

Line No.	Allocation Group/Factor	Description	Allocator Code	Total Missouri Water Retail	Base Cost	Extra Capacity Max Day	Extra Capacity Max Hour	Customer Commercial	Customer Meters	Customer Services	Private Fire
1	EXTERNAL FACTOR Base Cost	Allocates all items 100% to Base Cost	1	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	Extra Capacity - Maximum Day	Allocates items to Base Cost and Extra Capacity Cost - Max Day in accordance with the ratio of the average annual system production per day to the maximum daily system production. Extra capacity costs are those costs associated with meeting rate of use requirement in excess of the average.	2	100.00%	84.00%	16.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	Extra Capacity - Maximum Hour	Allocates items to Base Cost and Extra Capacity Cost - Maximum Hour in accordance with the ratio of the average annual system delivery per day to the maximum hourly system delivery.	3	100.00%	80.76%	15.39%	3.85%	0.00%	0.00%	0.00%	0.00%
4	Customer Meters	Allocates items 100% to Customer Meters	4	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
5	Customer Services	Allocates items 100% to Customer Services	5	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
6	Customer Commercial	Allocates items 100% to Customer Commercial	6	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
7	Fire Protection	Allocates items 100% to Fire Protection	7	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
8	Purchased Power	Allocates purchased power expenses to Base Cost, Extra-Capacity Cost - Maximum Day, and Extra Capacity Cost - Maximum Hour. It gives recognition to the demand element in purchased power costs.	8	100.00%	80.76%	15.39%	3.85%	0.00%	0.00%	0.00%	0.00%
9	T&D Mains	This code allocates transmission and distribution mains costs to Base Cost, Extra Capacity Cost - Maximum Day, and Extra Capacity Cost - Maximum Hour functions.	9	100.00%	80.76%	15.39%	3.85%	0.00%	0.00%	0.00%	0.00%

INTERNAL FACTOR

10	Total Plant in Service	Allocates items to the Cost Functions in accordance with the composite allocation of the original cost of non-general utility plant. It is used to allocate general plant items.	10	100.00%	83.58%	11.92%	0.16%	0.00%	0.00%	4.33%	0.00%
11				\$ 4,555,105	\$ 3,807,363	\$ 542,920	\$ 7,407	\$ -	\$ -	\$ 197,415	\$ -
12	Total Rate Base	Allocates items to the Cost Functions in accordance with the composite allocation of all rate base items	11	100.00%	83.80%	11.30%	-0.18%	0.00%	0.00%	5.08%	0.00%
13				\$ 3,024,718	\$ 2,534,708	\$ 341,742	\$ (5,534)	\$ -	\$ -	\$ 153,802	\$ -
14	Total O&M Expense	Allocates items to the Cost Functions in accordance with the composite allocation of the total pro forma operation and maintenance expenses.	12	100.00%	84.88%	12.07%	0.48%	1.37%	0.00%	1.19%	0.00%
15				\$ 211,087	\$ 179,167	\$ 25,486	\$ 1,024	\$ 2,893	\$ -	\$ 2,518	\$ -
16	O&M w/o Marginal Costs	Allocates certain administrative and general expenses based on the composite allocation of previously allocated functional expenses.	13	100.00%	81.53%	14.75%	0.59%	1.67%	0.00%	1.46%	0.00%
17				\$ 172,788	\$ 140,868	\$ 25,486	\$ 1,024	\$ 2,893	\$ -	\$ 2,518	\$ -
18	Labor Allocator	This code allocates items to the Cost Functions in accordance with the composite allocation of the total labor expenses	14	100.00%	79.57%	9.18%	0.08%	0.00%	0.00%	11.16%	0.00%
19				\$ 22,566	\$ 17,956	\$ 2,073	\$ 19	\$ -	\$ -	\$ 2,518	\$ -
20	Income Tax Allocator	This code allocates income tax to the Cost Functions in accordance with the composite allocation of the total expenses other than income tax	15	100.00%	83.49%	12.53%	0.33%	0.89%	0.00%	2.77%	0.00%
21				\$ 602,561	\$ 503,056	\$ 75,477	\$ 1,987	\$ 5,369	\$ -	\$ 16,673	\$ -
22	Net Plant	Allocates items to the Cost Functions in accordance with the composite allocation of Net Plant. It is used to allocate working capital and CIAC	16	100.00%	83.80%	11.30%	-0.18%	0.00%	0.00%	5.08%	0.00%
23				\$ 3,296,757	\$ 2,762,676	\$ 372,478	\$ (6,032)	\$ -	\$ -	\$ 167,635	\$ -
24	Source of Supply and Expense	Allocates items to the Cost Functions in accordance with the composite allocation of Source of Supply Plant	17	100.00%	79.57%	9.18%	0.08%	0.00%	0.00%	11.16%	0.00%
25				\$ 1,769,052	\$ 1,407,672	\$ 162,485	\$ 1,480	\$ -	\$ -	\$ 197,415	\$ -
26	Water Treatment Expense	Allocates items to the Cost Functions in accordance with the composite allocation of Source of Supply Plant	18	100.00%	83.43%	15.89%	0.68%	0.00%	0.00%	0.00%	0.00%
27				\$ 869,045	\$ 725,010	\$ 138,108	\$ 5,927	\$ -	\$ -	\$ -	\$ -
28	T&D Expense	Allocates items to the Cost Functions in accordance with the composite allocation of T&D Plant other than services, and meters	19	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
29				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

EXTERNAL DATA

	Max Day - Millions of Gallons	Average Day	Base Cost	Max Day	Max Hour
31	Maximum Day / Average Day	2.5	119.05%	84.00%	16.00%
32	Maximum Hour / Average Hour	0.108	123.82%	80.76%	19.24%
	T&D Mains		123.82%	80.76%	15.39%

Total Plant in Service

33	Collection Plant	\$ 1,769,052	\$ 1,407,672	\$ 162,485	\$ 1,480	\$ -	\$ -	\$ 197,415	\$ -
34	Pumping Plant	\$ 869,045	\$ 725,010	\$ 138,108	\$ 5,927	\$ -	\$ -	\$ -	\$ -
35	Water Treatment Plant	\$ 1,917,007	\$ 1,674,680	\$ 242,327	\$ -	\$ -	\$ -	\$ -	\$ -
36	Total	\$ 4,555,105	\$ 3,807,363	\$ 542,920	\$ 7,407	\$ -	\$ -	\$ 197,415	\$ -

Labor Allocator

37	Contract Services - Ops Sewer Collections	\$ 17,758	\$ 14,130	\$ 1,631	\$ 15	\$ -	\$ -	\$ 1,982	\$ -
38	Labor Ops Sewer Collections	\$ 4,808	\$ 3,826	\$ 442	\$ 4	\$ -	\$ -	\$ 537	\$ -
39	Total	\$ 22,566	\$ 17,956	\$ 2,073	\$ 19	\$ -	\$ -	\$ 2,518	\$ -

O&M W/O Marginal Costs

40	Sub-Total - O&M Expenses	\$ 211,087	\$ 179,167	\$ 25,486	\$ 1,024	\$ 2,893	\$ -	\$ 2,518	\$ -
41	Fuel and Power - Ops Pumping	\$ (23,207)	\$ (23,207)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	Chemical - Operations Treatment and Disposal	\$ (15,092)	\$ (15,092)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	Total	\$ 172,788	\$ 140,868	\$ 25,486	\$ 1,024	\$ 2,893	\$ -	\$ 2,518	\$ -

Income Tax Allocator																	
44	SUB-TOTAL: OPERATIONS & MAINTENANCE EXPENSE - SEWER	\$	369,776	\$	308,329	\$	48,293	\$	1,909	\$	5,369	\$	-	\$	5,877	\$	-
45	SUB-TOTAL: DEPRECIATION AND AMORTIZATION EXPENSE - SEWER	\$	145,336	\$	121,479	\$	17,321	\$	236	\$	-	\$	-	\$	6,300	\$	-
46	SUB-TOTAL: TAXES OTHER THAN INCOME - SEWER	\$	87,450	\$	73,249	\$	9,863	\$	(158)	\$	-	\$	-	\$	4,495	\$	-
47	Total	\$	602,561	\$	503,056	\$	75,477	\$	1,987	\$	5,369	\$	-	\$	16,673	\$	-