27,707	\$9,923	\$32,325	\$9,530	\$33,307	\$982,511
930.300	Research & Development Expenses - AGE	\$66,410	15-A&G Basis	\$50,159	\$8,627	\$1,873	\$671	\$2,185	\$644	\$2,251	\$66,410
931.000	Rents - AGE	\$157,043	15-A&G Basis	\$118,615	\$20,400	\$4,429	\$1,586	\$5,167	\$1,523	\$5,324	\$157,044
932.000	Maint. of General Plant - AGE	\$810,489	15-A&G Basis	\$612,162	\$105,283	\$22,856	\$8,186	\$26,665	\$7,862	\$27,476	\$810,490
TOTAL ADMIN. & GENERAL EXPENSES		\$40,051,052		\$30,145,217	\$5,250,669	\$1,140,396	\$408,730	\$1,329,480	\$388,495	\$1,388,070	\$40,051,057
DEPRECIATION EXPENSE											
403.000	Depreciation Expense, Dep. Exp.	\$29,539,780	Class % from Depreciation Schedule	\$20,212,001	\$4,467,653	\$1,013,653	\$352,471	\$1,185,564	\$251,978	\$2,056,462	\$29,539,782
403.000	CIAC Depreciation Offset	-\$3,048,399	Class % from Depreciation Schedule	-\$2,085,806	-\$461,046	-\$104,605	-\$36,374	-\$122,346	-\$26,003	-\$212,219	-\$3,048,399
TOTAL DEPRECIATION EXPENSE		\$26,491,381		\$18,126,195	\$4,006,607	\$909,048	\$316,097	\$1,063,218	\$225,975	\$1,844,243	\$26,491,383
OTHER OPERATING EXPENSES											
403.900	Amortization of Net Cost of Removal	\$0	18-Rate Base Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
408.000	Property Taxes	\$9,244,626	19-Total COS Basis	\$6,457,371	\$1,396,863	\$335,580	\$109,087	\$365,163	\$77,655	\$502,908	\$9,244,627
408.100	Payroll Taxes	\$1,604,738	16-Labor Basis	\$1,191,999	\$217,602	\$47,340	\$17,010	\$55,043	\$15,566	\$60,178	\$1,604,738
408.000	Gross Receipts Tax	-\$60	19-Total COS Basis	-\$42	-\$9	-\$2	-\$1	-\$2	-\$1	-\$3	-\$60
408.100	PSC Assessment	\$1,736,791	15-A&G Basis	\$1,311,798	\$225,609	\$48,978	\$17,542	\$57,140	\$16,847	\$58,877	\$1,736,791
408.100	Other General Taxes	-\$288,874	16-Labor Basis	-\$214,576	-\$39,171	-\$8,522	-\$3,062	-\$9,908	-\$2,802	-\$10,833	-\$288,874
403.000	Transportation Depr Clearing	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER OPERATING EXPENSES		\$12,297,221		\$8,746,550	\$1,800,894	\$423,374	\$140,576	\$467,436	\$107,265	\$611,127	\$12,297,222
AMORTIZATION EXPENSE											
0.000	Amortization Exp	-\$9,107	18-Rate Base Basis	-\$6,121	-\$1,470	-\$294	-\$115	-\$315	-\$84	-\$709	-\$9,108
0.000	Amortization Tank Painting Tracker	\$120,106	5-Associated with storage facilities.	\$73,793	\$16,527	\$5,321	\$1,249	\$9,224	\$3,087	\$10,906	\$120,107
TOTAL AMORTIZATION EXPENSE		\$110,999		\$67,672	\$15,057	\$5,027	\$1,134	\$8,909	\$3,003	\$10,197	\$110,999
TOTAL OPERATING & MAINT. EXPENSE		\$126,839,396		\$91,002,580	\$18,223,358	\$4,930,856	\$1,415,221	\$5,422,560	\$1,006,212	\$4,838,615	\$126,839,402
NET INCOME BEFORE TAXES		\$74,382,617		\$53,658,195	\$17,347,176	\$3,078,991	\$1,651,265	\$1,447,918	\$1,887,067	-\$4,688,002	\$74,382,610
INCOME TAXES											

Missouri American Water Company
Case Number WR-2015-0301
District #1
Test Year Ending 12-31-2014
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
0.000	Current Income Taxes	\$14,309,710	18-Rate Base Basis	\$9,617,556	\$2,309,587	\$462,204	\$180,302	\$495,116	\$131,649	\$1,113,295	\$14,309,709
409.100	State Income Taxes	\$681	18-Rate Base Basis	\$458	\$110	\$22	\$9	\$24	\$6	\$53	\$682
	TOTAL INCOME TAXES	\$14,310,391		\$9,618,014	\$2,309,697	\$462,226	\$180,311	\$495,140	\$131,655	\$1,113,348	\$14,310,391
	DEFERRED INCOME TAXES										
0.000	Deferred Income Taxes - Def. Inc. Tax.	\$8,560,861	18-Rate Base Basis	\$5,753,755	\$1,381,723	\$276,516	\$107,867	\$296,206	\$78,760	\$666,035	\$8,560,862
0.000	Amortization of Deferred ITC	-\$124,638	18-Rate Base Basis	-\$83,769	-\$20,117	-\$4,026	-\$1,570	-\$4,312	-\$1,147	-\$9,697	-\$124,638
	TOTAL DEFERRED INCOME TAXES	\$8,436,223		\$5,669,986	\$1,361,606	\$272,490	\$106,297	\$291,894	\$77,613	\$656,338	\$8,436,224
	NET OPERATING INCOME	\$51,636,003		\$38,370,195	\$13,675,873	\$2,344,275	\$1,364,657	\$660,884	\$1,677,799	-\$6,457,688	\$51,635,995

Missouri American Water Company
Case Number WR-2015-0301
District #1
Test Year Ending 12-31-2014
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 - IP	\$177,537	17-UPIS Basis	\$121,577	\$27,802	\$5,592	\$2,166	\$6,072	\$1,651	\$12,676	\$177,536
302.000	Franchises and Consents - IP	\$12,573	17-UPIS Basis	\$8,610	\$1,969	\$396	\$153	\$430	\$117	\$898	\$12,573
303.000	Other Plant & Misc. Equipment - IP	\$946,787	15-A&G Basis	\$715,108	\$122,988	\$26,699	\$9,563	\$31,149	\$9,184	\$32,096	\$946,787
	TOTAL INTANGIBLE PLANT	\$1,136,897		\$845,295	\$152,759	\$32,687	\$11,882	\$37,651	\$10,952	\$45,670	\$1,136,896
SOURCE OF SUPPLY PLANT											
310.000	Land and Land Rights - SSP	\$108,388	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$71,894	\$18,166	\$7,771	\$1,377	\$9,180	\$0	\$0	\$108,388
311.000	Structures and Improvements - SSP	\$5,359,246	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$3,554,788	\$898,210	\$384,258	\$68,062	\$453,928	\$0	\$0	\$5,359,246
312.000	Collecting & Impounding Reservoirs	\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313.000	Lake, River and Other Intakes	\$6,159,971	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$4,085,909	\$1,032,411	\$441,670	\$78,232	\$521,750	\$0	\$0	\$6,159,972
314.000	Wells and Springs	\$1,121,869	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$744,136	\$188,025	\$80,438	\$14,248	\$95,022	\$0	\$0	\$1,121,869
316.000	Supply Mains	\$3,878,840	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$2,572,835	\$650,094	\$278,113	\$49,261	\$328,538	\$0	\$0	\$3,878,841
317.000	Other Water P/E-Supply	\$1,193	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$791	\$200	\$86	\$15	\$101	\$0	\$0	\$1,193
	TOTAL SOURCE OF SUPPLY PLANT	\$16,629,507		\$11,030,353	\$2,787,106	\$1,192,336	\$211,195	\$1,408,519	\$0	\$0	\$16,629,509
PUMPING PLANT											
320.000	Land and Land Rights - PP	\$345,305	6-Assoc. w/power and pumping facilities	\$226,313	\$57,148	\$24,344	\$4,351	\$28,729	\$1,001	\$3,419	\$345,305
321.000	Structures and Improvements - PP	\$7,806,663	6-Assoc. w/power and pumping facilities	\$5,116,487	\$1,292,003	\$550,370	\$98,364	\$649,514	\$22,639	\$77,286	\$7,806,663
322.000	Boiler Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Forces Main	\$1,701,455	6-Assoc. w/power and pumping facilities	\$1,115,134	\$281,591	\$119,953	\$21,438	\$141,561	\$4,934	\$16,844	\$1,701,455
324.000	Steam Pumping Equipment	\$14,730	6-Assoc. w/power and pumping facilities	\$9,654	\$2,438	\$1,038	\$186	\$1,226	\$43	\$146	\$14,731
325.000	Electric Pumping Equipment	\$31,006,871	6-Assoc. w/power and pumping facilities	\$20,321,903	\$5,131,637	\$2,185,984	\$390,687	\$2,579,772	\$89,920	\$306,968	\$31,006,871
326.000	Diesel Pumping Equipment	\$499,928	6-Assoc. w/power and pumping facilities	\$327,653	\$82,738	\$35,245	\$6,299	\$41,594	\$1,450	\$4,949	\$499,928
327.000	Hydraulic Pumping Equipment	\$277,809	6-Assoc. w/power and pumping facilities	\$182,076	\$45,977	\$19,586	\$3,500	\$23,114	\$806	\$2,750	\$277,809
328.000	Other Pumping Equipment	\$760,948	6-Assoc. w/power and pumping facilities	\$498,725	\$125,937	\$53,647	\$9,588	\$63,311	\$2,207	\$7,533	\$760,948
	TOTAL PUMPING PLANT	\$42,413,709		\$27,797,945	\$7,019,469	\$2,990,167	\$534,413	\$3,528,821	\$123,000	\$419,895	\$42,413,710
WATER TREATMENT PLANT											
330.000	Land and Land Rights - WTP	\$1,955,216	6-Assoc. w/power and pumping facilities	\$1,281,449	\$323,588	\$137,843	\$24,636	\$162,674	\$5,670	\$19,357	\$1,955,217
331.000	Structures and Improvements - WTP	\$36,781,450	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$24,397,136	\$6,164,571	\$2,637,230	\$467,124	\$3,115,389	\$0	\$0	\$36,781,450
332.000	Water Treatment Equipment	\$39,733,725	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$26,355,380	\$6,659,372	\$2,848,908	\$504,618	\$3,365,447	\$0	\$0	\$39,733,725
332.400	Water Treatment - Other	\$3,076,087	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$2,040,369	\$515,552	\$220,555	\$39,066	\$260,545	\$0	\$0	\$3,076,087
333.000	Water Treatment Equipment - Other	\$17,004	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$11,279	\$2,850	\$1,219	\$216	\$1,440	\$0	\$0	\$17,004
	TOTAL WATER TREATMENT PLANT	\$81,563,482		\$54,085,613	\$13,665,933	\$5,845,755	\$1,035,660	\$6,905,495	\$5,670	\$19,357	\$81,563,483
TRANSMISSION & DIST. PLANT											
340.000	Land and Land Rights - TDP	\$4,751,738	7-Assoc. with trans. and distrib. mains	\$3,470,669	\$796,866	\$102,638	\$60,822	\$75,553	\$54,170	\$191,020	\$4,751,738
341.000	Structures and Improvements - TDP	\$2,191,061	7-Assoc. with trans. and distrib. mains	\$1,600,351	\$367,441	\$47,327	\$28,046	\$34,838	\$24,978	\$88,081	\$2,191,062
342.000	Distribution Reservoirs and Standpipes	\$11,192,452	5-Associated with storage facilities.	\$6,876,643	\$1,540,081	\$495,826	\$116,402	\$859,580	\$287,646	\$1,016,275	\$11,192,453
343.000	Transmission & Distribution Mains Conv	\$15,643,187	7-Assoc. with trans. and distrib. mains	\$11,425,784	\$2,623,362	\$337,893	\$200,233	\$248,727	\$178,332	\$628,856	\$15,643,187

Missouri American Water Company
Case Number WR-2015-0301
District #1
Test Year Ending 12-31-2014
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
343.100	Transmission & Distribution Mains < 4"	\$7,744,468	4-Associated with facilities serving base and max. hr. extra capacity functions	\$5,839,329	\$1,312,687	\$78,994	\$99,904	\$0	\$91,385	\$322,170	\$7,744,469
343.200	Transmission & Distribution Mains 6"-8"	\$565,462,230	4-Associated with facilities serving base and max. hr. extra capacity functions	\$426,358,521	\$95,845,848	\$5,767,715	\$7,294,463	\$0	\$6,672,454	\$23,523,229	\$565,462,230
343.300	Transmission & Distribution Mains >10"	\$272,927,448	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$173,090,588	\$43,695,684	\$18,668,237	\$3,302,422	\$22,107,123	\$2,674,689	\$9,388,704	\$272,927,447
344.000	Fire Mains	\$291,059	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$291,059	\$291,059
345.000	Services	\$11,213,790	10-Factors for allocating COS to customer class.	\$9,708,899	\$715,440	\$17,942	\$58,312	\$78,497	\$634,701	\$0	\$11,213,791
346.100	Meters - Bronze Case	\$9,631,674	9-Associated with meters	\$7,213,161	\$1,555,515	\$136,770	\$167,591	\$558,637	\$0	\$0	\$9,631,674
346.200	Meters - Plastic Case	\$1,691,305	9-Associated with meters	\$1,266,618	\$273,146	\$24,017	\$29,429	\$98,096	\$0	\$0	\$1,691,306
346.300	Meters - Not Class By Type	\$56,054,300	9-Associated with meters	\$41,979,065	\$9,052,769	\$795,971	\$975,345	\$3,251,149	\$0	\$0	\$56,054,299
347.000	Meter Installations	\$8,590,184	9-Associated with meters	\$6,433,189	\$1,387,315	\$121,981	\$149,469	\$498,231	\$0	\$0	\$8,590,185
348.000	Hydrants	\$48,793,617	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$48,793,617	\$48,793,617
349.000	Other Transmission & Distribution Plant	\$3,831	4-Associated with facilities serving base and max. hr. extra capacity functions	\$2,889	\$649	\$39	\$49	\$0	\$45	\$159	\$3,830
TOTAL TRANSMISSION & DIST. PLANT		\$1,016,182,344		\$695,265,706	\$159,166,803	\$26,595,350	\$12,482,487	\$27,810,431	\$10,618,400	\$84,243,170	\$1,016,182,347
INCENTIVE COMPENSATION CAPITALIZATION											
0.000	Incentive Compensation Capitalization Adj.	-\$669,948	16-Labor Basis	-\$497,637	-\$90,845	-\$19,763	-\$7,101	-\$22,979	-\$6,498	-\$25,123	-\$669,946
TOTAL INCENTIVE COMPENSATION CAPITALIZATION		-\$669,948		-\$497,637	-\$90,845	-\$19,763	-\$7,101	-\$22,979	-\$6,498	-\$25,123	-\$669,946
GENERAL PLANT											
389.000	Land and Land Rights - GP	\$9,354	15-A&G Basis	\$7,065	\$1,215	\$264	\$94	\$308	\$91	\$317	\$9,354
390.000	Structures and Improvements - GP	\$5,656,727	15-A&G Basis	\$4,272,526	\$734,809	\$159,520	\$57,133	\$186,106	\$54,870	\$191,763	\$5,656,727
390.100	Office Structures	\$2,782,088	15-A&G Basis	\$2,101,311	\$361,393	\$78,455	\$28,099	\$91,531	\$26,986	\$94,313	\$2,782,088
390.200	General Structures - HVAC	\$181,689	15-A&G Basis	\$137,230	\$23,601	\$5,124	\$1,835	\$5,978	\$1,762	\$6,159	\$181,689
390.300	Miscellaneous Structures	\$936,224	15-A&G Basis	\$707,130	\$121,615	\$26,402	\$9,456	\$30,802	\$9,081	\$31,738	\$936,224
390.900	Structures & Improvements - Leasehold	-\$2,532	15-A&G Basis	-\$1,912	-\$329	-\$71	-\$26	-\$83	-\$25	-\$86	-\$2,532
391.000	Office Furniture and Equipment	\$438,525	15-A&G Basis	\$331,218	\$56,964	\$12,366	\$4,429	\$14,427	\$4,254	\$14,866	\$438,524
391.200	Computer Software & Peripheral Equip	\$2,717,447	15-A&G Basis	\$2,052,488	\$352,996	\$76,632	\$27,446	\$89,404	\$26,359	\$92,121	\$2,717,446
391.250	Computer Software	\$31,792,540	15-A&G Basis	\$24,012,905	\$4,129,851	\$896,550	\$321,105	\$1,045,975	\$308,388	\$1,077,767	\$31,792,541
391.260	Personal Computer Software	-\$608	15-A&G Basis	-\$459	-\$79	-\$17	-\$6	-\$20	-\$6	-\$21	-\$608
391.300	Other Office Equipment	\$31,665	15-A&G Basis	\$23,917	\$4,113	\$893	\$320	\$1,042	\$307	\$1,073	\$31,665
392.100	Transportation Equipment - Light Trucks	\$554,146	15-A&G Basis	\$418,546	\$71,984	\$15,627	\$5,597	\$18,231	\$5,375	\$18,786	\$554,146
392.200	Transportation Equipment - Heavy Trucks	\$480,849	15-A&G Basis	\$363,185	\$62,462	\$13,560	\$4,857	\$15,820	\$4,664	\$16,301	\$480,849
392.300	Transportation Equipment - Cars	-\$677,244	15-A&G Basis	-\$511,522	-\$87,974	-\$19,098	-\$6,840	-\$22,281	-\$6,569	-\$22,959	-\$677,243
392.400	Transportation Equipment - Other	\$5,067,894	15-A&G Basis	\$3,827,780	\$658,319	\$142,915	\$51,186	\$166,734	\$49,159	\$171,802	\$5,067,895
393.000	Stores Equipment	\$424,656	15-A&G Basis	\$320,743	\$55,163	\$11,975	\$4,289	\$13,971	\$4,119	\$14,396	\$424,656
394.000	Tools, Shop & Garage Equipment	\$2,360,898	15-A&G Basis	\$1,783,186	\$306,681	\$66,577	\$23,845	\$77,674	\$22,901	\$80,034	\$2,360,898
395.000	Laboratory Equipment	\$362,700	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$240,579	\$60,789	\$26,006	\$4,606	\$30,721	\$0	\$0	\$362,701
396.000	Power Operated Equipment	-\$18,268	15-A&G Basis	-\$13,798	-\$2,373	-\$515	-\$185	-\$601	-\$177	-\$619	-\$18,268
397.000	Communication Equipment - Non-Teleph	\$1,484,421	15-A&G Basis	\$1,121,183	\$192,826	\$41,861	\$14,993	\$48,837	\$14,399	\$50,322	\$1,484,421
397.200	Telephone Equipment	\$6,663	15-A&G Basis	\$5,033	\$866	\$188	\$67	\$219	\$65	\$226	\$6,664
398.000	Miscellaneous Equipment	\$1,331,764	15-A&G Basis	\$1,005,881	\$172,996	\$37,556	\$13,451	\$43,815	\$12,918	\$45,147	\$1,331,764
399.000	Other Tangible Equipment	-\$226	17-UPIS Basis	-\$155	-\$35	-\$7	-\$3	-\$8	-\$2	-\$16	-\$226
TOTAL GENERAL PLANT		\$55,921,372		\$42,204,060	\$7,277,853	\$1,592,763	\$565,748	\$1,858,602	\$538,919	\$1,883,430	\$55,921,375
TOTAL NET PLANT IN SERVICE		\$1,213,177,363		\$830,731,335	\$189,979,078	\$38,229,295	\$14,834,284	\$41,526,540	\$11,290,443	\$86,586,399	\$1,213,177,374

Missouri American Water Company
Case Number WR-2015-0301
District #1
Test Year Ending 12-31-2014
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	\$1,582,664,187	from Plant	\$1,076,529,949	\$246,758,373	\$52,699,071	\$19,259,963	\$58,220,677	\$14,207,838	\$114,988,314	\$1,582,664,185
Less Accumulated Depreciation Reserve	\$369,486,824	from Reserve	\$245,798,619	\$56,779,294	\$14,469,786	\$4,425,678	\$16,694,138	\$2,917,395	\$28,401,913	\$369,486,823
Net Plant In Service	\$1,213,177,363	from Net Plant	\$830,731,335	\$189,979,078	\$38,229,295	\$14,834,284	\$41,526,540	\$11,290,443	\$86,586,399	\$1,213,177,374
ADD TO NET PLANT IN SERVICE										
Labor	\$4,448,018	16-Labor Basis	\$3,303,988	\$603,151	\$131,217	\$47,149	\$152,567	\$43,146	\$166,801	\$4,448,019
Purchased Water	\$40,676	1-Varies with water used	\$25,862	\$7,289	\$3,527	\$553	\$3,445	\$0	\$0	\$40,676
401K	\$78,497	16-Labor Basis	\$58,308	\$10,644	\$2,316	\$832	\$2,692	\$761	\$2,944	\$78,497
Fuel & Power	\$1,277,802	1-Varies with water used	\$812,427	\$228,982	\$110,785	\$17,378	\$108,230	\$0	\$0	\$1,277,802
Chemicals	\$752,029	1-Varies with water used	\$478,140	\$134,764	\$65,201	\$10,228	\$63,697	\$0	\$0	\$752,030
Waste Disposal	\$53	1-Varies with water used	\$34	\$9	\$5	\$1	\$4	\$0	\$0	\$53
Support Services	\$193,377	15-A&G Basis	\$146,058	\$25,120	\$5,453	\$1,953	\$6,362	\$1,876	\$6,555	\$193,377
Group Insurance	\$526,987	15-A&G Basis	\$398,033	\$68,456	\$14,861	\$5,323	\$17,338	\$5,112	\$17,865	\$526,988
Pensions & OPEBs	\$174	16-Labor Basis	\$129	\$24	\$5	\$2	\$6	\$2	\$7	\$175
Insurance, Other Than Group	\$1,353,777	15-A&G Basis	\$1,022,508	\$175,856	\$38,177	\$13,673	\$44,539	\$13,132	\$45,893	\$1,353,778
Rents	\$25,069	15-A&G Basis	\$18,935	\$3,256	\$707	\$253	\$825	\$243	\$850	\$25,069
Maintenance & Supplies	-\$568,912	15-A&G Basis	-\$429,699	-\$73,902	-\$16,043	-\$5,746	-\$18,717	-\$5,518	-\$19,286	-\$568,911
PSC Assessment	\$410,123	15-A&G Basis	\$309,766	\$53,275	\$11,565	\$4,142	\$13,493	\$3,978	\$13,903	\$410,122
Pension & OPEBs	\$288,340	16-Labor Basis	\$214,179	\$39,099	\$8,506	\$3,056	\$9,890	\$2,797	\$10,813	\$288,340
Cash Vouchers	\$114,735	15-A&G Basis	\$86,659	\$14,904	\$3,236	\$1,159	\$3,775	\$1,113	\$3,890	\$114,736
Payroll Tax	\$249,783	17-UPIS Basis	\$171,051	\$39,116	\$7,868	\$3,047	\$8,543	\$2,323	\$17,835	\$249,783
Property Tax	-\$2,656,907	17-UPIS Basis	-\$1,819,450	-\$416,072	-\$83,693	-\$32,414	-\$90,866	-\$24,709	-\$189,703	-\$2,656,907
Contributions in Aid of Construction	\$47,523,348	15-A&G Basis	\$35,894,385	\$6,173,283	\$1,340,158	\$479,986	\$1,563,518	\$460,976	\$1,611,041	\$47,523,347
Amortization										
Materials & Supplies	\$4,073,523	15-A&G Basis	\$3,076,732	\$529,151	\$114,873	\$41,143	\$134,019	\$39,513	\$138,092	\$4,073,523
Prepayments	\$1,463,717	15-A&G Basis	\$1,105,545	\$190,137	\$41,277	\$14,784	\$48,156	\$14,198	\$49,620	\$1,463,717
Tank Painting Tracker	\$600,527	5-Associated with storage facilities.	\$368,964	\$82,633	\$26,603	\$6,245	\$46,120	\$15,434	\$54,528	\$600,527
Accrued Pension	\$11,738,669	16-Labor Basis	\$8,719,483	\$1,591,764	\$346,291	\$124,430	\$402,636	\$113,865	\$440,200	\$11,738,669
TOTAL ADD TO NET PLANT IN SERVICE	\$71,933,405		\$53,962,037	\$9,480,939	\$2,172,895	\$737,177	\$2,520,272	\$688,242	\$2,371,848	\$71,933,410
SUBTRACT FROM NET PLANT										
Federal Tax Offset	-\$1,032,553	17-UPIS Basis	-\$707,092	-\$161,698	-\$32,525	-\$12,597	-\$35,313	-\$9,603	-\$73,724	-\$1,032,552
State Tax Offset	-\$162,361	17-UPIS Basis	-\$111,185	-\$25,426	-\$5,114	-\$1,981	-\$5,553	-\$1,510	-\$11,593	-\$162,362
City Tax Offset	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense Offset	\$1,500,438	17-UPIS Basis	\$1,027,500	\$234,969	\$47,264	\$18,305	\$51,315	\$13,954	\$107,131	\$1,500,438
Contributions in Aid of Construction	\$202,793,126	15-A&G Basis	\$153,169,648	\$26,342,827	\$5,718,766	\$2,048,211	\$6,671,894	\$1,967,093	\$6,874,687	\$202,793,126
Customer Advances	\$47,648,451	17-UPIS Basis	\$32,629,659	\$7,461,747	\$1,500,926	\$581,311	\$1,629,577	\$443,131	\$3,402,099	\$47,648,450
Customer Deposits	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accumulated Deferred Income Tax	\$221,255,398	17-UPIS Basis	\$151,515,697	\$34,648,595	\$6,969,545	\$2,699,316	\$7,566,935	\$2,057,675	\$15,797,635	\$221,255,398
Pension/OPEB Tracker	\$10,376,474	16-Labor Basis	\$7,707,645	\$1,407,050	\$306,106	\$109,991	\$355,913	\$100,652	\$389,118	\$10,376,475
Deferred ITC (3%)	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SUBTRACT FROM NET PLANT	\$482,378,973		\$345,231,872	\$69,908,064	\$14,504,968	\$5,442,556	\$16,234,768	\$4,571,392	\$26,485,353	\$482,378,973
TOTAL RATE BASE	\$802,731,795		\$539,461,500	\$129,551,953	\$25,897,222	\$10,128,905	\$27,812,044	\$7,407,293	\$62,472,894	\$802,731,811
TOTAL RETURN ON RATE BASE	\$58,535,202	Rate of Return used is 0.07292	\$39,337,533	\$9,446,928	\$1,888,425	\$738,600	\$2,028,054	\$540,140	\$4,555,523	\$58,535,203
TOTAL OPERATING & MAINT. EXPENSE	\$126,839,396	from Income Statement	\$91,002,580	\$18,223,358	\$4,930,856	\$1,415,221	\$5,422,560	\$1,006,212	\$4,838,615	\$126,839,402
TOTAL INCOME TAXES	\$14,310,391	from Income Statement	\$9,618,014	\$2,309,697	\$462,226	\$180,311	\$495,140	\$131,655	\$1,113,348	\$14,310,391

Missouri American Water Company
Case Number WR-2015-0301
District #1
Test Year Ending 12-31-2014
Summary

Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
TOTAL DEFERRED INCOME TAXES	\$8,436,223	from Income Statement	\$5,669,986	\$1,361,606	\$272,490	\$106,297	\$291,894	\$77,613	\$656,338	\$8,436,224
ADDITIONAL CURRENT TAX REQUIRED	\$4,296,783	18-Rate Base Basis	\$2,887,868	\$693,501	\$138,786	\$54,139	\$148,669	\$39,530	\$334,290	\$4,296,783
TOTAL EXPENSES	\$153,882,793		\$109,178,448	\$22,588,162	\$5,804,358	\$1,755,968	\$6,358,263	\$1,255,010	\$6,942,591	\$153,882,800
CLASS COST OF SERVICE	\$212,417,995		\$148,515,981	\$32,035,090	\$7,692,783	\$2,494,568	\$8,386,317	\$1,795,150	\$11,498,114	\$212,418,003
OTHER WATER REVENUES - OPER. REV.	\$2,765,430		\$1,931,653	\$417,856	\$100,385	\$32,632	\$109,234	\$23,230	\$150,439	\$2,765,429
DESCRIPTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUE CONTRIBUTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER WATER REVENUES - OPER. REV.	\$2,765,430		\$1,931,653	\$417,856	\$100,385	\$32,632	\$109,234	\$23,230	\$150,439	\$2,765,429
TOTAL COST OF SERVICE RELATED TO SALES OF WATER	\$209,652,565		\$146,584,328	\$31,617,234	\$7,592,398	\$2,461,936	\$8,277,083	\$1,771,920	\$11,347,675	\$209,652,574
REALLOCATION OF PUBLIC FIRE	\$11,347,675	20-Total COS Basis w/o Fire	\$8,835,299	\$1,906,409	\$457,311	\$148,655	\$0	\$0	-\$11,347,675	-\$1
TOTAL AFTER REALLOCATION OF PUBLIC FIRE	\$209,652,565		\$155,419,627	\$33,523,643	\$8,049,709	\$2,610,591	\$8,277,083	\$1,771,920	\$0	\$209,652,573
REQUIRED MARGIN REVENUES	\$209,652,565		\$155,419,627	\$33,523,643	\$8,049,709	\$2,610,591	\$8,277,083	\$1,771,920	\$0	\$209,652,573
CURRENT MARGIN REVENUES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ZERO REVENUE INCREASE PLUG	-\$209,652,565		-\$155,419,627	-\$33,523,643	-\$8,049,709	-\$2,610,591	-\$8,277,083	-\$1,771,920	\$0	-\$209,652,573
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-2015-0301
Water District #2, St. Joseph, Platte County, Brunswick
Test Year Ending 12-31-2014
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 - IP	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302.000	Franchises and Consents - IP	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303.000	Other Plant & Misc. Equipment - IP	\$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	\$50,443	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$10,638	\$4,434	\$30,145	\$898	\$4,328	\$0	\$0	\$50,443
312.000	Collecting & Impounding Reservoirs	\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313.000	Lake, River and Other Intakes	\$112	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$24	\$10	\$67	\$2	\$10	\$0	\$0	\$113
314.000	Wells and Springs	\$8,723	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,840	\$767	\$5,213	\$155	\$748	\$0	\$0	\$8,723
316.000	Supply Mains	\$172,735	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$36,430	\$15,183	\$103,226	\$3,075	\$14,821	\$0	\$0	\$172,735
317.000	Other Water P/E-Supply	\$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	\$232,013		\$48,932	\$20,394	\$138,651	\$4,130	\$19,907	\$0	\$0	\$232,014
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	\$84,196	6-Assoc. w/power and pumping facilities	\$17,513	\$7,300	\$48,859	\$1,482	\$7,014	\$379	\$1,650	\$84,197
322.000	Boiler Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Forces Main	\$6,311	6-Assoc. w/power and pumping facilities	\$1,313	\$547	\$3,662	\$111	\$526	\$28	\$124	\$6,311
324.000	Steam Pumping Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
325.000	Electric Pumping Equipment	\$199,196	6-Assoc. w/power and pumping facilities	\$41,433	\$17,270	\$115,593	\$3,506	\$16,593	\$896	\$3,904	\$199,195
326.000	Diesel Pumping Equipment	\$10,713	6-Assoc. w/power and pumping facilities	\$2,228	\$929	\$6,217	\$189	\$892	\$48	\$210	\$10,713
327.000	Hydraulic Pumping Equipment	\$2,526	6-Assoc. w/power and pumping facilities	\$525	\$219	\$1,466	\$44	\$210	\$11	\$50	\$2,525
328.000	Other Pumping Equipment	\$4,132	6-Assoc. w/power and pumping facilities	\$859	\$358	\$2,398	\$73	\$344	\$19	\$81	\$4,132
	TOTAL PUMPING PLANT	\$307,074		\$63,871	\$26,623	\$178,195	\$5,405	\$25,579	\$1,381	\$6,019	\$307,073
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	\$433,594	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$91,445	\$38,113	\$259,116	\$7,718	\$37,202	\$0	\$0	\$433,594
332.000	Water Treatment Equipment	\$674,966	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$142,350	\$59,330	\$403,360	\$12,014	\$57,912	\$0	\$0	\$674,966
332.400	Water Treatment - Other	\$8,449	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,782	\$743	\$5,049	\$150	\$725	\$0	\$0	\$8,449
333.000	Water Treatment Equipment - Other	\$48,264	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$10,179	\$4,242	\$28,843	\$859	\$4,141	\$0	\$0	\$48,264
	TOTAL WATER TREATMENT PLANT	\$1,165,273		\$245,756	\$102,428	\$696,368	\$20,741	\$99,980	\$0	\$0	\$1,165,273
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	\$17,848	7-Assoc. with trans. and distrib. mains	\$8,646	\$3,252	\$2,420	\$657	\$282	\$484	\$2,108	\$17,849
342.000	Distribution Reservoirs and Standpipes	\$107,889	5-Associated with storage facilities.	\$18,837	\$6,797	\$32,496	\$1,370	\$7,455	\$7,660	\$33,273	\$107,888
343.000	Transmission & Distribution Mains Conv	\$55,358	7-Assoc. with trans. and distrib. mains	\$26,815	\$10,086	\$7,507	\$2,037	\$875	\$1,500	\$6,538	\$55,358

Missouri American Water Company
Case Number WR-2015-0301
Water District #2, St. Joseph, Platte County, Brunswick
Test Year Ending 12-31-2014
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
343.100	Transmission & Distribution Mains < 4"	\$43,942	4-Associated with facilities serving base and max. hr. extra capacity functions	\$24,370	\$9,078	\$1,402	\$1,832	\$0	\$1,358	\$5,901	\$43,941
343.200	Transmission & Distribution Mains 6"-8"	\$276,034	4-Associated with facilities serving base and max. hr. extra capacity functions	\$153,088	\$57,029	\$8,805	\$11,511	\$0	\$8,529	\$37,071	\$276,033
343.300	Transmission & Distribution Mains >10"	\$576,495	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$113,800	\$47,503	\$322,549	\$9,570	\$46,293	\$6,860	\$29,920	\$576,495
344.000	Fire Mains	\$1,513	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$1,513	\$1,513
345.000	Services	\$339,042	10-Factors for allocating COS to customer class.	\$278,218	\$33,294	\$2,678	\$3,831	\$678	\$20,343	\$0	\$339,042
346.100	Meters - Bronze Case	\$144,988	9-Associated with meters	\$111,177	\$22,212	\$5,814	\$3,828	\$1,957	\$0	\$0	\$144,988
346.200	Meters - Plastic Case	\$9,581	9-Associated with meters	\$7,347	\$1,468	\$384	\$253	\$129	\$0	\$0	\$9,581
346.300	Meters - Not Class By Type	\$43,620	9-Associated with meters	\$33,448	\$6,683	\$1,749	\$1,152	\$589	\$0	\$0	\$43,621
347.000	Meter Installations	\$135,786	9-Associated with meters	\$104,121	\$20,802	\$5,445	\$3,585	\$1,833	\$0	\$0	\$135,786
348.000	Hydrants	\$106,535	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$106,535	\$106,535
349.000	Other Transmission & Distribution Plant	\$393	7-Assoc. with trans. and distrib. mains	\$190	\$72	\$53	\$14	\$6	\$11	\$46	\$392
	TOTAL TRANSMISSION & DIST. PLANT	\$1,859,024		\$880,057	\$218,276	\$391,302	\$39,640	\$60,097	\$46,745	\$222,905	\$1,859,022
	INCENTIVE COMPENSATION CAPITALIZATION										
0.000	Incentive Compensation Capitalization Adj.	\$0	16-Labor 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	\$11,752	15-A&G Basis	\$5,529	\$1,341	\$3,442	\$241	\$462	\$140	\$597	\$11,752
390.100	Office Structures	\$3,826	15-A&G Basis	\$1,800	\$437	\$1,121	\$78	\$150	\$46	\$194	\$3,826
390.200	General Structures - HVAC	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390.300	Miscellaneous Structures	\$52,095	15-A&G Basis	\$24,511	\$5,944	\$15,259	\$1,068	\$2,047	\$620	\$2,646	\$52,095
390.900	Structures & Improvements - Leasehold	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
391.000	Office Furniture and Equipment	\$9,832	15-A&G Basis	\$4,626	\$1,122	\$2,880	\$202	\$386	\$117	\$499	\$9,832
391.200	Computer Software & Peripheral Equip	\$63,091	15-A&G Basis	\$29,684	\$7,199	\$18,479	\$1,293	\$2,479	\$751	\$3,205	\$63,090
391.250	Computer Software	\$206,292	15-A&G Basis	\$97,060	\$23,538	\$60,423	\$4,229	\$8,107	\$2,455	\$10,480	\$206,292
391.260	Personal Computer Software	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
391.300	Other Office Equipment	\$8,096	15-A&G Basis	\$3,809	\$924	\$2,371	\$166	\$318	\$96	\$411	\$8,095
392.100	Transportation Equipment - Light Trucks	\$21,030	15-A&G Basis	\$9,895	\$2,400	\$6,160	\$431	\$826	\$250	\$1,068	\$21,030
392.200	Transportation Equipment - Heavy Trucks	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392.300	Transportation Equipment - Cars	\$1,929	15-A&G Basis	\$908	\$220	\$565	\$40	\$76	\$23	\$98	\$1,930
392.400	Transportation Equipment - Other	\$30,332	15-A&G Basis	\$14,271	\$3,461	\$8,884	\$622	\$1,192	\$361	\$1,541	\$30,332
393.000	Stores Equipment	\$7,459	15-A&G Basis	\$3,509	\$851	\$2,185	\$153	\$293	\$89	\$379	\$7,459
394.000	Tools, Shop & Garage Equipment	\$42,323	15-A&G Basis	\$19,913	\$4,829	\$12,396	\$868	\$1,663	\$504	\$2,150	\$42,323
395.000	Laboratory Equipment	\$3,260	1-Varies with water used	\$586	\$273	\$2,097	\$55	\$249	\$0	\$0	\$3,260
396.000	Power Operated Equipment	\$9,493	15-A&G Basis	\$4,466	\$1,083	\$2,780	\$195	\$373	\$113	\$482	\$9,492
397.000	Communication Equipment - Non-Teleph	\$19,698	15-A&G Basis	\$9,268	\$2,248	\$5,770	\$404	\$774	\$234	\$1,001	\$19,699
397.200	Telephone Equipment	\$5	15-A&G Basis	\$2	\$1	\$1	\$0	\$0	\$0	\$0	\$4
398.000	Miscellaneous Equipment	\$34,824	15-A&G Basis	\$16,385	\$3,973	\$10,200	\$714	\$1,369	\$414	\$1,769	\$34,824
399.000	Other Tangible Equipment	\$1,227	15-A&G Basis	\$577	\$140	\$359	\$25	\$48	\$15	\$62	\$1,226
	TOTAL GENERAL PLANT	\$526,564		\$246,799	\$59,984	\$155,372	\$10,784	\$20,812	\$6,228	\$26,582	\$526,561
	TOTAL DEPRECIATION	\$4,089,948		\$1,485,415	\$427,705	\$1,559,888	\$80,700	\$226,375	\$54,354	\$255,506	\$4,089,943

Missouri American Water Company
Case Number WR-2015-0301
Water District #2, St. Joseph, Platte County, Brunswick
Test Year Ending 12-31-2014
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											
461.100 Residential		\$16,121,798	To Residential	\$16,121,798	\$0	\$0	\$0	\$0	\$0	\$0	\$16,121,798
461.200 Commercial		\$5,485,901	To Commercial	\$0	\$5,485,901	\$0	\$0	\$0	\$0	\$0	\$5,485,901
461.300 Industrial		\$5,301,783	To Industrial	\$0	\$0	\$5,301,783	\$0	\$0	\$0	\$0	\$5,301,783
462.000 Private Fire Protection		\$545,174	To Private Fire Protection	\$0	\$0	\$0	\$0	\$0	\$545,174	\$0	\$545,174
463.000 Public Fire Protection		\$0	To Public Fire Protection	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
464.000 Other Public Auth.		\$922,100	To Other Public Auth.	\$0	\$0	\$0	\$922,100	\$0	\$0	\$0	\$922,100
466.000 Sales for Resale		\$2,552,301	To Sales for Resale	\$0	\$0	\$0	\$0	\$2,552,301	\$0	\$0	\$2,552,301
471.000 Other Water Revenue - Oper. Rev.		\$286,237	19-Total COS Basis	\$106,079	\$30,656	\$108,598	\$5,782	\$15,056	\$3,435	\$16,630	\$286,236
TOTAL OPERATING REVENUES		\$31,215,294		\$16,227,877	\$5,516,557	\$5,410,381	\$927,882	\$2,567,357	\$548,609	\$16,630	\$31,215,293
SOURCE OF SUPPLY EXPENSES											
600.000 Operation Supervision & Engineering		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
601.000 Operation Labor & Expenses		\$93,299	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$19,677	\$8,201	\$55,755	\$1,661	\$8,005	\$0	\$0	\$93,299
602.000 Purchased Water		\$480,375	1-Varies with water used	\$86,371	\$40,207	\$309,025	\$8,118	\$36,653	\$0	\$0	\$480,374
603.000 Miscellaneous Expenses		\$6,247	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,317	\$549	\$3,733	\$111	\$536	\$0	\$0	\$6,246
604.000 Rents - SSE		\$85	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$18	\$7	\$51	\$2	\$7	\$0	\$0	\$85
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 Labor Maint Source of Supply - Struct & Imp		\$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		\$334	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$70	\$29	\$200	\$6	\$29	\$0	\$0	\$334
613.000 Labor Maint - Source of Supply - Lake		\$28	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$6	\$2	\$17	\$0	\$2	\$0	\$0	\$27
614.000 Labor Maint Non-Scheduled Overtime - SS Wells		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
615.000 Labor Maint - Source of Supply - Infilt Gallery		\$41	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$9	\$4	\$25	\$1	\$4	\$0	\$0	\$43
616.000 Labor Maint Src of Supply - 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		\$4,042	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$852	\$355	\$2,415	\$72	\$347	\$0	\$0	\$4,041
TOTAL SOURCE OF SUPPLY EXPENSES		\$584,451		\$108,320	\$49,354	\$371,221	\$9,971	\$45,583	\$0	\$0	\$584,449
PUMPING EXPENSES											
620.000 Operation Supervision & Engineering - PE		\$35,263	6-Assoc. w/power and pumping facilities	\$7,335	\$3,057	\$20,463	\$621	\$2,937	\$159	\$691	\$35,263
621.000 Fuel for Power Production		\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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		\$945,580	1-Varies with water used	\$170,015	\$79,145	\$608,292	\$15,980	\$72,148	\$0	\$0	\$945,580
624.000 Pumping Labor and Expenses		\$540,445	6-Assoc. w/power and pumping facilities	\$112,413	\$46,857	\$313,620	\$9,512	\$45,019	\$2,432	\$10,593	\$540,446
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		\$89	6-Assoc. w/power and pumping facilities	\$19	\$8	\$52	\$2	\$7	\$0	\$2	\$90
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		\$34,852	6-Assoc. w/power and pumping facilities	\$7,249	\$3,022	\$20,225	\$613	\$2,903	\$157	\$683	\$34,852
631.000 Maint. of Structures & Improvements - PE		\$25	6-Assoc. w/power and pumping facilities	\$5	\$2	\$15	\$0	\$2	\$0	\$0	\$24
632.000 Maint. of Power Production Equipment		\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Missouri American Water Company
Case Number WR-2015-0301
Water District #2, St. Joseph, Platte County, Brunswick
Test Year Ending 12-31-2014
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
633.000	Maint. of Pumping Equipment	\$26,111	6-Assoc. w/power and pumping facilities	\$5,431	\$2,264	\$15,152	\$460	\$2,175	\$117	\$512	\$26,111
	TOTAL PUMPING EXPENSES	\$1,582,365		\$302,467	\$134,355	\$977,819	\$27,188	\$125,191	\$2,865	\$12,481	\$1,582,366
WATER TREATMENT EXPENSES											
640.000	Operation. Supervision & Engineer. - WTE	\$73,114	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$15,420	\$6,427	\$43,693	\$1,301	\$6,273	\$0	\$0	\$73,114
641.000	Chemicals - WTE	\$741,560	1-Varies with water used	\$133,332	\$62,069	\$477,046	\$12,532	\$56,581	\$0	\$0	\$741,560
642.000	Operation Labor & Expenses - WTE	\$113,815	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$24,004	\$10,004	\$68,016	\$2,026	\$9,765	\$0	\$0	\$113,815
643.000	Miscellaneous Expenses - WTE	\$593,689	1-Varies with water used	\$106,745	\$49,692	\$381,920	\$10,033	\$45,298	\$0	\$0	\$593,688
644.000	Rents - WTE	\$1,870	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$394	\$164	\$1,118	\$33	\$160	\$0	\$0	\$1,869
650.000	Maint. Supervision & Engineering - WTE	\$35,767	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$7,543	\$3,144	\$21,374	\$637	\$3,069	\$0	\$0	\$35,767
651.000	Maint. of Structures & Improvements - WTE	\$1	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$1
652.000	Maint. of Water Treatment Equipment - WTE	\$229,449	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$48,391	\$20,169	\$137,119	\$4,084	\$19,687	\$0	\$0	\$229,450
	TOTAL WATER TREATMENT EXPENSES	\$1,789,265		\$335,829	\$151,669	\$1,130,287	\$30,646	\$140,833	\$0	\$0	\$1,789,264
TRANSMISSION & DIST. EXPENSES											
660.000	Operation Supervision & Engineering - TDE	\$15,053	11-T & D OP Basis	\$9,023	\$2,451	\$1,424	\$461	\$199	\$391	\$1,105	\$15,054
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	\$278,028	7-Assoc. with trans. and distrib. mains	\$134,677	\$50,657	\$37,701	\$10,231	\$4,393	\$7,535	\$32,835	\$278,029
663.000	Meter Expenses - TDE	\$101,025	9-Associated with meters	\$77,466	\$15,477	\$4,051	\$2,667	\$1,364	\$0	\$0	\$101,025
664.000	Customer Installations Expenses - TDE	\$68,222	10-Factors for allocating COS to customer class.	\$55,983	\$6,699	\$539	\$771	\$136	\$4,093	\$0	\$68,221
665.000	Miscellaneous Expenses - TDE	\$182,946	11-T & D OP Basis	\$109,658	\$29,784	\$17,307	\$5,598	\$2,415	\$4,757	\$13,428	\$182,947
666.000	Rents - TDE	\$3,993	11-T & D OP Basis	\$2,393	\$650	\$378	\$122	\$53	\$104	\$293	\$3,993
670.000	Maint. Supervision and Engineering - TDE	\$41,394	12-Trans. & Dist. Maint. Expenses	\$19,513	\$6,793	\$4,785	\$1,354	\$588	\$960	\$7,401	\$41,394
671.000	Maint. of Structures & Improvements - TDE	\$0	12-Trans. & Dist. Maint. Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$0	5-Associated with storage facilities.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
673.000	Maint. of Transmission & Distribution Mains	\$463,779	7-Assoc. with trans. and distrib. mains	\$224,655	\$84,501	\$62,888	\$17,067	\$7,328	\$12,568	\$54,772	\$463,779
674.000	Maint. of Fire Mains - TDE	\$98	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$98	\$98
675.000	Maint. of Services - TDE	\$6,867	10-Factors for allocating COS to customer class.	\$5,635	\$674	\$54	\$78	\$14	\$412	\$0	\$6,867
676.000	Maint. of Meters - TDE	\$43,870	9-Associated with meters	\$33,640	\$6,721	\$1,759	\$1,158	\$592	\$0	\$0	\$43,870
677.000	Maint. of Hydrants - TDE	\$45,222	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$45,222	\$45,222
678.000	Maint. of Miscellaneous Plant - TDE	\$277,900	12-Trans. & Dist. Maint. Expenses	\$131,002	\$45,603	\$32,125	\$9,087	\$3,946	\$6,447	\$49,689	\$277,899
	TOTAL TRANSMISSION & DIST. EXPENSES	\$1,528,397		\$803,645	\$250,010	\$163,011	\$48,594	\$21,028	\$37,267	\$204,843	\$1,528,398
CUSTOMER ACCOUNTS EXPENSE											
901.000	Supervision & Engineering - CAE	\$28,947	13-Allocation of Billing and Collecting Costs.	\$25,586	\$2,524	\$127	\$234	\$26	\$449	\$0	\$28,946
902.000	Meter Reading Expenses - CAE	\$267,119	14-Meter reading costs.	\$239,819	\$23,667	\$1,202	\$2,190	\$240	\$0	\$0	\$267,118
903.000	Cust. Rec & Collection - CAE	\$358,179	13-Allocation of Billing and Collecting Costs.	\$316,594	\$31,233	\$1,576	\$2,901	\$322	\$5,552	\$0	\$358,178
904.000	Uncollectible Accounts - CAE	\$286,088	13-Allocation of Billing and Collecting Costs.	\$252,873	\$24,947	\$1,259	\$2,317	\$257	\$4,434	\$0	\$286,087
905.000	Misc. Customer Accounts Expense - CAE	\$18,181	13-Allocation of Billing and Collecting Costs.	\$16,070	\$1,585	\$80	\$147	\$16	\$282	\$0	\$18,180
	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$958,514		\$850,942	\$83,956	\$4,244	\$7,789	\$861	\$10,717	\$0	\$958,509

Missouri American Water Company
Case Number WR-2015-0301
Water District #2, St. Joseph, Platte County, Brunswick
Test Year Ending 12-31-2014
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
CUSTOMER SERVICE EXPENSES											
907.000	Customer Service & Information Expenses	\$138	10-Factors for allocating COS to customer class.	\$113	\$14	\$1	\$2	\$0	\$8	\$0	\$138
TOTAL CUSTOMER SERVICE EXPENSES		\$138		\$113	\$14	\$1	\$2	\$0	\$8	\$0	\$138
SALES PROMOTION EXPENSES											
910.000	Sales Promotion Expenses - SPE	\$0		\$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	\$580,939	15-A&G Basis	\$273,332	\$66,285	\$170,157	\$11,909	\$22,831	\$6,913	\$29,512	\$580,939
921.000	Office Supplies & Expense	\$179,071	15-A&G Basis	\$84,253	\$20,432	\$52,450	\$3,671	\$7,037	\$2,131	\$9,097	\$179,071
922.000	Admin. Expenses Transferred - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
923.000	Outside Services	\$2,088,148	15-A&G Basis	\$982,474	\$238,258	\$611,619	\$42,807	\$82,064	\$24,849	\$106,078	\$2,088,149
924.000	Property Insurance	\$359,845	15-A&G Basis	\$169,307	\$41,058	\$105,399	\$7,377	\$14,142	\$4,282	\$18,280	\$359,845
925.000	Injuries & Damages	\$13,438	16-Labor Basis	\$6,511	\$1,619	\$3,510	\$294	\$490	\$180	\$833	\$13,437
926.000	Employee Pensions & Benefits	\$1,041,100	16-Labor Basis	\$504,413	\$125,453	\$271,935	\$22,800	\$38,000	\$13,951	\$64,548	\$1,041,100
927.000	Franchise Requirements	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
928.000	Regulatory Commission Expenses	\$4,064	15-A&G Basis	\$1,912	\$464	\$1,190	\$83	\$160	\$48	\$206	\$4,063
929.000	Duplicate Charges	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930.100	Institutional or Goodwill Advertising Expenses	\$50	15-A&G Basis	\$24	\$6	\$15	\$1	\$2	\$1	\$3	\$52
930.200	Misc. General Expense	\$144,642	15-A&G Basis	\$68,054	\$16,504	\$42,366	\$2,965	\$5,684	\$1,721	\$7,348	\$144,642
930.300	Research & Development Expenses - AGE	\$7,044	15-A&G Basis	\$3,314	\$804	\$2,063	\$144	\$277	\$84	\$358	\$7,044
931.000	Rents - AGE	\$11,276	15-A&G Basis	\$5,305	\$1,287	\$3,303	\$231	\$443	\$134	\$573	\$11,276
932.000	Maint. of General Plant - AGE	\$56,570	15-A&G Basis	\$26,616	\$6,455	\$16,569	\$1,160	\$2,223	\$673	\$2,874	\$56,570
TOTAL ADMIN. & GENERAL EXPENSES		\$4,486,187		\$2,125,515	\$518,625	\$1,280,576	\$93,442	\$173,353	\$54,967	\$239,710	\$4,486,188
DEPRECIATION EXPENSE											
403.000	Depreciation Expense, Dep. Exp.	\$4,089,948	Class % from Depreciation Schedule	\$1,485,415	\$427,705	\$1,559,888	\$80,700	\$226,375	\$54,354	\$255,506	\$4,089,943
403.000	CIAC Depreciation Offset	-\$301,089	Class % from Depreciation Schedule	-\$109,352	-\$31,486	-\$114,834	-\$5,941	-\$16,665	-\$4,001	-\$18,810	-\$301,089
TOTAL DEPRECIATION EXPENSE		\$3,788,859		\$1,376,063	\$396,219	\$1,445,054	\$74,759	\$209,710	\$50,353	\$236,696	\$3,788,854
OTHER OPERATING EXPENSES											
403.900	Amortization of Net Cost of Removal	\$0	18-Rate Base Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
408.000	Property Taxes	\$2,239,184	19-Total COS Basis	\$829,842	\$239,817	\$849,546	\$45,232	\$117,781	\$26,870	\$130,097	\$2,239,185
408.100	Payroll Taxes	\$183,346	16-Labor Basis	\$88,831	\$22,093	\$47,890	\$4,015	\$6,692	\$2,457	\$11,367	\$183,345
408.000	Gross Receipts Tax	-\$9	19-Total COS Basis	-\$3	-\$1	-\$3	\$0	\$0	\$0	-\$1	-\$8
408.100	PSC Assessment	\$239,613	15-A&G Basis	\$112,738	\$27,340	\$70,183	\$4,912	\$9,417	\$2,851	\$12,172	\$239,613
408.100	Other General Taxes	-\$32,103	16-Labor Basis	-\$15,554	-\$3,868	-\$8,385	-\$703	-\$1,172	-\$430	-\$1,990	-\$32,102
403.000	Transportation Depr Clearing	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER OPERATING EXPENSES		\$2,630,031		\$1,015,854	\$285,381	\$959,231	\$53,456	\$132,718	\$31,748	\$151,645	\$2,630,033
AMORTIZATION EXPENSE											
0.000	Amortization Exp	\$16,056	18-Rate Base Basis	\$5,273	\$1,708	\$6,411	\$332	\$933	\$222	\$1,177	\$16,056
0.000	Amortization Tank Painting Tracker	\$25,320	5-Associated with storage facilities.	\$4,421	\$1,595	\$7,626	\$322	\$1,750	\$1,798	\$7,809	\$25,321
TOTAL AMORTIZATION EXPENSE		\$41,376		\$9,694	\$3,303	\$14,037	\$654	\$2,683	\$2,020	\$8,986	\$41,377
TOTAL OPERATING & MAINT. EXPENSE		\$17,389,583		\$6,928,442	\$1,872,886	\$6,345,481	\$346,501	\$851,960	\$189,945	\$854,361	\$17,389,576
NET INCOME BEFORE TAXES		\$13,825,711		\$9,299,435	\$3,643,671	-\$935,100	\$581,381	\$1,715,397	\$358,664	-\$837,731	\$13,825,717
INCOME TAXES											

Missouri American Water Company
Case Number WR-2015-0301
Water District #2, St. Joseph, Platte County, Brunswick
Test Year Ending 12-31-2014
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
409.100	Current Income Taxes	\$3,494,431	18-Rate Base Basis	\$1,147,571	\$371,807	\$1,395,326	\$72,335	\$203,026	\$48,223	\$256,142	\$3,494,430
409.100	State Income Taxes	\$46	18-Rate Base Basis	\$15	\$5	\$18	\$1	\$3	\$1	\$3	\$46
	TOTAL INCOME TAXES	\$3,494,477		\$1,147,586	\$371,812	\$1,395,344	\$72,336	\$203,029	\$48,224	\$256,145	\$3,494,476
	DEFERRED INCOME TAXES										
410.100	Deferred Income Taxes - Def. Inc. Tax.	\$919,375	18-Rate Base Basis	\$301,923	\$97,822	\$367,106	\$19,031	\$53,416	\$12,687	\$67,390	\$919,375
412.200	Amortization of Deferred ITC	-\$3,131	18-Rate Base Basis	-\$1,028	-\$333	-\$1,250	-\$65	-\$182	-\$43	-\$230	-\$3,131
	TOTAL DEFERRED INCOME TAXES	\$916,244		\$300,895	\$97,489	\$365,856	\$18,966	\$53,234	\$12,644	\$67,160	\$916,244
	NET OPERATING INCOME	\$9,414,990		\$7,850,954	\$3,174,370	-\$2,696,300	\$490,079	\$1,459,134	\$297,796	-\$1,161,036	\$9,414,997

Missouri American Water Company
Case Number WR-2015-0301
Water District #2, St. Joseph, Platte County, Brunswick
Test Year Ending 12-31-2014
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 - IP	\$15,379	17-UPIS Basis	\$5,255	\$1,646	\$5,998	\$317	\$867	\$209	\$1,087	\$15,379
302.000	Franchises and Consents - IP	\$1,105	17-UPIS Basis	\$378	\$118	\$431	\$23	\$62	\$15	\$78	\$1,105
303.000	Other Plant & Misc. Equipment - IP	\$382,386	15-A&G Basis	\$179,913	\$43,630	\$112,001	\$7,839	\$15,028	\$4,550	\$19,425	\$382,386
	TOTAL INTANGIBLE PLANT	\$398,870		\$185,546	\$45,394	\$118,430	\$8,179	\$15,957	\$4,774	\$20,590	\$398,870
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.	\$301,195	\$125,534	\$853,456	\$25,421	\$122,534	\$0	\$0	\$1,428,140
311.000	Structures and Improvements - SSP	\$1,579,260	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$333,066	\$138,817	\$943,766	\$28,111	\$135,501	\$0	\$0	\$1,579,261
312.000	Collecting & Impounding Reservoirs	\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313.000	Lake, River and Other Intakes	\$5,443	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,148	\$478	\$3,253	\$97	\$467	\$0	\$0	\$5,443
314.000	Wells and Springs	\$319,489	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$67,380	\$28,083	\$190,927	\$5,687	\$27,412	\$0	\$0	\$319,489
316.000	Supply Mains	\$8,583,383	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,810,235	\$754,479	\$5,129,430	\$152,784	\$736,454	\$0	\$0	\$8,583,382
317.000	Other Water P/E-Supply	\$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	\$11,915,715		\$2,513,024	\$1,047,391	\$7,120,832	\$212,100	\$1,022,368	\$0	\$0	\$11,915,715
PUMPING PLANT											
320.000	Land and Land Rights - PP	\$136,908	6-Assoc. w/power and pumping facilities	\$28,477	\$11,870	\$79,448	\$2,410	\$11,404	\$616	\$2,683	\$136,908
321.000	Structures and Improvements - PP	\$4,114,560	6-Assoc. w/power and pumping facilities	\$855,828	\$356,732	\$2,387,679	\$72,416	\$342,743	\$18,516	\$80,645	\$4,114,559
322.000	Boiler Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Forces Main	\$281,054	6-Assoc. w/power and pumping facilities	\$58,459	\$24,367	\$163,096	\$4,947	\$23,412	\$1,265	\$5,509	\$281,055
324.000	Steam Pumping Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
325.000	Electric Pumping Equipment	\$5,811,040	6-Assoc. w/power and pumping facilities	\$1,208,696	\$503,817	\$3,372,147	\$102,274	\$484,060	\$26,150	\$113,896	\$5,811,040
326.000	Diesel Pumping Equipment	\$327,404	6-Assoc. w/power and pumping facilities	\$68,100	\$28,386	\$189,993	\$5,762	\$27,273	\$1,473	\$6,417	\$327,404
327.000	Hydraulic Pumping Equipment	\$78,922	6-Assoc. w/power and pumping facilities	\$16,416	\$6,843	\$45,798	\$1,389	\$6,574	\$355	\$1,547	\$78,922
328.000	Other Pumping Equipment	\$131,567	6-Assoc. w/power and pumping facilities	\$27,366	\$11,407	\$76,348	\$2,316	\$10,960	\$592	\$2,579	\$131,568
	TOTAL PUMPING PLANT	\$10,881,455		\$2,263,342	\$943,422	\$6,314,509	\$191,514	\$906,426	\$48,967	\$213,276	\$10,881,456
WATER TREATMENT PLANT											
330.000	Land and Land Rights - WTP	\$1,900	6-Assoc. w/power and pumping facilities	\$395	\$165	\$1,103	\$33	\$158	\$9	\$37	\$1,900
331.000	Structures and Improvements - WTP	\$18,905,088	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$3,987,083	\$1,661,757	\$11,297,681	\$336,511	\$1,622,057	\$0	\$0	\$18,905,089
332.000	Water Treatment Equipment	\$11,088,303	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$2,338,523	\$974,662	\$6,626,370	\$197,372	\$951,376	\$0	\$0	\$11,088,303
332.400	Water Treatment - Other	\$217,281	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$45,825	\$19,099	\$129,847	\$3,868	\$18,643	\$0	\$0	\$217,282
333.000	Water Treatment Equipment - Other	\$925,420	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$195,171	\$81,344	\$553,031	\$16,472	\$79,401	\$0	\$0	\$925,419
	TOTAL WATER TREATMENT PLANT	\$31,137,992		\$6,566,997	\$2,737,027	\$18,608,032	\$554,256	\$2,671,635	\$9	\$37	\$31,137,993
TRANSMISSION & DIST. PLANT											
340.000	Land and Land Rights - TDP	\$133,763	7-Assoc. with trans. and distrib. mains	\$64,795	\$24,372	\$18,138	\$4,922	\$2,113	\$3,625	\$15,797	\$133,762
341.000	Structures and Improvements - TDP	\$539,173	7-Assoc. with trans. and distrib. mains	\$261,175	\$98,237	\$73,112	\$19,842	\$8,519	\$14,612	\$63,676	\$539,173
342.000	Distribution Reservoirs and Standpipes	\$2,984,931	5-Associated with storage facilities.	\$521,169	\$188,051	\$899,061	\$37,909	\$206,259	\$211,930	\$920,553	\$2,984,932
343.000	Transmission & Distribution Mains Conv	\$96,021	7-Assoc. with trans. and distrib. mains	\$46,513	\$17,495	\$13,020	\$3,534	\$1,517	\$2,602	\$11,340	\$96,021

Missouri American Water Company
Case Number WR-2015-0301
Water District #2, St. Joseph, Platte County, Brunswick
Test Year Ending 12-31-2014
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
343.100	Transmission & Distribution Mains < 4"	\$2,237,005	4-Associated with facilities serving base and max. hr. extra capacity functions	\$1,240,643	\$462,165	\$71,360	\$93,283	\$0	\$69,123	\$300,430	\$2,237,004
343.200	Transmission & Distribution Mains 6"-8"	\$17,754,135	4-Associated with facilities serving base and max. hr. extra capacity functions	\$9,846,443	\$3,668,004	\$566,357	\$740,347	\$0	\$548,603	\$2,384,380	\$17,754,134
343.300	Transmission & Distribution Mains >10"	\$36,806,972	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$7,265,696	\$3,032,894	\$20,593,501	\$610,996	\$2,955,600	\$438,003	\$1,910,282	\$36,806,972
344.000	Fire Mains	\$69,797	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$69,797	\$69,797
345.000	Services	\$9,223,916	10-Factors for allocating COS to customer class.	\$7,569,145	\$905,789	\$72,869	\$104,230	\$18,448	\$553,435	\$0	\$9,223,916
346.100	Meters - Bronze Case	\$5,667,959	9-Associated with meters	\$4,346,191	\$868,331	\$227,285	\$149,634	\$76,517	\$0	\$0	\$5,667,958
346.200	Meters - Plastic Case	\$380,680	9-Associated with meters	\$291,905	\$58,320	\$15,265	\$10,050	\$5,139	\$0	\$0	\$380,679
346.300	Meters - Not Class By Type	\$599,361	9-Associated with meters	\$459,590	\$91,822	\$24,034	\$15,823	\$8,091	\$0	\$0	\$599,360
347.000	Meter Installations	\$4,266,175	9-Associated with meters	\$3,271,303	\$653,578	\$171,074	\$112,627	\$57,593	\$0	\$0	\$4,266,175
348.000	Hydrants	\$4,046,974	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$4,046,974	\$4,046,974
349.000	Other Transmission & Distribution Plant	\$14,708	7-Assoc. with trans. and distrib. mains	\$7,125	\$2,680	\$1,994	\$541	\$232	\$399	\$1,737	\$14,708
TOTAL TRANSMISSION & DIST. PLANT		\$84,821,570		\$35,191,693	\$10,071,738	\$22,747,070	\$1,903,738	\$3,340,028	\$1,842,332	\$9,724,966	\$84,821,565
INCENTIVE COMPENSATION CAPITALIZATION											
0.000	Incentive Compensation Capitalization Adj.	-\$81,736	16-Labor Basis	-\$39,601	-\$9,849	-\$21,349	-\$1,790	-\$2,983	-\$1,095	-\$5,068	-\$81,735
TOTAL INCENTIVE COMPENSATION CAPITALIZATION		-\$81,736		-\$39,601	-\$9,849	-\$21,349	-\$1,790	-\$2,983	-\$1,095	-\$5,068	-\$81,735
GENERAL PLANT											
389.000	Land and Land Rights - GP	\$8,254	15-A&G Basis	\$3,884	\$942	\$2,418	\$169	\$324	\$98	\$419	\$8,254
390.000	Structures and Improvements - GP	\$402,056	15-A&G Basis	\$189,167	\$45,875	\$117,762	\$8,242	\$15,801	\$4,784	\$20,424	\$402,055
390.100	Office Structures	\$99,663	15-A&G Basis	\$46,891	\$11,372	\$29,191	\$2,043	\$3,917	\$1,186	\$5,063	\$99,663
390.200	General Structures - HVAC	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390.300	Miscellaneous Structures	\$1,644,520	15-A&G Basis	\$773,747	\$187,640	\$481,680	\$33,713	\$64,630	\$19,570	\$83,542	\$1,644,522
390.900	Structures & Improvements - Leasehold	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
391.000	Office Furniture and Equipment	-\$253,410	15-A&G Basis	-\$119,229	-\$28,914	-\$74,224	-\$5,195	-\$9,959	-\$3,016	-\$12,873	-\$253,410
391.200	Computer Software & Peripheral Equip	\$302,057	15-A&G Basis	\$142,118	\$34,465	\$88,472	\$6,192	\$11,871	\$3,594	\$15,344	\$302,056
391.250	Computer Software	\$3,193,995	15-A&G Basis	\$1,502,775	\$364,435	\$935,521	\$65,477	\$125,524	\$38,009	\$162,255	\$3,193,996
391.260	Personal Computer Software	-\$2,680	15-A&G Basis	-\$1,261	-\$306	-\$785	-\$55	-\$105	-\$32	-\$136	-\$2,680
391.300	Other Office Equipment	-\$36,607	15-A&G Basis	-\$17,224	-\$4,177	-\$10,722	-\$750	-\$1,439	-\$436	-\$1,860	-\$36,608
392.100	Transportation Equipment - Light Trucks	\$353,125	15-A&G Basis	\$166,145	\$40,292	\$103,430	\$7,239	\$13,878	\$4,202	\$17,939	\$353,125
392.200	Transportation Equipment - Heavy Trucks	-\$1,130	15-A&G Basis	-\$532	-\$129	-\$331	-\$23	-\$44	-\$13	-\$57	-\$1,129
392.300	Transportation Equipment - Cars	-\$55,666	15-A&G Basis	-\$26,191	-\$6,351	-\$16,305	-\$1,141	-\$2,188	-\$662	-\$2,828	-\$55,666
392.400	Transportation Equipment - Other	-\$112,264	15-A&G Basis	-\$52,820	-\$12,809	-\$32,882	-\$2,301	-\$4,412	-\$1,336	-\$5,703	-\$112,263
393.000	Stores Equipment	\$97,577	15-A&G Basis	\$45,910	\$11,134	\$28,580	\$2,000	\$3,835	\$1,161	\$4,957	\$97,577
394.000	Tools, Shop & Garage Equipment	\$293,014	15-A&G Basis	\$137,863	\$33,433	\$85,824	\$6,007	\$11,515	\$3,487	\$14,885	\$293,014
395.000	Laboratory Equipment	-\$137,815	1-Varies with water used	-\$24,779	-\$11,535	-\$88,656	-\$2,329	-\$10,515	\$0	\$0	-\$137,814
396.000	Power Operated Equipment	\$11,077	15-A&G Basis	\$5,212	\$1,264	\$3,244	\$227	\$435	\$132	\$563	\$11,077
397.000	Communication Equipment - Non-Teleph	\$159,272	15-A&G Basis	\$74,937	\$18,173	\$46,651	\$3,265	\$6,259	\$1,895	\$8,091	\$159,271
397.200	Telephone Equipment	-\$3,544	15-A&G Basis	-\$1,667	-\$404	-\$1,038	-\$73	-\$139	-\$42	-\$180	-\$3,543
398.000	Miscellaneous Equipment	\$193,943	15-A&G Basis	\$91,250	\$22,129	\$56,806	\$3,976	\$7,622	\$2,308	\$9,852	\$193,943
399.000	Other Tangible Equipment	\$9,624	15-A&G Basis	\$4,528	\$1,098	\$2,819	\$197	\$378	\$115	\$489	\$9,624
TOTAL GENERAL PLANT		\$6,165,061		\$2,940,724	\$707,627	\$1,757,455	\$126,880	\$237,188	\$75,004	\$320,186	\$6,165,064
TOTAL NET PLANT IN SERVICE		\$145,238,927		\$49,621,725	\$15,542,750	\$56,644,979	\$2,994,877	\$8,190,619	\$1,969,991	\$10,273,987	\$145,238,928

Missouri American Water Company
Case Number WR-2015-0301
Water District #2, St. Joseph, Platte County, Brunswick
Test Year Ending 12-31-2014
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	\$193,929,560	from Plant	\$65,668,382	\$20,662,632	\$76,092,299	\$3,986,028	\$11,012,157	\$2,559,079	\$13,948,988	\$193,929,565
Less Accumulated Depreciation Reserve	\$48,690,633	from Reserve	\$16,046,652	\$5,119,879	\$19,447,319	\$991,151	\$2,821,536	\$589,089	\$3,675,001	\$48,690,627
Net Plant In Service	\$145,238,927	from Net Plant	\$49,621,725	\$15,542,750	\$56,644,979	\$2,994,877	\$8,190,619	\$1,969,991	\$10,273,987	\$145,238,928
ADD TO NET PLANT IN SERVICE										
Labor	\$2,180,298	16-Labor Basis	\$1,056,354	\$262,726	\$569,494	\$47,749	\$79,581	\$29,216	\$135,178	\$2,180,298
Purchased Water	-\$6,620	1-Varies with water used	-\$1,190	-\$554	-\$4,259	-\$112	-\$505	\$0	\$0	-\$6,620
401K	\$5,103	16-Labor Basis	\$2,472	\$615	\$1,333	\$112	\$186	\$68	\$316	\$5,102
Fuel & Power	\$77,217	1-Varies with water used	\$13,884	\$6,463	\$49,674	\$1,305	\$5,892	\$0	\$0	\$77,218
Chemicals	\$21,272	1-Varies with water used	\$3,825	\$1,780	\$13,684	\$359	\$1,623	\$0	\$0	\$21,271
Waste Disposal	\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Support Services	-\$42,851	15-A&G Basis	-\$20,161	-\$4,889	-\$12,551	-\$878	-\$1,684	-\$510	-\$2,177	-\$42,850
Group Insurance	\$48,477	15-A&G Basis	\$22,808	\$5,531	\$14,199	\$994	\$1,905	\$577	\$2,463	\$48,477
Pensions & OPEBs	\$20,376	16-Labor Basis	\$9,872	\$2,455	\$5,322	\$446	\$744	\$273	\$1,263	\$20,375
Insurance, Other Than Group	\$125,217	15-A&G Basis	\$58,915	\$14,287	\$36,676	\$2,567	\$4,921	\$1,490	\$6,361	\$125,217
Rents	\$485	15-A&G Basis	\$228	\$55	\$142	\$10	\$19	\$6	\$25	\$485
Maintenance & Supplies	\$8,378	15-A&G Basis	\$3,942	\$956	\$2,454	\$172	\$329	\$100	\$426	\$8,379
PSC Assessment	\$46,836	15-A&G Basis	\$22,036	\$5,344	\$13,718	\$960	\$1,841	\$557	\$2,379	\$46,835
Cash Vouchers	\$334,794	15-A&G Basis	\$157,521	\$38,200	\$98,061	\$6,863	\$13,157	\$3,984	\$17,008	\$334,794
Payroll Tax	\$19,429	16-Labor Basis	\$9,413	\$2,341	\$5,075	\$425	\$709	\$260	\$1,205	\$19,428
Property Tax	-\$740,787	17-UPIS Basis	-\$253,127	-\$79,264	-\$288,907	-\$15,260	-\$41,780	-\$10,075	-\$52,374	-\$740,787
Contributions in Aid of Construction Amortization	\$3,177,849	15-A&G Basis	\$1,495,178	\$362,593	\$930,792	\$65,146	\$124,889	\$37,816	\$161,435	\$3,177,849
Materials & Supplies	\$303,890	15-A&G Basis	\$142,980	\$34,674	\$89,009	\$6,230	\$11,943	\$3,616	\$15,438	\$303,890
Prepayments	\$146,279	15-A&G Basis	\$68,824	\$16,690	\$42,845	\$2,999	\$5,749	\$1,741	\$7,431	\$146,279
Tank Painting Tracker	\$126,602	5-Associated with storage facilities.	\$22,105	\$7,976	\$38,133	\$1,608	\$8,748	\$8,989	\$39,044	\$126,603
Accrued Pension	\$1,246,430	16-Labor Basis	\$603,895	\$150,195	\$325,568	\$27,297	\$45,495	\$16,702	\$77,279	\$1,246,431
TOTAL ADD TO NET PLANT IN SERVICE	\$7,098,674		\$3,419,774	\$828,174	\$1,930,462	\$148,992	\$263,762	\$94,810	\$412,700	\$7,098,674
SUBTRACT FROM NET PLANT										
Federal Tax Offset	-\$29,110	17-UPIS Basis	-\$9,947	-\$3,115	-\$11,353	-\$600	-\$1,642	-\$396	-\$2,058	-\$29,111
State Tax Offset	-\$4,772	17-UPIS Basis	-\$1,631	-\$511	-\$1,861	-\$98	-\$269	-\$65	-\$337	-\$4,772
City Tax Offset	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense Offset	\$339,866	17-UPIS Basis	\$116,132	\$36,366	\$132,548	\$7,001	\$19,168	\$4,622	\$24,029	\$339,866
Contributions in Aid of Construction	\$16,921,259	15-A&G Basis	\$7,961,452	\$1,930,716	\$4,956,237	\$346,886	\$665,005	\$201,363	\$859,600	\$16,921,259
Customer Advances	\$4,586,014	17-UPIS Basis	\$1,567,041	\$490,703	\$1,788,545	\$94,472	\$258,651	\$62,370	\$324,231	\$4,586,013
Customer Deposits	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accumulated Deferred Income Tax	\$27,226,215	17-UPIS Basis	\$9,303,198	\$2,913,205	\$10,618,224	\$560,860	\$1,535,559	\$370,277	\$1,924,893	\$27,226,216
Deferred ITC (3%)	\$7,073	17-UPIS Basis	\$2,417	\$757	\$2,758	\$146	\$399	\$96	\$500	\$7,073
Pension/OPEB Tracker	\$1,101,790	16-Labor Basis	\$533,817	\$132,766	\$287,788	\$24,129	\$40,215	\$14,764	\$68,311	\$1,101,790
TOTAL SUBTRACT FROM NET PLANT	\$50,148,335		\$19,472,479	\$5,500,887	\$17,772,886	\$1,032,796	\$2,517,086	\$653,031	\$3,199,169	\$50,148,334
TOTAL RATE BASE	\$102,189,266		\$33,569,020	\$10,870,037	\$40,802,555	\$2,111,073	\$5,937,295	\$1,411,770	\$7,487,518	\$102,189,268
TOTAL RETURN ON RATE BASE	\$7,451,641	Rate of Return used is 0.07292	\$2,447,853	\$792,643	\$2,975,322	\$153,939	\$432,948	\$102,946	\$545,990	\$7,451,641
TOTAL OPERATING & MAINT. EXPENSE	\$17,389,583	from Income Statement	\$6,928,442	\$1,872,886	\$6,345,481	\$346,501	\$851,960	\$189,945	\$854,361	\$17,389,576
TOTAL INCOME TAXES	\$3,494,477	from Income Statement	\$1,147,586	\$371,812	\$1,395,344	\$72,336	\$203,029	\$48,224	\$256,145	\$3,494,476
TOTAL DEFERRED INCOME TAXES	\$916,244	from Income Statement	\$300,895	\$97,489	\$365,856	\$18,966	\$53,234	\$12,644	\$67,160	\$916,244

Missouri American Water Company
Case Number WR-2015-0301
Water District #2, St. Joseph, Platte County, Brunswick
Test Year Ending 12-31-2014
Summary

Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
ADDITIONAL CURRENT TAX REQUIRED	-\$1,212,660	18-Rate Base Basis	-\$398,238	-\$129,027	-\$484,215	-\$25,102	-\$70,456	-\$16,735	-\$88,888	-\$1,212,661
TOTAL EXPENSES	\$20,587,644		\$7,978,685	\$2,213,160	\$7,622,466	\$412,701	\$1,037,767	\$234,078	\$1,088,778	\$20,587,635
CLASS COST OF SERVICE	\$28,039,285		\$10,426,538	\$3,005,803	\$10,597,788	\$566,640	\$1,470,715	\$337,024	\$1,634,768	\$28,039,276
OTHER WATER REVENUES - OPER. REV. DESCRIPTION	\$286,237		\$106,079	\$30,656	\$108,598	\$5,782	\$15,056	\$3,435	\$16,630	\$286,236
REVENUE CONTRIBUTION	\$39,345		\$14,581	\$4,214	\$14,928	\$795	\$2,070	\$472	\$2,286	\$39,345
TOTAL OTHER WATER REVENUES - OPER. REV.	\$325,582		\$120,660	\$34,870	\$123,526	\$6,577	\$17,126	\$3,907	\$18,916	\$325,581
TOTAL COST OF SERVICE RELATED TO SALES OF WATER	\$27,713,703		\$10,305,878	\$2,970,933	\$10,474,262	\$560,063	\$1,453,589	\$333,116	\$1,615,852	\$27,713,695
REALLOCATION OF PUBLIC FIRE	\$1,615,852	20-Total COS Basis w/o Fire	\$684,960	\$197,457	\$696,271	\$37,165	\$0	\$0	-\$1,615,852	\$1
TOTAL AFTER REALLOCATION OF PUBLIC FIRE	\$27,713,703		\$10,990,838	\$3,168,390	\$11,170,533	\$597,228	\$1,453,589	\$333,116	\$0	\$27,713,696
REQUIRED MARGIN REVENUES	\$27,713,703		\$10,990,838	\$3,168,390	\$11,170,533	\$597,228	\$1,453,589	\$333,116	\$0	\$27,713,696
CURRENT MARGIN REVENUES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ZERO REVENUE INCREASE PLUG	-\$27,713,703		-\$10,990,838	-\$3,168,390	-\$11,170,533	-\$597,228	-\$1,453,589	-\$333,116	\$0	-\$27,713,696
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-2015-0301
District 3
Test Year Ending 12-31-2014
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 - IP	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302.000	Franchises and Consents - IP	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303.000	Other Plant & Misc. Equipment - IP	\$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	\$138,181	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$56,101	\$31,754	\$31,878	\$7,296	\$11,151	\$0	\$0	\$138,180
312.000	Collecting & Impounding Reservoirs	\$1,496	1-Varies with water used	\$555	\$350	\$395	\$80	\$115	\$0	\$0	\$1,495
313.000	Lake, River and Other Intakes	\$10,147	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$4,120	\$2,332	\$2,341	\$536	\$819	\$0	\$0	\$10,148
314.000	Wells and Springs	\$99,761	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$40,503	\$22,925	\$23,015	\$5,267	\$8,051	\$0	\$0	\$99,761
316.000	Supply Mains	\$83,304	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$33,821	\$19,143	\$19,218	\$4,398	\$6,723	\$0	\$0	\$83,303
317.000	Other Water P/E-Supply	\$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	\$332,889		\$135,100	\$76,504	\$76,847	\$17,577	\$26,859	\$0	\$0	\$332,887
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	\$19,573	6-Assoc. w/power and pumping facilities	\$7,949	\$4,486	\$4,433	\$1,031	\$1,538	\$43	\$92	\$19,572
322.000	Boiler Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000	Forces Main	\$8,857	6-Assoc. w/power and pumping facilities	\$3,597	\$2,030	\$2,006	\$467	\$696	\$19	\$42	\$8,857
324.000	Steam Pumping Equipment	\$2,537	6-Assoc. w/power and pumping facilities	\$1,030	\$581	\$575	\$134	\$199	\$6	\$12	\$2,537
325.000	Electric Pumping Equipment	\$138,406	6-Assoc. w/power and pumping facilities	\$56,207	\$31,723	\$31,349	\$7,294	\$10,879	\$304	\$651	\$138,407
326.000	Diesel Pumping Equipment	\$1,844	6-Assoc. w/power and pumping facilities	\$749	\$423	\$418	\$97	\$145	\$4	\$9	\$1,845
327.000	Hydraulic Pumping Equipment	\$2,927	6-Assoc. w/power and pumping facilities	\$1,189	\$671	\$663	\$154	\$230	\$6	\$14	\$2,927
328.000	Other Pumping Equipment	\$41,473	6-Assoc. w/power and pumping facilities	\$16,842	\$9,506	\$9,394	\$2,186	\$3,260	\$91	\$195	\$41,474
	TOTAL PUMPING PLANT	\$215,617		\$87,563	\$49,420	\$48,838	\$11,363	\$16,947	\$473	\$1,015	\$215,619
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	\$283,702	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$115,183	\$65,195	\$65,450	\$14,979	\$22,895	\$0	\$0	\$283,702
332.000	Water Treatment Equipment	\$593,210	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$240,843	\$136,320	\$136,854	\$31,321	\$47,872	\$0	\$0	\$593,210
332.400	Water Treatment - Other	\$6,138	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$2,492	\$1,411	\$1,416	\$324	\$495	\$0	\$0	\$6,138
333.000	Water Treatment Equipment - 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	\$883,050		\$358,518	\$202,926	\$203,720	\$46,624	\$71,262	\$0	\$0	\$883,050
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	\$28,016	7-Assoc. with trans. and distrib. mains	\$12,711	\$6,547	\$2,802	\$1,502	\$426	\$1,292	\$2,737	\$28,017
342.000	Distribution Reservoirs and Standpipes	\$197,904	5-Associated with storage facilities.	\$66,318	\$33,268	\$25,134	\$7,639	\$12,903	\$16,881	\$35,761	\$197,904
343.000	Transmission & Distribution Mains Conv	\$75,561	7-Assoc. with trans. and distrib. mains	\$34,282	\$17,659	\$7,556	\$4,050	\$1,149	\$3,483	\$7,382	\$75,561

Missouri American Water Company
Case Number WR-2015-0301
District 3
Test Year Ending 12-31-2014
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
343.100	Transmission & Distribution Mains < 4"	\$123,149	4-Associated with facilities serving base and max. hr. extra capacity functions	\$57,843	\$29,199	\$8,694	\$6,699	\$0	\$6,638	\$14,076	\$123,149
343.200	Transmission & Distribution Mains 6"-8"	\$469,035	4-Associated with facilities serving base and max. hr. extra capacity functions	\$220,306	\$111,208	\$33,114	\$25,516	\$0	\$25,281	\$53,611	\$469,036
343.300	Transmission & Distribution Mains >10"	\$334,031	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$129,604	\$73,353	\$73,620	\$16,835	\$25,787	\$4,743	\$10,088	\$334,030
344.000	Fire Mains	\$1,927	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$1,927	\$1,927
345.000	Services	\$496,833	10-Factors for allocating COS to customer class.	\$393,790	\$59,372	\$2,584	\$7,353	\$199	\$33,536	\$0	\$496,834
346.100	Meters - Bronze Case	\$85,886	9-Associated with meters	\$60,713	\$16,069	\$2,139	\$6,862	\$103	\$0	\$0	\$85,886
346.200	Meters - Plastic Case	\$19,780	9-Associated with meters	\$13,982	\$3,701	\$493	\$1,580	\$24	\$0	\$0	\$19,780
346.300	Meters - Not Class By Type	\$36,115	9-Associated with meters	\$25,530	\$6,757	\$899	\$2,886	\$43	\$0	\$0	\$36,115
347.000	Meter Installations	\$116,391	9-Associated with meters	\$82,277	\$21,777	\$2,898	\$9,300	\$140	\$0	\$0	\$116,392
348.000	Hydrants	\$49,714	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$49,714	\$49,714
349.000	Other Transmission & Distribution Plant	\$169	4-Associated with facilities serving base and max. hr. extra capacity functions	\$79	\$40	\$12	\$9	\$0	\$9	\$19	\$168
TOTAL TRANSMISSION & DIST. PLANT		\$2,034,511		\$1,097,435	\$378,950	\$159,945	\$90,231	\$40,774	\$91,863	\$175,315	\$2,034,513
INCENTIVE COMPENSATION CAPITALIZATION											
0.000	Incentive Compensation Capitalization Adj.	\$0	16-Labor 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	\$98,922	15-A&G Basis	\$52,933	\$19,695	\$13,908	\$4,560	\$4,254	\$1,167	\$2,404	\$98,921
390.100	Office Structures	\$13,004	15-A&G Basis	\$6,958	\$2,589	\$1,828	\$599	\$559	\$153	\$316	\$13,002
390.200	General Structures - HVAC	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390.300	Miscellaneous Structures	\$1,597	15-A&G Basis	\$855	\$318	\$225	\$74	\$69	\$19	\$39	\$1,599
390.900	Structures & Improvements - Leasehold	\$620	15-A&G Basis	\$332	\$123	\$87	\$29	\$27	\$7	\$15	\$620
391.000	Office Furniture and Equipment	\$6,246	15-A&G Basis	\$3,342	\$1,244	\$878	\$288	\$269	\$74	\$152	\$6,247
391.200	Computer Software & Peripheral Equip	\$81,365	15-A&G Basis	\$43,538	\$16,200	\$11,440	\$3,751	\$3,499	\$960	\$1,977	\$81,365
391.250	Computer Software	\$205,666	15-A&G Basis	\$110,052	\$40,948	\$28,917	\$9,481	\$8,844	\$2,427	\$4,998	\$205,667
391.260	Personal Computer Software	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
391.300	Other Office Equipment	\$1,198	15-A&G Basis	\$641	\$239	\$168	\$55	\$52	\$14	\$29	\$1,198
392.100	Transportation Equipment - Light Trucks	\$81,166	15-A&G Basis	\$43,432	\$16,160	\$11,412	\$3,742	\$3,490	\$958	\$1,972	\$81,166
392.200	Transportation Equipment - Heavy Trucks	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392.300	Transportation Equipment - Cars	\$24,750	15-A&G Basis	\$13,244	\$4,928	\$3,480	\$1,141	\$1,064	\$292	\$601	\$24,750
392.400	Transportation Equipment - Other	\$5,666	15-A&G Basis	\$3,032	\$1,128	\$797	\$261	\$244	\$67	\$138	\$5,667
393.000	Stores Equipment	\$1,255	15-A&G Basis	\$672	\$250	\$176	\$58	\$54	\$15	\$30	\$1,255
394.000	Tools, Shop & Garage Equipment	\$34,425	15-A&G Basis	\$18,421	\$6,854	\$4,840	\$1,587	\$1,480	\$406	\$837	\$34,425
395.000	Laboratory Equipment	\$9,981	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$4,052	\$2,294	\$2,303	\$527	\$805	\$0	\$0	\$9,981
396.000	Power Operated Equipment	\$20,339	15-A&G Basis	\$10,883	\$4,049	\$2,860	\$938	\$875	\$240	\$494	\$20,339
397.000	Communication Equipment - Non-Teleph	\$36,693	15-A&G Basis	\$19,634	\$7,306	\$5,159	\$1,692	\$1,578	\$433	\$892	\$36,694
397.200	Telephone Equipment	\$3,827	15-A&G Basis	\$2,048	\$762	\$538	\$176	\$165	\$45	\$93	\$3,827
398.000	Miscellaneous Equipment	\$8,663	15-A&G Basis	\$4,636	\$1,725	\$1,218	\$399	\$373	\$102	\$211	\$8,664
399.000	Other Tangible Equipment	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL GENERAL PLANT		\$635,383		\$338,705	\$126,812	\$90,234	\$29,358	\$27,701	\$7,379	\$15,198	\$635,387
TOTAL DEPRECIATION		\$4,101,450		\$2,017,321	\$834,612	\$579,584	\$195,153	\$183,543	\$99,715	\$191,528	\$4,101,456

Missouri American Water Company
Case Number WR-2015-0301
District 3
Test Year Ending 12-31-2014
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											
461.100 Residential		\$14,316,059	To Residential	\$14,316,059	\$0	\$0	\$0	\$0	\$0	\$0	\$14,316,059
461.200 Commercial		\$5,370,494	To Commercial	\$0	\$5,370,494	\$0	\$0	\$0	\$0	\$0	\$5,370,494
461.300 Industrial		\$2,812,435	To Industrial	\$0	\$0	\$2,812,435	\$0	\$0	\$0	\$0	\$2,812,435
462.000 Private Fire Protection		\$1,006,901	To Private Fire Protection	\$0	\$0	\$0	\$0	\$0	\$1,006,901	\$0	\$1,006,901
463.000 Public Fire Protection		\$0	To Public Fire Protection	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
464.000 Other Public Auth.		\$1,092,873	To Other Public Auth.	\$0	\$0	\$0	\$1,092,873	\$0	\$0	\$0	\$1,092,873
466.000 Sales for Resale		\$940,245	To Sales for Resale	\$0	\$0	\$0	\$0	\$940,245	\$0	\$0	\$940,245
471.000 Other Water Revenue - Oper. Rev.		\$351,276	19-Total COS Basis	\$170,580	\$72,995	\$51,638	\$17,072	\$15,807	\$7,342	\$15,843	\$351,277
TOTAL OPERATING REVENUES		\$25,890,283		\$14,486,639	\$5,443,489	\$2,864,073	\$1,109,945	\$956,052	\$1,014,243	\$15,843	\$25,890,284
SOURCE OF SUPPLY EXPENSES											
600.000 Operation Supervision & Engineering		\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
601.000 Operation Labor & Expenses		\$123,179	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$50,011	\$28,307	\$28,417	\$6,504	\$9,941	\$0	\$0	\$123,180
602.000 Purchased Water		\$33,805	1-Varies with water used	\$12,552	\$7,904	\$8,931	\$1,815	\$2,603	\$0	\$0	\$33,805
603.000 Miscellaneous Expenses		\$696,658	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$282,843	\$160,092	\$160,719	\$36,784	\$56,220	\$0	\$0	\$696,658
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 Labor Maint Source of Supply - Struct & Imp		\$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		\$115	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$47	\$26	\$27	\$6	\$9	\$0	\$0	\$115
613.000 Labor Maint - Source of Supply - Lake		\$281	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$114	\$65	\$65	\$15	\$23	\$0	\$0	\$282
614.000 Labor Maint Non-Scheduled Overtime - SS Wells		\$113,534	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$46,095	\$26,090	\$26,192	\$5,995	\$9,162	\$0	\$0	\$113,534
615.000 Labor Maint - Source of Supply - Infilt Gallery		\$59	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$24	\$14	\$14	\$3	\$5	\$0	\$0	\$60
616.000 Labor Maint Src of Supply - Supply Mains		\$135	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$55	\$31	\$31	\$7	\$11	\$0	\$0	\$135
617.000 Maint. Of Misc. Water Source Plant		\$20,283	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$8,235	\$4,661	\$4,679	\$1,071	\$1,637	\$0	\$0	\$20,283
TOTAL SOURCE OF SUPPLY EXPENSES		\$988,049		\$399,976	\$227,190	\$229,075	\$52,200	\$79,611	\$0	\$0	\$988,052
PUMPING EXPENSES											
620.000 Operation Supervision & Engineering - PE		\$46,735	6-Assoc. w/power and pumping facilities	\$18,979	\$10,712	\$10,585	\$2,463	\$3,673	\$103	\$220	\$46,735
621.000 Fuel for Power Production		\$2,239	1-Varies with water used	\$831	\$523	\$592	\$120	\$172	\$0	\$0	\$2,238
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		\$399,333	1-Varies with water used	\$148,272	\$93,364	\$105,504	\$21,444	\$30,749	\$0	\$0	\$399,333
624.000 Pumping Labor and Expenses		\$371,039	6-Assoc. w/power and pumping facilities	\$150,679	\$85,042	\$84,040	\$19,554	\$29,164	\$816	\$1,744	\$371,039
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		\$5,668	6-Assoc. w/power and pumping facilities	\$2,302	\$1,299	\$1,284	\$299	\$446	\$12	\$27	\$5,669
627.000 Rents - PE		\$732	6-Assoc. w/power and pumping facilities	\$297	\$168	\$166	\$39	\$58	\$2	\$3	\$733
630.000 Maint. Supervision & Engineering - PE		\$35,319	6-Assoc. w/power and pumping facilities	\$14,343	\$8,095	\$8,000	\$1,861	\$2,776	\$78	\$166	\$35,319
631.000 Maint. of Structures & Improvements - PE		\$17,408	6-Assoc. w/power and pumping facilities	\$7,069	\$3,990	\$3,943	\$917	\$1,368	\$38	\$82	\$17,407
632.000 Maint. of Power Production Equipment		\$17	6-Assoc. w/power and pumping facilities	\$7	\$4	\$4	\$1	\$1	\$0	\$0	\$17

Missouri American Water Company
Case Number WR-2015-0301
District 3
Test Year Ending 12-31-2014
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
633.000	Maint. of Pumping Equipment	\$88,794	6-Assoc. w/power and pumping facilities	\$36,059	\$20,352	\$20,112	\$4,679	\$6,979	\$195	\$417	\$88,793
	TOTAL PUMPING EXPENSES	\$967,284		\$378,838	\$223,549	\$234,230	\$51,377	\$75,386	\$1,244	\$2,659	\$967,283
WATER TREATMENT EXPENSES											
640.000	Operation. Supervision & Engineer. - WTE	\$34,818	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$14,136	\$8,001	\$8,033	\$1,838	\$2,810	\$0	\$0	\$34,818
641.000	Chemicals - WTE	\$337,902	1-Varies with water used	\$125,463	\$79,001	\$89,274	\$18,145	\$26,018	\$0	\$0	\$337,901
642.000	Operation Labor & Expenses - WTE	\$42,323	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$17,183	\$9,726	\$9,764	\$2,235	\$3,415	\$0	\$0	\$42,323
643.000	Miscellaneous Expenses - WTE	\$467,542	1-Varies with water used	\$173,598	\$109,311	\$123,525	\$25,107	\$36,001	\$0	\$0	\$467,542
644.000	Rents - WTE	\$11	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$4	\$3	\$3	\$1	\$1	\$0	\$0	\$12
650.000	Maint. Supervision & Engineering - WTE	\$68,702	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$27,893	\$15,788	\$15,850	\$3,627	\$5,544	\$0	\$0	\$68,702
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 - WTE	\$29,868	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$12,126	\$6,864	\$6,891	\$1,577	\$2,410	\$0	\$0	\$29,868
	TOTAL WATER TREATMENT EXPENSES	\$981,166		\$370,403	\$228,694	\$253,340	\$52,530	\$76,199	\$0	\$0	\$981,166
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	\$100	5-Associated with storage facilities.	\$34	\$17	\$13	\$4	\$7	\$9	\$18	\$102
662.000	Transmission & Distribution Lines Expenses	\$110,695	7-Assoc. with trans. and distrib. mains	\$50,222	\$25,869	\$11,070	\$5,933	\$1,683	\$5,103	\$10,815	\$110,695
663.000	Meter Expenses - TDE	\$271,697	9-Associated with meters	\$192,063	\$50,835	\$6,765	\$21,709	\$326	\$0	\$0	\$271,698
664.000	Customer Installations Expenses - TDE	\$5,121	10-Factors for allocating COS to customer class.	\$4,059	\$612	\$27	\$76	\$2	\$346	\$0	\$5,122
665.000	Miscellaneous Expenses - TDE	\$173,997	11-T & D OP Basis	\$110,610	\$34,712	\$8,021	\$12,441	\$905	\$2,453	\$4,855	\$173,997
666.000	Rents - TDE	\$8,642	11-T & D OP Basis	\$5,494	\$1,724	\$398	\$618	\$45	\$122	\$241	\$8,642
670.000	Maint. Supervision and Engineering - TDE	\$1	12-Trans. & Dist. Maint. Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
671.000	Maint. of Structures & Improvements - TDE	\$501	12-Trans. & Dist. Maint. Expenses	\$234	\$108	\$44	\$25	\$7	\$22	\$62	\$502
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	\$347,230	7-Assoc. with trans. and distrib. mains	\$157,538	\$81,148	\$34,723	\$18,612	\$5,278	\$16,007	\$33,924	\$347,230
674.000	Maint. of Fire Mains - TDE	\$1,292	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$1,292	\$1,292
675.000	Maint. of Services - TDE	\$29,078	10-Factors for allocating COS to customer class.	\$23,047	\$3,475	\$151	\$430	\$12	\$1,963	\$0	\$29,078
676.000	Maint. of Meters - TDE	\$9,896	9-Associated with meters	\$6,995	\$1,852	\$246	\$791	\$12	\$0	\$0	\$9,896
677.000	Maint. of Hydrants - TDE	\$14,087	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$14,087	\$14,087
678.000	Maint. of Miscellaneous Plant - TDE	\$294,338	12-Trans. & Dist. Maint. Expenses	\$137,485	\$63,371	\$25,755	\$14,540	\$3,885	\$13,157	\$36,145	\$294,338
	TOTAL TRANSMISSION & DIST. EXPENSES	\$1,266,675		\$687,781	\$263,723	\$87,213	\$75,179	\$12,162	\$39,182	\$101,439	\$1,266,679
CUSTOMER ACCOUNTS EXPENSE											
901.000	Supervision & Engineering - CAE	\$125	13-Allocation of Billing and Collecting Costs.	\$108	\$13	\$0	\$1	\$0	\$2	\$0	\$124
902.000	Meter Reading Expenses - CAE	\$238,691	14-Meter reading costs.	\$210,263	\$25,540	\$716	\$2,124	\$48	\$0	\$0	\$238,691
903.000	Cust. Rec & Collection - CAE	\$269,275	13-Allocation of Billing and Collecting Costs.	\$233,327	\$28,355	\$781	\$2,370	\$54	\$4,389	\$0	\$269,276
904.000	Uncollectible Accounts - CAE	\$323,264	13-Allocation of Billing and Collecting Costs.	\$280,108	\$34,040	\$937	\$2,845	\$65	\$5,269	\$0	\$323,264
905.000	Misc. Customer Accounts Expense - CAE	\$21,966	13-Allocation of Billing and Collecting Costs.	\$19,034	\$2,313	\$64	\$193	\$4	\$358	\$0	\$21,966
	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$853,321		\$742,840	\$90,261	\$2,498	\$7,533	\$171	\$10,018	\$0	\$853,321

Missouri American Water Company
Case Number WR-2015-0301
District 3
Test Year Ending 12-31-2014
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
CUSTOMER SERVICE EXPENSES											
907.000	Customer Service & Information Expenses	\$287	10-Factors for allocating COS to customer class.	\$227	\$34	\$1	\$4	\$0	\$19	\$0	\$285
TOTAL CUSTOMER SERVICE EXPENSES		\$287		\$227	\$34	\$1	\$4	\$0	\$19	\$0	\$285
SALES PROMOTION EXPENSES											
910.000	Sales Promotion Expenses - SPE	\$0		\$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	\$957,000	15-A&G Basis	\$512,091	\$190,539	\$134,554	\$44,118	\$41,151	\$11,293	\$23,255	\$957,001
921.000	Office Supplies & Expense	\$222,767	15-A&G Basis	\$119,203	\$44,353	\$31,321	\$10,270	\$9,579	\$2,629	\$5,413	\$222,768
922.000	Admin. Expenses Transferred - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
923.000	Outside Services	\$2,104,201	15-A&G Basis	\$1,125,958	\$418,946	\$295,851	\$97,004	\$90,481	\$24,830	\$51,132	\$2,104,202
924.000	Property Insurance	\$361,816	15-A&G Basis	\$193,608	\$72,038	\$50,871	\$16,680	\$15,558	\$4,269	\$8,792	\$361,816
925.000	Injuries & Damages	\$2,995	16-Labor Basis	\$1,650	\$590	\$361	\$141	\$106	\$45	\$101	\$2,994
926.000	Employee Pensions & Benefits	\$1,158,598	16-Labor Basis	\$638,387	\$228,360	\$139,727	\$54,454	\$41,130	\$17,379	\$39,161	\$1,158,598
927.000	Franchise Requirements	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
928.000	Regulatory Commission Expenses	\$1,195	15-A&G Basis	\$639	\$238	\$168	\$55	\$51	\$14	\$29	\$1,194
929.000	Duplicate Charges	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930.100	Institutional or Goodwill Advertising Expenses	\$51	15-A&G Basis	\$27	\$10	\$7	\$2	\$2	\$1	\$1	\$50
930.200	Misc. General Expense	\$144,107	15-A&G Basis	\$77,112	\$28,692	\$20,261	\$6,643	\$6,197	\$1,700	\$3,502	\$144,107
930.300	Research & Development Expenses - AGE	\$7,161	15-A&G Basis	\$3,832	\$1,426	\$1,007	\$330	\$308	\$84	\$174	\$7,161
931.000	Rents - AGE	\$34,622	15-A&G Basis	\$18,526	\$6,893	\$4,868	\$1,596	\$1,489	\$409	\$841	\$34,622
932.000	Maint. of General Plant - AGE	\$67,222	15-A&G Basis	\$35,970	\$13,384	\$9,451	\$3,099	\$2,891	\$793	\$1,633	\$67,221
TOTAL ADMIN. & GENERAL EXPENSES		\$5,061,735		\$2,727,003	\$1,005,469	\$688,447	\$234,392	\$208,943	\$63,446	\$134,034	\$5,061,734
DEPRECIATION EXPENSE											
403.000	Depreciation Expense, Dep. Exp.	\$4,101,450	Class % from Depreciation Schedule	\$2,017,321	\$834,612	\$579,584	\$195,153	\$183,543	\$99,715	\$191,528	\$4,101,456
403.000	CIAC Depreciation Offset	-\$580,599	Class % from Depreciation Schedule	-\$285,571	-\$118,147	-\$82,046	-\$27,626	-\$25,982	-\$14,116	-\$27,113	-\$580,600
TOTAL DEPRECIATION EXPENSE		\$3,520,851		\$1,731,750	\$716,465	\$497,538	\$167,527	\$157,561	\$85,599	\$164,415	\$3,520,856
OTHER OPERATING EXPENSES											
403.900	Amortization of Net Cost of Removal	\$0	18-Rate Base Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
408.000	Property Taxes	\$1,025,137	19-Total COS Basis	\$497,807	\$213,023	\$150,695	\$49,822	\$46,131	\$21,425	\$46,234	\$1,025,137
408.100	Payroll Taxes	\$199,867	16-Labor Basis	\$110,127	\$39,394	\$24,104	\$9,394	\$7,095	\$2,998	\$6,756	\$199,868
408.000	Gross Receipts Tax	\$9,145	19-Total COS Basis	\$4,441	\$1,900	\$1,344	\$444	\$412	\$191	\$412	\$9,144
408.100	PSC Assessment	\$192,167	15-A&G Basis	\$102,829	\$38,260	\$27,019	\$8,859	\$8,263	\$2,268	\$4,670	\$192,168
408.100	Other General Taxes	-\$17,448	16-Labor Basis	-\$9,614	-\$3,439	-\$2,104	-\$820	-\$619	-\$262	-\$590	-\$17,448
403.000	Transportation Depr Clearing	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER OPERATING EXPENSES		\$1,408,868		\$705,590	\$289,138	\$201,058	\$67,699	\$61,282	\$26,620	\$57,482	\$1,408,869
AMORTIZATION EXPENSE											
0.000	Amortization Exp	\$15,832	18-Rate Base Basis	\$6,966	\$3,426	\$2,349	\$807	\$719	\$481	\$1,083	\$15,831
0.000	Amortization Tank Painting Tracker	\$20,295	5-Associated with storage facilities.	\$6,801	\$3,412	\$2,577	\$783	\$1,323	\$1,731	\$3,667	\$20,294
TOTAL AMORTIZATION EXPENSE		\$36,127		\$13,767	\$6,838	\$4,926	\$1,590	\$2,042	\$2,212	\$4,750	\$36,125
TOTAL OPERATING & MAINT. EXPENSE		\$15,084,363		\$7,758,175	\$3,051,361	\$2,198,326	\$710,031	\$673,357	\$228,340	\$464,779	\$15,084,370
NET INCOME BEFORE TAXES		\$10,805,920		\$6,728,464	\$2,392,128	\$665,747	\$399,914	\$282,695	\$785,903	-\$448,936	\$10,805,914
INCOME TAXES											

Missouri American Water Company
Case Number WR-2015-0301
District 3
Test Year Ending 12-31-2014
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
409.100	Current Income Taxes	\$2,680,081	18-Rate Base Basis	\$1,179,236	\$579,970	\$397,724	\$136,684	\$121,676	\$81,474	\$183,318	\$2,680,082
409.100	State Income Taxes	-\$191	18-Rate Base Basis	-\$84	-\$41	-\$28	-\$10	-\$9	-\$6	-\$13	-\$191
	TOTAL INCOME TAXES	\$2,679,890		\$1,179,152	\$579,929	\$397,696	\$136,674	\$121,667	\$81,468	\$183,305	\$2,679,891
	DEFERRED INCOME TAXES										
410.100	Deferred Income Taxes - Def. Inc. Tax.	\$832,941	18-Rate Base Basis	\$366,494	\$180,248	\$123,608	\$42,480	\$37,816	\$25,321	\$56,973	\$832,940
412.200	Amortization of Deferred ITC	-\$2,630	18-Rate Base Basis	-\$1,157	-\$569	-\$390	-\$134	-\$119	-\$80	-\$180	-\$2,629
	TOTAL DEFERRED INCOME TAXES	\$830,311		\$365,337	\$179,679	\$123,218	\$42,346	\$37,697	\$25,241	\$56,793	\$830,311
	NET OPERATING INCOME	\$7,295,719		\$5,183,975	\$1,632,520	\$144,833	\$220,894	\$123,331	\$679,194	-\$689,034	\$7,295,712

Missouri American Water Company
Case Number WR-2015-0301
District 3
Test Year Ending 12-31-2014
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 - IP	\$45,708	17-UPIS Basis	\$21,277	\$9,681	\$6,687	\$2,272	\$2,043	\$1,161	\$2,587	\$45,708
302.000	Franchises and Consents - IP	\$30,020	17-UPIS Basis	\$13,974	\$6,358	\$4,392	\$1,492	\$1,342	\$763	\$1,699	\$30,020
303.000	Other Plant & Misc. Equipment - IP	\$118,648	15-A&G Basis	\$63,489	\$23,623	\$16,682	\$5,470	\$5,102	\$1,400	\$2,883	\$118,649
	TOTAL INTANGIBLE PLANT	\$194,376		\$98,740	\$39,662	\$27,761	\$9,234	\$8,487	\$3,324	\$7,169	\$194,377
SOURCE OF SUPPLY PLANT											
310.000	Land and Land Rights - SSP	\$202,591	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$82,252	\$46,555	\$46,738	\$10,697	\$16,349	\$0	\$0	\$202,591
311.000	Structures and Improvements - SSP	\$4,762,917	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,933,744	\$1,094,518	\$1,098,805	\$251,482	\$384,367	\$0	\$0	\$4,762,916
312.000	Collecting & Impounding Reservoirs	\$22,515	1-Varies with water used	\$8,360	\$5,264	\$5,948	\$1,209	\$1,734	\$0	\$0	\$22,515
313.000	Lake, River and Other Intakes	\$468,423	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$190,180	\$107,644	\$108,065	\$24,733	\$37,802	\$0	\$0	\$468,424
314.000	Wells and Springs	\$4,340,917	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,762,412	\$997,543	\$1,001,450	\$229,200	\$350,312	\$0	\$0	\$4,340,917
316.000	Supply Mains	\$3,688,226	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,497,420	\$847,554	\$850,874	\$194,738	\$297,640	\$0	\$0	\$3,688,226
317.000	Other Water P/E-Supply	\$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	\$13,485,589		\$5,474,368	\$3,099,078	\$3,111,880	\$712,059	\$1,088,204	\$0	\$0	\$13,485,589
PUMPING PLANT											
320.000	Land and Land Rights - PP	\$12,561	6-Assoc. w/power and pumping facilities	\$5,101	\$2,879	\$2,845	\$662	\$987	\$28	\$59	\$12,561
321.000	Structures and Improvements - PP	\$625,663	6-Assoc. w/power and pumping facilities	\$254,082	\$143,402	\$141,713	\$32,972	\$49,177	\$1,376	\$2,941	\$625,663
322.000	Boiler Plant Equipment	-\$678	6-Assoc. w/power and pumping facilities	-\$275	-\$155	-\$154	-\$36	-\$53	-\$1	-\$3	-\$677
323.000	Forces Main	\$348,518	6-Assoc. w/power and pumping facilities	\$141,533	\$79,880	\$78,939	\$18,367	\$27,394	\$767	\$1,638	\$348,518
324.000	Steam Pumping Equipment	\$71,689	6-Assoc. w/power and pumping facilities	\$29,113	\$16,431	\$16,238	\$3,778	\$5,635	\$158	\$337	\$71,690
325.000	Electric Pumping Equipment	\$4,242,114	6-Assoc. w/power and pumping facilities	\$1,722,722	\$972,293	\$960,839	\$223,559	\$333,430	\$9,333	\$19,938	\$4,242,114
326.000	Diesel Pumping Equipment	\$62,397	6-Assoc. w/power and pumping facilities	\$25,339	\$14,301	\$14,133	\$3,288	\$4,904	\$137	\$293	\$62,395
327.000	Hydraulic Pumping Equipment	\$92,853	6-Assoc. w/power and pumping facilities	\$37,708	\$21,282	\$21,031	\$4,893	\$7,298	\$204	\$436	\$92,852
328.000	Other Pumping Equipment	\$1,419,462	6-Assoc. w/power and pumping facilities	\$576,444	\$325,341	\$321,508	\$74,806	\$111,570	\$3,123	\$6,671	\$1,419,463
	TOTAL PUMPING PLANT	\$6,874,579		\$2,791,767	\$1,575,654	\$1,557,092	\$362,289	\$540,342	\$15,125	\$32,310	\$6,874,579
WATER TREATMENT PLANT											
330.000	Land and Land Rights - WTP	\$359,167	6-Assoc. w/power and pumping facilities	\$145,858	\$82,321	\$81,351	\$18,928	\$28,231	\$790	\$1,688	\$359,167
331.000	Structures and Improvements - WTP	\$15,170,127	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$6,159,072	\$3,486,095	\$3,499,748	\$800,983	\$1,224,229	\$0	\$0	\$15,170,127
332.000	Water Treatment Equipment	\$16,540,968	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$6,715,633	\$3,801,114	\$3,816,001	\$873,363	\$1,334,856	\$0	\$0	\$16,540,967
332.400	Water Treatment - Other	\$165,507	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$67,196	\$38,034	\$38,182	\$8,739	\$13,356	\$0	\$0	\$165,507
333.000	Water Treatment Equipment - 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	\$32,235,769		\$13,087,759	\$7,407,564	\$7,435,282	\$1,702,013	\$2,600,672	\$790	\$1,688	\$32,235,768
TRANSMISSION & DIST. PLANT											
340.000	Land and Land Rights - TDP	\$200,557	7-Assoc. with trans. and distrib. mains	\$90,993	\$46,870	\$20,056	\$10,750	\$3,048	\$9,246	\$19,594	\$200,557
341.000	Structures and Improvements - TDP	\$573,159	7-Assoc. with trans. and distrib. mains	\$260,042	\$133,947	\$57,316	\$30,721	\$8,712	\$26,423	\$55,998	\$573,159
342.000	Distribution Reservoirs and Standpipes	\$5,840,928	5-Associated with storage facilities.	\$1,957,295	\$981,860	\$741,798	\$225,460	\$380,829	\$498,231	\$1,055,456	\$5,840,929
343.000	Transmission & Distribution Mains Conv	\$70,629	7-Assoc. with trans. and distrib. mains	\$32,044	\$16,506	\$7,063	\$3,786	\$1,074	\$3,256	\$6,900	\$70,629

Missouri American Water Company
Case Number WR-2015-0301
District 3
Test Year Ending 12-31-2014
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
343.100	Transmission & Distribution Mains < 4"	\$8,129,023	4-Associated with facilities serving base and max. hr. extra capacity functions	\$3,818,202	\$1,927,391	\$573,909	\$442,219	\$0	\$438,154	\$929,147	\$8,129,022
343.200	Transmission & Distribution Mains 6"-8"	\$29,650,931	4-Associated with facilities serving base and max. hr. extra capacity functions	\$13,927,042	\$7,030,236	\$2,093,356	\$1,613,011	\$0	\$1,598,185	\$3,389,101	\$29,650,931
343.300	Transmission & Distribution Mains >10"	\$21,169,172	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$8,213,639	\$4,648,750	\$4,665,686	\$1,066,926	\$1,634,260	\$300,602	\$639,309	\$21,169,172
344.000	Fire Mains	\$88,940	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$88,940	\$88,940
345.000	Services	\$11,632,713	10-Factors for allocating COS to customer class.	\$9,220,088	\$1,390,109	\$60,490	\$172,164	\$4,653	\$785,208	\$0	\$11,632,712
346.100	Meters - Bronze Case	\$4,366,010	9-Associated with meters	\$3,086,332	\$816,880	\$108,714	\$348,844	\$5,239	\$0	\$0	\$4,366,009
346.200	Meters - Plastic Case	-\$70,957	9-Associated with meters	-\$50,160	-\$13,276	-\$1,767	-\$5,669	-\$85	\$0	\$0	-\$70,957
346.300	Meters - Not Class By Type	\$606,582	9-Associated with meters	\$428,793	\$113,491	\$15,104	\$48,466	\$728	\$0	\$0	\$606,582
347.000	Meter Installations	\$3,220,976	9-Associated with meters	\$2,276,908	\$602,645	\$80,202	\$257,356	\$3,865	\$0	\$0	\$3,220,976
348.000	Hydrants	\$1,995,938	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$1,995,938	\$1,995,938
349.000	Other Transmission & Distribution Plant	\$6,002	4-Associated with facilities serving base and max. hr. extra capacity functions	\$2,819	\$1,423	\$424	\$327	\$0	\$324	\$686	\$6,003
TOTAL TRANSMISSION & DIST. PLANT		\$87,480,603		\$43,264,037	\$17,696,832	\$8,422,351	\$4,214,361	\$2,042,323	\$3,659,629	\$8,181,069	\$87,480,602
INCENTIVE COMPENSATION CAPITALIZATION											
0.000	Incentive Compensation Capitalization Adj.	-\$77,269	16-Labor Basis	-\$42,575	-\$15,230	-\$9,319	-\$3,632	-\$2,743	-\$1,159	-\$2,612	-\$77,270
TOTAL INCENTIVE COMPENSATION CAPITALIZATION		-\$77,269		-\$42,575	-\$15,230	-\$9,319	-\$3,632	-\$2,743	-\$1,159	-\$2,612	-\$77,270
GENERAL PLANT											
389.000	Land and Land Rights - GP	\$371,570	15-A&G Basis	\$198,827	\$73,980	\$52,243	\$17,129	\$15,978	\$4,385	\$9,029	\$371,571
390.000	Structures and Improvements - GP	\$3,191,558	15-A&G Basis	\$1,707,803	\$635,439	\$448,733	\$147,131	\$137,237	\$37,660	\$77,555	\$3,191,558
390.100	Office Structures	-\$191,385	15-A&G Basis	-\$102,410	-\$38,105	-\$26,909	-\$8,823	-\$8,230	-\$2,258	-\$4,651	-\$191,386
390.200	General Structures - HVAC	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390.300	Miscellaneous Structures	\$134,270	15-A&G Basis	\$71,848	\$26,733	\$18,878	\$6,190	\$5,774	\$1,584	\$3,263	\$134,270
390.900	Structures & Improvements - Leasehold	-\$68,576	15-A&G Basis	-\$36,695	-\$13,653	-\$9,642	-\$3,161	-\$2,949	-\$809	-\$1,666	-\$68,575
391.000	Office Furniture and Equipment	\$96,652	15-A&G Basis	\$51,718	\$19,243	\$13,589	\$4,456	\$4,156	\$1,140	\$2,349	\$96,651
391.200	Computer Software & Peripheral Equip	\$355,809	15-A&G Basis	\$190,393	\$70,842	\$50,027	\$16,403	\$15,300	\$4,199	\$8,646	\$355,810
391.250	Computer Software	\$3,167,105	15-A&G Basis	\$1,694,718	\$630,571	\$445,295	\$146,004	\$136,186	\$37,372	\$76,961	\$3,167,107
391.260	Personal Computer Software	-\$1,262	15-A&G Basis	-\$675	-\$251	-\$177	-\$58	-\$54	-\$15	-\$31	-\$1,261
391.300	Other Office Equipment	\$15,797	15-A&G Basis	\$8,453	\$3,145	\$2,221	\$728	\$679	\$186	\$384	\$15,796
392.100	Transportation Equipment - Light Trucks	\$428,172	15-A&G Basis	\$229,115	\$85,249	\$60,201	\$19,739	\$18,411	\$5,052	\$10,405	\$428,172
392.200	Transportation Equipment - Heavy Trucks	-\$6,285	15-A&G Basis	-\$3,363	-\$1,251	-\$884	-\$290	-\$270	-\$74	-\$153	-\$6,285
392.300	Transportation Equipment - Cars	-\$97,728	15-A&G Basis	-\$52,294	-\$19,458	-\$13,741	-\$4,505	-\$4,202	-\$1,153	-\$2,375	-\$97,728
392.400	Transportation Equipment - Other	\$52,764	15-A&G Basis	\$28,234	\$10,505	\$7,419	\$2,432	\$2,269	\$623	\$1,282	\$52,764
393.000	Stores Equipment	\$21,960	15-A&G Basis	\$11,751	\$4,372	\$3,088	\$1,012	\$944	\$259	\$534	\$21,960
394.000	Tools, Shop & Garage Equipment	\$383,046	15-A&G Basis	\$204,968	\$76,264	\$53,856	\$17,658	\$16,471	\$4,520	\$9,308	\$383,045
395.000	Laboratory Equipment	\$132,150	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$53,653	\$30,368	\$30,487	\$6,978	\$10,665	\$0	\$0	\$132,151
396.000	Power Operated Equipment	\$45,555	15-A&G Basis	\$24,376	\$9,070	\$6,405	\$2,100	\$1,959	\$538	\$1,107	\$45,555
397.000	Communication Equipment - Non-Teleph	\$384,002	15-A&G Basis	\$205,479	\$76,455	\$53,991	\$17,702	\$16,512	\$4,531	\$9,331	\$384,001
397.200	Telephone Equipment	-\$2,236	15-A&G Basis	-\$1,196	-\$445	-\$314	-\$103	-\$96	-\$26	-\$54	-\$2,234
398.000	Miscellaneous Equipment	\$106,696	15-A&G Basis	\$57,093	\$21,243	\$15,001	\$4,919	\$4,588	\$1,259	\$2,593	\$106,696
399.000	Other Tangible Equipment	-\$188	15-A&G Basis	-\$101	-\$37	-\$26	-\$9	-\$8	-\$2	-\$5	-\$188
TOTAL GENERAL PLANT		\$8,519,446		\$4,541,695	\$1,700,279	\$1,209,741	\$393,632	\$371,320	\$98,971	\$203,812	\$8,519,450
TOTAL NET PLANT IN SERVICE		\$148,713,093		\$69,215,791	\$31,503,839	\$21,754,788	\$7,389,956	\$6,648,605	\$3,776,680	\$8,423,436	\$148,713,095

Missouri American Water Company
Case Number WR-2015-0301
District 3
Test Year Ending 12-31-2014
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	\$188,984,214	from Plant	\$88,994,381	\$39,607,220	\$26,865,735	\$9,281,261	\$8,205,972	\$5,019,220	\$11,010,417	\$188,984,206
Less Accumulated Depreciation Reserve	\$40,271,121	from Reserve	\$19,778,588	\$8,103,377	\$5,110,947	\$1,891,304	\$1,557,371	\$1,242,545	\$2,586,984	\$40,271,116
Net Plant In Service	\$148,713,093	from Net Plant	\$69,215,791	\$31,503,839	\$21,754,788	\$7,389,956	\$6,648,605	\$3,776,680	\$8,423,436	\$148,713,095
ADD TO NET PLANT IN SERVICE										
Labor	\$207,882	16-Labor Basis	\$114,543	\$40,974	\$25,071	\$9,770	\$7,380	\$3,118	\$7,026	\$207,882
Purchased Water	-\$466	1-Varies with water used	-\$173	-\$109	-\$123	-\$25	-\$36	\$0	\$0	-\$466
401K	\$8,500	16-Labor Basis	\$4,684	\$1,675	\$1,025	\$400	\$302	\$128	\$287	\$8,501
Fuel & Power	\$99,247	1-Varies with water used	\$36,850	\$23,204	\$26,221	\$5,330	\$7,642	\$0	\$0	\$99,247
Chemicals	\$9,693	1-Varies with water used	\$3,599	\$2,266	\$2,561	\$521	\$746	\$0	\$0	\$9,693
Waste Disposal	\$7	1-Varies with water used	\$3	\$2	\$2	\$0	\$1	\$0	\$0	\$8
Support Services	-\$43,574	15-A&G Basis	-\$23,316	-\$8,676	-\$6,127	-\$2,009	-\$1,874	-\$514	-\$1,059	-\$43,575
Group Insurance	\$55,773	15-A&G Basis	\$29,844	\$11,104	\$7,842	\$2,571	\$2,398	\$658	\$1,355	\$55,772
Pensions & OPEBs	\$17,377	16-Labor Basis	\$9,575	\$3,425	\$2,096	\$817	\$617	\$261	\$587	\$17,378
Insurance, Other Than Group	\$125,902	15-A&G Basis	\$67,370	\$25,067	\$17,702	\$5,804	\$5,414	\$1,486	\$3,059	\$125,902
Rents	\$927	15-A&G Basis	\$496	\$185	\$130	\$43	\$40	\$11	\$23	\$928
Maintenance & Supplies	\$23,220	15-A&G Basis	\$12,425	\$4,623	\$3,265	\$1,070	\$998	\$274	\$564	\$23,219
PSC Assessment	\$40,612	15-A&G Basis	\$21,731	\$8,086	\$5,710	\$1,872	\$1,746	\$479	\$987	\$40,611
Maintenance & Suupplies	\$1,439	15-A&G Basis	\$770	\$287	\$202	\$66	\$62	\$17	\$35	\$1,439
Pension & OPEBs	\$3,272	16-Labor Basis	\$1,803	\$645	\$395	\$154	\$116	\$49	\$111	\$3,273
Purchase Water	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cash Vouchers	-\$56,940	15-A&G Basis	-\$30,469	-\$11,337	-\$8,006	-\$2,625	-\$2,448	-\$672	-\$1,384	-\$56,941
Payroll Tax	\$19,988	16-Labor Basis	\$11,013	\$3,940	\$2,411	\$939	\$710	\$300	\$676	\$19,989
Property Tax	-\$339,347	17-UPIS Basis	-\$157,966	-\$71,874	-\$49,646	-\$16,866	-\$15,169	-\$8,619	-\$19,207	-\$339,347
Payroll Taxes	\$1,192	16-Labor Basis	\$657	\$235	\$144	\$56	\$42	\$18	\$40	\$1,192
Contributions in Aid of Construction	\$5,490,370	15-A&G Basis	\$2,937,897	\$1,093,133	\$771,946	\$253,106	\$236,086	\$64,786	\$133,416	\$5,490,370
Amortization										
Materials & Supplies	\$583,882	15-A&G Basis	\$312,435	\$116,251	\$82,094	\$26,917	\$25,107	\$6,890	\$14,188	\$583,882
Prepayments	\$144,626	15-A&G Basis	\$77,389	\$28,795	\$20,334	\$6,667	\$6,219	\$1,707	\$3,514	\$144,625
Tank Painting Tracker	\$101,472	5-Associated with storage facilities.	\$34,003	\$17,057	\$12,887	\$3,917	\$6,616	\$8,656	\$18,336	\$101,472
Accrued Pension	\$1,267,455	16-Labor Basis	\$698,368	\$249,815	\$152,855	\$59,570	\$44,995	\$19,012	\$42,840	\$1,267,455
TOTAL ADD TO NET PLANT IN SERVICE	\$7,762,509		\$4,163,531	\$1,538,773	\$1,070,991	\$358,065	\$327,710	\$98,045	\$205,394	\$7,762,509
SUBTRACT FROM NET PLANT										
Federal Tax Offset	-\$25,882	17-UPIS Basis	-\$12,048	-\$5,482	-\$3,787	-\$1,286	-\$1,157	-\$657	-\$1,465	-\$25,882
State Tax Offset	-\$4,315	17-UPIS Basis	-\$2,009	-\$914	-\$631	-\$214	-\$193	-\$110	-\$244	-\$4,315
City Tax Offset	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense Offset	\$283,666	17-UPIS Basis	\$132,047	\$60,080	\$41,500	\$14,098	\$12,680	\$7,205	\$16,055	\$283,665
Contributions in Aid of Construction	\$37,609,604	15-A&G Basis	\$20,124,899	\$7,488,072	\$5,287,910	\$1,733,803	\$1,617,213	\$443,793	\$913,913	\$37,609,603
Customer Advances	\$5,744,504	17-UPIS Basis	\$2,674,067	\$1,216,686	\$840,421	\$285,502	\$256,779	\$145,910	\$325,139	\$5,744,504
Customer Deposits	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accumulated Deferred Income Tax	\$26,389,809	17-UPIS Basis	\$12,284,456	\$5,589,362	\$3,860,829	\$1,311,574	\$1,179,624	\$670,301	\$1,493,663	\$26,389,809
Pension/OPEB Tracker	\$1,120,373	16-Labor Basis	\$617,326	\$220,826	\$135,117	\$52,658	\$39,773	\$16,806	\$37,869	\$1,120,375
Deferred ITC (3%)	\$2,779	17-UPIS Basis	\$1,294	\$589	\$407	\$138	\$124	\$71	\$157	\$2,780
To Eliminate Negative Rate Base Balance for Saddlebrooke	-\$130,296	17-UPIS Basis	-\$60,653	-\$27,597	-\$19,062	-\$6,476	-\$5,824	-\$3,310	-\$7,375	-\$130,297
TOTAL SUBTRACT FROM NET PLANT	\$70,990,242		\$35,759,379	\$14,541,622	\$10,142,704	\$3,389,797	\$3,099,019	\$1,280,009	\$2,777,712	\$70,990,242
TOTAL RATE BASE	\$85,485,360		\$37,619,943	\$18,500,990	\$12,683,075	\$4,358,224	\$3,877,296	\$2,594,716	\$5,851,118	\$85,485,362

Missouri American Water Company
Case Number WR-2015-0301
District 3
Test Year Ending 12-31-2014
Summary

Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Total
TOTAL RETURN ON RATE BASE	\$6,233,592	Rate of Return used is 0.07292	\$2,743,246	\$1,349,092	\$924,850	\$317,802	\$282,732	\$189,207	\$426,664	\$6,233,593
TOTAL OPERATING & MAINT. EXPENSE	\$15,084,363	from Income Statement	\$7,758,175	\$3,051,361	\$2,198,326	\$710,031	\$673,357	\$228,340	\$464,779	\$15,084,370
TOTAL INCOME TAXES	\$2,679,890	from Income Statement	\$1,179,152	\$579,929	\$397,696	\$136,674	\$121,667	\$81,468	\$183,305	\$2,679,891
TOTAL DEFERRED INCOME TAXES	\$830,311	from Income Statement	\$365,337	\$179,679	\$123,218	\$42,346	\$37,697	\$25,241	\$56,793	\$830,311
ADDITIONAL CURRENT TAX REQUIRED	-\$646,301	18-Rate Base Basis	-\$284,372	-\$139,860	-\$95,911	-\$32,961	-\$29,342	-\$19,648	-\$44,207	-\$646,301
TOTAL EXPENSES	\$17,948,263		\$9,018,292	\$3,671,109	\$2,623,329	\$856,090	\$803,379	\$315,401	\$660,670	\$17,948,271
CLASS COST OF SERVICE	\$24,181,855		\$11,761,538	\$5,020,201	\$3,548,179	\$1,173,892	\$1,086,111	\$504,608	\$1,087,334	\$24,181,864
OTHER WATER REVENUES - OPER. REV.	\$351,276		\$170,580	\$72,995	\$51,638	\$17,072	\$15,807	\$7,342	\$15,843	\$351,277
DESCRIPTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUE CONTRIBUTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER WATER REVENUES - OPER. REV.	\$351,276		\$170,580	\$72,995	\$51,638	\$17,072	\$15,807	\$7,342	\$15,843	\$351,277
TOTAL COST OF SERVICE RELATED TO SALES OF WATER	\$23,830,579		\$11,590,958	\$4,947,206	\$3,496,541	\$1,156,820	\$1,070,304	\$497,266	\$1,071,491	\$23,830,587
REALLOCATION OF PUBLIC FIRE	\$1,071,491	20-Total COS Basis w/o Fire	\$585,999	\$250,193	\$176,796	\$58,503	\$0	\$0	-\$1,071,491	\$0
TOTAL AFTER REALLOCATION OF PUBLIC FIRE	\$23,830,579		\$12,176,957	\$5,197,399	\$3,673,337	\$1,215,323	\$1,070,304	\$497,266	\$0	\$23,830,587
REQUIRED MARGIN REVENUES	\$23,830,579		\$12,176,957	\$5,197,399	\$3,673,337	\$1,215,323	\$1,070,304	\$497,266	\$0	\$23,830,587
CURRENT MARGIN REVENUES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ZERO REVENUE INCREASE PLUG	-\$23,830,579		-\$12,176,957	-\$5,197,399	-\$3,673,337	-\$1,215,323	-\$1,070,304	-\$497,266	\$0	-\$23,830,587
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%

Case Number WR-2015-0301
District #1
Test Year Ending 12-31-2014
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	48,020,667.62	30,533,622.44	8,604,631.31	4,161,127.97	653,648.36	4,067,637.53	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	48,020,668	30,533,622	8,604,631	4,161,128	653,648	4,067,638	0.00	0.00
4	Factor 1 - Average Daily Consumption	131,563.70	83,653.76	23,574.33	11,400.35	1,790.82	11,144.21	0.05	0.18
5	Factor 1 - Average Daily Consumption - Allocation Factor	1.00	0.6358	0.1792	0.0867	0.0136	0.0847	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	0.3876	0.1093	0.0529	0.0083	0.0517	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	0.2757	0.0583	0.0188	0.0044	0.0330	0.0000	0.0000
11	Factor 2 - Maximum Day Extra Capacity., Allocation Factor	1.0000	0.6633	0.1676	0.0717	0.0127	0.0847	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	131,563.70	83,653.76	23,574.33	11,400.35	1,790.82	11,144.21	0.05	0.18
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	118407.59	83653.76	17680.75	5700.18	1343.11	10029.79	0.00	0.00
15	Factor 2b - Max. Day Extra Capacity, Allocation Factor	1.0000	0.7066	0.1493	0.0481	0.0113	0.0847	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	0.6358	0.1792	0.0867	0.0136	0.0847	0.0000	0.0000
17	Factor 3 - Average Daily Consumption, Weighted Factor %	0.5828							
18	Factor 3 - Average Daily Consumption, Weighted Factor	0.5828	0.3706	0.1044	0.0505	0.0079	0.0494	0.0000	0.0000
19	Factor 3 - Maximum Day Extra Capacity., Allocation Factor	1.0000	0.7066	0.1493	0.0481	0.0113	0.0847	0.0000	0.0000
20	Factor 3 - Maximum Day Extra Capacity., Weighted Factor %	0.373							
21	Factor 3 - Maximum Day Extra Capacity., Weighted Factor	0.373	0.2636	0.0557	0.0179	0.0042	0.0316	0.0000	0.0000
22	Factor 3 - Fire Protection, Allocation Factor	0.0442							
23	Factor 3 - Fire Protection, Weighted Factor %							0.2210	0.7790
24	Factor 3 - Fire Protection, Weighted Factor							0.0098	0.0344
25	Factor 3 - Fire Protection, Factor							0.0098	0.0344
26	Factor 3 - Allocation Factor	1.0000	0.6342	0.1601	0.0684	0.0121	0.0810	0.0098	0.0344
Associated with facilities serving base and max. hr. extra capacity functions.		Factor 4A							
27	Factor 4A - Average Hourly Consumption, Thousand Gallons	4630.9170	3485.5733	982.2639	88.4530	74.6174	0.0000	0.0021	0.0073
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

Case Number WR-2015-0301
District #1
Test Year Ending 12-31-2014
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
29	Factor 4A - Max. Hr Extra Capacity 1,000 per Hour	14947.8535	12199.5066	2455.6598	106.1436	186.5435	0.0000	0.0000	0.0000
30	Factor 4A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.8161	0.1643	0.0071	0.0125	0.0000	0.0000	0.0000
Associated with facilities serving base and max. hr. extra capacity functions Factor 4									
31	Factor 4 - Average Hourly Consumption, Thousand Gallons	5481.8208	3485.5733	982.2639	475.0146	74.6174	464.3422	0.0021	0.0073
32	Factor 4 - Adjusted Hourly Gallons (+/-)	-850.9038	0.0000	0.0000	-386.5616	0.0000	-464.3422	0.0000	0.0000
33	Factor 4 - Hourly Adjusted Gallons	4,630.9170	3,485.5733	982.2639	88.4530	74.6174	0.0000	0.0021	0.0073
34	Factor 4 - Average Hourly Consumption, Allocation Factor	1.0000	0.7527	0.2121	0.0191	0.0161	0.0000	0.0000	0.0000
35	Factor 4 - Average Hourly Consumption, Weighted Factor %	0.2933							
36	Factor 4 - Average Hourly Consumption, Weighted Factor	0.2933	0.2208	0.0622	0.0056	0.0047	0.0000	0.0000	0.0000
37	Factor 4 - Maximum Hour Extra Capacity, Allocation Factor	1.0000	0.8161	0.1643	0.0071	0.0125	0.0000	0.0000	0.0000
38	Factor 4 - Maximum Hour Extra Capacity, Weighted Factor %	0.6534							
39	Factor 4 - Maximum Hour Extra Capacity, Weighted Factor	0.6534	0.5333	0.1073	0.0046	0.0082	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	0.2210	0.7790
41	Factor 4 - Fire Protection, Weighted Factor %	0.0534							
42	Factor 4 - Fire Protection, Weighted Factor	0.0534	0.0000	0.0000	0.0000	0.0000	0.0000	0.0118	0.0416
43	Factor 4 - Allocation Factor	1.0001	0.7541	0.1695	0.0102	0.0129	0.0000	0.0118	0.0416
Allocation of costs associated with storage facilities. Factor 5A									
44	Factor 5A - Average Hourly Consumption, Thousand Gallons	5481.8208	3485.5733	982.2639	475.0146	74.6174	464.3422	0.0021	0.0073
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	16897.6224	12199.5066	2455.6598	570.0175	186.5435	1485.8950	0.0000	0.0000
47	Factor 5A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.7220	0.1453	0.0337	0.0110	0.0879	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	5481.8208	3,485.5733	982.2639	475.0146	74.6174	464.3422	0.0021	0.0073
49	Factor 5 - Average Hourly Consumption, Allocation Factor	1.0000	0.6358	0.1792	0.0867	0.0136	0.0847	0.0000	0.0000
50	Factor 5 - Average Hourly Consumption, Weighted Factor	0.2737							
51	Factor 5 - Maximum Hour Extra Capacity, Allocation Factor	0.2737	0.1741	0.0490	0.0237	0.0037	0.0232	0.0000	0.0000
52	Factor 5 - Maximum Hour Extra Capacity, Weighted Factor	1.0000	0.7220	0.1453	0.0337	0.0110	0.0879	0.0000	0.0000
53	Factor 5 - Maximum Day Extra Capacity, Allocation Factor	0.6098							
54	Factor 5 - Maximum Day Extra Capacity, Weighted Factor	0.6098	0.4403	0.0886	0.0206	0.0067	0.0536	0.0000	0.0000
55	Factor 5 - Fire Protection, Allocation Factor	1.0000						0.2210	0.7790
56	Factor 5 - Fire Protection, Weighted Factor	0.1165						0.0257	0.0908
57	Factor 5 - Allocation Factor	1.0000	0.6144	0.1376	0.0443	0.0104	0.0768	0.0257	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									

Case Number WR-2015-0301
District #1
Test Year Ending 12-31-2014
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
58	Factor 6 - Maximum Daily Consumption, Allocation Factor 2		0.6633	0.1676	0.0717	0.0127	0.0847	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	0.4727	0.1195	0.0511	0.0091	0.0604	0.0000	0.0000
61	Factor 6 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.6342	0.1601	0.0684	0.0121	0.0810	0.0098	0.0344
62	Factor 6 - Maximum Daily Consumption, Allocation Factor 3 %	0.2816							
63	Factor 6 - Maximum Daily Consumption, Weighted Factor 3	0.2816	0.1785	0.0451	0.0193	0.0034	0.0228	0.0028	0.0097
64	Factor 6 - Maximum Hourly Consumption, Allocation Factor 4	1.0001	0.7541	0.1695	0.0102	0.0129	0.0000	0.0118	0.0416
65	Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 %	0.0056							
66	Factor 6 - Maximum Hourly Consumption, Weighted Factor 4	0.0056	0.0042	0.0009	0.0001	0.0001	0.0000	0.0001	0.0002
67	Factor 6 - Allocation Factor	1.0000	0.6554	0.1655	0.0705	0.0126	0.0832	0.0029	0.0099
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	0.6342	0.1601	0.0684	0.0121	0.0810	0.0098	0.0344
69	Factor 7 - Maximum Daily Consumption, Allocation Factor 3 %	0.1966							
70	Factor 7 - Maximum Daily Consumption, Weighted Factor 3	0.1966	0.1247	0.0315	0.0134	0.0024	0.0159	0.0019	0.0068
71	Factor 7 - Maximum Hourly Consumption, Allocation Factor 4	1.0001	0.7541	0.1695	0.0102	0.0129	0.0000	0.0118	0.0416
72	Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 %	0.8034							
73	Factor 7 - Maximum Hourly Consumption, Weighted Factor 4	0.8034	0.6057	0.1362	0.0082	0.0104	0.0000	0.0095	0.0334
74	Factor 7 - Allocation Factor	1.0000	0.7304	0.1677	0.0216	0.0128	0.0159	0.0114	0.0402
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	506,303.70	379,177.20	81,751.00	7,196.40	8,794.50	29,384.60	0.00	0.00
76	Factor 9 - Allocation Factor	1.0000	0.7489	0.1615	0.0142	0.0174	0.0580	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.	416,128.85	360,279.89	26,562.37	675.17	2,158.78	2,895.13	23,557.51	0.00
78	Factor 10 - Allocation Factor	1.0000	0.8658	0.0638	0.0016	0.0052	0.0070	0.0566	0.0000
T & D OP Basis Factor 11									
Comment									
Description									
79	Factor 11 - T & D OP Basis	\$2,689,604.00	\$2,037,045.00	\$399,749.00	\$44,487.00	\$33,835.00	\$65,380.00	\$44,163.00	\$64,945.00
80	Factor 11 - Allocation Factor	1.0000	0.7575	0.1486	0.0165	0.0126	0.0243	0.0164	0.0241
Trans. & Dist. Maint. Expenses Factor 12									

Case Number WR-2015-0301
District #1
Test Year Ending 12-31-2014
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
Factors are based on transmission and distribution maintenance expenses other than those being allocated, as follows:									
Description									
81	Factor 12 - Trans. & Dist. Maint. Expenses	\$4,839,645.00	\$3,358,684.00	\$716,857.00	\$88,654.00	\$55,702.00	\$75,595.00	\$67,219.00	\$476,934.00
82	Factor 12 - Allocation Factor	1.0000	0.6941	0.1481	0.0183	0.0115	0.0156	0.0139	0.0985
Allocation of Billing and Collecting Costs. Factor 13									
Factors are based on the total number of customers.									
Description									
83	Factor 13 - Total Customers	383,901.00	357,321.00	19,328.00	200.00	1,284.00	1,006.00	4,762.00	0.00
84	Factor 13 - Allocation Factor	1.0000	0.9309	0.0503	0.0005	0.0033	0.0026	0.0124	0.0000
Meter reading costs. Factor 14									
Factors are based on the number of metered customers.									
Description									
85	Factor 14 - Total Metered Customers	379,139.00	357,321.00	19,328.00	200.00	1,284.00	1,006.00	0.00	0.00
86	Factor 14 - Allocation Factor	1.0000	0.9424	0.0510	0.0005	0.0034	0.0027	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	\$29,025,290.00	\$21,923,524.00	\$3,769,820.00	\$817,565.00	\$292,143.00	\$955,796.00	\$281,464.00	\$984,978.00
88	Factor 15 - Allocation Factor	1.0000	0.7553	0.1299	0.0282	0.0101	0.0329	0.0097	0.0339
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		\$163,133.00	\$41,220.00	\$17,634.00	\$3,123.00	\$20,831.00	\$0.00	\$0.00
	From IS, >=610 and < 612		\$466.00	\$118.00	\$50.00	\$9.00	\$59.00	\$0.00	\$0.00
	From IS, >=613 and < 618		\$201,413.00	\$50,892.00	\$21,772.00	\$3,856.00	\$25,719.00	\$0.00	\$0.00
	From IS, >=620 and < 621		\$12,420.00	\$3,136.00	\$1,336.00	\$239.00	\$1,577.00	\$55.00	\$188.00
	From IS, >=622 and < 623		-\$1.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=624 and < 626		\$601,145.00	\$151,800.00	\$64,664.00	\$11,557.00	\$76,313.00	\$2,660.00	\$9,080.00
	From IS, >=630 and < 634		\$352,959.00	\$89,128.00	\$37,967.00	\$6,786.00	\$44,806.00	\$1,562.00	\$5,331.00
	From IS, >=640 and < 641		\$71,513.00	\$18,070.00	\$7,730.00	\$1,369.00	\$9,132.00	\$0.00	\$0.00
	From IS, >=642 and < 643		\$1,938,941.00	\$489,924.00	\$209,592.00	\$37,124.00	\$247,593.00	\$0.00	\$0.00
	From IS, >=650 and < 653		\$1,431,086.00	\$361,601.00	\$154,694.00	\$27,401.00	\$182,743.00	\$0.00	\$0.00
	From IS, >=660 and < 666		\$4,239,377.00	\$831,784.00	\$92,458.00	\$70,467.00	\$136,030.00	\$91,844.00	\$135,013.00
	From IS, >=670 and < 679		\$5,874,908.00	\$1,253,744.00	\$154,994.00	\$97,392.00	\$132,148.00	\$117,608.00	\$834,012.00
	From IS, >=901 and < 904		\$4,100,603.00	\$221,698.00	\$2,193.00	\$14,632.00	\$11,562.00	\$34,444.00	\$0.00
	From IS, >=905 and < 906		\$24,683.00	\$1,334.00	\$13.00	\$87.00	\$69.00	\$329.00	\$0.00
	From IS, >=920 and < 921		\$3,671,229.00	\$631,395.00	\$137,070.00	\$49,092.00	\$159,915.00	\$47,148.00	\$164,775.00
	From IS, >=932 and < 933		\$612,162.00	\$105,283.00	\$22,856.00	\$8,186.00	\$26,665.00	\$7,862.00	\$27,476.00
Description									

Case Number WR-2015-0301
District #1
Test Year Ending 12-31-2014
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
89	Factor 16 - Labor Basis	\$31,358,056.00	\$23,296,037.00	\$4,251,127.00	\$925,023.00	\$331,320.00	\$1,075,162.00	\$303,512.00	\$1,175,875.00
90	Factor 16 - Allocation Factor	1.0000	0.7428	0.1356	0.0295	0.0106	0.0343	0.0097	0.0375
UPIS Basis Factor 17									
Comment									
Description									
91	Factor 17 - UPIS Basis	#####	\$830,601,303.00	\$189,949,342.00	\$38,223,314.00	\$14,831,968.00	\$41,520,046.00	\$11,288,677.00	\$86,572,841.00
92	Factor 17 - Allocation Factor	1.0000	0.6848	0.1566	0.0315	0.0122	0.0342	0.0093	0.0714
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	\$802,731,811.00	\$539,461,500.00	\$129,551,953.00	\$25,897,222.00	\$10,128,905.00	\$27,812,044.00	\$7,407,293.00	\$62,472,894.00
94	Factor 18 - Allocation Factor	1.0000	0.6721	0.1614	0.0323	0.0126	0.0346	0.0092	0.0778
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"))									
			\$146,159,088.23	\$31,615,993.29	\$7,599,959.66	\$2,461,944.26	\$8,275,133.06	\$1,762,535.78	\$11,379,694.52
		-	\$12,856.00	\$2,209.00	\$480.00	\$171.00	\$560.00	\$165.00	\$576.00
Description									
95	Factor 19 - Total COS Basis	209,237,331.79	146,146,232.23	31,613,784.29	7,599,479.66	2,461,773.26	8,274,573.06	1,762,370.78	11,379,118.52
96	Factor 19 - Allocation Factor	1.0000	0.6985	0.1511	0.0363	0.0118	0.0395	0.0084	0.0544
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	\$190,738,422.43	\$148,515,981.23	\$32,035,090.29	\$7,692,782.66	\$2,494,568.26	\$0.00	\$0.00	\$0.00
98	Factor 20 - Allocation Factor	1.0000	0.7786	0.1680	0.0403	0.0131	0.0000	0.0000	0.0000

Missouri American Water Company
Case Number WR-2015-0301
District #1
Test Year Ending 12-31-2014
Allocator Functions Calculations

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	\$2,689,604.00	\$562,999.00	\$117,605.00	\$844,994.00	\$625,768.00	\$429,119.00	\$0.00	\$109,119.00
2	Factor 11 - Allocation Factor	1.0000	0.2093	0.0437	0.3142	0.2327	0.1595	0.0000	0.0406
Trans. & Dist. Maint. Expenses		Factor 12							
Comment									
Description									
3	Factor 12 - Trans. & Dist. Maint. Expenses	\$4,839,644.00	\$1,387,903.00	\$290,628.00	\$2,080,604.00	\$169,222.00	\$367,106.00	\$0.00	\$544,181.00
4	Factor 12 - Allocation Factor	1.0000	0.2868	0.0601	0.4299	0.0350	0.0759	0.0000	0.1124
Allocation of Billing and Collecting Costs.		Factor 13							
Comment									
Description									
5	Factor 13 - Allocation of Billing and Collecting Costs.	383,901.00	0.00	0.00	0.00	0.00	0.00	379,139.00	4,762.00
6	Factor 13 - Allocation Factor	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9876	0.0124
A&G Basis		Factor 15							
Comment									
Description									
7	Factor 15 - A&G Basis	\$29,025,291.00	\$8,484,353.00	\$3,787,894.00	\$5,420,055.00	\$1,610,881.00	\$1,543,781.00	\$6,929,941.00	\$1,248,386.00
8	Factor 15 - Allocation Factor	1.0000	0.2923	0.1305	0.1867	0.0555	0.0532	0.2388	0.0430
Labor Basis		Factor 16							
Comment									
From IS, >=600 and < 602									
			\$149,976.00	\$95,966.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=610 and < 612									
			\$428.00	\$274.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=613 and < 618									
			\$185,169.00	\$118,486.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=620 and < 621									
			\$12,121.00	\$6,754.00	\$69.00	\$0.00	\$0.00	\$0.00	\$6.00
From IS, >=622 and < 623									
			-\$1.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=624 and < 626									
			\$586,680.00	\$326,909.00	\$3,356.00	\$0.00	\$0.00	\$0.00	\$274.00
From IS, >=630 and < 634									
			\$344,465.00	\$191,942.00	\$1,971.00	\$0.00	\$0.00	\$0.00	\$161.00
From IS, >=640 and < 641									
			\$65,745.00	\$42,069.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=642 and < 643									
			\$1,782,551.00	\$1,140,622.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=650 and < 653									
			\$1,315,658.00	\$841,867.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Missouri American Water Company
Case Number WR-2015-0301
District #1
Test Year Ending 12-31-2014
Allocator Functions Calculations

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		\$1,171,581.00	\$244,732.00	\$1,758,403.00	\$1,302,201.00	\$892,982.00	\$0.00	\$227,073.00
	From IS, >=670 and < 679		\$2,427,520.00	\$508,324.00	\$3,639,091.00	\$295,979.00	\$642,089.00	\$0.00	\$951,803.00
	From IS, >=901 and < 904		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,350,675.00	\$34,456.00
	From IS, >=905 and < 906		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,186.00	\$329.00
	From IS, >=920 and < 921		\$1,420,760.00	\$634,311.00	\$907,479.00	\$269,765.00	\$258,585.00	\$1,160,717.00	\$209,007.00
	From IS, >=932 and < 933		\$236,906.00	\$105,769.00	\$151,318.00	\$44,982.00	\$43,118.00	\$193,545.00	\$34,851.00
	Description								
	9 Factor 16 - Labor Basis	\$31,358,055.00	\$9,699,559.00	\$4,258,025.00	\$6,461,687.00	\$1,912,927.00	\$1,836,774.00	\$5,731,123.00	\$1,457,960.00
	10 Factor 16 - Allocation Factor	1.0000	0.3092	0.1358	0.2061	0.0610	0.0586	0.1828	0.0465
UPIS Basis		Factor 17							
	Comment								
	Description								
	11 Factor 17 - UPIS Basis	#####	\$441,717,781.00	\$164,248,389.00	\$403,768,038.00	\$79,062,659.00	\$13,545,934.00	\$13,371,092.00	\$97,273,586.00
	12 Factor 17 - Allocation Factor	1.0000	0.3641	0.1354	0.3329	0.0652	0.0112	0.0110	0.0802
Rate Base Basis		Factor 18							
	Comment								
	Description								
	13 Factor 18 - Rate Base Basis	\$802,731,803.00	\$303,870,175.00	\$109,064,198.00	\$287,478,079.00	\$53,546,360.00	\$3,011,507.00	-\$23,750,761.00	\$69,512,245.00
	14 Factor 18 - Allocation Factor	1.0000	0.3785	0.1359	0.3581	0.0667	0.0038	-0.0296	0.0866
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"))		\$84,908,526.35	\$25,883,993.13	\$52,932,827.36	\$12,468,201.09	\$4,837,510.06	\$15,187,859.72	\$13,035,420.23
			\$4,967.00	\$2,221.00	\$3,173.00	\$944.00	\$907.00	\$4,074.00	\$730.00
	Description								
	15 Factor 19 - Total COS Basis	\$209,237,321.93	\$84,903,559.35	\$25,881,772.13	\$52,929,654.36	\$12,467,257.09	\$4,836,603.06	\$15,183,785.72	\$13,034,690.23
	16 Factor 19 - Allocation Factor	1.0000	0.4057	0.1237	0.2530	0.0596	0.0231	0.0726	0.0623
Total COS Basis w/o Fire		Factor 20							
	Comment								
	Description								
	17 Factor 20 - Total COS Basis w/o Fire	\$165,738,847.83	\$85,852,481.35	\$26,288,100.13	\$53,598,266.36	\$0.00	\$0.00	\$0.00	\$0.00
	18 Factor 20 - Allocation Factor	1.0000	0.5180	0.1586	0.3234	0.0000	0.0000	0.0000	0.0000

Missouri American Water Company
Case Number WR-2015-0301
District #1
Test Year Ending 12-31-2014
Allocator Functions Calculations

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	0.5828	0.3730					0.0098	0.0344
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	0.2932		0.6534				0.0118	0.0416
8	Factor 6 - Factor 4%	0.0056								
9	Factor 6 - Factor 4 Weighted	0.0056	0.0016	0.0000	0.0037				0.0001	0.0002
10	Factor 6 - Allocation Factor	1.0000	0.6396	0.3564	0.0037				0.0001	0.0002
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	0.5828	0.3730					0.0098	0.0344
12	Factor 7 - Factor 3 %	0.1966								
13	Factor 7 - Factor 3 Weighted	0.1966	0.1146	0.0733	0.0000				0.0019	0.0068
14	Factor 7 - Factor 4	1.0000	0.2933		0.6534				0.0118	0.0416
15	Factor 7 - Factor 4 %	0.8034								
16	Factor 7 - Factor 4 Weighted	0.8034	0.2356	0.0000	0.5249				0.0095	0.0334
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	0.3502	0.0733	0.5249				0.0114	0.0402

Missouri American Water Company
Case Number WR-2015-0301
District #1
Test Year Ending 12-31-2014
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	1.64			
	2	1991	1.36			
	3	1992	1.56			
	4	1993	1.28			
	5	1994	1.29			
	6	1995	1.28			
	7	1996	1.39			
	8	1997	1.30			
	9	1998	1.28			
	10	1999	1.91			
	11	2000	1.64			
	12	2001	1.69			
	13	2002	1.87			
	14	2003	1.91			
	15	2004	1.56			
	16	2005	1.78			
	17	2006	1.76			
	18	2007	1.86			
	19	2008	1.74			
	20	2009	1.80			
	21	2010	1.69			
	22	2011	1.80			
	23	2012	2.10			
	24	2013	1.76			
	25	2014	1.66			
Totals		25	40.90645765			1.64

Number of Years	Year	Maximum Day Ratio	Day Ratio	Weight	Rate of Flow (GDP)	Weight
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Missouri American Water Company
Case Number WR-2015-0301
District #1
Test Year Ending 12-31-2014
Miscellaneous Allocator Calculations

A	B	C	D	E	F	G
Factor 3A						
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 2014 of 158.226 MGD. The system demand for fire protection is 20,000 Gallons per minute for 10 hours. The demand from the largest individual district is considered appropriately representative for the new consolidated District.			
Average Day			1.00	0.6098	158,266,000	0.5828
Maximum Day Extra Capacity			0.64	0.3902	101,290,240	0.3730
			1.64	1.0000	259,556,240	0.9558
Fire Protection					12,000,000	0.0442
					271,556,240	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 3.08. The system demand for fire protection is 20,000 gallons per minute.			
Average Hour			1.00	109,907		0.2933
Maximum Hour Extra Capacity			2.23	244,854.95		0.6534
			3.23	354,761.90		0.9466
Fire Protection				20,000		0.0534
Total				374,761.90		1.0000

Factor 4 - District Table

Missouri American Water Company
Case Number WR-2015-0301
District #1
Test Year Ending 12-31-2014
Miscellaneous Allocator Calculations

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 = 3.227838784
Extra Capacity less Average Hour = 2.227838784

District A	1M Gallon Capacity B	Gallons Capacity C	Percent. D	15000 GPM E
District 1	102.9634	102,963,360	0.918628	13,779
District 2	5.0600	5,060,000	0.045145	677
District 3	4.0605	4,060,540	0.036228	543
Total	112.0839	112,083,900	1.000000	14,999

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	126	504	
	3			9.00	1	9	
	4			16.00	595	9520	
	6			36.00	2,386	85896	
	8			64.00	1,424	91136	
	10			100.00	61	6100	
	12			144.00	78	11232	
	20			400.00	0	0	
		Private		6.25	39	244	
		Private		18.06	49	885	
		Private		20.25	3	61	
Total Private Fire Protection					4,762	205,587	0.2210

Missouri American Water Company
Case Number WR-2015-0301
District #1
Test Year Ending 12-31-2014
Miscellaneous Allocator Calculations

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	30,884	625,401	
		4 1/2	1				
	5 1/4	2 1/2	2	27.56	1,103	30,401	
		4 1/2	1				
	4 1/2	2 1/2	1	6.25	10	63	
		0	0				
	4 1/4	2 1/2	1	6.25	0	0	
		0	0				
	4 1/4	2 1/2	1	18.06	1,411	25,486	
		4 1/2	1				
	2	2 1/2	2	4.00	0	0	
		4 1/2	1				
	2 1/4	2 1/2	2	5.06	0	0	
		4 1/2	1				
	3	2 1/2	2	9.00	0	0	
		4 1/2	1				
	3 1/4	2 1/2	2	10.56	0	0	
		4 1/2	1				
	5 1/2	2 1/2	1	26.50	0	0	
		4 1/2	1				
	6	2 1/2	2	32.75	258	8,450	
		4 1/2	1				
	6	2 1/2	2	12.50	2,789	34,863	
		0	0				
	6	2 1/2	1	26.50	7	186	
		4 1/2	1				
	5	2 1/2	2	25.00	0	0	
		4 1/2	1				
Total Public Fire Protection					36,462	724,850	0.779
Total Fire Protection					41,224	930,437	1.0000

Missouri American Water Company
Case Number WR-2015-0301
District #1
Test Year Ending 12-31-2014
Miscellaneous Allocator Calculations

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 =	$\frac{20,000 \text{ GPM} \times 60 \text{ Min.} \times 10}{102,963,360 \text{ Gallons}}$	Hours =	0.1165
General Service Weight =	1.0000 -	0.1165 =	0.8835

Description A	Maximum Hour Ratio B	Percent C	Weight D
Average Hour	1.00	30.98	0.2737
Extra Capacity Maximum Hour	2.23	69.02	0.6098
Total	3.23	100.00	

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

Missouri American Water Company
Case Number WR-2015-0301
District #1
Test Year Ending 12-31-2014
Miscellaneous Allocator Calculations

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	6,267,874	0.2282
Distribution Mains	21,194,710	0.7718
Total	27,462,584	1.0000

Factor 8A

Factors for allocating Cost of Service to customer classifications.

Costs are assigned directly to Public Fire Protection.

Customer Classification	Allocation Factor
Public Fire Protection	1.0000
Total	1.0000

Case Number WR-2015-0301
Water District #2, St. Joseph, Platte County, Brunswick
Test Year Ending 12-31-2014
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	11,123,310.12	1,999,552.34	930,947.02	7,156,129.83	187,736.02	848,944.91	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	11,123,310	1,999,552	930,947	7,156,130	187,736	848,945	0.00	0.00
4	Factor 1 - Average Daily Consumption	30,475.05	5,478.23	2,550.54	19,605.84	514.35	2,325.88	0.04	0.18
5	Factor 1 - Average Daily Consumption - Allocation Factor	1.00	0.1798	0.0837	0.6433	0.0169	0.0763	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 %	0.6849							
7	Factor 2 - Average Daily Consumption, Weighted Factor	0.6849	0.1231	0.0573	0.4406	0.0116	0.0523	0.0000	0.0000
8	Factor 2 - Maximum Day Extra Capacity., Allocation Factor	0.0000							
9	Factor 2 - Maximum Day Extra Capacity., Weighted Factor %	0.3151							
10	Factor 2 - Maximum Day Extra Capacity., Weighted Factor	0.3151	0.0878	0.0306	0.1570	0.0062	0.0335	0.0000	0.0000
11	Factor 2 - Maximum Day Extra Capacity., Allocation Factor	1.0000	0.2109	0.0879	0.5976	0.0178	0.0858	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	30,475.05	5,478.23	2,550.54	19,605.84	514.35	2,325.88	0.04	0.18
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	19673.10	5478.23	1912.90	9802.92	385.76	2093.29	0.00	0.00
15	Factor 2b - Max. Day Extra Capacity, Allocation Factor	1.0000	0.2785	0.0972	0.4983	0.0196	0.1064	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	0.1798	0.0837	0.6433	0.0169	0.0763	0.0000	0.0000
17	Factor 3 - Average Daily Consumption, Weighted Factor %	0.6412							
18	Factor 3 - Average Daily Consumption, Weighted Factor	0.6412	0.1153	0.0537	0.4125	0.0108	0.0489	0.0000	0.0000
19	Factor 3 - Maximum Day Extra Capacity., Allocation Factor	1.0000	0.2785	0.0972	0.4983	0.0196	0.1064	0.0000	0.0000
20	Factor 3 - Maximum Day Extra Capacity., Weighted Factor %	0.295							
21	Factor 3 - Maximum Day Extra Capacity., Weighted Factor	0.295	0.0821	0.0287	0.1470	0.0058	0.0314	0.0000	0.0000
22	Factor 3 - Fire Protection, Allocation Factor	0.0638							
23	Factor 3 - Fire Protection, Weighted Factor %							0.1871	0.8129
24	Factor 3 - Fire Protection, Weighted Factor							0.0119	0.0519
25	Factor 3 - Fire Protection, Factor							0.0119	0.0519
26	Factor 3 - Allocation Factor	1.0000	0.1974	0.0824	0.5595	0.0166	0.0803	0.0119	0.0519
Associated with facilities serving base and max. hr. extra capacity functions.		Factor 4A							
27	Factor 4A - Average Hourly Consumption, Thousand Gallons	380.2224	228.2594	106.2725	24.2500	21.4311	0.0000	0.0018	0.0076
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

Case Number WR-2015-0301
Water District #2, St. Joseph, Platte County, Brunswick
Test Year Ending 12-31-2014
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
29	Factor 4A - Max. Hr Extra Capacity 1,000 per Hour	1147.2670	798.9079	265.6813	29.1000	53.5778	0.0000	0.0000	0.0000
30	Factor 4A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.6964	0.2316	0.0254	0.0467	0.0000	0.0000	0.0000
Associated with facilities serving base and max. hr. extra capacity functions Factor 4									
31	Factor 4 - Average Hourly Consumption, Thousand Gallons	1269.7937	228.2594	106.2725	816.9098	21.4311	96.9115	0.0018	0.0076
32	Factor 4 - Adjusted Hourly Gallons (+/-)	-889.5713	0.0000	0.0000	-792.6598	0.0000	-96.9115	0.0000	0.0000
33	Factor 4 - Hourly Adjusted Gallons	380.2224	228.2594	106.2725	24.2500	21.4311	0.0000	0.0018	0.0076
34	Factor 4 - Average Hourly Consumption, Allocation Factor	1.0000	0.6003	0.2795	0.0638	0.0564	0.0000	0.0000	0.0000
35	Factor 4 - Average Hourly Consumption, Weighted Factor %	0.2767							
36	Factor 4 - Average Hourly Consumption, Weighted Factor	0.2767	0.1661	0.0773	0.0177	0.0156	0.0000	0.0000	0.0000
37	Factor 4 - Maximum Hour Extra Capacity, Allocation Factor	1.0000	0.6963	0.2316	0.0254	0.0467	0.0000	0.0000	0.0000
38	Factor 4 - Maximum Hour Extra Capacity, Weighted Factor %	0.5581							
39	Factor 4 - Maximum Hour Extra Capacity, Weighted Factor	0.5581	0.3885	0.1293	0.0142	0.0261	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	0.1871	0.8129
41	Factor 4 - Fire Protection, Weighted Factor %	0.1652							
42	Factor 4 - Fire Protection, Weighted Factor	0.1652	0.0000	0.0000	0.0000	0.0000	0.0000	0.0309	0.1343
43	Factor 4 - Allocation Factor	1.0000	0.5546	0.2066	0.0319	0.0417	0.0000	0.0309	0.1343
Allocation of costs associated with storage facilities. Factor 5A									
44	Factor 5A - Average Hourly Consumption, Thousand Gallons	1269.7937	228.2594	106.2725	816.9098	21.4311	96.9115	0.0018	0.0076
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	2408.5756	798.9079	265.6813	980.2918	53.5778	310.1168	0.0000	0.0000
47	Factor 5A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.3317	0.1103	0.4070	0.0222	0.1288	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	1269.7937	228.2594	106.2725	816.9098	21.4311	96.9115	0.0018	0.0076
49	Factor 5 - Average Hourly Consumption, Allocation Factor	1.0000	0.1798	0.0837	0.6433	0.0169	0.0763	0.0000	0.0000
50	Factor 5 - Average Hourly Consumption, Weighted Factor	0.2057							
51	Factor 5 - Maximum Hour Extra Capacity, Allocation Factor	0.2057	0.0370	0.0172	0.1323	0.0035	0.0157	0.0000	0.0000
52	Factor 5 - Maximum Hour Extra Capacity, Weighted Factor	1.0000	0.3317	0.1103	0.4070	0.0222	0.1288	0.0000	0.0000
53	Factor 5 - Maximum Day Extra Capacity, Allocation Factor	0.4149							
54	Factor 5 - Maximum Day Extra Capacity, Weighted Factor	0.4149	0.1376	0.0458	0.1689	0.0092	0.0534	0.0000	0.0000
55	Factor 5 - Fire Protection, Allocation Factor	1.0000						0.1871	0.8129
56	Factor 5 - Fire Protection, Weighted Factor	0.3794						0.0710	0.3084
57	Factor 5 - Allocation Factor	1.0000	0.1746	0.0630	0.3012	0.0127	0.0691	0.0710	0.3084
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									

Case Number WR-2015-0301
Water District #2, St. Joseph, Platte County, Brunswick
Test Year Ending 12-31-2014
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
58	Factor 6 - Maximum Daily Consumption, Allocation Factor 2		0.2109	0.0879	0.5976	0.0178	0.0858	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	0.1335	0.0557	0.3786	0.0113	0.0544	0.0000	0.0000
61	Factor 6 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.1974	0.0824	0.5595	0.0166	0.0803	0.0119	0.0519
62	Factor 6 - Maximum Daily Consumption, Allocation Factor 3 %	0.3602							
63	Factor 6 - Maximum Daily Consumption, Weighted Factor 3	0.3602	0.0711	0.0297	0.2015	0.0060	0.0289	0.0043	0.0187
64	Factor 6 - Maximum Hourly Consumption, Allocation Factor 4	1.0000	0.5546	0.2066	0.0319	0.0417	0.0000	0.0309	0.1343
65	Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 %	0.0064							
66	Factor 6 - Maximum Hourly Consumption, Weighted Factor 4	0.0064	0.0035	0.0013	0.0002	0.0003	0.0000	0.0002	0.0009
67	Factor 6 - Allocation Factor	1.0001	0.2081	0.0867	0.5803	0.0176	0.0833	0.0045	0.0196
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	0.1974	0.0824	0.5595	0.0166	0.0803	0.0119	0.0519
69	Factor 7 - Maximum Daily Consumption, Allocation Factor 3 %	0.1966							
70	Factor 7 - Maximum Daily Consumption, Weighted Factor 3	0.1966	0.0388	0.0162	0.1100	0.0033	0.0158	0.0023	0.0102
71	Factor 7 - Maximum Hourly Consumption, Allocation Factor 4	1.0000	0.5546	0.2066	0.0319	0.0417	0.0000	0.0309	0.1343
72	Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 %	0.8034							
73	Factor 7 - Maximum Hourly Consumption, Weighted Factor 4	0.8034	0.4456	0.1660	0.0256	0.0335	0.0000	0.0248	0.1079
74	Factor 7 - Allocation Factor	1.0000	0.4844	0.1822	0.1356	0.0368	0.0158	0.0271	0.1181
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	46,487.40	35,649.60	7,119.60	1,865.50	1,227.10	625.60	0.00	0.00
76	Factor 9 - Allocation Factor	1.0000	0.7668	0.1532	0.0401	0.0264	0.0135	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.	41,996.69	34,460.60	4,125.24	329.83	475.30	86.04	2,519.68	0.00
78	Factor 10 - Allocation Factor	1.0000	0.8206	0.0982	0.0079	0.0113	0.0020	0.0600	0.0000
T & D OP Basis		Factor 11							
Comment									
Description									
79	Factor 11 - T & D OP Basis	\$447,275.00	\$268,126.00	\$72,833.00	\$42,291.00	\$13,669.00	\$5,893.00	\$11,628.00	\$32,835.00
80	Factor 11 - Allocation Factor	1.0000	0.5994	0.1628	0.0946	0.0306	0.0132	0.0260	0.0734
Trans. & Dist. Maint. Expenses		Factor 12							

Case Number WR-2015-0301
Water District #2, St. Joseph, Platte County, Brunswick
Test Year Ending 12-31-2014
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
Factors are based on transmission and distribution maintenance expenses other than those being allocated, as follows:									
Description									
81	Factor 12 - Trans. & Dist. Maint. Expenses	\$559,836.00	\$263,930.00	\$91,896.00	\$64,701.00	\$18,303.00	\$7,934.00	\$12,980.00	\$100,092.00
82	Factor 12 - Allocation Factor	1.0000	0.4714	0.1641	0.1156	0.0327	0.0142	0.0232	0.1788
Allocation of Billing and Collecting Costs. Factor 13									
Factors are based on the total number of customers.									
Description									
83	Factor 13 - Total Customers	38,724.00	34,228.00	3,377.00	170.00	314.00	33.00	602.00	0.00
84	Factor 13 - Allocation Factor	1.0000	0.8839	0.0872	0.0044	0.0081	0.0009	0.0155	0.0000
Meter reading costs. Factor 14									
Factors are based on the number of metered customers.									
Description									
85	Factor 14 - Total Metered Customers	38,122.00	34,228.00	3,377.00	170.00	314.00	33.00	0.00	0.00
86	Factor 14 - Allocation Factor	1.0000	0.8978	0.0886	0.0045	0.0082	0.0009	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	\$4,275,472.00	\$2,011,485.00	\$487,923.00	\$1,252,219.00	\$87,558.00	\$168,114.00	\$50,849.00	\$217,324.00
88	Factor 15 - Allocation Factor	1.0000	0.4705	0.1141	0.2929	0.0205	0.0393	0.0119	0.0508
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.									
Description									
	From IS, >=600 and < 602		\$19,677.00	\$8,201.00	\$55,755.00	\$1,661.00	\$8,005.00	\$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		\$867.00	\$361.00	\$2,457.00	\$73.00	\$353.00	\$0.00	\$0.00
	From IS, >=620 and < 621		\$7,335.00	\$3,057.00	\$20,463.00	\$621.00	\$2,937.00	\$159.00	\$691.00
	From IS, >=622 and < 623		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=624 and < 626		\$112,413.00	\$46,857.00	\$313,620.00	\$9,512.00	\$45,019.00	\$2,432.00	\$10,593.00
	From IS, >=630 and < 634		\$12,685.00	\$5,288.00	\$35,392.00	\$1,073.00	\$5,080.00	\$274.00	\$1,195.00
	From IS, >=640 and < 641		\$15,420.00	\$6,427.00	\$43,693.00	\$1,301.00	\$6,273.00	\$0.00	\$0.00
	From IS, >=642 and < 643		\$24,004.00	\$10,004.00	\$68,016.00	\$2,026.00	\$9,765.00	\$0.00	\$0.00
	From IS, >=650 and < 653		\$55,934.00	\$23,313.00	\$158,494.00	\$4,721.00	\$22,756.00	\$0.00	\$0.00
	From IS, >=660 and < 666		\$386,807.00	\$105,068.00	\$61,022.00	\$19,728.00	\$8,507.00	\$16,776.00	\$47,368.00
	From IS, >=670 and < 679		\$414,445.00	\$144,292.00	\$101,611.00	\$28,744.00	\$12,468.00	\$20,387.00	\$157,182.00
	From IS, >=901 and < 904		\$581,999.00	\$57,424.00	\$2,905.00	\$5,325.00	\$588.00	\$6,001.00	\$0.00
	From IS, >=905 and < 906		\$16,070.00	\$1,585.00	\$80.00	\$147.00	\$16.00	\$282.00	\$0.00
	From IS, >=920 and < 921		\$273,332.00	\$66,285.00	\$170,157.00	\$11,909.00	\$22,831.00	\$6,913.00	\$29,512.00
	From IS, >=932 and < 933		\$26,616.00	\$6,455.00	\$16,569.00	\$1,160.00	\$2,223.00	\$673.00	\$2,874.00

Case Number WR-2015-0301
Water District #2, St. Joseph, Platte County, Brunswick
Test Year Ending 12-31-2014
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
89	Factor 16 - Labor Basis	\$4,020,589.00	\$1,947,604.00	\$484,617.00	\$1,050,234.00	\$88,001.00	\$146,821.00	\$53,897.00	\$249,415.00
90	Factor 16 - Allocation Factor	1.0000	0.4845	0.1205	0.2612	0.0219	0.0365	0.0134	0.0620
UPIS Basis Factor 17									
Comment									
Description									
91	Factor 17 - UPIS Basis	\$145,212,820.00	\$49,611,564.00	\$15,539,888.00	\$56,635,731.00	\$2,994,340.00	\$8,189,312.00	\$1,969,652.00	\$10,272,333.00
92	Factor 17 - Allocation Factor	1.0000	0.3417	0.1070	0.3900	0.0206	0.0564	0.0136	0.0707
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	\$102,189,268.00	\$33,569,020.00	\$10,870,037.00	\$40,802,555.00	\$2,111,073.00	\$5,937,295.00	\$1,411,770.00	\$7,487,518.00
94	Factor 18 - Allocation Factor	1.0000	0.3284	0.1064	0.3993	0.0207	0.0581	0.0138	0.0733
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"))									
			\$10,230,829.46	\$2,956,934.71	\$10,474,062.99	\$557,762.12	\$1,453,094.99	\$330,125.63	\$1,604,233.46
		-	\$1,909.00	\$463.00	\$1,187.00	\$83.00	\$160.00	\$48.00	\$205.00
Description									
95	Factor 19 - Total COS Basis	27,602,988.37	10,228,920.46	2,956,471.71	10,472,875.99	557,679.12	1,452,934.99	330,077.63	1,604,028.46
96	Factor 19 - Allocation Factor	1.0000	0.3706	0.1071	0.3794	0.0202	0.0526	0.0120	0.0581
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	\$24,596,769.29	\$10,426,538.46	\$3,005,802.71	\$10,597,787.99	\$566,640.12	\$0.00	\$0.00	\$0.00
98	Factor 20 - Allocation Factor	1.0000	0.4239	0.1222	0.4309	0.0230	0.0000	0.0000	0.0000

Missouri American Water Company
Case Number WR-2015-0301
Water District #2, St. Joseph, Platte County, Brunswick
Test Year Ending 12-31-2014
Allocator Functions Calculations

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	\$447,276.00	\$96,848.00	\$16,125.00	\$124,668.00	\$101,025.00	\$64,129.00	\$0.00	\$44,481.00
2	Factor 11 - Allocation Factor	1.0000	0.2165	0.0361	0.2787	0.2259	0.1434	0.0000	0.0994
Trans. & Dist. Maint. Expenses		Factor 12							
Comment									
Description									
3	Factor 12 - Trans. & Dist. Maint. Expenses	\$559,837.00	\$161,552.00	\$26,898.00	\$207,959.00	\$43,870.00	\$6,455.00	\$0.00	\$113,103.00
4	Factor 12 - Allocation Factor	1.0000	0.2886	0.0480	0.3715	0.0784	0.0115	0.0000	0.2020
Allocation of Billing and Collecting Costs.		Factor 13							
Comment									
Description									
5	Factor 13 - Allocation of Billing and Collecting Costs.	38,724.00	0.00	0.00	0.00	0.00	0.00	38,122.00	602.00
6	Factor 13 - Allocation Factor	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9845	0.0155
A&G Basis		Factor 15							
Comment									
Description									
7	Factor 15 - A&G Basis	\$4,275,479.00	\$1,831,155.00	\$414,385.00	\$509,807.00	\$215,540.00	\$103,226.00	\$947,766.00	\$253,600.00
8	Factor 15 - Allocation Factor	1.0000	0.4284	0.0969	0.1192	0.0504	0.0241	0.2217	0.0593
Labor Basis		Factor 16							
Comment									
	From IS, >=600 and < 602		\$63,900.00	\$29,399.00	\$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		\$2,815.00	\$1,296.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=620 and < 621		\$25,526.00	\$9,574.00	\$126.00	\$0.00	\$0.00	\$0.00	\$37.00
	From IS, >=622 and < 623		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=624 and < 626		\$391,215.00	\$146,729.00	\$1,930.00	\$0.00	\$0.00	\$0.00	\$571.00
	From IS, >=630 and < 634		\$44,147.00	\$16,558.00	\$217.00	\$0.00	\$0.00	\$0.00	\$65.00
	From IS, >=640 and < 641		\$50,076.00	\$23,038.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=642 and < 643		\$77,952.00	\$35,863.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=650 and < 653		\$181,648.00	\$83,569.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Missouri American Water Company
Case Number WR-2015-0301
Water District #2, St. Joseph, Platte County, Brunswick
Test Year Ending 12-31-2014
Allocator Functions Calculations

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		\$139,720.00	\$23,263.00	\$179,856.00	\$145,747.00	\$92,517.00	\$0.00	\$64,172.00
	From IS, >=670 and < 679		\$253,691.00	\$42,239.00	\$326,565.00	\$68,891.00	\$10,136.00	\$0.00	\$177,610.00
	From IS, >=901 and < 904		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$648,227.00	\$6,018.00
	From IS, >=905 and < 906		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,898.00	\$283.00
	From IS, >=920 and < 921		\$248,874.00	\$56,293.00	\$69,248.00	\$29,279.00	\$14,001.00	\$128,794.00	\$34,450.00
	From IS, >=932 and < 933		\$24,235.00	\$5,482.00	\$6,743.00	\$2,851.00	\$1,363.00	\$12,542.00	\$3,355.00
	Description								
9	Factor 16 - Labor Basis	\$4,020,594.00	\$1,503,799.00	\$473,303.00	\$584,685.00	\$246,768.00	\$118,017.00	\$807,461.00	\$286,561.00
10	Factor 16 - Allocation Factor	1.0000	0.3740	0.1177	0.1454	0.0614	0.0294	0.2008	0.0713
UPIS Basis		Factor 17							
	Comment								
	Description								
11	Factor 17 - UPIS Basis	\$145,212,820.00	\$70,074,683.00	\$28,061,167.00	\$13,569,932.00	\$11,245,608.00	\$8,828,962.00	\$1,463,576.00	\$11,968,892.00
12	Factor 17 - Allocation Factor	1.0000	0.4827	0.1932	0.0934	0.0774	0.0608	0.0101	0.0824
Rate Base Basis		Factor 18							
	Comment								
	Description								
13	Factor 18 - Rate Base Basis	\$102,189,265.00	\$49,755,060.00	\$20,756,892.00	\$9,377,619.00	\$8,205,339.00	\$6,593,809.00	-\$1,221,737.00	\$8,722,283.00
14	Factor 18 - Allocation Factor	1.0000	0.4869	0.2031	0.0918	0.0803	0.0645	-0.0120	0.0854
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"))		\$13,952,068.37	\$4,056,894.08	\$2,552,993.42	\$1,787,078.18	\$1,317,887.01	\$2,068,037.27	\$1,872,106.45
			\$1,736.00	\$393.00	\$483.00	\$204.00	\$98.00	\$900.00	\$240.00
	Description								
15	Factor 19 - Total COS Basis	\$27,603,010.78	\$13,950,332.37	\$4,056,501.08	\$2,552,510.42	\$1,786,874.18	\$1,317,789.01	\$2,067,137.27	\$1,871,866.45
16	Factor 19 - Allocation Factor	1.0000	0.5054	0.1470	0.0925	0.0647	0.0477	0.0749	0.0678
Total COS Basis w/o Fire		Factor 20							
	Comment								
	Description								
17	Factor 20 - Total COS Basis w/o Fire	\$20,841,007.87	\$14,124,308.37	\$4,101,174.08	\$2,615,525.42	\$0.00	\$0.00	\$0.00	\$0.00
18	Factor 20 - Allocation Factor	1.0000	0.6777	0.1968	0.1255	0.0000	0.0000	0.0000	0.0000

Missouri American Water Company
Case Number WR-2015-0301
Water District #2, St. Joseph, Platte County, Brunswick
Test Year Ending 12-31-2014
Allocator Functions Calculations

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	0.6849	0.3151					0.0000	0.0000
2	Factor 6 - Factor 2 %	0.6335								
3	Factor 6 - Factor 2 Weighted	1.0000	0.8004	0.1996					0.0000	0.0000
4	Factor 6 - Factor 3	1.0000	0.6412	0.2950					0.0119	0.0519
5	Factor 6 - Factor 3 %	0.3602								
6	Factor 6 - Factor 3 Weighted	0.3602	0.2883	0.0719	0.0000				0.0000	0.0000
7	Factor 6 - Factor 4	1.0000	0.2767		0.5581				0.0309	0.1343
8	Factor 6 - Factor 4%	0.0064								
9	Factor 6 - Factor 4 Weighted	0.0064	0.0018	0.0000	0.0036				0.0002	0.0009
10	Factor 6 - Allocation Factor	1.0000	0.7239	0.2715	0.0036				0.0002	0.0009
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	0.6412	0.2950					0.0119	0.0519
12	Factor 7 - Factor 3 %	0.1966								
13	Factor 7 - Factor 3 Weighted	0.1966	0.1261	0.0580	0.0000				0.0023	0.0102
14	Factor 7 - Factor 4	1.0000	0.2767		0.5581				0.0309	0.1343
15	Factor 7 - Factor 4 %	0.8034								
16	Factor 7 - Factor 4 Weighted	0.8034	0.2223	0.0000	0.4484				0.0248	0.1079
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	0.3483	0.0580	0.4484				0.0272	0.1181

Missouri American Water Company
Case Number WR-2015-0301
Water District #2, St. Joseph, Platte County, Brunswick
Test Year Ending 12-31-2014
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			
Totals	25	36.48267786	1.46			

Number of Years	Year	Maximum Day Ratio	Day Ratio	Weight	Rate of Flow (GDP)	Weight
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Missouri American Water Company
Case Number WR-2015-0301
Water District #2, St. Joseph, Platte County, Brunswick
Test Year Ending 12-31-2014
Miscellaneous Allocator Calculations

A	B	C	D	E	F	G
Factor 3A						
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 1.46 and the average daily system sendout for 2014 of 19,289 MGD. The system demand for fire protection is 8,000 Gallons per minute for 4 hours. The demand from the largest individual district is considered appropriately representative for the new consolidated District.			
Average Day			1.00	0.6849	19,289,000	0.6412
Maximum Day Extra Capacity			0.46	0.3151	8,872,940	0.2950
			1.46	1.0000	28,161,940	0.9362
Fire Protection					1,920,000	0.0638
					30,081,940	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 1.90. The system demand for fire protection is 8,000 gallons per minute.			
Average Hour			1.00	13,395		0.2767
Maximum Hour Extra Capacity			2.02	27,022.79		0.5581
			3.02	40,417.93		0.8348
Fire Protection				8,000		0.1652
Total				48,417.93		1.0000

Factor 4 - District Table

Missouri American Water Company
Case Number WR-2015-0301
Water District #2, St. Joseph, Platte County, Brunswick
Test Year Ending 12-31-2014
Miscellaneous Allocator Calculations

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 = 3.017357736
Extra Capacity less Average Hour = 2.017357736

District A	1M Gallon Capacity B	Gallons Capacity C	Percent. D	15000 GPM E
District 1	102.9634	102,963,360	0.918628	13,779
District 2	5.0600	5,060,000	0.045145	677
District 3	4.0605	4,060,540	0.036228	543
Total	112.0839	112,083,900	1.000000	14,999

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	21	84	
	3			9.00	2	18	
	4			16.00	108	1728	
	6			36.00	225	8100	
	8			64.00	121	7744	
	10			100.00	24	2400	
	12			144.00	11	1584	
	20			400.00	0	0	
		Private		6.25	1	6	
		Private		26.25	34	893	
		Private		20.25	55	1114	
Total Private Fire Protection					602	23,671	0.1871

Missouri American Water Company
Case Number WR-2015-0301
Water District #2, St. Joseph, Platte County, Brunswick
Test Year Ending 12-31-2014
Miscellaneous Allocator Calculations

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	36	729	
		4 1/2	1				
	5 1/4	2 1/2	2	27.56	3,649	100,576	
		4 1/2	1				
	4 1/2	2 1/2	1	6.25	12	75	
		0	0				
	4 1/4	2 1/2	1	6.25	226	1,413	
		0	0				
	4 1/4	2 1/2	1	18.06	4	72	
		4 1/2	1				
	2	2 1/2	2	4.00	0	0	
		4 1/2	1				
	2 1/4	2 1/2	2	5.06	0	0	
		4 1/2	1				
	3	2 1/2	2	9.00	0	0	
		4 1/2	1				
	3 1/4	2 1/2	2	10.56	0	0	
		4 1/2	1				
	5 1/2	2 1/2	1	26.50	0	0	
		4 1/2	1				
	6	2 1/2	2	32.75	0	0	
		4 1/2	1				
	6	2 1/2	2	12.50	0	0	
		0	0				
	6	2 1/2	1	26.50	0	0	
		4 1/2	1				
	5	2 1/2	2	25.00	0	0	
		4 1/2	1				
Total Public Fire Protection					3,927	102,865	0.8129
Total Fire Protection					4,529	126,536	1.0000

Missouri American Water Company
Case Number WR-2015-0301
Water District #2, St. Joseph, Platte County, Brunswick
Test Year Ending 12-31-2014
Miscellaneous Allocator Calculations

<p>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 4 hour demand of fire flow, as related to total storage capacity.</p>	<p>The weighting of the factors is based on the ratio of the capacity required for a 4 hour demand of fire flow, as related to total storage capacity.</p>
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Fire Protection Weight =	$\frac{8,000 \text{ GPM} \times 60 \text{ Min.} \times 4}{5,060,000 \text{ Gallons}}$	Hours =	0.3794
General Service Weight =	1.0000 - 0.3794	=	0.6206

Description A	Maximum Hour Ratio B	Percent C	Weight D
Average Hour	1.00	33.14	0.2057
Extra Capacity Maximum Hour	2.02	66.86	0.4149
Total	3.02	100.00	

<p>Factor 6A Allocation of costs associated with storage facilities. The weighting of the factors is based on the ratio of the capacity required for a 4 hour demand of fire flow, as related to total storage capacity.</p>	<p>The weighting of the factors is based on the ratio of the capacity required for a 4 hour demand of fire flow, as related to total storage capacity.</p>
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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

Missouri American Water Company
Case Number WR-2015-0301
Water District #2, St. Joseph, Platte County, Brunswick
Test Year Ending 12-31-2014
Miscellaneous Allocator Calculations

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	827,099	0.2134
Distribution Mains	3,048,608	0.7866
Total	3,875,707	1.0000

Factor 8A

Factors for allocating Cost of Service to customer classifications.

Costs are assigned directly to Public Fire Protection.

Customer Classification	Allocation Factor
Public Fire Protection	1.0000
Total	1.0000

Case Number WR-2015-0301
District 3
Test Year Ending 12-31-2014
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	4,920,326.62	1,827,664.22	1,150,268.33	1,299,776.78	263,985.18	378,632.11	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	4,920,327	1,827,664	1,150,268	1,299,777	263,985	378,632	0.00	0.00
4	Factor 1 - Average Daily Consumption	13,480.57	5,007.30	3,151.42	3,561.03	723.25	1,037.35	0.07	0.15
5	Factor 1 - Average Daily Consumption - Allocation Factor	1.00	0.3713	0.2338	0.2642	0.0537	0.0770	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 %	0.6536							
7	Factor 2 - Average Daily Consumption, Weighted Factor	0.6536	0.2427	0.1528	0.1727	0.0351	0.0503	0.0000	0.0000
8	Factor 2 - Maximum Day Extra Capacity., Allocation Factor	0.0000							
9	Factor 2 - Maximum Day Extra Capacity., Weighted Factor %	0.3464							
10	Factor 2 - Maximum Day Extra Capacity., Weighted Factor	0.3464	0.1633	0.0770	0.0580	0.0177	0.0304	0.0000	0.0000
11	Factor 2 - Maximum Day Extra Capacity., Allocation Factor	1.0000	0.4060	0.2298	0.2307	0.0528	0.0807	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	13,480.57	5,007.30	3,151.42	3,561.03	723.25	1,037.35	0.07	0.15
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	10627.44	5007.30	2363.57	1780.52	542.44	933.61	0.00	0.00
15	Factor 2b - Max. Day Extra Capacity, Allocation Factor	1.0000	0.4713	0.2224	0.1675	0.051	0.0878	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	0.3713	0.2338	0.2642	0.0537	0.0770	0.0000	0.0000
17	Factor 3 - Average Daily Consumption, Weighted Factor %	0.6246							
18	Factor 3 - Average Daily Consumption, Weighted Factor	0.6246	0.2320	0.1460	0.1650	0.0335	0.0481	0.0000	0.0000
19	Factor 3 - Maximum Day Extra Capacity., Allocation Factor	1.0000	0.4713	0.2224	0.1675	0.0510	0.0878	0.0000	0.0000
20	Factor 3 - Maximum Day Extra Capacity., Weighted Factor %	0.331							
21	Factor 3 - Maximum Day Extra Capacity., Weighted Factor	0.331	0.1560	0.0736	0.0554	0.0169	0.0291	0.0000	0.0000
22	Factor 3 - Fire Protection, Allocation Factor	0.0444							
23	Factor 3 - Fire Protection, Weighted Factor %							0.3205	0.6795
24	Factor 3 - Fire Protection, Weighted Factor							0.0142	0.0302
25	Factor 3 - Fire Protection, Factor							0.0142	0.0302
26	Factor 3 - Allocation Factor	1.0000	0.3880	0.2196	0.2204	0.0504	0.0772	0.0142	0.0302
Associated with facilities serving base and max. hr. extra capacity functions.		Factor 4A							
27	Factor 4A - Average Hourly Consumption, Thousand Gallons	427.6414	208.6375	131.3092	57.5500	30.1353	0.0000	0.0030	0.0064
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

Case Number WR-2015-0301
District 3
Test Year Ending 12-31-2014
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
29	Factor 4A - Max. Hr Extra Capacity 1,000 per Hour	1202.9026	730.2313	328.2730	69.0600	75.3383	0.0000	0.0000	0.0000
30	Factor 4A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.6071	0.2729	0.0574	0.0626	0.0000	0.0000	0.0000
Associated with facilities serving base and max. hr. extra capacity functions Factor 4									
31	Factor 4 - Average Hourly Consumption, Thousand Gallons	561.6905	208.6375	131.3092	148.3763	30.1353	43.2228	0.0030	0.0064
32	Factor 4 - Adjusted Hourly Gallons (+/-)	-134.0491	0.0000	0.0000	-90.8263	0.0000	-43.2228	0.0000	0.0000
33	Factor 4 - Hourly Adjusted Gallons	427.6414	208.6375	131.3092	57.5500	30.1353	0.0000	0.0030	0.0064
34	Factor 4 - Average Hourly Consumption, Allocation Factor	1.0000	0.4878	0.3071	0.1346	0.0705	0.0000	0.0000	0.0000
35	Factor 4 - Average Hourly Consumption, Weighted Factor %	0.2957							
36	Factor 4 - Average Hourly Consumption, Weighted Factor	0.2957	0.1443	0.0908	0.0398	0.0208	0.0000	0.0000	0.0000
37	Factor 4 - Maximum Hour Extra Capacity, Allocation Factor	1.0000	0.6071	0.2729	0.0574	0.0626	0.0000	0.0000	0.0000
38	Factor 4 - Maximum Hour Extra Capacity, Weighted Factor %	0.5361							
39	Factor 4 - Maximum Hour Extra Capacity, Weighted Factor	0.5361	0.3254	0.1463	0.0308	0.0336	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	0.3205	0.6795
41	Factor 4 - Fire Protection, Weighted Factor %	0.1682							
42	Factor 4 - Fire Protection, Weighted Factor	0.1682	0.0000	0.0000	0.0000	0.0000	0.0000	0.0539	0.1143
43	Factor 4 - Allocation Factor	1.0000	0.4697	0.2371	0.0706	0.0544	0.0000	0.0539	0.1143
Allocation of costs associated with storage facilities. Factor 5A									
44	Factor 5A - Average Hourly Consumption, Thousand Gallons	561.6905	208.6375	131.3092	148.3763	30.1353	43.2228	0.0030	0.0064
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	1450.2072	730.2313	328.2730	178.0516	75.3383	138.3130	0.0000	0.0000
47	Factor 5A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.5035	0.2264	0.1228	0.0520	0.0954	0.0000	0.0000
Associated with storage facilities. Factor 5 Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand, and the fire protection demand for each customer classification.									
Description									
48	Factor 5 - Average Hourly Consumption, Thousand Gallons	561.6905	208.6375	131.3092	148.3763	30.1353	43.2228	0.0030	0.0064
49	Factor 5 - Average Hourly Consumption, Allocation Factor	1.0000	0.3713	0.2338	0.2642	0.0537	0.0770	0.0000	0.0000
50	Factor 5 - Average Hourly Consumption, Weighted Factor	0.2609							
51	Factor 5 - Maximum Hour Extra Capacity, Allocation Factor	0.2609	0.0969	0.0610	0.0689	0.0140	0.0201	0.0000	0.0000
52	Factor 5 - Maximum Hour Extra Capacity, Weighted Factor	1.0000	0.5035	0.2264	0.1228	0.0520	0.0954	0.0000	0.0000
53	Factor 5 - Maximum Day Extra Capacity, Allocation Factor	0.4731							
54	Factor 5 - Maximum Day Extra Capacity, Weighted Factor	0.4731	0.2382	0.1071	0.0581	0.0246	0.0451	0.0000	0.0000
55	Factor 5 - Fire Protection, Allocation Factor	1.0000						0.3205	0.6795
56	Factor 5 - Fire Protection, Weighted Factor	0.2660						0.0853	0.1807
57	Factor 5 - Allocation Factor	1.0000	0.3351	0.1681	0.1270	0.0386	0.0652	0.0853	0.1807
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									

Case Number WR-2015-0301
District 3
Test Year Ending 12-31-2014
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
58	Factor 6 - Maximum Daily Consumption, Allocation Factor 2		0.4060	0.2298	0.2307	0.0528	0.0807	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	0.3690	0.2088	0.2097	0.0480	0.0733	0.0000	0.0000
61	Factor 6 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.3880	0.2196	0.2204	0.0504	0.0772	0.0142	0.0302
62	Factor 6 - Maximum Daily Consumption, Allocation Factor 3 %	0.0688							
63	Factor 6 - Maximum Daily Consumption, Weighted Factor 3	0.0688	0.0266	0.0151	0.0152	0.0035	0.0053	0.0010	0.0021
64	Factor 6 - Maximum Hourly Consumption, Allocation Factor 4	1.0000	0.4697	0.2371	0.0706	0.0544	0.0000	0.0539	0.1143
65	Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 %	0.0224							
66	Factor 6 - Maximum Hourly Consumption, Weighted Factor 4	0.0224	0.0105	0.0053	0.0016	0.0012	0.0000	0.0012	0.0026
67	Factor 6 - Allocation Factor	1.0000	0.4061	0.2292	0.2265	0.0527	0.0786	0.0022	0.0047
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	0.3880	0.2196	0.2204	0.0504	0.0772	0.0142	0.0302
69	Factor 7 - Maximum Daily Consumption, Allocation Factor 3 %	0.1966							
70	Factor 7 - Maximum Daily Consumption, Weighted Factor 3	0.1966	0.0763	0.0432	0.0433	0.0099	0.0152	0.0028	0.0059
71	Factor 7 - Maximum Hourly Consumption, Allocation Factor 4	1.0000	0.4697	0.2371	0.0706	0.0544	0.0000	0.0539	0.1143
72	Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 %	0.8034							
73	Factor 7 - Maximum Hourly Consumption, Weighted Factor 4	0.8034	0.3774	0.1905	0.0567	0.0437	0.0000	0.0433	0.0918
74	Factor 7 - Allocation Factor	1.0000	0.4537	0.2337	0.1000	0.0536	0.0152	0.0461	0.0977
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	50,162.90	35,457.10	9,384.10	1,251.00	4,009.60	61.10	0.00	0.00
76	Factor 9 - Allocation Factor	1.0000	0.7069	0.1871	0.0249	0.0799	0.0012	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.	42,352.82	33,567.92	5,060.20	219.74	627.13	18.33	2,859.50	0.00
78	Factor 10 - Allocation Factor	1.0000	0.7926	0.1195	0.0052	0.0148	0.0004	0.0675	0.0000
T & D OP Basis		Factor 11							
Comment									
Description									
79	Factor 11 - T & D OP Basis	\$387,617.00	\$246,378.00	\$77,333.00	\$17,875.00	\$27,722.00	\$2,018.00	\$5,458.00	\$10,833.00
80	Factor 11 - Allocation Factor	1.0000	0.6357	0.1995	0.0461	0.0715	0.0052	0.0141	0.0279
Trans. & Dist. Maint. Expenses		Factor 12							

Case Number WR-2015-0301
District 3
Test Year Ending 12-31-2014
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
Factors are based on transmission and distribution maintenance expenses other than those being allocated, as follows:									
Description									
81	Factor 12 - Trans. & Dist. Maint. Expenses	\$401,583.00	\$187,580.00	\$86,475.00	\$35,120.00	\$19,833.00	\$5,302.00	\$17,970.00	\$49,303.00
82	Factor 12 - Allocation Factor	1.0000	0.4671	0.2153	0.0875	0.0494	0.0132	0.0447	0.1228
Allocation of Billing and Collecting Costs. Factor 13									
Factors are based on the total number of customers.									
Description									
83	Factor 13 - Total Customers	38,205.00	33,104.00	4,022.00	111.00	335.00	9.00	624.00	0.00
84	Factor 13 - Allocation Factor	1.0000	0.8665	0.1053	0.0029	0.0088	0.0002	0.0163	0.0000
Meter reading costs. Factor 14									
Factors are based on the number of metered customers.									
Description									
85	Factor 14 - Total Metered Customers	37,581.00	33,104.00	4,022.00	111.00	335.00	9.00	0.00	0.00
86	Factor 14 - Allocation Factor	1.0000	0.8809	0.1070	0.0030	0.0089	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	\$4,283,224.00	\$2,292,720.00	\$852,625.00	\$602,055.00	\$197,295.00	\$183,987.00	\$50,444.00	\$104,098.00
88	Factor 15 - Allocation Factor	1.0000	0.5351	0.1991	0.1406	0.0461	0.0430	0.0118	0.0243
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.									
Description									
	From IS, >=600 and < 602		\$50,011.00	\$28,307.00	\$28,417.00	\$6,504.00	\$9,941.00	\$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		\$54,523.00	\$30,861.00	\$30,981.00	\$7,091.00	\$10,838.00	\$0.00	\$0.00
	From IS, >=620 and < 621		\$18,979.00	\$10,712.00	\$10,585.00	\$2,463.00	\$3,673.00	\$103.00	\$220.00
	From IS, >=622 and < 623		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	From IS, >=624 and < 626		\$150,679.00	\$85,042.00	\$84,040.00	\$19,554.00	\$29,164.00	\$816.00	\$1,744.00
	From IS, >=630 and < 634		\$57,478.00	\$32,441.00	\$32,059.00	\$7,458.00	\$11,124.00	\$311.00	\$665.00
	From IS, >=640 and < 641		\$14,136.00	\$8,001.00	\$8,033.00	\$1,838.00	\$2,810.00	\$0.00	\$0.00
	From IS, >=642 and < 643		\$17,183.00	\$9,726.00	\$9,764.00	\$2,235.00	\$3,415.00	\$0.00	\$0.00
	From IS, >=650 and < 653		\$40,019.00	\$22,652.00	\$22,741.00	\$5,204.00	\$7,954.00	\$0.00	\$0.00
	From IS, >=660 and < 666		\$356,988.00	\$112,045.00	\$25,896.00	\$40,163.00	\$2,923.00	\$7,911.00	\$15,688.00
	From IS, >=670 and < 679		\$325,299.00	\$149,954.00	\$60,919.00	\$34,398.00	\$9,194.00	\$31,149.00	\$85,510.00
	From IS, >=901 and < 904		\$443,698.00	\$53,908.00	\$1,497.00	\$4,495.00	\$102.00	\$4,391.00	\$0.00
	From IS, >=905 and < 906		\$19,034.00	\$2,313.00	\$64.00	\$193.00	\$4.00	\$358.00	\$0.00
	From IS, >=920 and < 921		\$512,091.00	\$190,539.00	\$134,554.00	\$44,118.00	\$41,151.00	\$11,293.00	\$23,255.00
	From IS, >=932 and < 933		\$35,970.00	\$13,384.00	\$9,451.00	\$3,099.00	\$2,891.00	\$793.00	\$1,633.00

Case Number WR-2015-0301
District 3
Test Year Ending 12-31-2014
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
89	Factor 16 - Labor Basis	\$3,804,811.00	\$2,096,088.00	\$749,885.00	\$459,001.00	\$178,813.00	\$135,184.00	\$57,125.00	\$128,715.00
90	Factor 16 - Allocation Factor	1.0000	0.5510	0.1971	0.1206	0.0470	0.0355	0.0150	0.0338
UPIS Basis									
Comment									
Factor 17									
Description									
91	Factor 17 - UPIS Basis	\$148,637,555.00	\$69,180,641.00	\$31,487,837.00	\$21,743,735.00	\$7,386,201.00	\$6,645,228.00	\$3,774,758.00	\$8,419,155.00
92	Factor 17 - Allocation Factor	1.0000	0.4655	0.2118	0.1463	0.0497	0.0447	0.0254	0.0566
Rate Base Basis									
Factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below.									
Factor 18									
Description									
93	Factor 18 - Rate Base Basis	\$85,485,362.00	\$37,619,943.00	\$18,500,990.00	\$12,683,075.00	\$4,358,224.00	\$3,877,296.00	\$2,594,716.00	\$5,851,118.00
94	Factor 18 - Allocation Factor	1.0000	0.4400	0.2164	0.1484	0.0510	0.0454	0.0304	0.0684
Total COS Basis									
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"))									
			\$11,544,429.15	\$4,939,147.79	\$3,494,234.41	\$1,154,869.25	\$1,069,329.75	\$497,392.40	\$1,071,748.40
		-	\$5,080.00	\$2,138.00	\$1,512.00	\$499.00	\$463.00	\$205.00	\$441.00
Description									
95	Factor 19 - Total COS Basis	23,760,813.15	11,539,349.15	4,937,009.79	3,492,722.41	1,154,370.25	1,068,866.75	497,187.40	1,071,307.40
96	Factor 19 - Allocation Factor	1.0000	0.4856	0.2078	0.1470	0.0486	0.0450	0.0209	0.0451
Total COS Basis w/o Fire									
The factors are based on COS basis without Fire.									
Description									
97	Factor 20 - Total COS Basis w/o Fire	\$21,503,810.59	\$11,761,538.15	\$5,020,200.79	\$3,548,179.41	\$1,173,892.25	\$0.00	\$0.00	\$0.00
98	Factor 20 - Allocation Factor	1.0000	0.5469	0.2335	0.1650	0.0546	0.0000	0.0000	0.0000

Missouri American Water Company
Case Number WR-2015-0301
District 3
Test Year Ending 12-31-2014
Allocator Functions Calculations

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	\$387,612.00	\$39,913.00	\$7,203.00	\$47,723.00	\$271,697.00	\$4,775.00	\$0.00	\$16,301.00
2	Factor 11 - Allocation Factor	1.0000	0.1030	0.0186	0.1231	0.7010	0.0123	0.0000	0.0421
Trans. & Dist. Maint. Expenses		Factor 12							
Comment									
Description									
3	Factor 12 - Trans. & Dist. Maint. Expenses	\$401,584.00	\$125,118.00	\$22,596.00	\$149,552.00	\$9,896.00	\$27,115.00	\$0.00	\$67,307.00
4	Factor 12 - Allocation Factor	1.0000	0.3116	0.0563	0.3724	0.0246	0.0675	0.0000	0.1676
Allocation of Billing and Collecting Costs.		Factor 13							
Comment									
Description									
5	Factor 13 - Allocation of Billing and Collecting Costs.	38,205.00	0.00	0.00	0.00	0.00	0.00	37,581.00	624.00
6	Factor 13 - Allocation Factor	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9837	0.0163
A&G Basis		Factor 15							
Comment									
Description									
7	Factor 15 - A&G Basis	\$4,283,211.00	\$1,848,235.00	\$631,539.00	\$336,354.00	\$416,879.00	\$54,047.00	\$843,282.00	\$152,875.00
8	Factor 15 - Allocation Factor	1.0000	0.4316	0.1474	0.0785	0.0973	0.0126	0.1969	0.0357
Labor Basis		Factor 16							
Comment									
From IS, >=600 and < 602									
			\$80,510.00	\$42,669.00	\$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									
			\$87,774.00	\$46,518.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=620 and < 621									
			\$30,273.00	\$15,724.00	\$561.00	\$0.00	\$0.00	\$0.00	\$176.00
From IS, >=622 and < 623									
			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=624 and < 626									
			\$240,346.00	\$124,839.00	\$4,455.00	\$0.00	\$0.00	\$0.00	\$1,398.00
From IS, >=630 and < 634									
			\$91,683.00	\$47,621.00	\$1,699.00	\$0.00	\$0.00	\$0.00	\$534.00
From IS, >=640 and < 641									
			\$22,757.00	\$12,061.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=642 and < 643									
			\$27,662.00	\$14,661.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=650 and < 653									
			\$64,426.00	\$34,144.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Missouri American Water Company
Case Number WR-2015-0301
District 3
Test Year Ending 12-31-2014
Allocator Functions Calculations

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		\$57,830.00	\$10,436.00	\$69,146.00	\$393,660.00	\$6,918.00	\$0.00	\$23,618.00
	From IS, >=670 and < 679		\$216,978.00	\$39,186.00	\$259,352.00	\$17,161.00	\$47,023.00	\$0.00	\$116,723.00
	From IS, >=901 and < 904		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$503,691.00	\$4,400.00
	From IS, >=905 and < 906		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,607.00	\$359.00
	From IS, >=920 and < 921		\$413,041.00	\$141,062.00	\$75,125.00	\$93,116.00	\$12,058.00	\$188,433.00	\$34,165.00
	From IS, >=932 and < 933		\$29,013.00	\$9,909.00	\$5,277.00	\$6,541.00	\$847.00	\$13,236.00	\$2,400.00
	Description								
	9 Factor 16 - Labor Basis	\$3,804,802.00	\$1,362,293.00	\$538,830.00	\$415,615.00	\$510,478.00	\$66,846.00	\$726,967.00	\$183,773.00
	10 Factor 16 - Allocation Factor	1.0000	0.3580	0.1416	0.1092	0.1342	0.0176	0.1911	0.0483
UPIS Basis		Factor 17							
	Comment								
	Description								
	11 Factor 17 - UPIS Basis	\$148,637,557.00	\$64,296,843.00	\$26,490,098.00	\$24,129,343.00	\$8,939,887.00	\$10,953,324.00	\$1,660,091.00	\$12,167,971.00
	12 Factor 17 - Allocation Factor	1.0000	0.4326	0.1782	0.1623	0.0601	0.0737	0.0112	0.0819
Rate Base Basis		Factor 18							
	Comment								
	Description								
	13 Factor 18 - Rate Base Basis	\$85,485,367.00	\$37,022,344.00	\$16,146,432.00	\$16,490,360.00	\$3,999,594.00	\$8,169,781.00	-\$4,778,580.00	\$8,435,436.00
	14 Factor 18 - Allocation Factor	1.0000	0.4330	0.1889	0.1929	0.0468	0.0956	-0.0559	0.0987
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"))		\$10,565,871.64	\$3,863,570.40	\$3,094,580.25	\$1,726,881.42	\$1,461,515.59	\$1,495,420.94	\$1,563,299.33
			\$4,581.00	\$1,662.00	\$1,285.00	\$780.00	\$577.00	\$810.00	\$645.00
	Description								
	15 Factor 19 - Total COS Basis	\$23,760,799.57	\$10,561,290.64	\$3,861,908.40	\$3,093,295.25	\$1,726,101.42	\$1,460,938.59	\$1,494,610.94	\$1,562,654.33
	16 Factor 19 - Allocation Factor	1.0000	0.4445	0.1625	0.1302	0.0726	0.0615	0.0629	0.0658
Total COS Basis w/o Fire		Factor 20							
	Comment								
	Description								
	17 Factor 20 - Total COS Basis w/o Fire	\$17,789,224.29	\$10,726,266.64	\$3,920,716.40	\$3,142,241.25	\$0.00	\$0.00	\$0.00	\$0.00
	18 Factor 20 - Allocation Factor	1.0000	0.6030	0.2204	0.1766	0.0000	0.0000	0.0000	0.0000

Missouri American Water Company
Case Number WR-2015-0301
District 3
Test Year Ending 12-31-2014
Allocator Functions Calculations

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	0.6536	0.3464					0.0000	0.0000
2	Factor 6 - Factor 2 %	0.9088								
3	Factor 6 - Factor 2 Weighted	1.0000	0.6852	0.3148					0.0000	0.0000
4	Factor 6 - Factor 3	1.0000	0.6246	0.3310					0.0142	0.0302
5	Factor 6 - Factor 3 %	0.0688								
6	Factor 6 - Factor 3 Weighted	0.0688	0.0471	0.0217	0.0000				0.0000	0.0000
7	Factor 6 - Factor 4	1.0000	0.2957		0.5361				0.0539	0.1143
8	Factor 6 - Factor 4 %	0.0224								
9	Factor 6 - Factor 4 Weighted	0.0224	0.0066	0.0000	0.0120				0.0012	0.0026
10	Factor 6 - Allocation Factor	1.0000	0.6478	0.3365	0.0120				0.0012	0.0026
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	0.6246	0.3310					0.0142	0.0302
12	Factor 7 - Factor 3 %	0.1966								
13	Factor 7 - Factor 3 Weighted	0.1966	0.1228	0.0651	0.0000				0.0028	0.0059
14	Factor 7 - Factor 4	1.0000	0.2957		0.5361				0.0539	0.1143
15	Factor 7 - Factor 4 %	0.8034								
16	Factor 7 - Factor 4 Weighted	0.8034	0.2376	0.0000	0.4307				0.0433	0.0918
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	0.3604	0.0651	0.4307				0.0461	0.0978

Missouri American Water Company
Case Number WR-2015-0301
District 3
Test Year Ending 12-31-2014
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	1.63			
	23	2012	1.64			
	24	2013	1.50			
	25	2014	1.47			
Totals	25	38.33082409	1.53			

Number of Years	Year	Maximum Day Ratio	Day Ratio	Weight	Rate of Flow (GDP)	Weight
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Missouri American Water Company
Case Number WR-2015-0301
District 3
Test Year Ending 12-31-2014
Miscellaneous Allocator Calculations

A	B	C	D	E	F	G
Factor 3A						
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 1.53 and the average daily system sendout for 2014 of 15,188 MGD. The system demand for fire protection is 6,000 Gallons per minute for 3 hours. The demand from the largest individual district is considered appropriately representative for the new consolidated District.			
Average Day			1.00	0.6536	15,188,000	0.6246
Maximum Day Extra Capacity			0.53	0.3464	8,049,640	0.3310
			1.53	1.0000	23,237,640	0.9556
Fire Protection					1,080,000	0.0444
					24,317,640	1.0000

Number of Years	Year	Maximum Day Ratio	Day Ratio	Weight	Rate of Flow (GPD)	Weight
A	B	C	D	E	F	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 2.58. The system demand for fire protection is 6,000 gallons per minute.			
Average Hour			1.00	10,547		0.2957
Maximum Hour Extra Capacity			1.81	19,120.82		0.5361
			2.81	29,668.04		0.8318
Fire Protection				6,000		0.1682
Total				35,668.04		1.0000

Factor 4 - District Table

Missouri American Water Company
Case Number WR-2015-0301
District 3
Test Year Ending 12-31-2014
Miscellaneous Allocator Calculations

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 = 2.812876864
Extra Capacity less Average Hour = 1.812876864

District A	1M Gallon Capacity B	Gallons Capacity C	Percent. D	15000 GPM E
District 1	102.9634	102,963,360	0.918628	13,779
District 2	5.0600	5,060,000	0.045145	677
District 3	4.0605	4,060,540	0.036228	543
Total	112.0839	112,083,900	1.000000	14,999

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	19	76	
	3			9.00	0	0	
	4			16.00	125	2000	
	6			36.00	266	9576	
	8			64.00	170	10880	
	10			100.00	9	900	
	12			144.00	5	720	
	20			400.00	0	0	
		Private		26.50	30	795	
Total Private Fire Protection					624	24,947	0.3205

Missouri American Water Company
Case Number WR-2015-0301
District 3
Test Year Ending 12-31-2014
Miscellaneous Allocator Calculations

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	1,384	28,026	
		4 1/2	1				
	5 1/4	2 1/2	2	27.56	587	16,179	
		4 1/2	1				
	4 1/2	2 1/2	1	6.25	300	1,875	
		0	0				
	4 3/4	2 1/2	1	22.56	158	3,565	
		4 1/2	1				
	5 1/4	2 1/2	1	6.25	495	3,094	
		0	0				
	5	2 1/2	2	25.00	6	150	
		4 1/2	1				
Total Public Fire Protection					2,930	52,889	0.6795
Total Fire Protection					3,554	77,836	1.0000

<p>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 3 hour demand of fire flow, as related to total storage capacity.</p>	<p>The weighting of the factors is based on the ratio of the capacity required for a 3 hour demand of fire flow, as related to total storage capacity.</p>
<p>Fire Protection Weight = $\frac{6,000 \text{ GPM} \times 60 \text{ Min.} \times 3 \text{ Hours}}{4,060,540 \text{ Gallons}}$ = 0.2660</p>	
<p>General Service Weight = $\frac{1.0000 - 0.2660}{1.0000}$ = 0.7340</p>	

Description A	Maximum Hour Ratio B	Percent C	Weight D
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Missouri American Water Company
Case Number WR-2015-0301
District 3
Test Year Ending 12-31-2014
Miscellaneous Allocator Calculations

Average Hour	1.00	35.55	0.2609
Extra Capacity Maximum Hour	1.81	64.45	0.4731
Total	2.81	100.00	

Factor 6A
Allocation of costs associated with storage facilities. The weighting of the factors is based on the ratio of the capacity required for a 3 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 3 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	593,460	0.1835
Distribution Mains	2,639,835	0.8165
Total	3,233,295	1.0000

Missouri American Water Company
Case Number WR-2015-0301
District 3
Test Year Ending 12-31-2014
Miscellaneous Allocator Calculations

Factor 8A Factors for allocating Cost of Service to customer classifications.		Costs are assigned directly to Public Fire Protection.
	Allocation Factor	
Public Fire Protection	1.0000	
Total	1.0000	

Missouri American Water Company
Case Number WR-2015-0301
District #1
Test Year Ending 12-31-2014
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	326,045.00	326,045.00	8,827.00	8,827.00	8.00	8.00	277.00	277.00	0.00	0.00	0.00	0.00	0.00	0.00	335,157.00	335,157.00
3/4	1.3	21,907.00	28,479.10	2,932.00	3,811.60	0.00	0.00	169.00	219.70	0.00	0.00	0.00	0.00	0.00	0.00	25,008.00	32,510.40
1	1.7	7,838.00	13,324.60	2,480.00	4,216.00	7.00	11.90	217.00	368.90	0.00	0.00	0.00	0.00	0.00	0.00	10,542.00	17,921.40
1-1/2	3.5	432.00	1,512.00	1,127.00	3,944.50	7.00	24.50	111.00	388.50	0.00	0.00	0.00	0.00	0.00	0.00	1,677.00	5,869.50
2	4.3	1,008.00	4,334.40	3,129.00	13,454.70	34.00	146.20	356.00	1,530.80	4.00	17.20	0.00	0.00	0.00	0.00	4,531.00	19,483.30
3	19.0	19.00	361.00	255.00	4,845.00	36.00	684.00	65.00	1,235.00	1.00	19.00	0.00	0.00	0.00	0.00	376.00	7,144.00
4	29.3	19.00	556.70	175.00	5,127.50	44.00	1,289.20	38.00	1,113.40	1,000.00	29,300.00	0.00	0.00	0.00	0.00	1,276.00	37,386.80
6	48.4	23.00	1,113.20	151.00	7,308.40	34.00	1,645.60	34.00	1,645.60	1.00	48.40	0.00	0.00	0.00	0.00	243.00	11,761.20
8	112.9	28.00	3,161.20	197.00	22,241.30	30.00	3,387.00	14.00	1,580.60	0.00	0.00	0.00	0.00	0.00	0.00	269.00	30,370.10
10	145.0	2.00	290.00	55.00	7,975.00	0.00	0.00	3.00	435.00	0.00	0.00	0.00	0.00	0.00	0.00	60.00	8,700.00
12	215.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		357,321.00	379,177.20	19,328.00	81,751.00	200.00	7,196.40	1,284.00	8,794.50	1,006.00	29,384.60	0.00	0.00	0.00	0.00	379,139.00	506,303.70

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	347,952.00	347,952.00	11,759.00	11,759.00	8.00	8.00	446.00	446.00	0.00	0.00	0.00	0.00	0.00	0.00	360,165.00	360,165.00
1	1.17	7,838.00	9,170.46	2,480.00	2,901.60	7.00	8.19	217.00	253.89	0.00	0.00	0.00	0.00	0.00	0.00	10,542.00	12,334.14
1-1/2	1.58	432.00	682.56	1,127.00	1,780.66	7.00	11.06	111.00	175.38	0.00	0.00	0.00	0.00	0.00	0.00	1,677.00	2,649.66
2	2.04	1,008.00	2,056.32	3,129.00	6,383.16	34.00	69.36	356.00	726.24	4.00	8.16	126.00	257.04	0.00	0.00	4,657.00	9,500.28
3	2.73	19.00	51.87	255.00	696.15	36.00	98.28	65.00	177.45	1.00	2.73	1.00	2.73	0.00	0.00	377.00	1,029.21
4	2.88	19.00	54.72	175.00	504.00	44.00	126.72	38.00	109.44	1,000.00	2,880.00	595.00	1,713.60	0.00	0.00	1,871.00	5,388.48
6	4.24	23.00	97.52	151.00	640.24	34.00	144.16	34.00	144.16	1.00	4.24	2,386.00	10,116.64	0.00	0.00	2,629.00	11,146.96
8	6.98	28.00	195.44	197.00	1,375.06	30.00	209.40	14.00	97.72	0.00	0.00	1,424.00	9,939.52	0.00	0.00	1,693.00	11,817.14
10	9.50	2.00	19.00	55.00	522.50	0.00	0.00	3.00	28.50	0.00	0.00	61.00	579.50	0.00	0.00	121.00	1,149.50
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78.00	948.48	0.00	0.00	78.00	948.48
Total		357,321.00	360,279.89	19,328.00	26,562.37	200.00	675.17	1,284.00	2,158.78	1,006.00	2,895.13	4,671.00	23,557.51	0.00	0.00	383,810.00	416,128.85

Missouri American Water Company
Case Number WR-2015-0301
Water District #2, St. Joseph, Platte County, Brunswick
Test Year Ending 12-31-2014
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	31,447.00	31,447.00	2,054.00	2,054.00	54.00	54.00	115.00	115.00	1.00	1.00	0.00	0.00	0.00	0.00	33,671.00	33,671.00
3/4	1.3	1,565.00	2,034.50	154.00	200.20	5.00	6.50	15.00	19.50	0.00	0.00	0.00	0.00	0.00	0.00	1,739.00	2,260.70
1	1.7	1,177.00	2,000.90	538.00	914.60	17.00	28.90	42.00	71.40	1.00	1.70	0.00	0.00	0.00	0.00	1,775.00	3,017.50
1-1/2	3.5	19.00	66.50	125.00	437.50	2.00	7.00	25.00	87.50	0.00	0.00	0.00	0.00	0.00	0.00	171.00	598.50
2	4.3	19.00	81.70	453.00	1,947.90	60.00	258.00	103.00	442.90	14.00	60.20	0.00	0.00	0.00	0.00	649.00	2,790.70
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	16.00	468.80	13.00	380.90	7.00	205.10	9.00	263.70	0.00	0.00	0.00	0.00	45.00	1,318.50
6	48.4	0.00	0.00	7.00	338.80	7.00	338.80	2.00	96.80	5.00	242.00	0.00	0.00	0.00	0.00	21.00	1,016.40
8	112.9	0.00	0.00	2.00	225.80	6.00	677.40	1.00	112.90	0.00	0.00	0.00	0.00	0.00	0.00	9.00	1,016.10
10	145.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	215.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		34,228.00	35,649.60	3,377.00	7,119.60	170.00	1,865.50	314.00	1,227.10	33.00	625.60	0.00	0.00	0.00	0.00	38,122.00	46,487.40

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	33,012.00	33,012.00	2,208.00	2,208.00	59.00	59.00	130.00	130.00	1.00	1.00	0.00	0.00	0.00	0.00	35,410.00	35,410.00
1	1.17	1,177.00	1,377.09	538.00	629.46	17.00	19.89	42.00	49.14	1.00	1.17	0.00	0.00	0.00	0.00	1,775.00	2,076.75
1-1/2	1.58	19.00	30.02	125.00	197.50	2.00	3.16	25.00	39.50	0.00	0.00	0.00	0.00	0.00	0.00	171.00	270.18
2	2.04	19.00	38.76	453.00	924.12	60.00	122.40	103.00	210.12	14.00	28.56	21.00	42.84	0.00	0.00	670.00	1,366.80
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	16.00	46.08	13.00	37.44	7.00	20.16	9.00	25.92	108.00	311.04	0.00	0.00	153.00	440.64
6	4.24	0.00	0.00	7.00	29.68	7.00	29.68	2.00	8.48	5.00	21.20	225.00	954.00	0.00	0.00	246.00	1,043.04
8	6.98	0.00	0.00	2.00	13.96	6.00	41.88	1.00	6.98	0.00	0.00	121.00	844.58	0.00	0.00	130.00	907.40
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24.00	228.00	0.00	0.00	24.00	228.00
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
Total		34,228.00	34,460.60	3,377.00	4,125.24	170.00	329.83	314.00	475.30	33.00	86.04	512.00	2,519.68	0.00	0.00	38,634.00	41,996.69

Missouri American Water Company
Case Number WR-2015-0301
District 3
Test Year Ending 12-31-2014
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	28,993.00	28,993.00	2,276.00	2,276.00	32.00	32.00	146.00	146.00	0.00	0.00	0.00	0.00	0.00	0.00	31,447.00	31,447.00
3/4	1.3	1,622.00	2,108.60	195.00	253.50	1.00	1.30	1.00	1.30	0.00	0.00	0.00	0.00	0.00	0.00	1,819.00	2,364.70
1	1.7	2,440.00	4,148.00	735.00	1,249.50	14.00	23.80	50.00	85.00	1.00	1.70	0.00	0.00	0.00	0.00	3,240.00	5,508.00
1-1/2	3.5	4.00	14.00	53.00	185.50	0.00	0.00	5.00	17.50	0.00	0.00	0.00	0.00	0.00	0.00	62.00	217.00
2	4.3	45.00	193.50	696.00	2,992.80	35.00	150.50	57.00	245.10	7.00	30.10	0.00	0.00	0.00	0.00	840.00	3,612.00
3	19.0	0.00	0.00	9.00	171.00	6.00	114.00	41.00	779.00	0.00	0.00	0.00	0.00	0.00	0.00	56.00	1,064.00
4	29.3	0.00	0.00	39.00	1,142.70	13.00	380.90	13.00	380.90	1.00	29.30	0.00	0.00	0.00	0.00	66.00	1,933.80
6	48.4	0.00	0.00	16.00	774.40	9.00	435.60	2.00	96.80	0.00	0.00	0.00	0.00	0.00	0.00	27.00	1,306.80
8	112.9	0.00	0.00	3.00	338.70	1.00	112.90	20.00	2,258.00	0.00	0.00	0.00	0.00	0.00	0.00	24.00	2,709.60
10	145.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	215.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		33,104.00	35,457.10	4,022.00	9,384.10	111.00	1,251.00	335.00	4,009.60	9.00	61.10	0.00	0.00	0.00	0.00	37,581.00	50,162.90

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	30,615.00	30,615.00	2,471.00	2,471.00	33.00	33.00	147.00	147.00	0.00	0.00	0.00	0.00	0.00	0.00	33,266.00	33,266.00
1	1.17	2,440.00	2,854.80	735.00	859.95	14.00	16.38	50.00	58.50	1.00	1.17	0.00	0.00	0.00	0.00	3,240.00	3,790.80
1-1/2	1.58	4.00	6.32	53.00	83.74	0.00	0.00	5.00	7.90	0.00	0.00	0.00	0.00	0.00	0.00	62.00	97.96
2	2.04	45.00	91.80	696.00	1,419.84	35.00	71.40	57.00	116.28	7.00	14.28	19.00	38.76	0.00	0.00	859.00	1,752.36
3	2.73	0.00	0.00	9.00	24.57	6.00	16.38	41.00	111.93	0.00	0.00	0.00	0.00	0.00	0.00	56.00	152.88
4	2.88	0.00	0.00	39.00	112.32	13.00	37.44	13.00	37.44	1.00	2.88	125.00	360.00	0.00	0.00	191.00	550.08
6	4.24	0.00	0.00	16.00	67.84	9.00	38.16	2.00	8.48	0.00	0.00	266.00	1,127.84	0.00	0.00	293.00	1,242.32
8	6.98	0.00	0.00	3.00	20.94	1.00	6.98	20.00	139.60	0.00	0.00	170.00	1,186.60	0.00	0.00	194.00	1,354.12
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.00	85.50	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	5.00	60.80	0.00	0.00	5.00	60.80
Total		33,104.00	33,567.92	4,022.00	5,060.20	111.00	219.74	335.00	627.13	9.00	18.33	594.00	2,859.50	0.00	0.00	38,175.00	42,352.82

MAWC Water District 1

Customer Charge

Meter Size	Residential Monthly			Residential Quarterly			Sale for Resale		
	Current Rate	Proposed Rate	% Change	Current Rate	Proposed Rate	% Change	Current Rate	Proposed Rate	% Change
5/8"	\$ 14.97	\$ 11.06	-26.12%	\$ 21.13	\$ 17.27	-18.27%	-	\$ 11.06	
3/4"	\$ 16.11	\$ 11.68	-27.50%	\$ 26.16	\$ 19.11	-26.95%	-	\$ 11.68	
1"	\$ 19.79	\$ 12.68	-35.93%	\$ 36.29	\$ 22.11	-39.07%	-	\$ 12.68	
1 1/2"	\$ 27.92	\$ 16.80	-39.83%	\$ 61.49	\$ 34.50	-43.89%	-	\$ 16.80	
2"	\$ 38.50	\$ 18.93	-50.83%	\$ 91.73	\$ 40.87	-55.45%	\$ 63.56	\$ 18.93	-70.22%
3"	\$ 64.87	\$ 49.85	-23.15%	\$ 172.50	\$ 133.63	-22.53%	\$ 113.59	\$ 49.85	-56.11%
4"	\$ 95.12	\$ 71.16	-25.19%	\$ 263.32	\$ 197.57	-24.97%	\$ 118.51	\$ 71.16	-39.95%
6"	\$ 179.24	\$ 111.82	-37.61%	\$ 515.59	\$ 319.55	-38.02%	\$ 363.75	\$ 111.82	-69.26%
8"	\$ 280.14	\$ 247.18	-11.77%	\$ 818.32	\$ 725.62	-11.33%	-	\$ 247.18	
10"	\$ 414.69	\$ 315.76	-23.86%	\$ 1,221.94	\$ 931.36	-23.78%	-	\$ 315.76	
12"	-	\$ 462.33		-	\$ 1,371.07		-	\$ 462.33	

Meter Size	Commercial Monthly			Commercial Quarterly			Other Public Authority		
	Current Rate	Proposed Rate	% Change	Current Rate	Proposed Rate	% Change	Current Rate	Proposed Rate	% Change
5/8"	\$ 15.82	\$ 11.06	-30.09%	\$ 21.14	\$ 17.27	-18.31%	\$ 15.68	\$ 11.06	-29.46%
3/4"	\$ 16.40	\$ 11.68	-28.78%	\$ 26.33	\$ 19.11	-27.42%	\$ 17.08	\$ 11.68	-31.62%
1"	\$ 21.94	\$ 12.68	-42.21%	\$ 36.40	\$ 22.11	-39.26%	\$ 22.49	\$ 12.68	-43.62%
1 1/2"	\$ 28.80	\$ 16.80	-41.67%	\$ 61.49	\$ 34.50	-43.89%	\$ 30.44	\$ 16.80	-44.81%
2"	\$ 41.03	\$ 18.93	-53.86%	\$ 91.74	\$ 40.87	-55.45%	\$ 44.77	\$ 18.93	-57.72%
3"	\$ 65.64	\$ 49.85	-24.06%	\$ 172.50	\$ 133.63	-22.53%	\$ 70.52	\$ 49.85	-29.31%
4"	\$ 95.17	\$ 71.16	-25.23%	\$ 263.32	\$ 197.57	-24.97%	\$ 95.35	\$ 71.16	-25.37%
6"	\$ 183.03	\$ 111.82	-38.91%	\$ 515.59	\$ 319.55	-38.02%	\$ 179.24	\$ 111.82	-37.61%
8"	\$ 280.14	\$ 247.18	-11.77%	\$ 818.32	\$ 725.62	-11.33%	\$ 280.14	\$ 247.18	-11.77%
10"	\$ 414.69	\$ 315.76	-23.86%	\$ 1,221.93	\$ 931.36	-23.78%	\$ 414.69	\$ 315.76	-23.86%
12"	-	\$ 462.33		-	\$ 1,371.07		-	\$ 462.33	

MAWC Water District 1

Customer Charge

	Industrial			Fire			
Meter Size	Current Rate	Proposed Rate	% Change	Meter Size	Current Rate	Proposed Rate	% Change
5/8"	\$ 15.30	\$ 11.06	-27.71%	2"	\$ 238.68	\$ 55.49	-76.75%
3/4"	\$ 14.69	\$ 11.68	-20.49%	3"	\$ 409.92	\$ 95.29	-76.75%
1"	\$ 21.69	\$ 12.68	-41.54%	4"	\$ 650.16	\$ 151.14	-76.75%
1 1/2"	\$ 21.80	\$ 16.80	-22.94%	6"	\$ 1,333.80	\$ 310.07	-76.75%
2"	\$ 25.41	\$ 18.93	-25.50%	8"	\$ 2,295.24	\$ 533.57	-76.75%
3"	\$ 39.35	\$ 49.85	26.68%	10"	\$ 3,527.88	\$ 820.12	-76.75%
4"	\$ 66.78	\$ 71.16	6.56%	12"	\$ 5,030.16	\$ 1,169.35	-76.75%
6"	\$ 95.83	\$ 111.82	16.69%	20"	\$ -	\$ -	-
8"	\$ 175.08	\$ 247.18	41.18%	Private	\$ 1,664.52	\$ 386.95	-76.75%
10"	\$ 457.89	\$ 315.76	-31.04%				
12"	\$ -	\$ 462.33	#DIV/0!				

Commodity Charge

Residential			Commercial			Sale for Resale		
Current	Proposed	% Change	Current	Proposed	% Change	Current	Proposed	% Change
\$ 3.5010	\$ 4.1710	19.14%	\$ 3.5296	\$ 3.5275	-0.06%	\$ 1.3104	\$ 1.8242	39.21%

Other Public Authority			Industrial		
Current	Proposed	% Change	Current	Proposed	% Change
\$ 3.8487	\$ 3.5053	-8.92%	\$ 1.8198	\$ 1.8852	3.59%

MAWC Water District 2

Customer Charge

Meter Size	Residential			Commercial			Sale for Resale		
	Current Rate	Proposed Rate	% Change	Current Rate	Proposed Rate	% Change	Current Rate	Proposed Rate	% Change
5/8"	\$ 11.53	\$ 10.57	-8.33%	\$ 11.58	\$ 10.57	-8.72%	\$ 22.06	\$ 10.57	-52.09%
3/4"	\$ 13.63	\$ 11.53	-15.41%	\$ 13.63	\$ 11.53	-15.41%	\$ -	\$ 11.53	
1"	\$ 23.13	\$ 13.29	-42.54%	\$ 21.16	\$ 13.29	-37.19%	\$ 19.32	\$ 13.29	-31.21%
1 1/2"	\$ 43.18	\$ 20.21	-53.20%	\$ 38.70	\$ 20.21	-47.78%	\$ -	\$ 20.21	
2"	\$ 56.76	\$ 24.06	-57.61%	\$ 55.48	\$ 24.06	-56.63%	\$ 57.04	\$ 24.06	-57.82%
3"	\$ 90.69	\$ 73.17	-19.32%	\$ 108.22	\$ 73.17	-32.39%	\$ 131.60	\$ 73.17	-44.40%
4"	\$ -	\$ 106.66		\$ 164.40	\$ 106.66	-35.12%	\$ 155.14	\$ 106.66	-31.25%
6"	\$ -	\$ 171.77		\$ 365.30	\$ 171.77	-52.98%	\$ 290.40	\$ 171.77	-40.85%
8"	\$ -	\$ 386.48		\$ 669.94	\$ 386.48	-42.31%	\$ -	\$ 386.48	
10"	\$ -	\$ 496.55		\$ -	\$ 496.55		\$ -	\$ 496.55	
12"	\$ -	\$ 728.70		\$ -	\$ 728.70		\$ -	\$ 728.70	

Meter Size	Other Public Authority			Industrial		
	Current Rate	Proposed Rate	% Change	Current Rate	Proposed Rate	% Change
5/8"	\$ 12.41	\$ 10.57	-14.83%	\$ 11.27	\$ 10.57	-6.21%
3/4"	\$ 13.63	\$ 11.53	-15.41%	\$ 13.63	\$ 11.53	-15.41%
1"	\$ 19.94	\$ 13.29	-33.35%	\$ 19.32	\$ 13.29	-31.21%
1 1/2"	\$ 38.46	\$ 20.21	-47.45%	\$ 33.61	\$ 20.21	-39.87%
2"	\$ 53.00	\$ 24.06	-54.60%	\$ 52.26	\$ 24.06	-53.96%
3"	\$ 100.92	\$ 73.17	-27.50%	\$ 90.69	\$ 73.17	-19.32%
4"	\$ 147.73	\$ 106.66	-27.80%	\$ 147.73	\$ 106.66	-27.80%
6"	\$ 355.96	\$ 171.77	-51.74%	\$ 309.13	\$ 171.77	-44.43%
8"	\$ 461.59	\$ 386.48	-16.27%	\$ 461.59	\$ 386.48	-16.27%
10"		\$ 496.55		\$ -	\$ 496.55	
12"		\$ 728.70		\$ -	\$ 728.70	

MAWC Water District 2

Customer Charge

Fire			
Meter Size	Current Rate	Proposed Rate	% Change
2"	\$ 238.68	\$ 93.30	-60.91%
3"	\$ 409.92	\$ 160.25	-60.91%
4"	\$ 650.16	\$ 254.16	-60.91%
6"	\$ 1,333.80	\$ 521.41	-60.91%
8"	\$ 2,295.24	\$ 897.25	-60.91%
10"	\$ 3,527.88	\$ 1,379.11	-60.91%
12"	\$ 5,030.16	\$ 1,966.38	-60.91%
20"	-	\$ -	-
Private	\$ 1,664.52	\$ 650.69	-60.91%

Commodity Charge

Residential			Commercial			Industrial		
Current	Proposed	% Change	Current	Proposed	% Change	Current	Proposed	% Change
\$ 5.5827	\$ 3.2942	-40.99%	\$ 4.0929	\$ 2.7616	-32.53%	\$ 0.7214	\$ 1.5481	114.60%

Other Public Authority			Sale for Resale		
Current	Proposed	% Change	Current	Proposed	% Change
\$ 4.1766	\$ 2.7530	-34.09%	\$ 2.9439	\$ 1.6783	-42.99%

MAWC Water District 3

Customer Charge

Meter Size	Residential			Commercial			Sale for Resale		
	Current Rate	Proposed Rate	% Change	Current Rate	Proposed Rate	% Change	Current Rate	Proposed Rate	% Change
5/8"	\$ 16.80	\$ 9.32	-44.52%	\$ 16.81	\$ 9.32	-44.56%	\$ -	\$ 9.32	
3/4"	\$ 9.83	\$ 10.19	3.66%	\$ 8.56	\$ 10.19	19.04%	\$ -	\$ 10.19	
1"	\$ 33.48	\$ 11.87	-64.55%	\$ 31.36	\$ 11.87	-62.15%	\$ 33.61	\$ 11.87	-64.68%
1 1/2"	\$ 58.45	\$ 18.34	-68.62%	\$ 49.10	\$ 18.34	-62.65%	\$ -	\$ 18.34	
2"	\$ 83.58	\$ 22.07	-73.59%	\$ 74.25	\$ 22.07	-70.28%	\$ 402.17	\$ 22.07	-94.51%
3"	\$ -	\$ 66.79		\$ 93.93	\$ 66.79	-28.89%	\$ -	\$ 66.79	
4"	\$ -	\$ 97.12		\$ 198.23	\$ 97.12	-51.01%	\$ 162.57	\$ 97.12	-40.26%
6"	\$ -	\$ 156.65		\$ 384.52	\$ 156.65	-59.26%	\$ -	\$ 156.65	
8"	\$ -	\$ 352.02		\$ 508.92	\$ 352.02	-30.83%	\$ -	\$ 352.02	
10"	\$ -	\$ 452.79		\$ -	\$ 452.79		\$ -	\$ 452.79	
12"	\$ -	\$ 663.87		\$ -	\$ 663.87		\$ -	\$ 663.87	

Meter Size	Other Public Authority			Industrial		
	Current Rate	Proposed Rate	% Change	Current Rate	Proposed Rate	% Change
5/8"	\$ 14.29	\$ 9.32	-34.78%	\$ 18.53	\$ 9.32	-49.70%
3/4"	\$ 15.02	\$ 10.19	-32.16%	\$ 23.70	\$ 10.19	-57.00%
1"	\$ 31.89	\$ 11.87	-62.78%	\$ 29.21	\$ 11.87	-59.36%
1 1/2"	\$ 41.27	\$ 18.34	-55.56%	\$ -	\$ 18.34	
2"	\$ 88.24	\$ 22.07	-74.99%	\$ 86.78	\$ 22.07	-74.57%
3"	\$ 55.84	\$ 66.79	19.61%	\$ 55.84	\$ 66.79	19.61%
4"	\$ 196.47	\$ 97.12	-50.57%	\$ 24.81	\$ 97.12	291.46%
6"	\$ 506.46	\$ 156.65	-69.07%	\$ 428.91	\$ 156.65	-63.48%
8"	\$ 290.58	\$ 352.02	21.14%	\$ 802.64	\$ 352.02	-56.14%
10"	\$ -	\$ 452.79		\$ -	\$ 452.79	
12"	\$ -	\$ 663.87		\$ -	\$ 663.87	

MAWC Water District 3

Customer Charge

Fire			
Meter Size	Current Rate	Proposed Rate	% Change
2"	\$ 238.68	\$ 126.58	-46.97%
3"	\$ 409.92	\$ 217.40	-46.97%
4"	\$ 650.16	\$ 344.81	-46.97%
6"	\$ 1,333.80	\$ 707.38	-46.97%
8"	\$ 1,195.24	\$ 1,217.27	1.84%
10"	\$ 3,527.88	\$ 1,871.00	-46.97%
12"	\$ 5,030.16	\$ 2,667.73	-46.97%
20"	0.00%	-	-
Private	\$ 1,664.52	\$ 882.77	-46.97%

Commodity Charge

Residential			Commercial			Industrial		
Current	Proposed	% Change	Current	Proposed	% Change	Current	Proposed	% Change
\$ 3.9671	\$ 4.5827	15.52%	\$ 3.2761	\$ 3.9320	20.02%	\$ 2.0507	\$ 2.7830	-26.31%

Other Public Authority			Sale for Resale		
Current	Proposed	% Change	Current	Proposed	% Change
\$ 3.2035	\$ 3.9370	22.90%	\$ 2.3878	\$ 2.8184	18.03%

Missouri-American Water Company

Sewer Rate Making Income Statement-District 1 Arnold

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$ 3,721,581
2	Other Operating Revenues *	\$ 108
3	Total Operating Revenues	\$ 3,721,689
4	* See "Revenues - Current Rates" for Details	

Cost of Service

Item	Amount
1 Operating Expense-Collection	\$ 47
2 Operating Expense-Collection Maintenance	\$ 9
3 Operating Expense-Pumping Operations	\$ -
4 Operating Expense-Pumping Maintenance	\$ 7
9 Water treatment expense - oper & mtce	\$ 1,005,227
5 Operating Expense-Treatment & Disp Oper	\$ 90
6 Operating Expense-Treatment & Disp Maint	\$ 9
7 Customer Accounts	\$ 86,679
8 Administration & General - Expenses	\$ 443,665
9 Depreciation Expense	\$ 410,356
10 Amortization Expense	\$ 2,416
11 Other Operating Expense	\$ 62,006
12 Sub-Total Operating Expenses	\$ 2,010,511
13 Income Taxes	\$ 633,974
14 Deferred Income Taxes	\$ (157,530)
15 Additional Current Tax Required	\$ (103,053)
16 Sub-Total Taxes	\$ 373,391
17 Return on Rate Base	\$ 1,062,741
18 Total Cost of Service	\$ 3,446,643
19 Staff's Recommended Revenue Increase	\$ (275,046)

Missouri-American Water Company

Sewer Revenue Annualizations at Current Rates-District 1

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Non-Metered Customers	Metered Customers	Total Customers	Rate	Annual Revenue
Single Family Residence	0	6,390	6,390	\$ 24.33	\$ 1,865,624
Commercial		526	526	\$ 24.33	\$ 153,571
Other public authority	165.0		165	\$ 20.93	\$ 41,441
Total		6,916	7,081		\$ 2,060,637

Annualized Commodity Sales - Volumes and Revenues

	Total Sales	Rate	Annual Revenue
Single Family Residence	50,877,108.0	\$ 4.3613	\$ 221,891
Commercial	329,959,800.0	\$ 4.3613	\$ 1,439,054
Total			\$ 1,660,945

Other Operating Revenues

Miscellaneous Revenues	\$ 108
Total Other Revenues	\$ 108

Total Operating Revenues

Residential Customers	\$ 2,087,515	56.09%
Commercial Customers	\$ 1,592,625	42.79%
Other Public Authority	\$ 41,441	1.11%
Sub-Total Tariffed Rate Revenues	\$ 3,721,581	
Other Operating Revenues	\$ 108	
Total Operating Revenues	\$ 3,721,689	

Missouri-American Water Company

Sewer Development of Tariffed Rates-District 1

Revenues Generated by Current Tariffed Rates	\$	3,721,581
Agreed-Upon Overall Revenue Increase	\$	(275,046)
Percentage Increase Needed		0.000%

Customer Rates

Customer Type	Current Service Charge	Proposed Service Charge	
Single Family Residence	\$ 24.33	\$ 24.33	
Commercial	\$ 24.33	\$ 24.33	
Other public authority*	\$ 20.93	\$ 20.93	*Sales to Rock Creek
	Current Commodity Charge	Proposed Commodity Charge	
Singe Family Residence	\$ 4.3613	\$ 4.3613	
Commercial	\$ 4.3613	\$ 4.3613	

Missouri-American Water Company

Sewer Revenue Annualizations at Proposed Rates-District 1

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Residential	Business	Total Meters	Rate *	Annual Revenue
Single Family Residence	6,390		6,390	\$ 24.33	\$ 1,865,625
Commercial		526	526	\$ 24.33	\$ 153,572
Other Public Authority	165			\$ 20.93	\$ 41,441
Total	6,390	526	6,916		\$ 2,060,639

Annualized Commodity Sales - Volumes and Revenues

	Total Sales	Rate	Annual Revenue
Single Family Residence	50,877,108.0	\$ 4.3613	\$ 221,890
Commercial	329,959,800.0	\$ 4.3613	\$ 1,439,054
Total			\$ 1,660,944

Other Operating Revenues

Total Other Revenues

Total Operating Revenues

Residential Customers	\$ 2,087,516	56.09%
Commercial Customers	\$ 1,592,626	42.79%
Other Public Authority	\$ 41,441	1.11%
Sub-Total Tariffed Rate Revenues	\$ 3,721,583	
Other Operating Revenues	\$ -	
Total Revenues at Proposed Rates	\$ 3,721,583	

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 3,721,583
Total Revenues at Current Rates	\$ 3,721,581
Change In Revenues at Proposed Rates	\$ 1
Staff's Recommended Change in Operating Revenues	\$ (275,046)

Missouri-American Water Company
Sewer Rate Making Income Statement-District 2 Platte County

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	77,482
2	Other Operating Revenues *	\$	-
3	Total Operating Revenues	\$	77,482
4	* See "Revenues - Current Rates" for Details		

Cost of Service

	<u>Item</u>		<u>Amount</u>
1	Operating Expense-Collection	\$	1
2	Operating Expense-Collection Maintenance	\$	1,423
3	Operating Expense-Pumping Operations	\$	1
4	Operating Expense-Pumping Maintenance	\$	4
9	Water treatment expense - oper & mtce	\$	68,958
5	Operating Expense-Treatment & Disp Oper	\$	2,381
6	Operating Expense-Treatment & Disp Maint	\$	1,222
7	Customer Accounts	\$	1,857
8	Administration & General - Expenses	\$	24,201
9	Depreciation Expense	\$	1,757
10	Amortization Expense	\$	1,818
11	Other Operating Expense	\$	873
12	Sub-Total Operating Expenses	\$	104,496
13	Income taxes	\$	(6,020)
14	Deferred Income Taxes	\$	904
15	Additional Current Tax Required	\$	5,928
16	Return on Rate Base	\$	1,908
17	Total Cost of Service	\$	107,216
18	Staff's Recommended Revenue Increase	\$	29,734

Missouri-American Water Company

Sewer Revenue Annualizations at Current Rates-District 2

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Non-Metered Customers	Metered Customers	Total Customers	Rate *	Annual Revenue
Single Family Residence	98	1	99	\$ 65.22	\$ 77,481
Total			99		\$ 77,482

Other Operating Revenues

Miscellaneous Revenues	\$ -
Total Other Revenues	\$ -

Total Operating Revenues

Service Charges - Retail Customers	\$ 77,482
Sub-Total Tariffed Rate Revenues	\$ 77,482
Other Operating Revenues	\$ -
Total Operating Revenues	\$ 77,482

Missouri-American Water Company

Sewer Development of Tariffed Rates-District 2

Revenues Generated by Current Tariffed Rates	\$	77,482
Agreed-Upon Overall Revenue Increase	\$	29,734
Percentage Increase Needed		0.000%

Customer Rates

Customer Type*	Current Service Charge	Proposed Service Charge
Single Family Residence	\$ 65.22	\$ 65.22

*Current tariff authorizes only this rate. Reported customers include one metered customer. While a meter may have been installed, no metered customers are currently authorized.

Missouri-American Water Company

Sewer Revenue Annualizations at Proposed Rates-District 2

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Residential	Business	Total Meters	Rate *	Annual Revenue
Single Family Residence	99	0	99	\$ 65.22	\$ 77,482
Total	99	0	99		\$ 77,482

monthly service charge

Other Operating Revenues

Miscellaneous Revenues	\$ -
Total Other Revenues	\$ -

Total Operating Revenues

Service Charges - Retail Customers	\$ 77,482
Sub-Total Tariffed Rate Revenues	\$ 77,482
Other Operating Revenues	\$ -
Total Revenues at Proposed Rates	\$ 77,482

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 77,482
Total Revenues at Current Rates	\$ 77,482
Increase In Revenues at Proposed Rates	\$ -
Staff's Recommended Increase in Operating Revenues	\$ 29,734

Missouri-American Water Company

Working Income Statement-District 3, Cedar, Warren, Anna Meadows, Meramec

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	1,211,894
2	Other Operating Revenues *	\$	314
3	Total Operating Revenues	\$	1,212,208
4	* See "Revenues - Current Rates" for Details		

Cost of Service

	Item		Amount
1	Operating Expense-Collection	\$	997
2	Operating Expense-Collection Maintenance	\$	92
3	Operating Expense-Pumping Operations	\$	4,810
4	Operating Expense-Pumping Maintenance	\$	(5)
5	Operating Expense-Treatment & Disp Oper	\$	124,887
6	Operating Expense-Treatment & Disp Maint	\$	48,042
7	Customer Accounts	\$	31,600
8	Administration & General - Expenses	\$	345,339
9	Depreciation Expense	\$	385,512
10	Other Operating Expense	\$	26,797
11	Water treatment expense - oper & mtce	\$	234,399
12	Customer Service Expenses	\$	196
13	Amortization Expense	\$	776
14	Sub-Total Operating Expenses	\$	1,203,442
15	Income Taxes	\$	472
16	Deferred Income Taxes	\$	(15,693)
17	Additional Current Tax Required	\$	82,382
18	Return on Rate Base	\$	274,669
19	Total Cost of Service	\$	1,545,272
20	Staff's Recommended Revenue Increase	\$	333,064

Missouri-American Water Company

Sewer Revenue Annualizations at Current Rates-District 3

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Non-Metered Customers	Metered Customers	Total Customers	Rate *	Annual Revenue
Anna meadows residential	97		97	\$ 35.00	\$ 40,740
Cedar Hill Single Family	577		577	\$ 65.22	\$ 451,583
Cedar Hill Mobile Home	19		19	\$ 58.70	\$ 13,384
Cedar Hill Multi-Family	91		91	\$ 52.19	\$ 56,991
Meramec Single Family	289		289	\$ 26.33	\$ 91,312
Meramec Multi-Family	267		267	\$ 21.07	\$ 67,508
Meramec Mobile Home	53		53	\$ 23.70	\$ 15,073
Warren County Single Family	420		420	\$ 65.22	\$ 328,709
Residential Total					\$ 1,065,301
Cedar Hill Commercial	59		59	\$ 65.22	\$ 46,176
Warren County Commercial	2		2	\$ 65.22	\$ 1,565
					\$ 47,742
Total			1,874		\$ 1,113,043

Annualized Commodity Sales - Volumes and Revenues

Commercial usage greater than 6,000 gallons per month subject to additional fee	Total Sales	Rate	Annual Revenue
Cedar Hill commercial	14,451,814.0	\$ 6.840	\$ 98,850
Warren County Commercial	-	\$ -	\$ -
	-	\$ -	\$ -
	-	Total	\$ 98,850

Other Operating Revenues

Miscellaneous Revenues	\$ 314
Total Other Revenues	\$ 314

Total Operating Revenues

Residential Customers	\$ 1,065,301
Commercial Customers	\$ 146,592
Sub-Total Tariffed Rate Revenues	\$ 1,211,894
Other Operating Revenues	\$ 314
Total Operating Revenues	\$ 1,212,208

Missouri-American Water Company

Sewer Development of Tariffed Rates-District 3

Revenues Generated by Current Tariffed Rates	\$ 1,211,894
Agreed-Upon Overall Revenue Increase	\$ 333,064
Percentage Increase Needed	0.000%

Customer Rates

Customer Type	Current Service Charge	Proposed Service Charge
Anna meadows residential	\$ 35.00	\$ 35.00
Cedar Hill Single Family	\$ 65.22	\$ 65.22
Cedar Hill Mobile Home	\$ 58.70	\$ 58.70
Cedar Hill Multi-Family	\$ 52.19	\$ 52.19
Meramec Single Family	\$ 26.33	\$ 26.33
Meramec Multi-Family	\$ 21.07	\$ 21.07
Meramec Mobile Home	\$ 23.70	\$ 23.70
Warren County Single Family	\$ 65.22	\$ 65.22
		\$ -
		\$ -
Cedar Hill Commercial	\$ 65.22	\$ 65.22
		\$ -
Warren County Commercial	\$ 65.22	\$ 65.22

Current Commodity Charge

Commercial usage greater than 6,000 gallons per month subject to commodity charge		
Cedar Hill commercial	\$ 6.8400	\$ 6.8400
Warren County Commercial	\$ 6.8400	\$ 6.8400

Missouri-American Water Company

Sewer Revenue Annualizations at Proposed Rates-District 3

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Total Customers	Rate	Annual Revenue
Anna meadows residential	97	\$ 35.00	\$ 40,740
Cedar Hill Single Family	577	\$ 65.22	\$ 451,583
Cedar Hill Mobile Home	19	\$ 58.70	\$ 13,384
Cedar Hill Multi-Family	91	\$ 52.19	\$ 56,991
Meramec Single Family	289	\$ 26.33	\$ 91,312
Meramec Multi-Family	267	\$ 21.07	\$ 67,508
Meramec Mobile Home	53	\$ 23.70	\$ 15,073
Warren County Single Family Residential Total	420	\$ 65.22	\$ 328,709
			\$ 1,065,301
		\$ -	\$ -
Cedar Hill Commercial	59	\$ 65.22	\$ 46,176
		\$ -	\$ -
Warren County Commercial	2	\$ 65.22	\$ 1,565
Commercial Total			\$ 47,741
Total	1,874		\$ 1,113,042

Annualized Commodity Sales - Volumes and Revenues

Commercial usage greater than 6,000 gallons per month subject to additional fee	Total Sales	Rate	Annual Revenue
Cedar Hill commercial	14,451,814.0	\$ 6.8400	\$ 98,850
	-	\$ -	\$ -
Warren County Commercial	-	\$ 6.8400	\$ -
	-	Total	\$ 98,850

Other Operating Revenues

Miscellaneous Revenues	\$ -
Total Other Revenues	\$ -

Total Operating Revenues

Residential Customers	\$ 1,065,301
Commercial Customers	\$ 146,591
Sub-Total Tariffed Rate Revenues	\$ 1,211,893
Other Operating Revenues	\$ -
Total Revenues at Proposed Rates	\$ 1,211,893

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 1,211,893
Total Revenues at Current Rates	\$ 1,211,894
Increase In Revenues at Proposed Rates	\$ (1)
Staff's Recommended Increase in Operating Revenues	\$ 333,064

Missouri-American Water Company

Making Income Statement-District 4 Jeff City, Maplewood, Ozark Meadows

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	1,281,713
2	Other Operating Revenues *	\$	759
3	Total Operating Revenues	\$	1,282,472
4	* See "Revenues - Current Rates" for Details		

Cost of Service

	Item		Amount
1	Operating Expense-Collection	\$	14
2	Operating Expense-Collection Maintenance	\$	2,318
3	Operating Expense-Pumping Operations	\$	29
4	Operating Expense-Pumping Maintenance	\$	3,932
5	Operating Expense-Treatment & Disp Oper	\$	4,687
6	Operating Expense-Treatment & Disp Maint	\$	84,087
7	Customer Accounts	\$	34,189
8	Administration & General - Expenses	\$	669,131
9	Depreciation Expense	\$	248,178
10	Other Operating Expense	\$	34,275
11	Water treatment expense - oper & mtce	\$	210,595
12	Amortization Expense	\$	593
13	Sub-Total Operating Expenses	\$	1,292,028
14	Income Taxes	\$	6,105
15	Deferred Income Taxes	\$	(34,864)
16	Additional Current Tax Required	\$	102,545
17	Return on Rate Base	\$	202,174
18	Total Cost of Service	\$	1,567,988
19	Staff's Recommended Revenue Increase	\$	285,516

Missouri-American Water Company

Sewer Revenue Annualizations at Current Rates-District 4

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Non-Metered Customers	Metered Customers	Total Customers	Rate	Annual Revenue
Jeff City single fam	1145		1,145	\$ 65.22	\$ 896,123
Jeff City mobile home	212		212	\$ 55.43	\$ 141,014
Jeff City commercial	6		6	\$ 65.22	\$ 4,696
Ozark Meadows single fam	26		26	\$ 65.22	\$ 20,349
Maplewood single fam 5/8"		363	363	\$ 6.26	\$ 27,269
Maplewood commercial 5/8"		1	1	\$ 6.26	\$ 75
Maplewood commercial 2"		2	2	\$ 66.95	\$ 1,607
Maplewood commercial 3"		1	1	\$ 125.54	\$ 1,506
Total			1		\$ 1,092,638

Annualized Commodity Sales - Volumes and Revenues

	Total Sales (Thousands)	Rate	Annual Revenue
Maplewood single fam 5/8"	18,562.0	\$ 5.3500	\$ 99,307
Maplewood commercial 5/8"	3,701.9	\$ 5.3500	\$ 19,805
Maplewood commercial 2"	7,403.8	\$ 5.3500	\$ 39,610
Maplewood commercial 3"	3,701.9	\$ 5.3500	\$ 19,805
Jeff City Commercial*	1,002.5	\$ 6.1500	\$ 6,165
Ozark Meadows*	820.5	\$ 5.3400	\$ 4,382

*usage greater than 6,000 gallons per month subject to commodity charge

Total \$ 189,075

Other Operating Revenues

Miscellaneous Revenues	\$ 759
Total Other Revenues	\$ 759

Total Operating Revenues

Residential Customers	\$ 1,188,442
Commercial Customers	\$ 93,271
Sub-Total Tariffed Rate Revenues	\$ 1,281,713
Other Operating Revenues	\$ 759
Total Operating Revenues	\$ 1,282,472

Missouri-American Water Company

Sewer Development of Tariffed Rates-District 4

Revenues Generated by Current Tariffed Rates
 Agreed-Upon Overall Revenue Increase
 Percentage Increase Needed

Customer Rates

Customer Type	Current Service Charge	Proposed Service Charge
Jeff City single fam	\$ 65.22	\$ 65.22
Jeff City mobile home	\$ 55.43	\$ 55.43
Jeff City commercial	\$ 65.22	\$ 65.22
Ozark Meadows single fam	\$ 65.22	\$ 65.22
Maplewood single fam 5/8"	\$ 6.26	\$ 6.26
Maplewood commercial 5/8"	\$ 6.26	\$ 6.26
Maplewood commercial 2"	\$ 66.95	\$ 66.95
Maplewood commercial 3"	\$ 125.54	\$ 125.54

Current Commodity Charge

Maplewood single fam 5/8"	\$ 5.3500	\$ 5.3500
Maplewood commercial 5/8"	\$ 5.3500	\$ 5.3500
Maplewood commercial 2"	\$ 5.3500	\$ 5.3500
Maplewood commercial 3"	\$ 5.3500	\$ 5.3500
	\$ -	\$ -
Jeff City Commercial*	\$ 6.1500	\$ 6.1500
	\$ -	\$ -
Ozark Meadows*	\$ 5.3400	\$ 5.3400

*usage greater than 6,000 gallons per month subject to commodity charge

\$ 1,281,713
\$ 285,516
0.000%



Missouri-American Water Company

Sewer Revenue Annualizations at Proposed Rates-District 4

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Residential	Business	Total Customers	Rate	Annual Revenue
Jeff City single fam	1145		1145	\$ 65.22	\$ 896,123
Jeff City mobile home	212		212	\$ 55.43	\$ 141,014
Jeff City commercial		6	6	\$ 65.22	\$ 4,696
Ozark Meadows single fam	26		26	\$ 65.22	\$ 20,349
Maplewood single fam 5/8"	363		363	\$ 6.26	\$ 27,269
Maplewood commercial 5/8"		1	1	\$ 6.26	\$ 75
Maplewood commercial 2"		2	2	\$ 66.95	\$ 1,607
Maplewood commercial 3"		1	1	\$ 125.54	\$ 1,506
Total	0	0	0		\$ 1,092,638

Annualized Commodity Sales - Volumes and Revenues

	Total Sales	Rate	Annual Revenue
Maplewood single fam 5/8"	18562.005	5.35	\$ 99,306.73
Maplewood commercial 5/8"	3701.915	5.35	\$ 19,805.25
Maplewood commercial 2"	7403.83	5.35	\$ 39,610.49
Maplewood commercial 3"	3701.915	5.35	\$ 19,805.25
	0		
Jeff City Commercial*	1002.516	6.15	\$ 6,165.47
	0		
Ozark Meadows*	820.508	5.34	\$ 4,381.51

*Usage greater than 6,000 gallons per month
subject to additional fee

Total \$ 189,075

Other Operating Revenues

Miscellaneous Revenues	\$ -
Total Other Revenues	\$ -

Total Operating Revenues

Residential Customers	\$ 1,188,442
Commercial Customers	\$ 93,270.69
Sub-Total Tariffed Rate Revenues	\$ 1,281,713
Other Operating Revenues	\$ -
Total Revenues at Proposed Rates	\$ 1,281,713

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 1,281,713
Total Revenues at Current Rates	\$ 1,281,713
Increase In Revenues at Proposed Rates	\$ -
Staff's Recommended Increase in Operating Revenues	\$ 285,516

Missouri-American Water Company
Sewer Rate Making Income Statement-District 5 Stonebridge, Saddlebrook,
Emerald Pointe

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$ 1,029,192
2	Other Operating Revenues *	\$ 4,954
3	Total Operating Revenues	\$ 1,034,146
4	* See "Revenues - Current Rates" for Details	

Cost of Service

Item	Amount
1 Operating Expense-Collection	\$ 21,738
2 Operating Expense-Collection Maintenance	\$ 2,364
3 Operating Expense-Pumping Operations	\$ -
4 Operating Expense-Pumping Maintenance	\$ 61,359
5 Operating Expense-Treatment & Disp Oper	\$ 1,730
6 Operating Expense-Treatment & Disp Maint	\$ 75,042
7 Customer Accounts	\$ 15,373
8 Administration & General - Expenses	\$ 134,501
9 Depreciation Expense	\$ 182,068
10 Other Operating Expense	\$ 7,961
11 Water treatment expense - oper & mtce	\$ 14,681
12 Customer Service Expense	\$ 1,238
13 Amortization Expense	\$ 5,158
14 Sub-Total Operating Expenses	\$ 523,213
15 Income Taxes	\$ 200,246
16 Deferred Income Taxes	\$ (50,916)
17 Additional Current Tax Required	\$ (116,565)
18 Return on Rate Base	\$ 144,290
19 Total Cost of Service	\$ 700,268
20 Staff's Recommended Revenue Increase	\$ (333,878)

Missouri-American Water Company

Sewer Revenue Annualizations at Current Rates-District 5

Annualized Customer Counts and Customer Charge Revenues

Customer Type	Non-Metered Customers	Metered Customers	Total Customers	Rate	Annual Revenue
Emerald Pointe					
Residential 5/8"		359	359	\$ 46.22	\$ 199,116
Residential 1"		1	1	\$ 105.57	\$ 1,267
Residential 2"		1	1	\$ 323.22	\$ 3,879
Commercial 5/8"		12	12	\$ 46.22	\$ 6,656
Commercial 1"		2	2	\$ 105.57	\$ 2,534
Commercial 2"		12	12	\$ 323.22	\$ 46,544
Saddlebrooke					
Residential 5/8"		21	21	\$ 40.97	\$ 10,324
Residential 1"		66	66	\$ 77.89	\$ 61,689
Commercial 1"		1	1	\$ 77.89	\$ 935
Stonebridge					
Residential Schedule A		46	46	\$ 65.22	\$ 36,001
Residential Base Charge		1	1	\$ 65.94	\$ 791
Residential Metered B 5/8"		233	233	\$ 36.96	\$ 103,340
Residential Metered A 5/8"		310	310	\$ 40.97	\$ 152,408
Block 1 Commodity		0	0	\$ -	\$ -
Block 2 Commodity		0	0	\$ -	\$ -
Commercial A 5/8"		15	15	\$ 40.97	\$ 7,375
Commercial A 1"		25	25	\$ 77.89	\$ 23,367
Commercial A 1-1/2"		13	13	\$ 139.43	\$ 21,751
Commercial A 2"		2	2	\$ 213.27	\$ 5,118
Commercial B 5/8"		8	8	\$ 36.69	\$ 3,522
Commercial B 1"		1	1	\$ 69.74	\$ 837
Commercial Block 1		0	0	\$ -	\$ -
Commercial Block 2		0	0	\$ -	\$ -
Total			1,129		\$ 687,454

Annualized Commodity Sales - Volumes and Revenues

Customer Type	Volume	Rate	Annual Revenue
Emerald Pointe			
Residential 5/8"	11801.407	\$ 3.3300	\$ 39,299
Residential 1"	32.873	\$ 3.3300	\$ 109
Residential 2"	32.873	\$ 3.3300	\$ 109
Commercial 5/8"	7661.592	\$ 3.3300	\$ 25,513
Commercial 1"	1276.932	\$ 3.3300	\$ 4,252
Commercial 2"	7661.592	\$ 3.3300	\$ 25,513
Saddlebrooke			
Residential 5/8"	2163.021	\$ 6.0500	\$ 13,086
Residential 1"	6798.066	\$ 6.0500	\$ 41,128
Commercial 1"	268.500	\$ 6.0500	\$ 1,624
Stonebridge			
Residential Schedule A	0.000	\$ -	\$ -
Residential Base Charge	0.000	\$ -	\$ -
Residential Metered B 5/8"	0.000	\$ -	\$ -
Residential Metered A 5/8"	0.000	\$ -	\$ -
Block 1 Commodity	18757.612	\$ 6.0500	\$ 113,484
Block 2 Commodity	11409.021	\$ 4.0500	\$ 46,207
Commercial A 5/8"	0.000	\$ -	\$ -
Commercial A 1"	0.000	\$ -	\$ -
Commercial A 1-1/2"	0.000	\$ -	\$ -
Commercial A 2"	0.000	\$ -	\$ -
Commercial B 5/8"	0.000	\$ -	\$ -
Commercial B 1"	0.000	\$ -	\$ -
Commercial Block 1	5053.858	\$ 6.0500	\$ 30,576
Commercial Block 2	206.742	\$ 4.0500	\$ 837
		Total	\$ 341,738

Other misc revenues	\$ 4,954
Total Other Revenues	\$ 4,954

Total Operating Revenues

Service Charges - Residential	\$ 822,238
Service Charges - Commercial Customers	\$ 206,954
Sub-Total Tariffed Rate Revenues	\$ 1,029,192
Other Operating Revenues	\$ 4,954
Total Operating Revenues	\$ 1,034,146

Missouri-American Water Company

Sewer Development of Tariffed Rates-District 5

Revenues Generated by Current Tariffed Rates	\$ 1,029,192
Agreed-Upon Overall Revenue Increase	\$ (333,878)
Percentage Increase Needed	0.000%

Customer Rates					
		Current Service Charge	Proposed Service Charge	Current Commodity Charge	Proposed Commodity Charge
Emerald Pointe	Residential 5/8"	\$ 46.22	\$ 46.22	\$ 3.3300	\$ 3.3300
	Residential 1"	\$ 105.57	\$ 105.57	\$ 3.3300	\$ 3.3300
	Residential 2"	\$ 323.22	\$ 323.22	\$ 3.3300	\$ 3.3300
	Commercial 5/8"	\$ 46.22	\$ 46.22	\$ 3.3300	\$ 3.3300
	Commercial 1"	\$ 105.57	\$ 105.57	\$ 3.3300	\$ 3.3300
	Commercial 2"	\$ 323.22	\$ 323.22	\$ 3.3300	\$ 3.3300
Saddlebrooke		\$ -	\$ -	\$ -	\$ -
	Residential 5/8"	\$ 40.97	\$ 40.97	\$ 6.0500	\$ 6.0500
	Residential 1"	\$ 77.89	\$ 77.89	\$ 6.0500	\$ 6.0500
	Commercial 1"	\$ 77.89	\$ 77.89	\$ 6.0500	\$ 6.0500
Stonebridge		\$ -	\$ -	\$ -	\$ -
	Residential Schedule A	\$ 65.22	\$ 65.22	\$ -	\$ -
	Residential Base Charge	\$ 65.94	\$ 65.94	\$ -	\$ -
	Residential Metered B 5/8"	\$ 36.96	\$ 36.96	\$ -	\$ -
	Residential Metered A 5/8"	\$ 40.97	\$ 40.97	\$ -	\$ -
	Block 1 Commodity	\$ -	\$ -	\$ 6.0500	\$ 6.0500
	Block 2 Commodity	\$ -	\$ -	\$ 4.0500	\$ 4.0500
	Commercial A 5/8"	\$ 40.97	\$ 40.97	\$ -	\$ -
	Commercial A 1"	\$ 77.89	\$ 77.89	\$ -	\$ -
	Commercial A 1-1/2"	\$ 139.43	\$ 139.43	\$ -	\$ -
	Commercial A 2"	\$ 213.27	\$ 213.27	\$ -	\$ -
	Commercial B 5/8"	\$ 36.69	\$ 36.69	\$ -	\$ -
	Commercial B 1"	\$ 69.74	\$ 69.74	\$ -	\$ -
	Commercial Block 1	\$ -	\$ -	\$ 6.0500	\$ 6.0500
	Commercial Block 2	\$ -	\$ -	\$ 4.0500	\$ 4.0500

Missouri-American Water Company

Sewer Revenue Annualizations at Proposed Rates-District 5

Annualized Customer Counts and Revenues

Customer Type	Total Customers	Customer Charge	Revenue	Total Sales (1000 gallons)	Commodity Rate	Revenue
Emerald Pointe						
Residential 5/8"	359	\$ 46.22	\$ 199,116	11801.407	\$ 3.3300	\$ 39,299
Residential 1"	1	\$ 105.57	\$ 1,267	32.873	\$ 3.3300	\$ 109
Residential 2"	1	\$ 323.22	\$ 3,879	32.873	\$ 3.3300	\$ 109
Commercial 5/8"	12	\$ 46.22	\$ 6,656	7661.592	\$ 3.3300	\$ 25,513
Commercial 1"	2	\$ 105.57	\$ 2,534	1276.932	\$ 3.3300	\$ 4,252
Commercial 2"	12	\$ 323.22	\$ 46,544	7661.592	\$ 3.3300	\$ 25,513
Saddlebrooke						
Residential 5/8"	21	\$ 40.97	\$ 10,324	2163.021	\$ 6.0500	\$ 13,086
Residential 1"	66	\$ 77.89	\$ 61,689	6798.066	\$ 6.0500	\$ 41,128
Commercial 1"	1	\$ 77.89	\$ 935	268.5	\$ 6.0500	\$ 1,624
Stonebridge						
Residential Schedule A	46	\$ 65.22	\$ 36,001	0	\$ -	\$ -
Residential Base Charge	1	\$ 65.94	\$ 791	0	\$ -	\$ -
Residential Metered B 5/8"	233	\$ 36.96	\$ 103,340	0	\$ -	\$ -
Residential Metered A 5/8"	310	\$ 40.97	\$ 152,408	0	\$ -	\$ -
Block 1 Commodity		\$ -	\$ -	18757.612	\$ 6.0500	\$ 113,484
Block 2 Commodity		\$ -	\$ -	11409.021	\$ 4.0500	\$ 46,207
Commercial A 5/8"	15	\$ 40.97	\$ 7,375	0	\$ -	\$ -
Commercial A 1"	25	\$ 77.89	\$ 23,367	0	\$ -	\$ -
Commercial A 1-1/2"	13	\$ 139.43	\$ 21,751	0	\$ -	\$ -
Commercial A 2"	2	\$ 213.27	\$ 5,118	0	\$ -	\$ -
Commercial B 5/8"	8	\$ 36.69	\$ 3,522	0	\$ -	\$ -
Commercial B 1"	1	\$ 69.74	\$ 837	0	\$ -	\$ -
Commercial Block 1		\$ -	\$ -	5053.858	\$ 6.0500	\$ 30,576
Commercial Block 2		\$ -	\$ -	206.742	\$ 4.0500	\$ 837
Total	1,129		\$ 687,454		Total	\$ 341,738

Other Operating Revenues

Miscellaneous Revenues	\$ -
Total Other Revenues	\$ -

Total Operating Revenues

Service Charges - Residential Customers	\$ 822,238
Service Charges - Commercial Customers	\$ 206,954
Sub-Total Tariffed Rate Revenues	\$ 1,029,192
Other Operating Revenues	\$ -
Total Revenues at Proposed Rates	\$ 1,029,192

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 1,029,192	
Total Revenues at Current Rates	\$ 1,029,192	
Change In Revenues at Proposed Rates	\$ -	\$ (333,878)
Staff's Recommended change in Operating Revenues	\$ (333,878)	