

| 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 |
|------------------------|-------------------------|----------------------------|----------------|-----------------------------|------------------------|-----------------------|-----------------------|-------------------------|
| EXTERNAL FACTOR | | | | | | | | |
| 1 | | Base Cost | A | 100.00% | 78.29% | 21.71% | 0.00% | 0.00% |
| 2 | | Extra Capacity - Max Day | B | 100.00% | 73.03% | 26.99% | 0.00% | 0.00% |
| 3 | | Extra Capacity - Max Hour | C | 100.00% | 76.78% | 23.22% | 0.00% | 0.00% |
| 4 | | Customer Cost - Commercial | D | 100.00% | 98.56% | 1.44% | 0.00% | 0.00% |
| 5 | | Customer Cost - Meters | E | 100.00% | 97.38% | 2.62% | 0.00% | 0.00% |
| 6 | | Customer Cost - Services | F | 100.00% | 95.16% | 4.84% | 0.00% | 0.00% |
| 7 | | Fire Protection | G | 100.00% | 98.56% | 1.44% | 0.00% | 0.00% |
| INTERNAL FACTOR | | | | | | | | |
| 8 | | Rate Base | H | 0% | 78.56% | 21.44% | 0.00% | 0.00% |
| 9 | | Income Tax Allocator | I | 0% | -64.03% | 164.03% | 0.00% | 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 | 0.01 | 78.3% | 160% | 0.02 | 0.01 | 73.01% | 270% | 0.04 | 0.02 | 76.78% |
| 13 | Commercial | 0.00 | 21.7% | 180% | 0.01 | 0.00 | 26.99% | 300% | 0.01 | 0.00 | 23.22% |
| 14 | Industrial | - | 0.0% | 155% | - | - | 0.00% | 240% | - | - | 0.00% |
| 15 | Private Fire | - | 0.0% | 0% | - | - | 0.00% | 0% | - | - | 0.00% |
| | Total | 0.02 | 100.0% | | 0.03 | 0.01 | 100.00% | | 0.05 | 0.02 | 100.00% |

| Customer-Bills | % of Total |
|----------------|----------------|
| 8,198 | 98.56% |
| 120 | 1.44% |
| - | 0.00% |
| - | 0.00% |
| 8,318 | 100.00% |

| Equip. Meters | % of Total |
|---------------|----------------|
| 1,069 | 97.18% |
| 31 | 2.82% |
| - | 0.00% |
| - | 0.00% |
| 1,100 | 100.00% |

| Equip. Services | % of Total |
|-----------------|----------------|
| 1,745 | 85.10% |
| 89 | 4.84% |
| - | 0.00% |
| - | 0.00% |
| 1,834 | 100.00% |

| Bills | % of Total |
|--------------|----------------|
| 8,198 | 98.56% |
| 120 | 1.44% |
| - | 0.00% |
| - | 0.00% |
| 8,318 | 100.00% |

| INCOME TAX ALLOCATOR - WATER | | | | | |
|-------------------------------------|---------------------------------|-----------|-----------------|-----------|-----------------|
| 16 | Retail Sales Revenue | \$ | 555,382 | \$ | 504,198 |
| 17 | Less: O&M Expenses | | (186,776) | | (180,763) |
| 18 | Less: D&A Expenses | | (145,336) | | (113,934) |
| 19 | Less: Taxes Other Than Income | | (87,450) | | (18,742) |
| 20 | Less: Other Income + Deductions | | (1,563) | | (943) |
| 21 | Net Income Before Taxes | \$ | (48,871) | \$ | (80,164) |
| 22 | Applicable Allocator % | | 100% | | 64% |