

| 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 |
|------------------------|-------------------------------|--|----------------|-----------------------------|-----------|------------------------|-------------------------|---------------------|-----------------|-------------------|--------------|
| <b>EXTERNAL FACTOR</b> |                               |  |                |                             |           |                        |                         |                     |                 |                   |              |
| 1                      | 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%        |

|                        |                                     |  |    |               |               |              |            |            |              |              |            |
|------------------------|-------------------------------------|--|----|---------------|---------------|--------------|------------|------------|--------------|--------------|------------|
| <b>INTERNAL FACTOR</b> |                                     |  |    |               |               |              |            |            |              |              |            |
| 10                     | <u>Total Plant in Service</u>       | 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%       | 51.20%        | 8.62%        | 1.78%      | 0.00%      | 13.96%       | 22.42%       | 2.02%      |
| 11                     |                                     |  |    | \$ 34,902,571 | \$ 17,870,949 | \$ 3,007,382 | \$ 621,546 | \$ -       | \$ 4,870,692 | \$ 7,826,842 | \$ 705,160 |
| 12                     | <u>Total Rate Base</u>              | Allocates items to the Cost Functions in accordance with the composite allocation of all rate base items   | 11 | 100.00%       | 47.79%        | 7.77%        | 1.50%      | 0.00%      | 17.15%       | 24.02%       | 1.77%      |
| 13                     |                                     |  |    | \$ 27,411,394 | \$ 13,099,987 | \$ 2,129,834 | \$ 411,678 | \$ -       | \$ 4,700,863 | \$ 6,583,971 | \$ 485,061 |
| 14                     | <u>Total O&amp;M Expense</u>        | Allocates items to the Cost Functions in accordance with the composite allocation of the total pro forma operation and maintenance expenses.                                     | 12 | 100.00%       | 78.15%        | 10.64%       | 1.99%      | 2.27%      | 0.00%        | 6.38%        | 0.58%      |
| 15                     |                                     |  |    | \$ 2,153,807  | \$ 1,683,102  | \$ 229,169   | \$ 42,899  | \$ 48,853  | \$ -         | \$ 137,323   | \$ 12,460  |
| 16                     | <u>O&amp;M w/o Marginal Costs</u>   | Allocates certain administrative and general expenses based on the composite allocation of previously allocated functional expenses.   | 13 | 100.00%       | 75.41%        | 8.73%        | 1.11%      | 3.63%      | 0.00%        | 10.19%       | 0.93%      |
| 17                     |                                     |  |    | \$ 1,347,007  | \$ 1,015,731  | \$ 117,640   | \$ 14,999  | \$ 48,853  | \$ -         | \$ 137,323   | \$ 12,460  |
| 18                     | <u>Labor Allocator</u>              | This code allocates items to the Cost Functions in accordance with the composite allocation of the total labor expenses  | 14 | 100.00%       | 62.68%        | 10.79%       | 2.32%      | -0.63%     | 0.00%        | 22.79%       | 2.05%      |
| 19                     |                                     |  |    | \$ 602,672    | \$ 377,737    | \$ 65,036    | \$ 13,995  | \$ (3,791) | \$ -         | \$ 137,323   | \$ 12,372  |
| 20                     | <u>Income Tax Allocator</u>         | 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%       | 65.96%        | 9.22%        | 1.64%      | 1.68%      | 5.86%        | 14.37%       | 1.26%      |
| 21                     |                                     |  |    | \$ 7,195,090  | \$ 4,746,194  | \$ 663,732   | \$ 118,258 | \$ 120,540 | \$ 421,481   | \$ 1,034,276 | \$ 90,609  |
| 22                     | <u>Net Plant</u>                    | 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%       | 47.79%        | 7.77%        | 1.50%      | 0.00%      | 17.15%       | 24.02%       | 1.77%      |
| 23                     |                                     |  |    | \$ 27,210,104 | \$ 13,003,790 | \$ 2,114,194 | \$ 408,654 | \$ -       | \$ 4,666,344 | \$ 6,535,623 | \$ 481,499 |
| 24                     | <u>Source of Supply and Expense</u> | Allocates items to the Cost Functions in accordance with the composite allocation of Source of Supply Plant  | 17 | 100.00%       | 92.27%        | 7.59%        | 0.14%      | 0.00%      | 0.00%        | 0.00%        | 0.00%      |
| 25                     |                                     |  |    | \$ 3,953,036  | \$ 3,647,625  | \$ 299,956   | \$ 5,456   | \$ -       | \$ -         | \$ -         | \$ -       |
| 26                     | <u>Water Treatment Expense</u>      | Allocates items to the Cost Functions in accordance with the composite allocation of Source of Supply Plant  | 18 | 100.00%       | 81.30%        | 15.49%       | 3.21%      | 0.00%      | 0.00%        | 0.00%        | 0.00%      |
| 27                     |                                     |  |    | \$ 3,658,828  | \$ 2,974,452  | \$ 566,780   | \$ 117,596 | \$ -       | \$ -         | \$ -         | \$ -       |
| 28                     | <u>T&amp;D Expense</u>              | Allocates items to the Cost Functions in accordance with the composite allocation of T&D Plant other than services, and meters   | 19 | 100.00%       | 48.72%        | 9.27%        | 2.32%      | 0.00%      | 0.00%        | 36.41%       | 3.28%      |
| 29                     |                                     |  |    | \$ 21,495,247 | \$ 10,472,067 | \$ 1,992,683 | \$ 498,495 | \$ -       | \$ -         | \$ 7,826,842 | \$ 705,160 |

| <b>EXTERNAL DATA</b> |                             | Max Day - Millions of Gallons | Average Day | Base Cost | Max Day | Max Hour |
|----------------------|-----------------------------|-------------------------------|-------------|-----------|---------|----------|
| 30                   | Maximum Day / Average Day   | 2.5                           | 2.1         | 119.05%   | 84.00%  | 16.00%   |
| 31                   | Maximum Hour / Average Hour | 0.108                         | 0.088       | 123.82%   | 80.76%  | 19.24%   |
| 32                   | T&D Mains                   |                               |             | 123.82%   | 80.76%  | 15.39%   |

|                               |                       |  |  |               |               |              |            |      |              |              |            |
|-------------------------------|-----------------------|--|--|---------------|---------------|--------------|------------|------|--------------|--------------|------------|
| <b>Total Plant in Service</b> |                       |  |  |               |               |              |            |      |              |              |            |
| 33                            | Source of Supply      |  |  | \$ 3,953,036  | \$ 3,647,625  | \$ 299,956   | \$ 5,456   | \$ - | \$ -         | \$ -         | \$ -       |
| 34                            | Pumping Plant         |  |  | \$ 3,658,828  | \$ 2,974,452  | \$ 566,780   | \$ 117,596 | \$ - | \$ -         | \$ -         | \$ -       |
| 35                            | Water Treatment Plant |  |  | \$ 924,769    | \$ 776,806    | \$ 147,963   | \$ -       | \$ - | \$ -         | \$ -         | \$ -       |
| 36                            | T&D                   |  |  | \$ 26,365,938 | \$ 10,472,067 | \$ 1,992,683 | \$ 498,495 | \$ - | \$ 4,870,692 | \$ 7,826,842 | \$ 705,160 |
| 37                            | <b>Total</b>          |  |  | \$ 34,902,571 | \$ 17,870,949 | \$ 3,007,382 | \$ 621,546 | \$ - | \$ 4,870,692 | \$ 7,826,842 | \$ 705,160 |

|                        |                             |  |  |            |            |           |           |            |      |            |           |
|------------------------|-----------------------------|--|--|------------|------------|-----------|-----------|------------|------|------------|-----------|
| <b>Labor Allocator</b> |                             |  |  |            |            |           |           |            |      |            |           |
| 38                     | Labor Operations SOS        |  |  | \$ 68,969  | \$ 63,641  | \$ 5,233  | \$ 95     | \$ -       | \$ - | \$ -       | \$ -      |
| 39                     | Labor Maintenance Expense   |  |  | \$ -       | \$ -       | \$ -      | \$ -      | \$ -       | \$ - | \$ -       | \$ -      |
| 40                     | Labor - Ops Water Treatment |  |  | \$ 160,357 | \$ 130,363 | \$ 24,841 | \$ 5,154  | \$ -       | \$ - | \$ -       | \$ -      |
| 41                     | Labor - Operations T&D      |  |  | \$ 291,891 | \$ 142,204 | \$ 27,059 | \$ 6,769  | \$ -       | \$ - | \$ 106,283 | \$ 9,576  |
| 42                     | Labor - Maintenance T&D     |  |  | \$ 85,246  | \$ 41,530  | \$ 7,903  | \$ 1,977  | \$ -       | \$ - | \$ 31,040  | \$ 2,797  |
| 43                     | Labor - Customer Accounts   |  |  | \$ (3,791) | \$ -       | \$ -      | \$ -      | \$ (3,791) | \$ - | \$ -       | \$ -      |
| 44                     | Labor - Meter Reading       |  |  | \$ -       | \$ -       | \$ -      | \$ -      | \$ -       | \$ - | \$ -       | \$ -      |
| 45                     | <b>Total</b>                |  |  | \$ 602,672 | \$ 377,737 | \$ 65,036 | \$ 13,995 | \$ (3,791) | \$ - | \$ 137,323 | \$ 12,372 |

| <b>T&amp;D Expense Allocator</b>  |  |    |                   |    |                   |    |                  |    |                |    |                  |
|-----------------------------------|--|----|-------------------|----|-------------------|----|------------------|----|----------------|----|------------------|
| 46                                | Land and Land Rights                                     | \$ | 4,232             | \$ | 4,232             | \$ | -                | \$ | -              | \$ | -                |
| 47                                | Structures and Improvements                              | \$ | 11,103            | \$ | 11,103            | \$ | -                | \$ | -              | \$ | -                |
| 48                                | Distribution Reservoirs and Standpipes                   | \$ | 1,929,858         | \$ | 1,558,553         | \$ | 297,005          | \$ | 74,300         | \$ | -                |
| 49                                | Transmission and Distribution Mains                      | \$ | 11,018,052        | \$ | 8,898,178         | \$ | 1,695,678        | \$ | 424,195        | \$ | -                |
| 50                                | Services   | \$ | 7,826,842         | \$ | -                 | \$ | -                | \$ | -              | \$ | 7,826,842        |
| 51                                | Hydrants   | \$ | 705,160           | \$ | -                 | \$ | -                | \$ | -              | \$ | 705,160          |
| 52                                | <b>Total</b>   | \$ | <b>21,495,247</b> | \$ | <b>10,472,067</b> | \$ | <b>1,992,683</b> | \$ | <b>498,495</b> | \$ | <b>7,826,842</b> |
| <b>O&amp;M W/O Marginal Costs</b> |  |    |                   |    |                   |    |                  |    |                |    |                  |
| 53                                | Sub-Total - O&M Expenses                                 | \$ | 2,153,807         | \$ | 1,683,102         | \$ | 229,169          | \$ | 42,899         | \$ | 48,853           |
| 54                                | Purchased Power-Ops-Pumping                              | \$ | (724,685)         | \$ | (585,256)         | \$ | (111,529)        | \$ | (27,900)       | \$ | -                |
| 55                                | Chemical - Ops Water Treatment                           | \$ | (82,115)          | \$ | (82,115)          | \$ | -                | \$ | -              | \$ | -                |
| 56                                | <b>Total</b>   | \$ | <b>1,347,007</b>  | \$ | <b>1,015,731</b>  | \$ | <b>117,640</b>   | \$ | <b>14,999</b>  | \$ | <b>48,853</b>    |
| <b>Income Tax Allocator</b>       |  |    |                   |    |                   |    |                  |    |                |    |                  |
| 57                                | SUB-TOTAL: OPERATIONS & MAINTENANCE EXPENSE - WATER      | \$ | 4,304,958         | \$ | 3,286,873         | \$ | 420,004          | \$ | 68,593         | \$ | 120,741          |
| 58                                | SUB-TOTAL: DEPRECIATION AND AMORTIZATION EXPENSE - WATER | \$ | 2,153,433         | \$ | 1,102,492         | \$ | 185,522          | \$ | 38,339         | \$ | -                |
| 59                                | SUB-TOTAL: TAXES OTHER THAN INCOME - WATER               | \$ | 736,699           | \$ | 356,829           | \$ | 58,206           | \$ | 11,326         | \$ | (201)            |
| 60                                | <b>Total</b>   | \$ | <b>7,195,090</b>  | \$ | <b>4,746,194</b>  | \$ | <b>663,732</b>   | \$ | <b>118,258</b> | \$ | <b>120,540</b>   |