

Line No.	Allocation Group/Factor	Description	Allocator Code	Total Missouri Water Retail	Rate Class Residential	Rate Class Commercial	Rate Class Industrial	Rate Class Private Fire
<b>EXTERNAL FACTOR</b>								
1		Base Cost	A	100.00%	60.11%	21.57%	18.32%	0.00%
2		Extra Capacity - Max Day	B	100.00%	56.89%	27.21%	15.90%	0.00%
3		Extra Capacity - Max Hour	C	100.00%	61.46%	24.06%	14.48%	0.00%
4		Customer Cost - Commercial	D	100.00%	90.51%	9.04%	0.44%	0.00%
5		Customer Cost - Meters	E	100.00%	81.98%	16.00%	1.94%	0.00%
6		Customer Cost - Services	F	100.00%	67.16%	27.94%	4.90%	0.00%
7		Fire Protection	G	100.00%	90.51%	9.04%	0.44%	0.00%
<b>INTERNAL FACTOR</b>								
8		Rate Base	H	0%	65.86%	22.41%	11.73%	0.00%
9		Income Tax Allocator	I	0%	48.19%	25.85%	25.96%	0.00%

Line No.	Description	Base Cost		Extra Capacity - Max Day				Extra Capacity - Max Hour			
		Annual Consumption (MG/D)	% of Total	% of Average Day	Adjusted MG/D	Excess to Base	% of Total	% of Average Day	Adjusted MG/D	Excess to Max	% of Total
11	Residential	0.96	60.1%	160%	1.54	0.58	56.89%	270%	2.59	1.06	61.46%
13	Commercial	0.34	21.6%	180%	0.62	0.28	27.21%	300%	1.03	0.41	24.06%
14	Industrial	0.29	18.3%	155%	0.45	0.16	15.90%	240%	0.70	0.25	14.48%
15	Private Fire	-	0.0%	0%	-	-	0.00%	0%	-	-	0.00%
	<b>Total</b>	<b>1.60</b>	<b>100.0%</b>		<b>2.61</b>	<b>1.01</b>	<b>100.00%</b>		<b>4.33</b>	<b>1.72</b>	<b>100.00%</b>

Customer - Commercial	
Customer Bills	% of Total
83,269	90.51%
8,319	9.04%
407	0.44%
-	0.00%
<b>91,995</b>	<b>100.00%</b>

Customer - Meters	
Equip. Meters	% of Total
10,100	81.98%
1,981	16.08%
240	4.89%
-	0.00%
<b>12,321</b>	<b>100.00%</b>

Customer - Services	
Equip. Services	% of Total
14,237	67.16%
5,923	27.94%
1,099	4.89%
-	0.00%
<b>21,199</b>	<b>100.00%</b>

Fire Protection	
Bills	% of Total
83,269	90.51%
8,319	9.04%
407	0.44%
-	0.00%
<b>91,995</b>	<b>100.00%</b>

INCOME TAX ALLOCATOR - WATER									
16	Retail Sales Revenue	\$	4,202,519	\$	3,074,187	\$	834,536	\$	273,796
17	Less: O&M Expenses		(6,304,958)		(2,648,569)		(958,330)		(698,659)
18	Less: D&A Expenses		(2,153,433)		(1,401,980)		(484,679)		(266,774)
19	Less: Taxes Other Than Income		(736,899)		(483,912)		(165,448)		(87,339)
20	Less: Other Income + Deductions		(10,810)		(7,119)		(2,322)		(1,268)
21	<b>Net Income Before Taxes</b>	<b>\$</b>	<b>(1,003,381)</b>	<b>\$</b>	<b>(1,447,394)</b>	<b>\$</b>	<b>(776,343)</b>	<b>\$</b>	<b>(779,644)</b>
22	Applicable Allocator %		100%		48%		26%		26%