

# Exhibit No. 114

Staff – Exhibit 114  
Keri Roth  
Direct Testimony (Class Cost of Service)  
File No. WR-2022-0303

Missouri-American Water Company  
WR-2022-0303  
Staff Rate Design

**Example Rate A Customer Using 5,000 gallons per month**

	District 1		
	Customer Charge	Commodity Charge	Total
Current Rates	\$9.00	\$5.63	\$37.15
Proposed Rates	\$9.00	\$6.29	\$40.44

	District 2		
	Customer Charge	Commodity Charge	Total
Current Rates	\$9.00	\$6.25	\$40.23
Proposed Rates	\$12.60	\$6.53	\$45.25

Missouri-American Water Company  
Staff Class Cost of Service Study

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Fire Protection		
									Private	Public	
<b>REVENUES</b>											
<b>OPERATING REVENUES</b>											
461.100	\$ 175,102,487	Residential	To Residential	\$ 175,102,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
461.200	\$ 45,597,239	Commercial	To Commercial	\$ 45,597,239	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
461.300	\$ 4,886,354	Industrial	To Industrial	\$ 4,886,354	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
462.000	\$ 3,759,867	Private Fire Protection	To Private Fire Protection	\$ 3,759,867	\$ -	\$ -	\$ -	\$ -	\$ 3,759,867	\$ -	
463.000	\$ -	Public Fire Protection	To Public Fire Protection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
470.000	\$ 553,551	Other Revenue - Late Payment Charge	19	\$ 553,551	\$ 339,280	\$ 71,596	\$ 19,088	\$ 6,053	\$ 42,387	\$ 14,611	\$ 60,536
472.000	\$ 460,268	Other Revenue - Rent	19	\$ 460,268	\$ 282,106	\$ 59,531	\$ 15,871	\$ 5,033	\$ 35,244	\$ 12,149	\$ 50,334
464.000	\$ 3,240,867	Other Public Authority	To Other Public Authority	\$ 3,240,867	\$ -	\$ -	\$ -	\$ 3,240,867	\$ -	\$ -	\$ -
466.000	\$ 8,055,469	Sales for Resale	To Sales for Resale	\$ 8,055,469	\$ -	\$ -	\$ -	\$ -	\$ 8,055,469	\$ -	\$ -
471.000	\$ 3,709,065	Other Water Revenue - Oper. Rev.	19	\$ 3,709,065	\$ 2,273,346	\$ 479,730	\$ 127,897	\$ 40,556	\$ 284,017	\$ 97,901	\$ 405,619
		<b>TOTAL OPERATING REVENUES</b>		<b>\$ 245,365,167</b>	<b>\$ 177,997,219</b>	<b>\$ 46,208,096</b>	<b>\$ 5,049,209</b>	<b>\$ 3,292,508</b>	<b>\$ 8,417,117</b>	<b>\$ 3,884,528</b>	<b>\$ 516,489</b>
<b>OPERATION AND MAINTENANCE EXPENSES</b>											
<b>SOURCE OF SUPPLY EXPENSES</b>											
601.000	\$ 251,344	Operation Labor & Expenses	2	\$ 251,344	\$ 166,708	\$ 40,922	\$ 13,986	\$ 3,522	\$ 25,997	\$ 210	\$ -
602.000	\$ 438,509	Purchased Water	2	\$ 438,509	\$ 290,848	\$ 71,394	\$ 24,400	\$ 6,144	\$ 45,356	\$ 366	\$ -
603.000	\$ 4,776,817	Miscellaneous Expenses	2	\$ 4,776,817	\$ 3,168,302	\$ 777,722	\$ 265,797	\$ 66,931	\$ 494,083	\$ 3,983	\$ -
604.000	\$ 1,056	Rents - SSE	2	\$ 1,056	\$ 700	\$ 172	\$ 59	\$ 15	\$ 109	\$ 1	\$ -
610.000	\$ -	Maint. Supervision & Engineering	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
611.000	\$ -	Maint. Of Structures & Improvements	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
612.000	\$ -	Maint. Of Collect. & Impound. Reservoirs	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
613.000	\$ -	Maint. Of Lake, River and Other Intakes	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
614.000	\$ -	Maint. Of Wells & Springs	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
615.000	\$ -	Maint. Of Infiltration Galleries & Tunnels	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
616.000	\$ -	Maint. Of Supply Mains	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
617.000	\$ 90,787	Maint. Of Misc. Water Source Plant	2	\$ 90,787	\$ 60,216	\$ 14,781	\$ 5,052	\$ 1,272	\$ 9,390	\$ 76	\$ -
		<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>		<b>\$ 5,558,513</b>	<b>\$ 3,686,775</b>	<b>\$ 904,991</b>	<b>\$ 309,293</b>	<b>\$ 77,883</b>	<b>\$ 574,936</b>	<b>\$ 4,635</b>	<b>\$ -</b>
<b>PUMPING EXPENSES</b>											
620.000	\$ 78,587	Operation Supervision & Engineering - PE	3	\$ 78,587	\$ 48,719	\$ 11,959	\$ 4,087	\$ 1,029	\$ 7,597	\$ 1,212	\$ 3,983
621.000	\$ 178,922	Fuel for Power Production	1	\$ 178,922	\$ 114,161	\$ 31,222	\$ 12,046	\$ 2,687	\$ 18,564	\$ 243	\$ -
622.000	\$ -	Power Production Labor & Expenses	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
623.000	\$ 2,899,860	Fuel or Power Purchased for Pumping	1	\$ 2,899,860	\$ 1,850,249	\$ 506,026	\$ 195,227	\$ 43,549	\$ 300,868	\$ 3,941	\$ -
624.000	\$ 627,312	Pumping Labor and Expenses	3	\$ 627,312	\$ 388,893	\$ 95,461	\$ 32,625	\$ 8,215	\$ 60,646	\$ 9,674	\$ 31,798
625.000	\$ -	Expenses Transferred - Cr.	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
626.000	\$ 5,114	Miscellaneous Expenses	3	\$ 5,114	\$ 3,170	\$ 778	\$ 266	\$ 67	\$ 494	\$ 79	\$ 259
627.000	\$ -	Rents - PE	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
630.000	\$ 126,896	Maint. Supervision & Engineering - PE	3	\$ 126,896	\$ 78,667	\$ 19,310	\$ 6,600	\$ 1,662	\$ 12,268	\$ 1,957	\$ 6,432
631.000	\$ 879	Maint. Of Structures & Improvements - PE	3	\$ 879	\$ 545	\$ 134	\$ 46	\$ 12	\$ 85	\$ 14	\$ 45
632.000	\$ 187	Maint. Of Power Production Equipment	3	\$ 187	\$ 116	\$ 28	\$ 10	\$ 2	\$ 18	\$ 3	\$ 9
633.000	\$ 262,570	Maint. Of Pumping Equipment	3	\$ 262,570	\$ 162,776	\$ 39,957	\$ 13,656	\$ 3,439	\$ 25,384	\$ 4,049	\$ 13,309
		<b>TOTAL PUMPING EXPENSES</b>		<b>\$ 4,180,327</b>	<b>\$ 2,647,296</b>	<b>\$ 704,875</b>	<b>\$ 264,561</b>	<b>\$ 60,662</b>	<b>\$ 425,925</b>	<b>\$ 21,172</b>	<b>\$ 55,836</b>
<b>WATER TREATMENT EXPENSES</b>											
640.000	\$ -	Operation. Supervision & Engineer. - WTE	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
641.000	\$ 10,954,322	Chemicals - WTE	2	\$ 10,954,322	\$ 7,265,634	\$ 1,783,492	\$ 609,532	\$ 153,487	\$ 1,133,043	\$ 9,134	\$ -
642.000	\$ 4,081,150	Operation Labor & Expense - WTE	2	\$ 4,081,150	\$ 2,706,890	\$ 664,459	\$ 227,088	\$ 57,183	\$ 422,127	\$ 3,403	\$ -
643.000	\$ 446,711	Miscellaneous Expenses - WTE	2	\$ 446,711	\$ 296,288	\$ 72,730	\$ 24,856	\$ 6,259	\$ 46,205	\$ 372	\$ -
644.000	\$ 13,431	Rents - WTE	2	\$ 13,431	\$ 8,908	\$ 2,187	\$ 747	\$ 188	\$ 1,389	\$ 11	\$ -
650.000	\$ 1,907,855	Maint. Supervision & Engineering - WTE	2	\$ 1,907,855	\$ 1,265,416	\$ 310,621	\$ 106,159	\$ 26,732	\$ 197,336	\$ 1,591	\$ -
651.000	\$ -	Maint. Of Structures & Improvements - WTE	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
652.000	\$ 822,124	Maint. Of Water Treatment Equipment	2	\$ 822,124	\$ 545,287	\$ 133,851	\$ 45,745	\$ 11,519	\$ 85,035	\$ 686	\$ -
		<b>TOTAL WATER TREATMENT EXPENSES</b>		<b>\$ 18,225,593</b>	<b>\$ 12,088,424</b>	<b>\$ 2,967,340</b>	<b>\$ 1,014,127</b>	<b>\$ 255,369</b>	<b>\$ 1,885,135</b>	<b>\$ 15,197</b>	<b>\$ -</b>
<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
660.000	\$ 45,877	Operation Supervision & Engineering - TDE	11	\$ 45,877	\$ 26,907	\$ 5,595	\$ 1,458	\$ 476	\$ 3,746	\$ 1,869	\$ 5,826
661.000	\$ -	Storage Facilities Expenses TDE	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
662.000	\$ 183,833	Transmission & Distribution Lines Expenses	7	\$ 183,833	\$ 104,414	\$ 23,100	\$ 6,211	\$ 1,988	\$ 15,988	\$ 7,258	\$ 24,875
663.000	\$ -	Meter Expenses - TDE	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
664.000	\$ 12,028	Customer Installation Expenses - TDE	10	\$ 12,028	\$ 10,460	\$ 787	\$ 12	\$ 45	\$ 3	\$ 721	\$ -
665.000	\$ 9,723,612	Miscellaneous Expenses - TDE	11	\$ 9,723,612	\$ 5,702,964	\$ 1,185,887	\$ 308,937	\$ 100,928	\$ 793,877	\$ 396,108	\$ 1,234,910
666.000	\$ 10,651	Rents - TDE	11	\$ 10,651	\$ 6,247	\$ 1,299	\$ 338	\$ 111	\$ 870	\$ 434	\$ 1,353
670.000	\$ 39,300	Maint. Supervision and Engineering - TDE	12	\$ 39,300	\$ 21,688	\$ 4,119	\$ 986	\$ 344	\$ 2,512	\$ 1,460	\$ 8,191
671.000	\$ -	Maint. Of Structures & Improvements - TDE	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
672.000	\$ 28,179	Maint. Of Dist. Reservoirs & Standpipes - TDE	5	\$ 28,179	\$ 16,966	\$ 3,706	\$ 962	\$ 319	\$ 2,592	\$ 823	\$ 2,811
673.000	\$ 1,539,388	Maint. Of Transmission & Distribution Mains	7	\$ 1,539,388	\$ 874,343	\$ 193,439	\$ 52,009	\$ 16,647	\$ 133,877	\$ 60,777	\$ 208,296
674.000	\$ (575)	Maint. Of Fire Mains - TDE	8	\$ (575)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (575)
675.000	\$ 297,978	Maint. Of Services - TDE	10	\$ 297,978	\$ 259,137	\$ 19,490	\$ 296	\$ 1,114	\$ 84	\$ 17,858	\$ -
676.000	\$ 38,040	Maint. Of Meters - TDE	9	\$ 38,040	\$ 29,502	\$ 7,438	\$ 361	\$ 618	\$ 121	\$ -	\$ -
677.000	\$ 235,086	Maint. Of Hydrants - TDE	8	\$ 235,086	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 235,086
678.000	\$ 6,583,478	Maint. Of Miscellaneous Plant - TDE	12	\$ 6,583,478	\$ 3,633,215	\$ 689,952	\$ 165,129	\$ 57,573	\$ 420,827	\$ 244,658	\$ 1,372,115
		<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>		<b>\$ 18,736,875</b>	<b>\$ 10,685,844</b>	<b>\$ 2,134,812</b>	<b>\$ 536,698</b>	<b>\$ 180,163</b>	<b>\$ 1,374,506</b>	<b>\$ 731,965</b>	<b>\$ 3,092,887</b>

Missouri-American Water Company  
Staff Class Cost of Service Study

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential			Commercial			Industrial			Other Public Authorities		Sales for Resale		Fire Protection		
																Private	Public		
<b>CUSTOMER ACCOUNTS EXPENSES</b>																			
901.000	\$ 13,849	Supervision - CAE	13	\$ 13,849	\$ -	\$ 12,952	\$ 681	\$ 4	\$ -	\$ 31	\$ 1	\$ 180	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
902.000	\$ 20,266	Meter Reading Expenses - CAE	14	\$ 20,266	\$ -	\$ 19,203	\$ 1,010	\$ 6	\$ -	\$ 46	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
903.000	\$ 687,316	Customer Records & Collection Expenses	13	\$ 687,316	\$ -	\$ 642,807	\$ 33,812	\$ 188	\$ -	\$ 1,536	\$ 42	\$ 8,931	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
904.000	\$ 2,445,890	Uncollectible Amounts - CAE	13	\$ 2,445,890	\$ -	\$ 2,287,499	\$ 120,324	\$ 668	\$ -	\$ 5,467	\$ 151	\$ 31,782	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
905.000	\$ 52,607	Misc. Customer Accounts Expenses - CAE	13	\$ 52,607	\$ -	\$ 49,200	\$ 2,588	\$ 14	\$ -	\$ 118	\$ 3	\$ 684	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>		<b>\$ 3,219,928</b>	<b>\$ 3,011,661</b>	<b>\$ 158,415</b>	<b>\$ 880</b>	<b>\$ 7,198</b>	<b>\$ 199</b>	<b>\$ 41,576</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0</b>	
<b>CUSTOMER SERVICE EXPENSES</b>																			
907.000	\$ -	- Customer Service & Information Expenses	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
		<b>TOTAL CUSTOMER SERVICE EXPENSES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0</b>	
<b>SALES PROMOTION EXPENSES</b>																			
910.000	\$ -	- Sales Promotion Expenses - SPE	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
		<b>TOTAL SALES PROMOTION EXPENSES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0</b>	
<b>ADMIN. &amp; GENERAL EXPENSES</b>																			
920.000	\$ 4,215,392	Admin. & General Salaries	10	\$ 4,215,392	\$ 3,665,924	\$ 275,715	\$ 4,193	\$ 15,753	\$ 1,182	\$ 252,624	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
921.000	\$ 2,089,219	Office Supplies & Expenses	15	\$ 2,089,219	\$ 1,331,189	\$ 262,955	\$ 75,176	\$ 22,033	\$ 162,150	\$ 47,779	\$ 187,938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
922.000	\$ -	Admin. Expenses Transferred - Credit	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
923.000	\$ 26,499,724	Outside Services Employed	15	\$ 26,499,724	\$ 16,884,840	\$ 3,335,333	\$ 953,531	\$ 279,472	\$ 2,056,711	\$ 606,027	\$ 2,383,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
924.000	\$ 4,957,632	Property Insurance	15	\$ 4,957,632	\$ 3,158,856	\$ 623,982	\$ 178,389	\$ 52,284	\$ 384,774	\$ 113,377	\$ 445,969	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
925.000	\$ 37,883	Injuries & Damages	16	\$ 37,883	\$ 24,285	\$ 4,483	\$ 1,183	\$ 370	\$ 2,637	\$ 1,200	\$ 3,725	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
926.000	\$ 1,603,523	Employee Pension & Benefits	16	\$ 1,603,523	\$ 1,027,963	\$ 189,759	\$ 50,080	\$ 15,678	\$ 111,613	\$ 50,777	\$ 157,653	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
927.000	\$ -	Franchise Requirements	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
928.000	\$ 72,111	Regulatory Commission Expenses	15	\$ 72,111	\$ 45,947	\$ 9,076	\$ 2,595	\$ 760	\$ 5,597	\$ 1,649	\$ 6,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
929.000	\$ -	Duplicate Charges - Credit	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
930.100	\$ -	Institutional or Goodwill Advertising Expenses	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
930.200	\$ 2,115,230	Misc. General Expenses	15	\$ 2,115,230	\$ 1,347,762	\$ 266,229	\$ 76,112	\$ 22,308	\$ 164,168	\$ 48,374	\$ 190,278	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
930.300	\$ 65,221	Research & Development Expenses - AGE	15	\$ 65,221	\$ 41,557	\$ 8,209	\$ 2,347	\$ 688	\$ 5,062	\$ 1,492	\$ 5,867	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
931.000	\$ 132,193	Rents - AGE	15	\$ 132,193	\$ 84,229	\$ 16,638	\$ 4,757	\$ 1,394	\$ 10,260	\$ 3,023	\$ 11,892	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
932.000	\$ 524,564	Maint. Of General Plant - AGE	15	\$ 524,564	\$ 334,237	\$ 66,023	\$ 18,875	\$ 5,532	\$ 40,713	\$ 11,996	\$ 47,188	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
		<b>TOTAL ADMIN. &amp; GENERAL EXPENSES</b>		<b>\$ 42,312,692</b>	<b>\$ 27,946,790</b>	<b>\$ 5,058,404</b>	<b>\$ 1,367,236</b>	<b>\$ 416,273</b>	<b>\$ 2,944,866</b>	<b>\$ 1,138,318</b>	<b>\$ 3,440,804</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0</b>	
<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>				<b>\$ 92,233,928</b>	<b>\$ 60,066,790</b>	<b>\$ 11,928,838</b>	<b>\$ 3,492,795</b>	<b>\$ 997,547</b>	<b>\$ 7,205,568</b>	<b>\$ 1,952,863</b>	<b>\$ 6,589,527</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0</b>	

Missouri-American Water Company  
Staff Class Cost of Service Study

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Fire Protection		
									Private	Public	
<b>DEPRECIATION EXPENSES</b>											
<b>INTANGIBLE PLANT</b>											
301.000 \$	- Organization	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
302.000 \$	- Franchises and Consents	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
303.000 \$	- Miscellaneous Intangible Plant	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	<b>TOTAL INTANGIBLE PLANT</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0</b>
<b>SOURCE OF SUPPLY</b>											
310.000 \$	- Land and Land Rights - SPP	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
311.000 \$	282,413 Structures and Improvements - SPP	2	\$ 282,413	\$ 187,315	\$ 45,980	\$ 15,714	\$ 3,957	\$ 29,211	\$ 235	\$ -	0.0
312.000 \$	- Collecting & Impounding Reservoirs	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
313.000 \$	12,498 Lake, River and Other Intakes	2	\$ 12,498	\$ 8,290	\$ 2,035	\$ 695	\$ 175	\$ 1,293	\$ 10	\$ -	0.0
314.000 \$	1,222 Wells and Springs	2	\$ 1,222	\$ 811	\$ 199	\$ 68	\$ 17	\$ 126	\$ 1	\$ -	0.0
315.000 \$	- Infiltration Galleries and Tunnels	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
316.000 \$	87,848 Supply Mains	2	\$ 87,848	\$ 58,267	\$ 14,303	\$ 4,888	\$ 1,231	\$ 9,086	\$ 73	\$ -	0.0
317.000 \$	- Other Water Source Plant	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	<b>TOTAL SOURCE OF SUPPLY PLANT</b>		<b>\$ 383,981</b>	<b>\$ 254,682</b>	<b>\$ 62,517</b>	<b>\$ 21,366</b>	<b>\$ 5,380</b>	<b>\$ 39,716</b>	<b>\$ 320</b>	<b>\$ -</b>	<b>0.0</b>
<b>PUMPING PLANT</b>											
320.000 \$	- Land and Land Rights - PP	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
321.000 \$	867,903 Structures and Improvements - PP	3	\$ 867,903	\$ 538,043	\$ 132,073	\$ 45,138	\$ 11,366	\$ 83,905	\$ 13,384	\$ 43,993	0.0
322.000 \$	- Boiler Plant Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
323.000 \$	390,622 Other Power Production Equipment	3	\$ 390,622	\$ 242,160	\$ 59,443	\$ 20,315	\$ 5,116	\$ 37,764	\$ 6,024	\$ 19,800	0.0
324.000 \$	- Steam Pumping Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
325.000 \$	1,082,003 Electric Pumping Equipment	3	\$ 1,082,003	\$ 670,771	\$ 164,654	\$ 56,273	\$ 14,170	\$ 104,604	\$ 16,686	\$ 54,845	0.0
326.000 \$	37,191 Diesel Pumping Equipment	3	\$ 37,191	\$ 23,056	\$ 5,660	\$ 1,934	\$ 487	\$ 3,595	\$ 574	\$ 1,885	0.0
327.000 \$	4,935 Hydraulic Pumping Equipment	3	\$ 4,935	\$ 3,059	\$ 751	\$ 257	\$ 65	\$ 477	\$ 76	\$ 250	0.0
328.000 \$	163,742 Other Pumping Equipment	3	\$ 163,742	\$ 101,509	\$ 24,917	\$ 8,516	\$ 2,144	\$ 15,830	\$ 2,525	\$ 8,300	0.0
	<b>TOTAL PUMPING PLANT</b>		<b>\$ 2,546,396</b>	<b>\$ 1,578,599</b>	<b>\$ 387,498</b>	<b>\$ 132,433</b>	<b>\$ 33,348</b>	<b>\$ 246,175</b>	<b>\$ 39,269</b>	<b>\$ 129,073</b>	<b>0.0</b>
<b>WATER TREATMENT PLANT</b>											
330.000 \$	- Land and Land Rights - WTP	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
331.000 \$	2,124,505 Structures and Improvements - WTP	2	\$ 2,124,505	\$ 1,409,113	\$ 345,894	\$ 118,214	\$ 29,768	\$ 219,745	\$ 1,772	\$ -	0.0
332.000 \$	2,296,719 Water Treatment Equipment	2	\$ 2,296,719	\$ 1,523,337	\$ 373,933	\$ 127,796	\$ 32,181	\$ 237,558	\$ 1,915	\$ -	0.0
333.000 \$	- Water Treatment - Other	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	<b>TOTAL WATER TREATMENT PLANT</b>		<b>\$ 4,421,224</b>	<b>\$ 2,932,449</b>	<b>\$ 719,827</b>	<b>\$ 246,010</b>	<b>\$ 61,948</b>	<b>\$ 457,302</b>	<b>\$ 3,687</b>	<b>\$ -</b>	<b>0.0</b>
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>											
340.000 \$	- Land and Land Rights - TDP	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
341.000 \$	87,944 Structures and Improvements - TDP	7	\$ 87,944	\$ 49,951	\$ 11,051	\$ 2,971	\$ 951	\$ 7,648	\$ 3,472	\$ 11,900	0.0
341.100 \$	- Structure and Improv - Special Crossing	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
342.000 \$	231,232 Distribution Reservoirs and Standpipes	5	\$ 231,232	\$ 139,224	\$ 30,413	\$ 7,890	\$ 2,617	\$ 21,272	\$ 6,750	\$ 23,064	0.0
343.000 \$	22,399,793 Transmission and Distribution Mains	7	\$ 22,399,793	\$ 12,722,654	\$ 2,814,752	\$ 756,788	\$ 242,237	\$ 1,948,062	\$ 884,367	\$ 3,030,932	0.0
344.000 \$	- Fire Mains	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
345.000 \$	1,292,413 Services	10	\$ 1,292,413	\$ 1,123,950	\$ 84,533	\$ 1,286	\$ 4,830	\$ 362	\$ 77,453	\$ -	0.0
346.000 \$	3,694,790 Meters	9	\$ 3,694,790	\$ 2,865,466	\$ 722,469	\$ 35,101	\$ 60,034	\$ 11,720	\$ -	\$ -	0.0
347.000 \$	595,106 Meter Installations	9	\$ 595,106	\$ 461,530	\$ 116,365	\$ 5,654	\$ 9,670	\$ 1,888	\$ -	\$ -	0.0
348.000 \$	1,685,320 Hydrants	8	\$ 1,685,320	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,685,320	0.0
349.000 \$	- Other Transmission & Distribution Plant	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		<b>\$ 29,986,598</b>	<b>\$ 17,362,775</b>	<b>\$ 3,779,583</b>	<b>\$ 809,690</b>	<b>\$ 320,339</b>	<b>\$ 1,990,952</b>	<b>\$ 972,042</b>	<b>\$ 4,751,216</b>	<b>0.0</b>
<b>INCENTIVE COMPENSATION CAPITALIZATION</b>											
0.000 \$	- Incentive Compensation Capitalization Adj.	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0</b>
<b>GENERAL PLANT</b>											
389.000 \$	- Land and Land Rights - GP	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
390.000 \$	632,488 Structures and Improvements - GP	15	\$ 632,488	\$ 403,003	\$ 79,607	\$ 22,759	\$ 6,670	\$ 49,089	\$ 14,464	\$ 56,896	0.0
390.100 \$	164,563 Office Structures	15	\$ 164,563	\$ 104,855	\$ 20,712	\$ 5,921	\$ 1,736	\$ 12,772	\$ 3,763	\$ 14,803.43	0.0
390.200 \$	28,945 General Structures - HVAC	15	\$ 28,945	\$ 18,443	\$ 3,643	\$ 1,042	\$ 305	\$ 2,246	\$ 662	\$ 2,603.78	0.0
390.300 \$	53,468 Miscellaneous Structures	15	\$ 53,468	\$ 34,068	\$ 6,730	\$ 1,924	\$ 564	\$ 4,150	\$ 1,223	\$ 4,810	0.0
390.900 \$	1,157 Structures & Improvements - Leasehold	15	\$ 1,157	\$ 737	\$ 146	\$ 42	\$ 12	\$ 90	\$ 26	\$ 104	0.0
391.000 \$	46,339 Office Furniture and Equipment	15	\$ 46,339	\$ 29,526	\$ 5,832	\$ 1,667	\$ 489	\$ 3,596	\$ 1,060	\$ 4,168	0.0
391.100 \$	602,431 Computers & Peripheral Equipment	15	\$ 602,431	\$ 383,851	\$ 75,824	\$ 21,677	\$ 6,353	\$ 46,756	\$ 13,777	\$ 54,192	0.0
391.200 \$	1,054,023 Computer Hardware & Software	15	\$ 1,054,023	\$ 671,592	\$ 132,662	\$ 37,927	\$ 11,116	\$ 81,805	\$ 24,105	\$ 94,816	0.0
391.250 \$	1,974,406 Computer Software	15	\$ 1,974,406	\$ 1,258,033	\$ 248,505	\$ 71,044	\$ 20,823	\$ 153,239	\$ 45,153	\$ 177,610	0.0
391.260 \$	- Personal Computer Software	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
391.300 \$	2,586 Other Office Equipment	15	\$ 2,586	\$ 1,648	\$ 325	\$ 93	\$ 27	\$ 201	\$ 59	\$ 233	0.0
391.400 \$	1,625,569 BTS Initial Investment	15	\$ 1,625,569	\$ 1,035,764	\$ 204,599	\$ 58,492	\$ 17,144	\$ 126,165	\$ 37,175	\$ 146,230	0.0
392.100 \$	670,997 Transportation Equipment - Light Trucks	15	\$ 670,997	\$ 427,539	\$ 84,454	\$ 24,144	\$ 7,076	\$ 52,078	\$ 15,345	\$ 60,360	0.0
392.200 \$	- Transportation Equipment - Heavy Trucks	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
392.300 \$	- Transportation Equipment - Cars	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0

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Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential			Commercial		Industrial	Other Public Authorities	Sales for Resale	Fire Protection		
											Private	Public		
392.400	\$ 426,510 Transportation Equipment - Other	15	\$ 426,510	\$ 271,760	\$ 53,682	\$ 15,347	\$ 4,498	\$ 33,103	\$ 9,754	\$ 38,367			0.0	
393.000	\$ 23,553 Stores Equipment	2	\$ 23,553	\$ 15,622	\$ 3,835	\$ 1,311	\$ 330	\$ 2,436	\$ 20	\$ -			0.0	
394.000	\$ 314,685 Tools, Shop and Garage Equipment	15	\$ 314,685	\$ 200,508	\$ 39,607	\$ 11,323	\$ 3,319	\$ 24,424	\$ 7,197	\$ 28,308			0.0	
395.000	\$ 42,554 Laboratory Equipment	15	\$ 42,554	\$ 27,114	\$ 5,356	\$ 1,531	\$ 449	\$ 3,303	\$ 973	\$ 3,828			0.0	
396.000	\$ 31,402 Power Operated Equipment	15	\$ 31,402	\$ 20,008	\$ 3,952	\$ 1,130	\$ 331	\$ 2,437	\$ 718	\$ 2,825			0.0	
397.100	\$ 360,392 Communication Equipment (non telephone)	15	\$ 360,392	\$ 229,631	\$ 45,360	\$ 12,968	\$ 3,801	\$ 27,971	\$ 8,242	\$ 32,419			0.0	
397.200	\$ 8,115 Telephone Equipment	15	\$ 8,115	\$ 5,171	\$ 1,021	\$ 292	\$ 86	\$ 630	\$ 186	\$ 730			0.0	
398.000	\$ 224,324 Miscellaneous Equipment	15	\$ 224,324	\$ 142,933	\$ 28,234	\$ 8,072	\$ 2,366	\$ 17,410	\$ 5,130	\$ 20,179			0.0	
399.000	\$ 1,344 Other Tangible Equipment	17	\$ 1,344	\$ 787	\$ 174	\$ 43	\$ 15	\$ 102	\$ 40	\$ 183			0.0	
<b>TOTAL GENERAL PLANT</b>			<b>\$ 8,289,851</b>	<b>\$ 5,282,593</b>	<b>\$ 1,044,261</b>	<b>\$ 298,749</b>	<b>\$ 87,509</b>	<b>\$ 644,002</b>	<b>\$ 189,073</b>	<b>\$ 743,665</b>			0.0	
403.000	\$ 45,628,050 <b>DEPRECIATION EXPENSES</b>	17	<b>\$ 45,628,050</b>	<b>\$ 26,701,994</b>	<b>\$ 5,920,329</b>	<b>\$ 1,466,707</b>	<b>\$ 504,535</b>	<b>\$ 3,446,132</b>	<b>\$ 1,373,387</b>	<b>\$ 6,214,966</b>			0.0	
Note: Depreciation Expense adjusted. See Dep & Amort Expense Tab														
<b>AMORTIZATION EXPENSES</b>														
404.000	\$ 1,108,136 Amortization of Expense	15	\$ 1,108,136	\$ 706,071	\$ 139,473	\$ 39,874	\$ 11,687	\$ 86,005	\$ 25,342	\$ 99,683			0.0	
405.000	\$ 1,354,025 Amortization of Reg Asset	15	\$ 1,354,025	\$ 862,745	\$ 170,422	\$ 48,721	\$ 14,280	\$ 105,089	\$ 30,965	\$ 121,803			0.0	
405.001	\$ - Amortization of Reg Asset AFUDC	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0.0	
407.000	\$ - Amortization - Property Losses	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0.0	
<b>TOTAL AMORTIZATION EXPENSES</b>			<b>\$ 2,462,161</b>	<b>\$ 1,568,816</b>	<b>\$ 309,895</b>	<b>\$ 88,595</b>	<b>\$ 25,966</b>	<b>\$ 191,095</b>	<b>\$ 56,308</b>	<b>\$ 221,486</b>			0.0	
<b>OTHER OPERATING EXPENSES</b>														
408.100	\$ 20,920,170 Property Taxes	19	\$ 20,920,170	\$ 12,822,311	\$ 2,705,811	\$ 721,374	\$ 228,746	\$ 1,601,934	\$ 552,192	\$ 2,287,803			0.0	
408.101	\$ 2,261,213 Payroll Taxes	16	\$ 2,261,213	\$ 1,449,585	\$ 267,590	\$ 70,620	\$ 22,108	\$ 157,392	\$ 71,603	\$ 222,315			0.0	
408.102	\$ (106,111) Other Taxes	16	\$ (106,111)	\$ (68,024)	\$ (12,557)	\$ (3,314)	\$ (1,037)	\$ (7,386)	\$ (3,360)	\$ (10,432)			0.0	
408.103	\$ 1,354,834 PSC Assessment	15	\$ 1,354,834	\$ 863,260	\$ 170,523	\$ 48,751	\$ 14,288	\$ 105,152	\$ 30,984	\$ 121,875			0.0	
<b>TOTAL OTHER OPERATING EXPENSES</b>			<b>\$ 24,430,106</b>	<b>\$ 15,067,132</b>	<b>\$ 3,131,367</b>	<b>\$ 837,430</b>	<b>\$ 264,105</b>	<b>\$ 1,857,092</b>	<b>\$ 651,419</b>	<b>\$ 2,621,561</b>			0.0	
<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>			<b>\$ 164,754,245</b>	<b>\$ 103,404,733</b>	<b>\$ 21,290,428</b>	<b>\$ 5,885,527</b>	<b>\$ 1,792,153</b>	<b>\$ 12,699,886</b>	<b>\$ 4,033,976</b>	<b>\$ 15,647,540</b>			0.0	
<b>NET INCOME BEFORE TAXES</b>			<b>\$ 80,610,922</b>	<b>\$ 74,592,486</b>	<b>\$ 24,917,667</b>	<b>\$ (836,318)</b>	<b>\$ 1,500,355</b>	<b>\$ (4,282,769)</b>	<b>\$ (149,448)</b>	<b>\$ (15,131,052)</b>				
<b>INCOME TAXES</b>														
409.100	\$ (5,980,705) Current Income Taxes	15	\$ (5,980,705)	\$ (3,810,728)	\$ (752,749)	\$ (215,202)	\$ (63,074)	\$ (464,178)	\$ (136,774)	\$ (538,000)			0.0	
<b>TOTAL CURRENT INCOME TAXES</b>			<b>\$ (5,980,705)</b>	<b>\$ (3,810,728)</b>	<b>\$ (752,749)</b>	<b>\$ (215,202)</b>	<b>\$ (63,074)</b>	<b>\$ (464,178)</b>	<b>\$ (136,774)</b>	<b>\$ (538,000)</b>			0.0	
<b>DEFERRED INCOME TAXES</b>														
410.100	\$ 18,826,714 Deferred Income Taxes - Def. Inc. Tax.	15	\$ 18,826,714	\$ 11,995,825	\$ 2,369,586	\$ 677,436	\$ 198,551	\$ 1,461,189	\$ 430,552	\$ 1,693,576			0.0	
412.200	\$ (98,028) Amortization of Deferred ITC	15	\$ (98,028)	\$ (62,461)	\$ (12,338)	\$ (3,527)	\$ (1,034)	\$ (7,608)	\$ (2,242)	\$ (8,818)			0.0	
0.000	\$ (590,125) Amortization of Protected Excess ADIT	15	\$ (590,125)	\$ (376,010)	\$ (74,275)	\$ (21,234)	\$ (6,224)	\$ (45,801)	\$ (13,496)	\$ (53,085)			0.0	
0.100	\$ (5,387,501) Amortization of Unprotected Excess ADIT	15	\$ (5,387,501)	\$ (3,432,756)	\$ (678,087)	\$ (193,857)	\$ (56,818)	\$ (418,138)	\$ (123,208)	\$ (484,638)			0.0	
<b>TOTAL DEFERRED INCOME TAXES</b>			<b>\$ 12,751,060</b>	<b>\$ 8,124,598</b>	<b>\$ 1,604,886</b>	<b>\$ 458,817</b>	<b>\$ 134,475</b>	<b>\$ 989,642</b>	<b>\$ 291,606</b>	<b>\$ 1,147,035</b>			0.0	
<b>NET OPERATING INCOME</b>			<b>\$ 73,840,567</b>	<b>\$ 70,278,616</b>	<b>\$ 24,065,531</b>	<b>\$ (1,079,933)</b>	<b>\$ 1,428,953</b>	<b>\$ (4,808,233)</b>	<b>\$ (304,280)</b>	<b>\$ (15,740,086)</b>				



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Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional						Fire Protection		
				Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Private	Public	
392.400	\$ 6,935,121 Transportation Equipment - Other	15	\$ 6,935,121	\$ 4,418,854	\$ 872,875	\$ 249,544	\$ 73,139	\$ 538,252	\$ 158,601	\$ 623,856	0.0
393.000	\$ 607,045 Stores Equipment	2	\$ 607,045	\$ 402,633	\$ 98,834	\$ 33,778	\$ 8,506	\$ 62,789	\$ 506	\$ -	0.0
394.000	\$ 8,436,595 Tools, Shop and Garage Equipment	15	\$ 8,436,595	\$ 5,375,549	\$ 1,061,855	\$ 303,571	\$ 88,974	\$ 654,786	\$ 192,938	\$ 758,922	0.0
395.000	\$ 1,091,135 Laboratory Equipment	15	\$ 1,091,135	\$ 695,239	\$ 137,333	\$ 39,262	\$ 11,507	\$ 84,686	\$ 24,953	\$ 98,154	0.0
396.000	\$ 828,536 Power Operated Equipment	15	\$ 828,536	\$ 527,919	\$ 104,282	\$ 29,813	\$ 8,738	\$ 64,305	\$ 18,948	\$ 74,532	0.0
397.100	\$ 6,256,808 Communication Equipment (non Telephone)	15	\$ 6,256,808	\$ 3,986,653	\$ 787,500	\$ 225,137	\$ 65,986	\$ 485,607	\$ 143,088	\$ 562,837	0.0
397.200	\$ 90,772 Telephone Equipment	15	\$ 90,772	\$ 57,837	\$ 11,425	\$ 3,266	\$ 957	\$ 7,045	\$ 2,076	\$ 8,165	0.0
398.000	\$ 3,461,794 Miscellaneous Equipment	17	\$ 3,461,794	\$ 2,025,877	\$ 449,175	\$ 111,279	\$ 38,279	\$ 261,458	\$ 104,199	\$ 471,529	0.0
399.000	\$ 55,305 Other Tangible Equipment	17	\$ 55,305	\$ 32,365	\$ 7,176	\$ 1,778	\$ 612	\$ 4,177	\$ 1,665	\$ 7,533	0.0
<b>TOTAL GENERAL PLANT</b>			<b>\$ 178,056,981</b>	<b>\$ 113,285,732</b>	<b>\$ 22,446,884</b>	<b>\$ 6,405,404</b>	<b>\$ 1,881,729</b>	<b>\$ 13,827,792</b>	<b>\$ 4,084,074</b>	<b>\$ 16,125,366</b>	0.0
<b>TOTAL PLANT IN SERVICE</b>			<b>\$ 2,451,113,103</b>	<b>\$ 1,429,890,966</b>	<b>\$ 317,465,592</b>	<b>\$ 81,037,830</b>	<b>\$ 27,083,672</b>	<b>\$ 189,472,767</b>	<b>\$ 72,930,180</b>	<b>\$ 333,232,096</b>	0.0



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Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Private	Public	Fire Protection	
<b>ACCUMULATED DEPRECIATION RESERVE</b>												
<b>INTANGIBLE PLANT</b>												
301.000	\$ -	Organization	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
302.000	\$ -	Franchises and Consents	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
303.000	\$ -	Miscellaneous Intangible Plant	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
		<b>TOTAL INTANGIBLE PLANT</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
<b>SOURCE OF SUPPLY PLANT</b>												
310.000	\$ -	Land and Land Rights - SSP	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
311.000	\$ 2,880,269	Structures and Improvements - SPP	2	\$ 2,880,269	\$ 1,910,386	\$ 468,942	\$ 160,267	\$ 40,357	\$ 297,916	\$ 2,402	\$ -	0.0
312.000	\$ -	Collecting & Impounding Reservoirs	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
313.000	\$ 77,390	Lake, River and Other Intakes	2	\$ 77,390	\$ 51,330	\$ 12,600	\$ 4,306	\$ 1,084	\$ 8,005	\$ 65	\$ -	0.0
314.000	\$ 3,084	Wells and Springs	2	\$ 3,084	\$ 2,046	\$ 502	\$ 172	\$ 43	\$ 319	\$ 3	\$ -	0.0
315.000	\$ -	Infiltration Galleries and Tunnels	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
316.000	\$ 4,454,246	Supply Mains	2	\$ 4,454,246	\$ 2,954,352	\$ 725,203	\$ 247,848	\$ 62,411	\$ 460,718	\$ 3,714	\$ -	0.0
317.000	\$ -	Other Water Source Plant	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
		<b>TOTAL SOURCE OF SUPPLY PLANT</b>		\$ 7,414,989	\$ 4,918,113	\$ 1,207,247	\$ 412,592	\$ 103,896	\$ 766,958	\$ 6,183	\$ -	0.0
<b>PUMPING PLANT</b>												
320.000	\$ -	Land and Land Rights - PP	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
321.000	\$ 6,249,637	Structures and Improvements - PP	3	\$ 6,249,637	\$ 3,874,367	\$ 951,039	\$ 325,030	\$ 81,846	\$ 604,190	\$ 96,379	\$ 316,785	0.0
322.000	\$ -	Boiler Plant Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
323.000	\$ 1,636,766	Other Power Production Equipment	3	\$ 1,636,766	\$ 1,014,688	\$ 249,075	\$ 85,125	\$ 21,435	\$ 158,236	\$ 25,241	\$ 82,965	0.0
324.000	\$ -	Steam Pumping Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
325.000	\$ 20,476,921	Electric Pumping Equipment	3	\$ 20,476,921	\$ 12,694,355	\$ 3,116,078	\$ 1,064,960	\$ 268,169	\$ 1,979,628	\$ 315,785	\$ 1,037,945	0.0
326.000	\$ 1,813,991	Diesel Pumping Equipment	3	\$ 1,813,991	\$ 1,124,556	\$ 276,044	\$ 94,342	\$ 23,756	\$ 175,369	\$ 27,975	\$ 91,949	0.0
327.000	\$ 48,722	Hydraulic Pumping Equipment	3	\$ 48,722	\$ 30,204	\$ 7,414	\$ 2,534	\$ 638	\$ 4,710	\$ 751	\$ 2,470	0.0
328.000	\$ (820,297)	Other Pumping Equipment	3	\$ (820,297)	\$ (508,531)	\$ (124,829)	\$ (42,662)	\$ (10,743)	\$ (79,303)	\$ (12,650)	\$ (41,580)	0.0
		<b>TOTAL PUMPING PLANT</b>		\$ 29,405,740	\$ 18,229,641	\$ 4,474,821	\$ 1,529,329	\$ 385,103	\$ 2,842,831	\$ 453,482	\$ 1,490,534	0.0
<b>WATER TREATMENT PLANT</b>												
330.000	\$ -	Land and Land Rights - WTP	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
331.000	\$ 34,385,828	Structures and Improvements - WTP	2	\$ 34,385,828	\$ 22,806,966	\$ 5,598,415	\$ 1,913,332	\$ 481,799	\$ 3,556,644	\$ 28,673	\$ -	0.0
332.000	\$ 22,635,663	Water Treatment Equipment	2	\$ 22,635,663	\$ 15,013,475	\$ 3,685,351	\$ 1,259,517	\$ 317,161	\$ 2,341,284	\$ 18,875	\$ -	0.0
333.000	\$ -	Water Treatment - Other	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
		<b>TOTAL WATER TREATMENT PLANT</b>		\$ 57,021,491	\$ 37,820,441	\$ 9,283,766	\$ 3,172,849	\$ 798,960	\$ 5,897,928	\$ 47,547	\$ -	0.0
<b>TRANSMISSION &amp; DIST. PLANT</b>												
340.000	\$ -	Land and Land Rights - TDP	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
341.000	\$ 4,216,953	Structures and Improvements - TDP	7	\$ 4,216,953	\$ 2,395,149	\$ 529,901	\$ 142,472	\$ 45,603	\$ 366,739	\$ 166,490	\$ 570,599	0.0
342.000	\$ 8,630,597	Distribution Reservoirs and Standpipes	5	\$ 8,630,597	\$ 5,196,457	\$ 1,135,162	\$ 294,498	\$ 97,692	\$ 793,977	\$ 251,946	\$ 860,866	0.0
343.000	\$ 230,394,038	Transmission and Distribution Mains	7	\$ 230,394,038	\$ 130,859,411	\$ 28,951,255	\$ 7,783,980	\$ 2,491,542	\$ 20,036,873	\$ 9,096,192	\$ 31,174,785	0.0
344.000	\$ -	Fire Mains	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
345.000	\$ 781,290	Services	10	\$ 781,290	\$ 679,450	\$ 51,102	\$ 777	\$ 2,920	\$ 219	\$ 46,822	\$ -	0.0
346.000	\$ (12,919,422)	Meters	9	\$ (12,919,422)	\$ (10,019,559)	\$ (2,526,227)	\$ (122,736)	\$ (209,920)	\$ (40,980)	\$ -	\$ -	0.0
347.000	\$ 10,057,043	Meter Installations	9	\$ 10,057,043	\$ 7,799,663	\$ 1,966,525	\$ 95,543	\$ 163,411	\$ 31,901	\$ -	\$ -	0.0
348.000	\$ 15,351,607	Hydrants	8	\$ 15,351,607	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,351,607	0.0
349.000	\$ -	Other Transmission & Distribution Plant	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
		<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		\$ 256,512,106	\$ 136,910,571	\$ 30,107,719	\$ 8,194,533	\$ 2,591,248	\$ 21,188,729	\$ 9,561,450	\$ 47,957,857	0.0
<b>INCENTIVE COMPENSATION CAPITALIZATION</b>												
0.000	\$ -	Incentive Compensation Capitalization Adj.	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
		<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
<b>GENERAL PLANT</b>												
389.000	\$ -	Land and Land Rights - GP	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
390.000	\$ 553,051	Structures and Improvements - GP	15	\$ 553,051	\$ 352,388	\$ 69,609	\$ 19,900,266	\$ 5,833	\$ 42,924	\$ 12,648	\$ 49,750	0.0
390.100	\$ 854,276	Office Structures	15	\$ 854,276	\$ 544,319	\$ 107,522	\$ 30,739	\$ 9,009	\$ 66,303	\$ 19,537	\$ 76,847	0.0
390.200	\$ 78,300	General Structures - HVAC	15	\$ 78,300	\$ 49,890	\$ 9,855	\$ 2,817	\$ 826	\$ 6,077	\$ 1,791	\$ 7,044	0.0
390.300	\$ 842,391	Miscellaneous Structures	15	\$ 842,391	\$ 536,747	\$ 106,026	\$ 30,311	\$ 8,884	\$ 65,380	\$ 19,265	\$ 75,778	0.0
390.900	\$ 180,047	Structures & Improvements - Leasehold	15	\$ 180,047	\$ 114,721	\$ 22,661	\$ 6,479	\$ 1,899	\$ 13,974	\$ 4,118	\$ 16,196	0.0
391.000	\$ 495,095	Office Furniture and Equipment	15	\$ 495,095	\$ 315,460	\$ 62,314	\$ 17,815	\$ 5,221	\$ 38,426	\$ 11,322	\$ 44,537	0.0
391.100	\$ 1,693,779	Computers & Peripheral Equipment	15	\$ 1,693,779	\$ 1,079,226	\$ 213,184	\$ 60,947	\$ 17,863	\$ 131,458	\$ 38,735	\$ 152,366	0.0
391.200	\$ 4,504,560	Computer Hardware and Software	15	\$ 4,504,560	\$ 2,870,172	\$ 566,957	\$ 162,086	\$ 47,506	\$ 349,610	\$ 103,016	\$ 405,212	0.0
391.250	\$ 10,375,192	Computer Software	15	\$ 10,375,192	\$ 6,610,765	\$ 1,305,852	\$ 373,327	\$ 109,419	\$ 805,245	\$ 237,272	\$ 933,311	0.0
391.260	\$ -	Personal Computer Software	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
391.300	\$ (9,657)	Other Office Equipment	15	\$ (9,657)	\$ (6,153)	\$ (1,215)	\$ (347)	\$ (102)	\$ (750)	\$ (221)	\$ (869)	0.0
391.400	\$ 14,010,335	BTS Initial Investment	15	\$ 14,010,335	\$ 8,926,971	\$ 1,763,382	\$ 504,129	\$ 147,756	\$ 1,087,378	\$ 320,405	\$ 1,260,314	0.0
392.100	\$ 2,637,009	Transportation Equipment - Light Trucks	15	\$ 2,637,009	\$ 1,680,224	\$ 331,902	\$ 94,887	\$ 27,810	\$ 204,665	\$ 60,306	\$ 237,215	0.0
392.200	\$ 4,425,404	Transportation Equipment - Heavy Trucks	15	\$ 4,425,404	\$ 2,819,737	\$ 556,994	\$ 159,238	\$ 46,671	\$ 343,467	\$ 101,205	\$ 398,092	0.0

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Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential		Commercial		Industrial		Other Public Authorities	Sales for Resale	Fire Protection		
												Private	Public	
392.300	\$ 1,754,604 Transportation Equipment - Cars	15	\$ 1,754,604	\$ 1,117,982	\$ 220,840	\$ 63,135	\$ 18,504	\$ 136,179	\$ 40,126	\$ 157,837	0.0			
392.400	\$ 2,435,044 Transportation Equipment - Other	15	\$ 2,435,044	\$ 1,551,538	\$ 306,482	\$ 87,619	\$ 25,680	\$ 188,990	\$ 55,687	\$ 219,047	0.0			
393.000	\$ (168,771) Stores Equipment	2	\$ (168,771)	\$ (111,940)	\$ (27,478)	\$ (9,391)	\$ (2,365)	\$ (17,457)	\$ (141)	\$ -	0.0			
394.000	\$ 2,621,948 Tools, Shop and Garage Equipment	15	\$ 2,621,948	\$ 1,670,628	\$ 330,006	\$ 94,345	\$ 27,652	\$ 203,496	\$ 59,962	\$ 235,860	0.0			
395.000	\$ 318,616 Laboratory Equipment	15	\$ 318,616	\$ 203,013	\$ 40,102	\$ 11,465	\$ 3,360	\$ 24,729	\$ 7,286	\$ 28,661	0.0			
396.000	\$ 729,535 Power Operated Equipment	15	\$ 729,535	\$ 464,838	\$ 91,821	\$ 26,251	\$ 7,694	\$ 56,621	\$ 16,684	\$ 65,626	0.0			
397.100	\$ 1,673,698 Communication Equipment (non Telephone)	15	\$ 1,673,698	\$ 1,066,431	\$ 210,657	\$ 60,224	\$ 17,651	\$ 129,900	\$ 38,276	\$ 150,559	0.0			
397.200	\$ (391) Telephone Equipment	15	\$ (391)	\$ (249)	\$ (49)	\$ (14)	\$ (4)	\$ (30)	\$ (9)	\$ (35)	0.0			
398.000	\$ 1,037,541 Miscellaneous Equipment	17	\$ 1,037,541	\$ 607,179	\$ 134,623	\$ 33,352	\$ 11,473	\$ 78,362	\$ 31,230	\$ 141,323	0.0			
399.000	\$ 5,640 Other Tangible Equipment	17	\$ 5,640	\$ 3,301	\$ 732	\$ 181	\$ 62	\$ 426	\$ 170	\$ 768	0.0			
<b>TOTAL GENERAL PLANT</b>			<b>\$ 51,047,246</b>	<b>\$ 32,467,187</b>	<b>\$ 6,422,778</b>	<b>\$ 1,829,495</b>	<b>\$ 538,304</b>	<b>\$ 3,955,372</b>	<b>\$ 1,178,671</b>	<b>\$ 4,655,439</b>	0.0			
<b>TOTAL ACCUMULATED DEPRECIATION RESERVE</b>			<b>\$ 401,401,572</b>	<b>\$ 230,345,952</b>	<b>\$ 51,496,331</b>	<b>\$ 15,138,798</b>	<b>\$ 4,417,510</b>	<b>\$ 34,651,817</b>	<b>\$ 11,247,333</b>	<b>\$ 54,103,830</b>	0.0			



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Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional							Fire Protection		
				Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Private	Public		
392.400	\$ 4,500,077 Transportation Equipment - Other	15	\$ 4,500,077	\$ 2,867,316	\$ 566,393	\$ 161,925	\$ 47,459	\$ 349,262	\$ 102,913	\$ 404,809	0.0	
393.000	\$ 775,816 Stores Equipment	2	\$ 775,816	\$ 514,573	\$ 126,312	\$ 43,169	\$ 10,870	\$ 80,245	\$ 647	\$ -	0.0	
394.000	\$ 5,814,647 Tools, Shop and Garage Equipment	15	\$ 5,814,647	\$ 3,704,921	\$ 731,849	\$ 209,227	\$ 61,323	\$ 451,290	\$ 132,976	\$ 523,062	0.0	
395.000	\$ 772,519 Laboratory Equipment	15	\$ 772,519	\$ 492,226	\$ 97,232	\$ 27,797	\$ 8,147	\$ 59,957	\$ 17,667	\$ 69,493	0.0	
396.000	\$ 99,001 Power Operated Equipment	15	\$ 99,001	\$ 63,081	\$ 12,461	\$ 3,562	\$ 1,044	\$ 7,684	\$ 2,264	\$ 8,906	0.0	
397.100	\$ 4,583,110 Communication Equipment (non Telephone)	15	\$ 4,583,110	\$ 2,920,222	\$ 576,844	\$ 164,913	\$ 48,334	\$ 355,707	\$ 104,812	\$ 412,278	0.0	
397.200	\$ 91,163 Telephone Equipment	15	\$ 91,163	\$ 58,086	\$ 11,474	\$ 3,280	\$ 961	\$ 7,075	\$ 2,085	\$ 8,201	0.0	
398.000	\$ 2,424,253 Miscellaneous Equipment	17	\$ 2,424,253	\$ 1,418,697	\$ 314,552	\$ 77,927	\$ 26,806	\$ 183,096	\$ 72,969	\$ 330,206	0.0	
399.000	\$ 49,665 Other Tangible Equipment	17	\$ 49,665	\$ 29,064	\$ 6,444	\$ 1,596	\$ 549	\$ 3,751	\$ 1,495	\$ 6,765	0.0	
<b>TOTAL GENERAL PLANT</b>			<b>\$ 127,009,735</b>	<b>\$ 80,818,546</b>	<b>\$ 16,024,106</b>	<b>\$ 4,575,909</b>	<b>\$ 1,343,425</b>	<b>\$ 9,872,420</b>	<b>\$ 2,905,403</b>	<b>\$ 11,469,927</b>	<b>0.0</b>	
<b>TOTAL NET PLANT IN SERVICE (Rate Base)</b>			<b>\$ 2,049,711,531</b>	<b>\$ 1,199,545,014</b>	<b>\$ 265,969,261</b>	<b>\$ 65,899,032</b>	<b>\$ 22,666,162</b>	<b>\$ 154,820,949</b>	<b>\$ 61,682,847</b>	<b>\$ 279,128,265</b>	<b>0.0</b>	

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Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional						Other Public Authorities	Sales for Resale	Fire Protection		
				Residential	Commercial	Industrial	Private	Public					
<b>SUMMARY</b>													
	Plant In Service	from Plant	\$ 2,451,113,103	\$ 1,429,890,966	\$ 317,465,592	\$ 81,037,830	\$ 27,083,672	\$ 189,472,767	\$ 72,930,180	\$ 333,232,096	0.0		
	Less Accumulated Depreciation Reserve	from Reserve	\$ 401,401,572	\$ 230,345,952	\$ 51,496,331	\$ 15,138,798	\$ 4,417,510	\$ 34,651,817	\$ 11,247,333	\$ 54,103,830	0.0		
	Net Plant In Service (Rate Base)	from Net Plant	\$ 2,049,711,531	\$ 1,199,545,014	\$ 265,969,261	\$ 65,899,032	\$ 22,666,162	\$ 154,820,949	\$ 61,682,847	\$ 279,128,265	0.0		
From EMS Run	<b>ADD TO NET PLANT IN SERVICE (Rate Base)</b>												
\$	- Chemical	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0		
\$	- Group Insurance	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0		
\$	- Labor/Base Payroll	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0		
\$	- Pension and OPEB	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0		
\$	- 401K	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0		
\$	- Support Services	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0		
\$	- Fuel Power	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0		
\$	- Telephone	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0		
\$	- Rents	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0		
\$	- Postage	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0		
\$	- IOTG	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0		
\$	- PSC Assessment	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0		
\$	- Waste Disposal	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0		
\$	- Uncollectible Expense	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0		
\$	2,415,538 Cash Working Capital	15	\$ 2,415,538	\$ 1,539,109	\$ 304,027	\$ 86,918	\$ 25,475	\$ 187,476	\$ 55,241	\$ 217,292	0.0		
\$	- Payroll Tax	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0		
\$	- Property Tax	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0		
\$	59,067,922 Contributions in Aid of Construction	17	\$ 59,067,922	\$ 34,567,143	\$ 7,664,179	\$ 1,898,730	\$ 653,147	\$ 4,461,200	\$ 1,777,921	\$ 8,045,602	0.0		
\$	7,552,486 Materials and Supplies	15	\$ 7,552,486	\$ 4,812,221	\$ 950,578	\$ 271,759	\$ 79,650	\$ 586,168	\$ 172,719	\$ 679,392	0.0		
\$	1,295,462 Prepayments	15	\$ 1,295,462	\$ 825,430	\$ 163,051	\$ 46,614	\$ 13,662	\$ 100,544	\$ 29,626	\$ 116,535	0.0		
\$	12,805,301 Prepaid Pension Asset	15	\$ 12,805,301	\$ 8,159,159	\$ 1,611,713	\$ 460,769	\$ 135,047	\$ 993,852	\$ 292,847	\$ 1,151,914	0.0		
	<b>TOTAL ADD TO NET PLANT IN SERVICE (Rate Base)</b>		\$ 83,136,709	\$ 49,903,062	\$ 10,693,547	\$ 2,764,789	\$ 906,981	\$ 6,329,240	\$ 2,328,355	\$ 10,210,734	0.0		
From EMS Run	<b>SUBTRACT FROM NET PLANT IN SERVICE (Rate Base)</b>												
\$	(14,506) Federal Tax Offset	17	\$ (14,506)	\$ (8,489)	\$ (1,882)	\$ (466)	\$ (160)	\$ (1,096)	\$ (437)	\$ (1,976)	0.0		
\$	(2,576) State Tax Offset	17	\$ (2,576)	\$ (1,508)	\$ (334)	\$ (83)	\$ (28)	\$ (195)	\$ (78)	\$ (351)	0.0		
\$	- City Tax Offset	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0		
\$	4,025,698 Interest Expense Offset	17	\$ 4,025,698	\$ 2,355,879	\$ 522,342	\$ 129,405	\$ 44,514	\$ 304,047	\$ 121,172	\$ 548,338	0.0		
\$	251,104,848 Contributions in Aid of Construction	17	\$ 251,104,848	\$ 146,949,085	\$ 32,581,346	\$ 8,071,728	\$ 2,776,606	\$ 18,965,100	\$ 7,558,158	\$ 34,202,824	0.0		
\$	599,019 Customer Advances	17	\$ 599,019	\$ 350,552	\$ 77,724	\$ 19,255	\$ 6,624	\$ 45,242	\$ 18,030	\$ 81,592	0.0		
\$	365,847,638 Accumulated Deferred Income Taxes	17	\$ 365,847,638	\$ 214,097,721	\$ 47,469,448	\$ 11,760,118	\$ 4,045,381	\$ 27,631,235	\$ 11,011,872	\$ 49,831,863	0.0		
\$	62,438 TCJA EADIT Tracker	15	\$ 62,438	\$ 39,784	\$ 7,859	\$ 2,247	\$ 658	\$ 4,846	\$ 1,428	\$ 5,617	0.0		
\$	5,276,003 OPEB Tracker	16	\$ 5,276,003	\$ 3,382,263	\$ 624,358	\$ 164,775	\$ 51,584	\$ 367,237	\$ 167,609	\$ 518,719	0.0		
\$	6,117,197 Pension Tracker	16	\$ 6,117,197	\$ 3,921,523	\$ 723,904	\$ 191,046	\$ 59,808	\$ 425,788	\$ 193,706	\$ 601,422	0.0		
	<b>TOTAL SUBTRACT FROM NET PLANT IN SERVICE (Rate Base)</b>		\$ 633,015,759	\$ 371,086,809	\$ 82,004,765	\$ 20,338,026	\$ 6,984,987	\$ 47,742,205	\$ 19,070,921	\$ 85,788,048	0.0		
	<b>TOTAL RATE BASE</b>		\$ 1,499,832,481	\$ 878,361,266	\$ 194,658,044	\$ 48,325,795	\$ 16,588,157	\$ 113,407,985	\$ 44,940,282	\$ 203,550,952	0.0		
		Rate of Return Used From EMS:											
	TOTAL RETURN ON RATE BASE	6.327%	\$ 94,894,401	\$ 55,573,917	\$ 12,316,014	\$ 3,057,573	\$ 1,049,533	\$ 7,175,323	\$ 2,843,372	\$ 12,878,669	0.0		
	TOTAL OPERATING AND MAINTENANCE EXPENSE		\$ 164,754,245	\$ 103,404,733	\$ 21,290,428	\$ 5,885,527	\$ 1,792,153	\$ 12,699,886	\$ 4,033,976	\$ 15,647,540	0.0		
	TOTAL CURRENT INCOME TAXES		\$ (5,980,705)	\$ (3,810,728)	\$ (752,749)	\$ (215,202)	\$ (63,074)	\$ (464,178)	\$ (136,774)	\$ (538,000)	0.0		
	TOTAL DEFERRED INCOME TAXES		\$ 12,751,060	\$ 8,124,598	\$ 1,604,886	\$ 458,817	\$ 134,475	\$ 989,642	\$ 291,606	\$ 1,147,035	0.0		
From EMS Revenue Requirement	<b>ADDITIONAL CURRENT TAX REQUIRED</b>	18	\$ 6,598,021	\$ 3,864,062	\$ 856,334	\$ 212,593	\$ 72,974	\$ 498,901	\$ 197,700	\$ 895,456	0.0		
\$	12,971,611 Allowance for Known and Measurable Changes/True-up	18	\$ 12,971,611	\$ 7,596,689	\$ 1,683,540	\$ 417,956	\$ 143,466	\$ 980,832	\$ 388,675	\$ 1,760,452	0.0		
	<b>TOTAL EXPENSES</b>		\$ 191,094,232	\$ 119,179,354	\$ 24,682,440	\$ 6,759,692	\$ 2,079,995	\$ 14,705,084	\$ 4,775,184	\$ 18,912,482	0.0		
	<b>CLASS COST OF SERVICE</b>		\$ 285,988,633	\$ 174,753,271	\$ 36,998,454	\$ 9,817,265	\$ 3,129,528	\$ 21,880,408	\$ 7,618,556	\$ 31,791,151	0.0		
	OTHER WATER REVENUE - OPER. REV.		\$ 4,722,884	\$ 2,894,732	\$ 610,857	\$ 162,855	\$ 51,641	\$ 361,648	\$ 124,661	\$ 516,489	0.0		
	DESCRIPTION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0		
	REVENUE CONTRIBUTION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0		
	<b>TOTAL OTHER WATER REVENUE</b>		\$ 4,722,884	\$ 2,894,732	\$ 610,857	\$ 162,855	\$ 51,641	\$ 361,648	\$ 124,661	\$ 516,489	0.0		
	<b>TOTAL COST OF SERVICE RELATED TO SALES OF WATER</b>		\$ 281,265,749	\$ 171,858,539	\$ 36,387,597	\$ 9,654,410	\$ 3,077,887	\$ 21,518,759	\$ 7,493,894	\$ 31,274,663	0.0		
	REALLOCATION OF PUBLIC FIRE	9	\$ 31,274,663	\$ 24,254,826	\$ 6,115,357	\$ 297,114	\$ 508,163	\$ 99,203	\$ -	\$ (31,274,663)	0.0		
	<b>TOTAL AFTER REALLOCATION OF PUBLIC FIRE</b>		\$ 281,265,749	\$ 196,113,365	\$ 42,502,955	\$ 9,951,523	\$ 3,586,049	\$ 21,617,962	\$ 7,493,894	\$ -	0.0		
	<b>REQUIRED MARGIN REVENUES</b>		\$ 281,265,749	\$ 196,113,365	\$ 42,502,955	\$ 9,951,523	\$ 3,586,049	\$ 21,617,962	\$ 7,493,894	\$ -	0.0		

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Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional						Fire Protection			
				Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Private	Public		
	<b>CURRENT MARGIN REVENUES</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	<b>ZERO REVENUE INCREASE PLUG</b>		\$ (281,265,749)	\$ (196,113,365)	\$ (42,502,955)	\$ (9,951,523)	\$ (3,586,049)	\$ (21,617,962)	\$ (7,493,894)	\$ -		
	<b>COS MARGIN REVENUES @ 0%</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	<b>REVENUE ABOVE (BELOW) COS</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	<b>% CHANGE NEEDED TO BRING CLASS REVENUE TO COST-OF SERVICE</b>		<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	0.0

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			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK									
<b>REVENUES</b>																			
<b>OPERATING REVENUES</b>																			
Residential	To Residential	\$	175,102,487																
Commercial	To Commercial	\$	45,597,239																
Industrial	To Industrial	\$	4,886,354																
Private Fire Protection	To Private Fire Protection	\$	3,759,867																
Public Fire Protection	To Public Fire Protection	\$	-																
Other Revenue - Late Payment Charge	19	\$	553,551	\$	182,968	\$	64,752	\$	156,102	\$	28,908	\$	26,662	\$	19,012	\$	75,147		
Other Revenue - Rent	19	\$	460,268	\$	152,135	\$	53,840	\$	129,796	\$	24,037	\$	22,169	\$	15,808	\$	62,483		
Other Public Authority	To Other Public Authority	\$	3,240,867																
Sales for Resale	To Sales for Resale	\$	8,055,469																
Other Water Revenue - Oper. Rev.	19	\$	3,709,065	\$	1,225,977	\$	433,870	\$	1,045,961	\$	193,698	\$	178,648	\$	127,390	\$	503,520		
<b>TOTAL OPERATING REVENUES</b>		\$	<b>245,365,167</b>																
<b>SOURCE OF SUPPLY EXPENSES</b>																			
Operation Labor & Expenses	2	\$	251,344	\$	153,989	\$	97,145	\$	-	\$	-	\$	-	\$	-	\$	210	0.0	
Purchased Water	2	\$	438,509	\$	268,658	\$	169,485	\$	-	\$	-	\$	-	\$	-	\$	366	0.0	
Miscellaneous Expenses	2	\$	4,776,817	\$	2,926,579	\$	1,846,254	\$	-	\$	-	\$	-	\$	-	\$	3,983	0.0	
Rents - SSE	2	\$	1,056	\$	647	\$	408	\$	-	\$	-	\$	-	\$	-	\$	1	0.0	
Maint. Supervision & Engineering	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
Maint. Of Structures & Improvements	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
Maint. Of Collect. & Inpound. Reservoirs	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
Maint. Of Lake, River and Other Intakes	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
Maint. Of Wells & Springs	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
Maint. Of Infiltration Galleries & Tunnels	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
Maint. Of Supply Mains	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
Maint. Of Misc. Water Source Plant	2	\$	90,787	\$	55,622	\$	35,089	\$	-	\$	-	\$	-	\$	-	\$	76	0.0	
<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>		\$	<b>5,558,513</b>	\$	<b>3,405,496</b>	\$	<b>2,148,382</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>4,635</b>	0.0	
<b>PUMPING EXPENSES</b>																			
Operation Supervision & Engineering - PE	3	\$	78,587	\$	45,002	\$	28,390	\$	-	\$	-	\$	-	\$	-	\$	5,195	0.0	
Fuel for Power Production	1	\$	178,922	\$	178,679	\$	-	\$	-	\$	-	\$	-	\$	-	\$	243	0.0	
Power Production Labor & Expenses	3	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
Fuel or Power Purchased for Pumping	1	\$	2,899,860	\$	2,895,919	\$	-	\$	-	\$	-	\$	-	\$	-	\$	3,941	0.0	
Pumping Labor and Expenses	3	\$	627,312	\$	359,222	\$	226,618	\$	-	\$	-	\$	-	\$	-	\$	41,472	0.0	
Expenses Transferred - Cr.	3	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
Miscellaneous Expenses	3	\$	5,114	\$	2,928	\$	1,847	\$	-	\$	-	\$	-	\$	-	\$	338	0.0	
Rents - PE	3	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
Maint. Supervision & Engineering - PE	3	\$	126,896	\$	72,665	\$	45,842	\$	-	\$	-	\$	-	\$	-	\$	8,389	0.0	
Maint. Of Structures & Improvements - PE	3	\$	879	\$	503	\$	318	\$	-	\$	-	\$	-	\$	-	\$	58	0.0	
Maint. Of Power Production Equipment	3	\$	187	\$	107	\$	68	\$	-	\$	-	\$	-	\$	-	\$	12	0.0	
Maint. Of Pumping Equipment	3	\$	262,570	\$	150,357	\$	94,854	\$	-	\$	-	\$	-	\$	-	\$	17,359	0.0	
<b>TOTAL PUMPING EXPENSES</b>		\$	<b>4,180,327</b>	\$	<b>3,705,383</b>	\$	<b>397,936</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>77,008</b>	0.0	
<b>WATER TREATMENT EXPENSES</b>																			
Operation, Supervision & Engineer. - WTE	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
Chemicals - WTE	2	\$	10,954,322	\$	6,711,309	\$	4,233,879	\$	-	\$	-	\$	-	\$	-	\$	9,134	0.0	
Operation Labor & Expense - WTE	2	\$	4,081,150	\$	2,500,370	\$	1,577,377	\$	-	\$	-	\$	-	\$	-	\$	3,403	0.0	
Miscellaneous Expenses - WTE	2	\$	446,711	\$	273,683	\$	172,655	\$	-	\$	-	\$	-	\$	-	\$	372	0.0	
Rents - WTE	2	\$	13,431	\$	8,229	\$	5,191	\$	-	\$	-	\$	-	\$	-	\$	11	0.0	
Maint. Supervision & Engineering - WTE	2	\$	1,907,855	\$	1,168,872	\$	737,392	\$	-	\$	-	\$	-	\$	-	\$	1,591	0.0	
Maint. Of Structures & Improvements - WTE	2	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
Maint. Of Water Treatment Equipment	2	\$	822,124	\$	503,685	\$	317,753	\$	-	\$	-	\$	-	\$	-	\$	686	0.0	
<b>TOTAL WATER TREATMENT EXPENSES</b>		\$	<b>18,225,593</b>	\$	<b>11,166,148</b>	\$	<b>7,044,248</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>15,197</b>	0.0	
<b>TRANSMISSION &amp; DIST. EXPENSES</b>																			
Super & Eng Oper TD	11	\$	45,877	\$	12,480	\$	1,472	\$	21,582	\$	-	\$	2,649	\$	-	\$	7,695	0.0	
Storage Facility Exp	5	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
Storage Facility Exp	7	\$	183,833	\$	53,280	\$	6,283	\$	92,138	\$	-	\$	-	\$	-	\$	32,132	0.0	
TD Lines Exp	9	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
TD Lines Exp	10	\$	12,028	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	721	0.0	
Meter Expense	11	\$	9,723,612	\$	2,645,099	\$	311,921	\$	4,574,223	\$	-	\$	561,350	\$	-	\$	1,631,018	0.0	
Meter Expense	11	\$	10,651	\$	2,897	\$	342	\$	5,010	\$	-	\$	615	\$	-	\$	1,787	0.0	
Customer Install Exp	12	\$	39,300	\$	8,345	\$	967	\$	14,489	\$	699	\$	5,149	\$	-	\$	9,651	0.0	
Customer Install Exp	12	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
Misc Exp Oper TD	5	\$	28,179	\$	7,850	\$	-	\$	16,696	\$	-	\$	-	\$	-	\$	3,633	0.0	
Misc Exp Oper TD	7	\$	1,539,388	\$	446,156	\$	52,613	\$	771,547	\$	-	\$	-	\$	-	\$	269,072	0.0	
Misc Exp Oper TD	8	\$	(575)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(575)	0.0	
Rents Oper TD	10	\$	297,978	\$	-	\$	-	\$	-	\$	-	\$	280,120	\$	-	\$	17,858	0.0	
Super & Eng Maint TD	9	\$	38,040	\$	-	\$	-	\$	-	\$	38,040	\$	-	\$	-	\$	-	0.0	
Struct & Improve Maint TD	8	\$	235,086	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	235,086	0.0	
Struct & Improve Maint TD	12	\$	6,583,478	\$	1,397,944	\$	162,001	\$	2,427,102	\$	117,130	\$	862,528	\$	-	\$	1,616,772	0.0	
<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>		\$	<b>18,736,875</b>	\$	<b>4,574,051</b>	\$	<b>535,599</b>	\$	<b>7,922,786</b>	\$	<b>155,869</b>	\$	<b>1,723,718</b>	\$	<b>-</b>	\$	<b>3,824,851</b>	0.0	

Missouri-American Water Company  
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			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK		
<b>CUSTOMER ACCOUNTS EXPENSES</b>												
Supervision - CAE	13	\$	13,849	\$	-	\$	-	\$	13,669	\$	180	0.0
Meter Reading Expenses - CAE	14	\$	20,266	\$	-	\$	-	\$	20,266	\$	-	0.0
Customer Records & Collection Expenses	13	\$	687,316	\$	-	\$	-	\$	678,385	\$	8,931	0.0
Uncollectible Amounts - CAE	13	\$	2,445,890	\$	-	\$	-	\$	2,414,108	\$	31,782	0.0
Misc. Customer Accounts Expenses - CAE	13	\$	52,607	\$	-	\$	-	\$	51,923	\$	684	0.0
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>		<b>\$</b>	<b>3,219,928</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>3,178,352</b>	<b>\$</b>	<b>41,576</b>	<b>0.0</b>
<b>CUSTOMER SERVICE EXPENSES</b>												
Customer Service & Information Expenses	10	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
<b>TOTAL CUSTOMER SERVICE EXPENSES</b>		<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>0.0</b>
<b>SALES PROMOTION EXPENSES</b>												
Sales Promotion Expenses - SPE	10	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
<b>TOTAL SALES PROMOTION EXPENSES</b>		<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>0.0</b>
<b>ADMIN. &amp; GENERAL EXPENSES</b>												
Admin. & General Salaries	10	\$	4,215,392	\$	-	\$	-	\$	3,962,768	\$	252,624	0.0
Office Supplies & Expenses	15	\$	2,089,219	\$	747,450	\$	331,272	\$	472,887	\$	9,303	0.0
Admin. Expenses Transferred - Credit	15	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Outside Services Employed	15	\$	26,499,724	\$	9,480,684	\$	4,201,860	\$	5,998,120	\$	118,004	0.0
Property Insurance	15	\$	4,957,632	\$	1,773,669	\$	786,094	\$	1,122,143	\$	22,077	0.0
Injuries & Damages	16	\$	37,883	\$	11,391	\$	4,407	\$	9,371	\$	184	0.0
Employee Pension & Benefits	16	\$	1,603,523	\$	482,155	\$	186,524	\$	396,638	\$	7,808	0.0
Franchise Requirements	15	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Regulatory Commission Expenses	15	\$	72,111	\$	25,799	\$	11,434	\$	16,322	\$	321	0.0
Duplicate Charges - Credit	15	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Institutional or Goodwill Advertising Expenses	15	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Misc. General Expenses	15	\$	2,115,230	\$	756,756	\$	335,396	\$	478,775	\$	9,419	0.0
Research & Development Expenses - AGE	15	\$	65,221	\$	23,334	\$	10,342	\$	14,763	\$	290	0.0
Rents - AGE	15	\$	132,193	\$	47,294	\$	20,961	\$	29,921	\$	589	0.0
Maint. Of General Plant - AGE	15	\$	524,564	\$	187,671	\$	83,176	\$	118,733	\$	2,336	0.0
<b>TOTAL ADMIN. &amp; GENERAL EXPENSES</b>		<b>\$</b>	<b>42,312,692</b>	<b>\$</b>	<b>13,536,203</b>	<b>\$</b>	<b>5,971,465</b>	<b>\$</b>	<b>8,657,672</b>	<b>\$</b>	<b>170,332</b>	<b>0.0</b>
<b>Total Operation &amp; Maintenance Expenses</b>		<b>\$</b>	<b>92,233,928</b>	<b>\$</b>	<b>36,387,281</b>	<b>\$</b>	<b>16,097,629</b>	<b>\$</b>	<b>16,580,459</b>	<b>\$</b>	<b>326,202</b>	<b>0.0</b>
		<b>\$</b>	<b>7,770,313</b>	<b>\$</b>	<b>6,529,654</b>	<b>\$</b>	<b>8,542,390</b>					



Missouri-American Water Company  
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			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK
<b>DEPRECIATION EXPENSES</b>										
INTANGIBLE PLANT										
Organization	17	\$	-	\$	-	\$	-	\$	-	0.0
Franchises and Consents	17	\$	-	\$	-	\$	-	\$	-	0.0
Miscellaneous Intangible Plant	6	\$	-	\$	-	\$	-	\$	-	0.0
<b>TOTAL INTANGIBLE PLANT</b>		<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>0.0</b>
SOURCE OF SUPPLY										
Land and Land Rights - SPP	2	\$	-	\$	-	\$	-	\$	-	0.0
Structures and Improvements - SPP	2	\$	282,413	\$	173,024	\$	109,153	\$	-	235
Collecting & Impounding Reservoirs	2	\$	-	\$	-	\$	-	\$	-	0.0
Lake, River and Other Intakes	2	\$	12,498	\$	7,657	\$	4,831	\$	-	10
Wells and Springs	2	\$	1,222	\$	749	\$	472	\$	-	1
Infiltration Galleries and Tunnels	2	\$	-	\$	-	\$	-	\$	-	0.0
Supply Mains	2	\$	87,848	\$	53,821	\$	33,954	\$	-	73
Other Water Source Plant	2	\$	-	\$	-	\$	-	\$	-	0.0
<b>TOTAL SOURCE OF SUPPLY PLANT</b>		<b>\$</b>	<b>383,981</b>	<b>\$</b>	<b>235,251</b>	<b>\$</b>	<b>148,410</b>	<b>\$</b>	<b>-</b>	<b>320</b>
PUMPING PLANT										
Land and Land Rights - PP	3	\$	-	\$	-	\$	-	\$	-	0.0
Structures and Improvements - PP	3	\$	867,903	\$	496,994	\$	313,532	\$	-	57,377
Boiler Plant Equipment	3	\$	-	\$	-	\$	-	\$	-	0.0
Other Power Production Equipment	3	\$	390,622	\$	223,685	\$	141,113	\$	-	25,824
Steam Pumping Equipment	3	\$	-	\$	-	\$	-	\$	-	0.0
Electric Pumping Equipment	3	\$	1,082,003	\$	619,595	\$	390,876	\$	-	71,531
Diesel Pumping Equipment	3	\$	37,191	\$	21,297	\$	13,435	\$	-	2,459
Hydraulic Pumping Equipment	3	\$	4,935	\$	2,826	\$	1,783	\$	-	326
Other Pumping Equipment	3	\$	163,742	\$	93,765	\$	59,152	\$	-	10,825
<b>TOTAL PUMPING PLANT</b>		<b>\$</b>	<b>2,546,396</b>	<b>\$</b>	<b>1,458,162</b>	<b>\$</b>	<b>919,892</b>	<b>\$</b>	<b>-</b>	<b>168,342</b>
WATER TREATMENT PLANT										
Land and Land Rights - WTP	2	\$	-	\$	-	\$	-	\$	-	0.0
Structures and Improvements - WTP	2	\$	2,124,505	\$	1,301,606	\$	821,128	\$	-	1,772
Water Treatment Equipment	2	\$	2,296,719	\$	1,407,115	\$	887,689	\$	-	1,915
Water Treatment - Other	2	\$	-	\$	-	\$	-	\$	-	0.0
<b>TOTAL WATER TREATMENT PLANT</b>		<b>\$</b>	<b>4,421,224</b>	<b>\$</b>	<b>2,708,721</b>	<b>\$</b>	<b>1,708,817</b>	<b>\$</b>	<b>-</b>	<b>3,687</b>
TRANSMISSION & DISTRIBUTION PLANT										
Land and Land Rights - TDP	7	\$	-	\$	-	\$	-	\$	-	0.0
Structures and Improvements - TDP	7	\$	87,944	\$	25,489	\$	3,006	\$	44,078	15,372
Structure and Improv - Special Crossing	7	\$	-	\$	-	\$	-	\$	-	0.0
Distribution Reservoirs and Standpipes	5	\$	231,232	\$	64,415	\$	-	\$	137,003	29,815
Transmission and Distribution Mains	7	\$	22,399,793	\$	6,492,065	\$	765,572	\$	11,226,857	3,915,299
Fire Mains	8	\$	-	\$	-	\$	-	\$	-	0.0
Services	10	\$	1,292,413	\$	-	\$	-	\$	1,214,960	77,453
Meters	9	\$	3,694,790	\$	-	\$	-	\$	3,694,790	-
Meter Installations	9	\$	595,106	\$	-	\$	-	\$	595,106	-
Hydrants	8	\$	1,685,320	\$	-	\$	-	\$	-	1,685,320
Other Transmission & Distribution Plant	4	\$	-	\$	-	\$	-	\$	-	0.0
<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		<b>\$</b>	<b>29,986,598</b>	<b>\$</b>	<b>6,581,968</b>	<b>\$</b>	<b>768,578</b>	<b>\$</b>	<b>11,407,938</b>	<b>4,289,896</b>
INCENTIVE COMPENSATION CAPITALIZATION										
Incentive Compensation Capitalization Adj.	15	\$	-	\$	-	\$	-	\$	-	0.0
<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>		<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>0.0</b>
GENERAL PLANT										
Land and Land Rights - GP	15	\$	-	\$	-	\$	-	\$	-	0.0
Structures and Improvements - GP	15	\$	632,488	\$	226,282	\$	100,289	\$	143,161	57,431
Office Structures	15	\$	164,563	\$	58,875	\$	26,094	\$	733	8,104
General Structures - HVAC	15	\$	28,945	\$	10,356	\$	4,590	\$	6,552	129
Miscellaneous Structures	15	\$	53,468	\$	19,129	\$	8,478	\$	238	2,633
Structures & Improvements - Leasehold	15	\$	1,157	\$	414	\$	183	\$	5	57
Office Furniture and Equipment	15	\$	46,339	\$	16,578	\$	7,348	\$	206	2,282
Computers & Peripheral Equipment	15	\$	602,431	\$	215,529	\$	95,523	\$	2,683	29,667
Computer Hardware & Software	15	\$	1,054,023	\$	377,093	\$	167,128	\$	4,694	51,905
Computer Software	15	\$	1,974,406	\$	706,374	\$	313,067	\$	8,792	97,230
Personal Computer Software	15	\$	-	\$	-	\$	-	\$	-	-
Other Office Equipment	15	\$	2,586	\$	925	\$	410	\$	12	127
BTS Initial Investment	15	\$	1,625,569	\$	581,572	\$	257,754	\$	7,239	80,051
Transportation Equipment - Light Trucks	15	\$	670,997	\$	240,060	\$	106,395	\$	2,988	33,043
Transportation Equipment - Heavy Trucks	15	\$	-	\$	-	\$	-	\$	-	-
Transportation Equipment - Cars	15	\$	-	\$	-	\$	-	\$	-	-

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			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK	
Transportation Equipment - Other	15	\$	426,510	\$ 152,591	\$ 67,628	\$ 96,539	\$ 1,899	\$ 21,003	\$ 38,728	\$ 48,121	0.0
Stores Equipment	2	\$	23,553	\$ 14,430	\$ 9,103	\$ -	\$ -	\$ -	\$ -	\$ 20	0.0
Tools, Shop and Garage Equipment	15	\$	314,685	\$ 112,583	\$ 49,897	\$ 71,228	\$ 1,401	\$ 15,497	\$ 28,574	\$ 35,504	0.0
Laboratory Equipment	15	\$	42,554	\$ 15,224	\$ 6,747	\$ 9,632	\$ 189	\$ 2,096	\$ 3,864	\$ 4,801	0.0
Power Operated Equipment	15	\$	31,402	\$ 11,235	\$ 4,979	\$ 7,108	\$ 140	\$ 1,546	\$ 2,851	\$ 3,543	0.0
Communication Equipment (non telephone)	15	\$	360,392	\$ 128,936	\$ 57,145	\$ 81,573	\$ 1,605	\$ 17,747	\$ 32,724	\$ 40,661	0.0
Telephone Equipment	15	\$	8,115	\$ 2,903	\$ 1,287	\$ 1,837	\$ 36	\$ 400	\$ 737	\$ 916	0.0
Miscellaneous Equipment	15	\$	224,324	\$ 80,255	\$ 35,569	\$ 50,775	\$ 999	\$ 11,047	\$ 20,369	\$ 25,309	0.0
Other Tangible Equipment	17	\$	1,344	\$ 385	\$ 101	\$ 477	\$ 120	\$ 31	\$ 7	\$ 224	0.0
<b>TOTAL GENERAL PLANT</b>		\$	<b>8,289,851</b>	\$ <b>2,971,729</b>	\$ <b>1,319,715</b>	\$ <b>1,871,220</b>	\$ <b>36,924</b>	\$ <b>407,038</b>	\$ <b>750,486</b>	\$ <b>932,738</b>	0.0
<b>DEPRECIATION EXPENSES</b>	17	\$	<b>45,628,050</b>	\$ <b>13,057,802</b>	\$ <b>3,436,559</b>	\$ <b>16,186,430</b>	\$ <b>4,061,212</b>	\$ <b>1,047,151</b>	\$ <b>250,543</b>	\$ <b>7,588,353</b>	0.0
<b>AMORTIZATION EXPENSES</b>											
Amortization of Expense	15	\$	1,108,136	\$ 396,453	\$ 175,709	\$ 250,823	\$ 4,935	\$ 54,570	\$ 100,622	\$ 125,026	0.0
Amortization of Reg Asset	15	\$	1,354,025	\$ 484,423	\$ 214,697	\$ 306,479	\$ 6,030	\$ 66,679	\$ 122,949	\$ 152,768	0.0
Amortization of Reg Asset AFUDC	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Amortization - Property Losses	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
<b>TOTAL AMORTIZATION EXPENSES</b>		\$	<b>2,462,161</b>	\$ <b>880,876</b>	\$ <b>390,406</b>	\$ <b>557,302</b>	\$ <b>10,964</b>	\$ <b>121,249</b>	\$ <b>223,570</b>	\$ <b>277,794</b>	0.0
<b>OTHER OPERATING EXPENSES</b>											
Property Taxes	19	\$	20,920,170	\$ 6,914,855	\$ 2,447,149	\$ 5,899,515	\$ 1,092,513	\$ 1,007,626	\$ 718,517	\$ 2,839,995	0.0
Payroll Taxes	16	\$	2,261,213	\$ 679,912	\$ 263,028	\$ 559,320	\$ 11,011	\$ 397,520	\$ 56,504	\$ 293,918	0.0
Other Taxes	16	\$	(106,111)	\$ (31,906)	\$ (12,343)	\$ (26,247)	\$ (517)	\$ (18,654)	\$ (2,652)	\$ (13,793)	0.0
PSC Assessment	15	\$	1,354,834	\$ 484,713	\$ 214,826	\$ 306,662	\$ 6,033	\$ 66,719	\$ 123,022	\$ 152,859	0.0
<b>TOTAL OTHER OPERATING EXPENSES</b>		\$	<b>24,430,106</b>	\$ <b>8,047,574</b>	\$ <b>2,912,659</b>	\$ <b>6,739,250</b>	\$ <b>1,109,040</b>	\$ <b>1,453,210</b>	\$ <b>895,392</b>	\$ <b>3,272,980</b>	0.0
<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>		\$	<b>164,754,245</b>	\$ <b>58,373,534</b>	\$ <b>22,837,254</b>	\$ <b>40,063,440</b>	\$ <b>5,507,417</b>	\$ <b>10,391,924</b>	\$ <b>7,899,160</b>	\$ <b>19,681,516</b>	0.0
<b>NET INCOME BEFORE TAXES</b>		\$	<b>80,610,922</b>	\$ <b>58,373,534</b>	\$ <b>22,837,254</b>	\$ <b>40,063,440</b>	\$ <b>5,507,417</b>	\$ <b>10,391,924</b>	\$ <b>7,899,160</b>	\$ <b>19,681,516</b>	0.0
<b>INCOME TAXES</b>											
Current Income Taxes	15	\$	(5,980,705)	\$ (2,139,689)	\$ (948,315)	\$ (1,353,712)	\$ (26,632)	\$ (294,520)	\$ (543,063)	\$ (674,774)	0.0
<b>TOTAL CURRENT INCOME TAXES</b>		\$	<b>(5,980,705)</b>	\$ <b>(2,139,689)</b>	\$ <b>(948,315)</b>	\$ <b>(1,353,712)</b>	\$ <b>(26,632)</b>	\$ <b>(294,520)</b>	\$ <b>(543,063)</b>	\$ <b>(674,774)</b>	0.0
<b>DEFERRED INCOME TAXES</b>											
Deferred Income Taxes - Def. Inc. Tax.	15	\$	18,826,714	\$ 6,735,547	\$ 2,985,209	\$ 4,261,361	\$ 83,836	\$ 927,121	\$ 1,709,513	\$ 2,124,128	0.0
Amortization of Deferred ITC	15	\$	(98,028)	\$ (35,071)	\$ (15,544)	\$ (22,188)	\$ (437)	\$ (4,827)	\$ (8,901)	\$ (11,060)	0.0
Amortization of Protected Excess ADIT	15	\$	(590,125)	\$ (211,126)	\$ (93,572)	\$ (133,573)	\$ (2,628)	\$ (29,061)	\$ (53,585)	\$ (66,581)	0.0
Amortization of Unprotected Excess ADIT	15	\$	(5,387,501)	\$ (1,927,461)	\$ (854,255)	\$ (1,219,442)	\$ (23,991)	\$ (265,307)	\$ (489,199)	\$ (607,846)	0.0
<b>TOTAL DEFERRED INCOME TAXES</b>		\$	<b>12,751,060</b>	\$ <b>4,561,888</b>	\$ <b>2,021,839</b>	\$ <b>2,886,158</b>	\$ <b>56,781</b>	\$ <b>627,926</b>	\$ <b>1,157,828</b>	\$ <b>1,438,641</b>	0.0
<b>NET OPERATING INCOME</b>		\$	<b>73,840,567</b>	\$ <b>60,795,732</b>	\$ <b>23,910,778</b>	\$ <b>41,595,886</b>	\$ <b>5,537,566</b>	\$ <b>10,725,330</b>	\$ <b>8,513,925</b>	\$ <b>20,445,383</b>	

Missouri-American Water Company  
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		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK	
<b>PLANT IN SERVICE</b>										
<b>INTANGIBLE PLANT</b>										
Organization	17	\$ 155,652	\$ 44,544	\$ 11,723	\$ 55,217	\$ 13,854	\$ 3,572	\$ 855	\$ 25,886	0.0
Franchises and Consents	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Miscellaneous Intangible Plant	6	\$ 508,372	\$ 304,727	\$ 191,771	\$ 1,577	\$ -	\$ -	\$ -	\$ 10,297	0.0
<b>TOTAL INTANGIBLE PLANT</b>		<b>\$ 664,024</b>	<b>\$ 349,271</b>	<b>\$ 203,495</b>	<b>\$ 56,794</b>	<b>\$ 13,854</b>	<b>\$ 3,572</b>	<b>\$ 855</b>	<b>\$ 36,183</b>	<b>0.0</b>
<b>SOURCE OF SUPPLY PLANT</b>										
Land and Land Rights - SSP	2	\$ 1,250,782	\$ 766,308	\$ 483,431	\$ -	\$ -	\$ -	\$ -	\$ 1,043	0.0
Structures and Improvements - SPP	2	\$ 14,335,672	\$ 8,782,937	\$ 5,540,781	\$ -	\$ -	\$ -	\$ -	\$ 11,954	0.0
Collecting & Impounding Reservoirs	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Lake, River and Other Intakes	2	\$ 350,082	\$ 214,482	\$ 135,308	\$ -	\$ -	\$ -	\$ -	\$ 292	0.0
Wells and Springs	2	\$ 48,481	\$ 29,703	\$ 18,738	\$ -	\$ -	\$ -	\$ -	\$ 40	0.0
Infiltration Galleries and Tunnels	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Supply Mains	2	\$ 6,058,472	\$ 3,711,802	\$ 2,341,618	\$ -	\$ -	\$ -	\$ -	\$ 5,052	0.0
Other Water Source Plant	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
<b>TOTAL SOURCE OF SUPPLY PLANT</b>		<b>\$ 22,043,489</b>	<b>\$ 13,505,232</b>	<b>\$ 8,519,876</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,381</b>	<b>0.0</b>
<b>PUMPING PLANT</b>										
Land and Land Rights - PP	3	\$ 284,360	\$ 162,835	\$ 102,726	\$ -	\$ -	\$ -	\$ -	\$ 18,799	0.0
Structures and Improvements - PP	3	\$ 21,972,220	\$ 12,582,114	\$ 7,937,521	\$ -	\$ -	\$ -	\$ -	\$ 1,452,585	0.0
Boiler Plant Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Other Power Production Equipment	3	\$ 12,807,292	\$ 7,333,934	\$ 4,626,667	\$ -	\$ -	\$ -	\$ -	\$ 846,691	0.0
Steam Pumping Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Electric Pumping Equipment	3	\$ 57,248,813	\$ 32,782,810	\$ 20,681,280	\$ -	\$ -	\$ -	\$ -	\$ 3,784,723	0.0
Diesel Pumping Equipment	3	\$ 1,967,760	\$ 1,126,813	\$ 710,858	\$ -	\$ -	\$ -	\$ -	\$ 130,089	0.0
Hydraulic Pumping Equipment	3	\$ 261,087	\$ 149,508	\$ 94,318	\$ -	\$ -	\$ -	\$ -	\$ 17,260	0.0
Other Pumping Equipment	3	\$ 8,663,587	\$ 4,961,094	\$ 3,129,743	\$ -	\$ -	\$ -	\$ -	\$ 572,750	0.0
<b>TOTAL PUMPING PLANT</b>		<b>\$ 103,205,119</b>	<b>\$ 59,099,108</b>	<b>\$ 37,283,113</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,822,898</b>	<b>0.0</b>
<b>WATER TREATMENT PLANT</b>										
Land and Land Rights - WTP	2	\$ 1,902,246	\$ 1,165,436	\$ 735,224	\$ -	\$ -	\$ -	\$ -	\$ 1,586,19	0.0
Structures and Improvements - WTP	2	\$ 90,790,831	\$ 55,624,190	\$ 35,090,935	\$ -	\$ -	\$ -	\$ -	\$ 75,706,03	0.0
Water Treatment Equipment	2	\$ 105,354,069	\$ 64,546,549	\$ 40,719,671	\$ -	\$ -	\$ -	\$ -	\$ 87,849,60	0.0
Water Treatment - Other	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
<b>TOTAL WATER TREATMENT PLANT</b>		<b>\$ 198,047,146</b>	<b>\$ 121,336,175</b>	<b>\$ 76,545,829</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 165,141,82</b>	<b>0.0</b>
<b>TRANSMISSION &amp; DIST. PLANT</b>										
Land and Land Rights - TDP	7	\$ 3,991,422	\$ 1,156,822	\$ 136,417	\$ 2,000,515	\$ -	\$ -	\$ -	\$ 697,668	0.0
Structures and Improvements - TDP	7	\$ 5,902,311	\$ 1,710,649	\$ 201,727	\$ 2,958,260	\$ -	\$ -	\$ -	\$ 1,031,675	0.0
Distribution Reservoirs and Standpipes	5	\$ 13,601,895	\$ 3,789,093	\$ -	\$ 8,058,999	\$ -	\$ -	\$ -	\$ 1,753,802	0.0
Transmission and Distribution Mains	7	\$ 1,611,495,894	\$ 467,055,009	\$ 55,077,138	\$ 807,687,564	\$ -	\$ -	\$ -	\$ 281,676,183	0.0
Fire Mains	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Services	10	\$ 44,260,724	\$ -	\$ -	\$ -	\$ -	\$ 41,608,223	\$ -	\$ 2,652,501	0.0
Meters	9	\$ 153,949,601	\$ -	\$ -	\$ 153,949,601	\$ -	\$ -	\$ -	\$ -	0.0
Meter Installations	9	\$ 24,796,094	\$ -	\$ -	\$ 24,796,094	\$ -	\$ -	\$ -	\$ -	0.0
Hydrants	8	\$ 91,098,403	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,098,403	0.0
Other Transmission & Distribution Plant	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		<b>\$ 1,949,096,344</b>	<b>\$ 473,711,573</b>	<b>\$ 55,415,282</b>	<b>\$ 820,705,338</b>	<b>\$ 178,745,695</b>	<b>\$ 41,608,223</b>	<b>\$ -</b>	<b>\$ 378,910,232</b>	<b>0.0</b>
<b>INCENTIVE COMPENSATION CAPITALIZATION</b>										
Incentive Compensation Capitalization Adj.	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0</b>
<b>GENERAL PLANT</b>										
Land and Land Rights - GP	15	\$ 1,749	\$ 626	\$ 277	\$ 396	\$ 8	\$ 86	\$ 159	\$ 197	0.0
Structures and Improvements - GP	15	\$ 20,943,319	\$ 7,492,795	\$ 3,320,823	\$ 4,740,447	\$ 93,261	\$ 1,031,353	\$ 1,901,706	\$ 2,362,934	0.0
Office Structures	15	\$ 7,873,847	\$ 2,816,990	\$ 1,248,496	\$ 1,782,218	\$ 35,063	\$ 387,747	\$ 714,965	\$ 888,368	0.0
General Structures - HVAC	15	\$ 1,384,915	\$ 495,475	\$ 219,595	\$ 313,471	\$ 6,167	\$ 68,200	\$ 125,754	\$ 156,253	0.0
Miscellaneous Structures	15	\$ 1,437,308	\$ 514,219	\$ 227,903	\$ 325,330	\$ 6,400	\$ 70,780	\$ 130,511	\$ 162,165	0.0
Structures & Improvements - Leasehold	15	\$ 42,065	\$ 15,049	\$ 6,670	\$ 9,521	\$ 187	\$ 2,071	\$ 3,820	\$ 4,746	0.0
Office Furniture and Equipment	15	\$ 1,327,766	\$ 475,029	\$ 210,534	\$ 300,535	\$ 5,913	\$ 65,386	\$ 120,564	\$ 149,805	0.0
Computers & Peripheral Equipment	15	\$ 3,160,708	\$ 1,130,792	\$ 501,169	\$ 715,415	\$ 14,075	\$ 155,649	\$ 287,000	\$ 356,608	0.0
Computer Hardware and Software	15	\$ 5,530,028	\$ 1,978,453	\$ 876,854	\$ 1,251,702	\$ 24,625	\$ 272,326	\$ 502,140	\$ 623,927	0.0
Computer Software	15	\$ 39,488,128	\$ 14,127,486	\$ 6,261,332	\$ 8,937,999	\$ 175,842	\$ 1,944,592	\$ 3,585,621	\$ 4,455,256	0.0
Personal Computer Software	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Other Office Equipment	15	\$ 24,721	\$ 8,844	\$ 3,920	\$ 5,596	\$ 110	\$ 1,217	\$ 2,245	\$ 2,789	0.0
BTS Initial Investment	15	\$ 32,511,371	\$ 11,631,443	\$ 5,155,081	\$ 7,358,835	\$ 144,774	\$ 1,601,022	\$ 2,952,114	\$ 3,668,102	0.0
Transportation Equipment - Light Trucks	15	\$ 12,046,624	\$ 4,309,865	\$ 1,910,141	\$ 2,726,711	\$ 53,644	\$ 593,236	\$ 1,093,864	\$ 1,359,163	0.0
Transportation Equipment - Heavy Trucks	15	\$ 21,495,187	\$ 7,690,234	\$ 3,408,328	\$ 4,865,360	\$ 95,719	\$ 1,058,530	\$ 1,951,817	\$ 2,425,199	0.0
Transportation Equipment - Cars	15	\$ 3,026,134	\$ 1,082,646	\$ 479,831	\$ 684,955	\$ 13,475	\$ 149,022	\$ 274,781	\$ 341,424	0.0

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			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK	
Transportation Equipment - Other	15	\$	6,935,121	\$ 2,481,146	\$ 1,099,649	\$ 1,569,740	\$ 30,882	\$ 341,520	\$ 629,726	\$ 782,456	0.0
Stores Equipment	2	\$	607,045	\$ 371,914	\$ 234,625	\$ -	\$ -	\$ -	\$ -	\$ 506	0.0
Tools, Shop and Garage Equipment	15	\$	8,436,595	\$ 3,018,322	\$ 1,337,727	\$ 1,909,594	\$ 37,568	\$ 415,460	\$ 766,064	\$ 951,861	0.0
Laboratory Equipment	15	\$	1,091,135	\$ 390,370	\$ 173,013	\$ 246,975	\$ 4,859	\$ 53,733	\$ 99,078	\$ 123,108	0.0
Power Operated Equipment	15	\$	828,536	\$ 296,422	\$ 131,375	\$ 187,536	\$ 3,690	\$ 40,801	\$ 75,233	\$ 93,480	0.0
Communication Equipment (non Telephone)	15	\$	6,256,808	\$ 2,238,469	\$ 992,094	\$ 1,416,207	\$ 27,862	\$ 308,116	\$ 568,134	\$ 705,926	0.0
Telephone Equipment	15	\$	90,772	\$ 32,475	\$ 14,393	\$ 20,546	\$ 404	\$ 4,470	\$ 8,242	\$ 10,241	0.0
Miscellaneous Equipment	17	\$	3,461,794	\$ 990,694	\$ 260,731	\$ 1,228,062	\$ 308,124	\$ 79,447	\$ 19,009	\$ 575,727	0.0
Other Tangible Equipment	17	\$	55,305	\$ 15,827	\$ 4,165	\$ 19,619	\$ 4,923	\$ 1,269	\$ 304	\$ 9,198	0.0
<b>TOTAL GENERAL PLANT</b>		\$	<b>178,056,981</b>	\$ <b>63,605,585</b>	\$ <b>28,078,728</b>	\$ <b>40,616,769</b>	\$ <b>1,087,576</b>	\$ <b>8,646,035</b>	\$ <b>15,812,848</b>	\$ <b>20,209,440</b>	0.0
<b>TOTAL PLANT IN SERVICE</b>		\$	<b>2,451,113,103</b>	\$ <b>1,429,890,966</b>	\$ <b>317,465,592</b>	\$ <b>81,037,830</b>	\$ <b>27,083,672</b>	\$ <b>189,472,767</b>	\$ <b>72,930,180</b>	\$ <b>333,232,096</b>	0.0

Missouri-American Water Company  
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			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK	
<b>ACCUMULATED DEPRECIATION RESERVE</b>											
<b>INTANGIBLE PLANT</b>											
Organization	17	\$	-	\$	-	\$	-	\$	-	\$	0.0
Franchises and Consents	17	\$	-	\$	-	\$	-	\$	-	\$	0.0
Miscellaneous Intangible Plant	6	\$	-	\$	-	\$	-	\$	-	\$	0.0
<b>TOTAL INTANGIBLE PLANT</b>		\$	-	\$	-	\$	-	\$	-	\$	0.0
<b>SOURCE OF SUPPLY PLANT</b>											
Land and Land Rights - SSP	2	\$	-	\$	-	\$	-	\$	-	\$	0.0
Structures and Improvements - SPP	2	\$	2,880,269	\$	1,764,634	\$	1,113,233	\$	-	\$	2,402
Collecting & Impounding Reservoirs	2	\$	-	\$	-	\$	-	\$	-	\$	-
Lake, River and Other Intakes	2	\$	77,390	\$	47,414	\$	29,911	\$	-	\$	65
Wells and Springs	2	\$	3,084	\$	1,889	\$	1,192	\$	-	\$	3
Infiltration Galleries and Tunnels	2	\$	-	\$	-	\$	-	\$	-	\$	-
Supply Mains	2	\$	4,454,246	\$	2,728,952	\$	1,721,580	\$	-	\$	3,714
Other Water Source Plant	2	\$	-	\$	-	\$	-	\$	-	\$	-
<b>TOTAL SOURCE OF SUPPLY PLANT</b>		\$	<b>7,414,989</b>	\$	<b>4,542,890</b>	\$	<b>2,865,916</b>	\$	-	\$	<b>6,183</b>
<b>PUMPING PLANT</b>											
Land and Land Rights - PP	3	\$	-	\$	-	\$	-	\$	-	\$	-
Structures and Improvements - PP	3	\$	6,249,637	\$	3,578,776	\$	2,257,697	\$	-	\$	413,164
Boiler Plant Equipment	3	\$	-	\$	-	\$	-	\$	-	\$	-
Other Power Production Equipment	3	\$	1,636,766	\$	937,273	\$	591,286	\$	-	\$	108,207
Steam Pumping Equipment	3	\$	-	\$	-	\$	-	\$	-	\$	-
Electric Pumping Equipment	3	\$	20,476,921	\$	11,725,850	\$	7,397,340	\$	-	\$	1,353,731
Diesel Pumping Equipment	3	\$	1,813,991	\$	1,038,759	\$	655,309	\$	-	\$	119,923
Hydraulic Pumping Equipment	3	\$	48,722	\$	27,900	\$	17,601	\$	-	\$	3,221
Other Pumping Equipment	3	\$	(820,297)	\$	(469,733)	\$	(296,334)	\$	-	\$	(54,230)
<b>TOTAL PUMPING PLANT</b>		\$	<b>29,405,740</b>	\$	<b>16,838,826</b>	\$	<b>10,622,899</b>	\$	-	\$	<b>1,944,016</b>
<b>WATER TREATMENT PLANT</b>											
Land and Land Rights - WTP	2	\$	-	\$	-	\$	-	\$	-	\$	-
Structures and Improvements - WTP	2	\$	34,385,828	\$	21,066,927	\$	13,290,228	\$	-	\$	28,673
Water Treatment Equipment	2	\$	22,635,663	\$	13,868,035	\$	8,748,753	\$	-	\$	18,875
Water Treatment - Other	2	\$	-	\$	-	\$	-	\$	-	\$	-
<b>TOTAL WATER TREATMENT PLANT</b>		\$	<b>57,021,491</b>	\$	<b>34,934,962</b>	\$	<b>22,038,981</b>	\$	-	\$	<b>47,547</b>
<b>TRANSMISSION &amp; DIST. PLANT</b>											
Land and Land Rights - TDP	7	\$	-	\$	-	\$	-	\$	-	\$	-
Structures and Improvements - TDP	7	\$	4,216,953	\$	1,222,187	\$	144,126	\$	2,113,552	\$	737,089
Distribution Reservoirs and Standpipes	5	\$	8,630,597	\$	2,404,234	\$	-	\$	5,113,550	\$	1,112,813
Transmission and Distribution Mains	7	\$	230,394,038	\$	66,774,411	\$	7,874,326	\$	115,474,324	\$	40,270,976
Fire Mains	8	\$	-	\$	-	\$	-	\$	-	\$	-
Services	10	\$	781,290	\$	-	\$	-	\$	734,468	\$	46,822
Meters	9	\$	(12,919,422)	\$	-	\$	-	\$	(12,919,422)	\$	-
Meter Installations	9	\$	10,057,043	\$	-	\$	-	\$	10,057,043	\$	-
Hydrants	8	\$	15,351,607	\$	-	\$	-	\$	-	\$	15,351,607
Other Transmission & Distribution Plant	4	\$	-	\$	-	\$	-	\$	-	\$	-
<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		\$	<b>256,512,106</b>	\$	<b>70,400,832</b>	\$	<b>8,018,452</b>	\$	<b>122,701,427</b>	\$	<b>(2,862,379)</b>
<b>INCENTIVE COMPENSATION CAPITALIZATION</b>											
Incentive Compensation Capitalization Adj.	15	\$	-	\$	-	\$	-	\$	-	\$	-
<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>		\$	-	\$	-	\$	-	\$	-	\$	-
<b>GENERAL PLANT</b>											
Land and Land Rights - GP	15	\$	-	\$	-	\$	-	\$	-	\$	-
Structures and Improvements - GP	15	\$	553,051	\$	197,863	\$	87,693	\$	125,181	\$	27,235
Office Structures	15	\$	854,276	\$	305,630	\$	135,456	\$	193,362	\$	3,804
General Structures - HVAC	15	\$	78,300	\$	28,013	\$	12,415	\$	17,723	\$	349
Miscellaneous Structures	15	\$	842,391	\$	301,378	\$	133,572	\$	190,672	\$	3,751
Structures & Improvements - Leasehold	15	\$	180,047	\$	64,415	\$	28,549	\$	40,753	\$	802
Office Furniture and Equipment	15	\$	495,095	\$	177,128	\$	78,503	\$	112,063	\$	2,205
Computers & Peripheral Equipment	15	\$	1,693,779	\$	605,976	\$	268,570	\$	383,381	\$	7,542
Computer Hardware and Software	15	\$	4,504,560	\$	1,611,576	\$	714,254	\$	1,019,591	\$	20,059
Computer Software	15	\$	10,375,192	\$	3,711,885	\$	1,645,115	\$	2,348,388	\$	46,201
Personal Computer Software	15	\$	-	\$	-	\$	-	\$	-	\$	-
Other Office Equipment	15	\$	(9,657)	\$	(3,455)	\$	(1,531)	\$	(2,186)	\$	(43)
BTS Initial Investment	15	\$	14,010,335	\$	5,012,413	\$	2,221,512	\$	3,171,190	\$	62,389
Transportation Equipment - Light Trucks	15	\$	2,637,009	\$	943,431	\$	418,130	\$	596,878	\$	11,743
Transportation Equipment - Heavy Trucks	15	\$	4,425,404	\$	1,583,256	\$	701,703	\$	1,001,675	\$	19,706

Missouri-American Water Company  
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			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK	
Transportation Equipment - Cars	15	\$	1,754,604	\$ 627,737	\$ 278,214	\$ 397,148	\$ 7,813	\$ 86,405	\$ 159,322	\$ 197,964	0.0
Transportation Equipment - Other	15	\$	2,435,044	\$ 871,174	\$ 386,106	\$ 551,164	\$ 10,843	\$ 119,914	\$ 221,108	\$ 274,734	0.0
Stores Equipment	2	\$	(168,771)	\$ (103,400)	\$ (65,231)	\$ -	\$ -	\$ -	\$ -	\$ (141)	0.0
Tools, Shop and Garage Equipment	15	\$	2,621,948	\$ 938,042	\$ 415,742	\$ 593,469	\$ 11,676	\$ 129,118	\$ 238,079	\$ 295,822	0.0
Laboratory Equipment	15	\$	318,616	\$ 113,990	\$ 50,521	\$ 72,118	\$ 1,419	\$ 15,690	\$ 28,931	\$ 35,948	0.0
Power Operated Equipment	15	\$	729,535	\$ 261,002	\$ 115,677	\$ 165,128	\$ 3,249	\$ 35,926	\$ 66,244	\$ 82,310	0.0
Communication Equipment (non Telephone)	15	\$	1,673,698	\$ 598,791	\$ 265,386	\$ 378,836	\$ 7,453	\$ 82,421	\$ 151,976	\$ 188,835	0.0
Telephone Equipment	15	\$	(391)	\$ (140)	\$ (62)	\$ (89)	\$ (2)	\$ (19)	\$ (36)	\$ (44)	0.0
Miscellaneous Equipment	17	\$	1,037,541	\$ 296,923	\$ 78,144	\$ 368,065	\$ 92,348	\$ 23,811	\$ 5,697	\$ 172,552	0.0
Other Tangible Equipment	17	\$	5,640	\$ 1,614	\$ 425	\$ 2,001	\$ 502	\$ 129	\$ 31	\$ 938	0.0
<b>TOTAL GENERAL PLANT</b>		\$	<b>51,047,246</b>	\$ <b>18,145,241</b>	\$ <b>7,968,863</b>	\$ <b>11,726,511</b>	\$ <b>316,272</b>	\$ <b>2,494,701</b>	\$ <b>4,561,547</b>	\$ <b>5,834,110</b>	0.0
<b>TOTAL ACCUMULATED DEPRECIATION RESERVE</b>		\$	401,401,572	\$ 144,862,751	\$ 51,515,111	\$ 134,427,938	\$ (2,546,107)	\$ 3,229,169	\$ 4,561,547	\$ 65,351,163	0.0

Missouri-American Water Company  
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		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK	
<b>NET PLANT IN SERVICE (Rate Base)</b>										
<b>INTANGIBLE PLANT</b>										
Organization	17	\$ 155,652	\$ 44,544	\$ 11,723	\$ 55,217	\$ 13,854	\$ 3,572	\$ 855	\$ 25,886	0.0
Franchises and Consents	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Miscellaneous Intangible Plant	6	\$ 508,372	\$ 304,727	\$ 191,771	\$ 1,577	\$ -	\$ -	\$ -	\$ 10,297	0.0
<b>TOTAL INTANGIBLE PLANT</b>		<b>\$ 664,024</b>	<b>\$ 349,271</b>	<b>\$ 203,495</b>	<b>\$ 56,794</b>	<b>\$ 13,854</b>	<b>\$ 3,572</b>	<b>\$ 855</b>	<b>\$ 36,183</b>	<b>0.0</b>
<b>SOURCE OF SUPPLY PLANT</b>										
Land and Land Rights - SSP	2	\$ 1,250,782	\$ 766,308	\$ 483,431	\$ -	\$ -	\$ -	\$ -	\$ 1,043	0.0
Structures and Improvements - SPP	2	\$ 11,455,403	\$ 7,018,303	\$ 4,427,548	\$ -	\$ -	\$ -	\$ -	\$ 9,552	0.0
Collecting & Impounding Reservoirs	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Lake, River and Other Intakes	2	\$ 272,692	\$ 167,068	\$ 105,396	\$ -	\$ -	\$ -	\$ -	\$ 227	0.0
Wells and Springs	2	\$ 45,397	\$ 27,813	\$ 17,546	\$ -	\$ -	\$ -	\$ -	\$ 38	0.0
Infiltration Galleries and Tunnels	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Supply Mains	2	\$ 1,604,226	\$ 982,850	\$ 620,038	\$ -	\$ -	\$ -	\$ -	\$ 1,338	0.0
Other Water Source Plant	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
<b>TOTAL SOURCE OF SUPPLY PLANT</b>		<b>\$ 14,628,500</b>	<b>\$ 8,962,342</b>	<b>\$ 5,653,960</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,198</b>	<b>0.0</b>
<b>PUMPING PLANT</b>										
Land and Land Rights - PP	3	\$ 284,360	\$ 162,835	\$ 102,726	\$ -	\$ -	\$ -	\$ -	\$ 18,799	0.0
Structures and Improvements - PP	3	\$ 15,722,583	\$ 9,003,339	\$ 5,679,823	\$ -	\$ -	\$ -	\$ -	\$ 1,039,421	0.0
Boiler Plant Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Other Power Production Equipment	3	\$ 11,170,526	\$ 6,396,661	\$ 4,035,381	\$ -	\$ -	\$ -	\$ -	\$ 738,484	0.0
Steam Pumping Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Electric Pumping Equipment	3	\$ 36,771,892	\$ 21,056,960	\$ 13,283,940	\$ -	\$ -	\$ -	\$ -	\$ 2,430,993	0.0
Diesel Pumping Equipment	3	\$ 153,769	\$ 88,054	\$ 55,549	\$ -	\$ -	\$ -	\$ -	\$ 10,166	0.0
Hydraulic Pumping Equipment	3	\$ 212,365	\$ 121,608	\$ 76,717	\$ -	\$ -	\$ -	\$ -	\$ 14,039	0.0
Other Pumping Equipment	3	\$ 9,483,884	\$ 5,430,826	\$ 3,426,077	\$ -	\$ -	\$ -	\$ -	\$ 626,980	0.0
<b>TOTAL PUMPING PLANT</b>		<b>\$ 73,799,379</b>	<b>\$ 42,260,282</b>	<b>\$ 26,660,214</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,878,883</b>	<b>0.0</b>
<b>WATER TREATMENT PLANT</b>										
Land and Land Rights - WTP	2	\$ 1,902,246	\$ 1,165,436	\$ 735,224	\$ -	\$ -	\$ -	\$ -	\$ 1,586	0.0
Structures and Improvements - WTP	2	\$ 56,405,003	\$ 34,557,263	\$ 21,800,707	\$ -	\$ -	\$ -	\$ -	\$ 47,033	0.0
Water Treatment Equipment	2	\$ 82,718,406	\$ 50,678,514	\$ 31,970,918	\$ -	\$ -	\$ -	\$ -	\$ 68,975	0.0
Water Treatment - Other	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
<b>TOTAL WATER TREATMENT PLANT</b>		<b>\$ 141,025,655</b>	<b>\$ 86,401,212</b>	<b>\$ 54,506,848</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 117,594</b>	<b>0.0</b>
<b>TRANSMISSION &amp; DIST. PLANT</b>										
Land and Land Rights - TDP	7	\$ 3,991,422	\$ 1,156,822	\$ 136,417	\$ 2,000,515	\$ -	\$ -	\$ -	\$ 697,668	0.0
Structures and Improvements - TDP	7	\$ 1,685,358	\$ 488,462	\$ 57,602	\$ 844,708	\$ -	\$ -	\$ -	\$ 294,587	0.0
Distribution Reservoirs and Standpipes	5	\$ 4,971,298	\$ 1,384,859	\$ -	\$ 2,945,449	\$ -	\$ -	\$ -	\$ 640,990	0.0
Transmission and Distribution Mains	7	\$ 1,381,101,856	\$ 400,280,598	\$ 47,202,811	\$ 692,213,240	\$ -	\$ -	\$ -	\$ 241,405,207	0.0
Fire Mains	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Services	10	\$ 43,479,434	\$ -	\$ -	\$ -	\$ -	\$ 40,873,755	\$ -	\$ 2,605,679	0.0
Meters	9	\$ 166,869,023	\$ -	\$ -	\$ -	\$ 166,869,023	\$ -	\$ -	\$ -	0.0
Meter Installations	9	\$ 14,739,051	\$ -	\$ -	\$ -	\$ 14,739,051	\$ -	\$ -	\$ -	0.0
Hydrants	8	\$ 75,746,796	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,746,796	0.0
Other Transmission & Distribution Plant	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		<b>\$ 1,692,584,238</b>	<b>\$ 403,310,741</b>	<b>\$ 47,396,830</b>	<b>\$ 698,003,912</b>	<b>\$ 181,608,074</b>	<b>\$ 40,873,755</b>	<b>\$ -</b>	<b>\$ 321,390,926</b>	<b>0.0</b>
<b>INCENTIVE COMPENSATION CAPITALIZATION</b>										
Incentive Compensation Capitalization Adj.	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0</b>
<b>GENERAL PLANT</b>										
Land and Land Rights - GP	15	\$ 1,749	\$ 626	\$ 277	\$ 396	\$ 8	\$ 86	\$ 159	\$ 197	0.0
Structures and Improvements - GP	15	\$ 20,390,268	\$ 7,294,932	\$ 3,233,130	\$ 4,615,266	\$ 90,799	\$ 1,004,118	\$ 1,851,487	\$ 2,300,536	0.0
Office Structures	15	\$ 7,019,571	\$ 2,511,360	\$ 1,113,040	\$ 1,588,855	\$ 31,258	\$ 345,679	\$ 637,395	\$ 791,985	0.0
General Structures - HVAC	15	\$ 1,306,615	\$ 467,462	\$ 207,180	\$ 295,748	\$ 5,818	\$ 64,344	\$ 118,644	\$ 147,419	0.0
Miscellaneous Structures	15	\$ 594,917	\$ 212,841	\$ 94,331	\$ 134,657	\$ 2,649	\$ 29,297	\$ 54,020	\$ 67,122	0.0
Structures & Improvements - Leasehold	15	\$ (137,982)	\$ (49,365)	\$ (21,879)	\$ (31,232)	\$ (614)	\$ (6,795)	\$ (12,529)	\$ (15,568)	0.0
Office Furniture and Equipment	15	\$ 832,671	\$ 297,901	\$ 132,030	\$ 188,472	\$ 3,708	\$ 41,005	\$ 75,609	\$ 93,946	0.0
Computers & Peripheral Equipment	15	\$ 1,466,929	\$ 524,816	\$ 232,600	\$ 332,034	\$ 6,532	\$ 72,239	\$ 133,201	\$ 165,507	0.0
Computer Hardware and Software	15	\$ 1,025,468	\$ 366,877	\$ 162,601	\$ 232,111	\$ 4,566	\$ 50,499	\$ 93,115	\$ 115,699	0.0
Computer Software	15	\$ 29,112,936	\$ 10,415,601	\$ 4,616,217	\$ 6,589,611	\$ 129,641	\$ 1,433,666	\$ 2,643,527	\$ 3,284,673	0.0
Personal Computer Software	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Other Office Equipment	15	\$ 34,378	\$ 12,299	\$ 5,451	\$ 7,781	\$ 153	\$ 1,693	\$ 3,122	\$ 3,879	0.0
BTS Initial Investment	15	\$ 18,501,036	\$ 6,619,030	\$ 2,933,568	\$ 4,187,645	\$ 82,386	\$ 911,083	\$ 1,679,940	\$ 2,087,383	0.0
Transportation Equipment - Light Trucks	15	\$ 9,409,615	\$ 3,366,435	\$ 1,492,011	\$ 2,129,833	\$ 41,901	\$ 463,376	\$ 854,417	\$ 1,061,642	0.0
Transportation Equipment - Heavy Trucks	15	\$ 17,069,783	\$ 6,106,978	\$ 2,706,626	\$ 3,863,686	\$ 76,012	\$ 840,601	\$ 1,549,979	\$ 1,925,902	0.0
Transportation Equipment - Cars	15	\$ 1,271,530	\$ 454,909	\$ 201,617	\$ 287,806	\$ 5,662	\$ 62,616	\$ 115,458	\$ 143,461	0.0

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			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK	
Transportation Equipment - Other	15	\$	4,500,077	\$ 1,609,972	\$ 713,543	\$ 1,018,577	\$ 20,039	\$ 221,606	\$ 408,618	\$ 507,722	0.0
Stores Equipment	2	\$	775,816	\$ 475,314	\$ 299,855	\$ -	\$ -	\$ -	\$ -	\$ 647	0.0
Tools, Shop and Garage Equipment	15	\$	5,814,647	\$ 2,080,279	\$ 921,984	\$ 1,316,125	\$ 25,893	\$ 286,342	\$ 527,984	\$ 656,039	0.0
Laboratory Equipment	15	\$	772,519	\$ 276,381	\$ 122,492	\$ 174,857	\$ 3,440	\$ 38,043	\$ 70,147	\$ 87,160	0.0
Power Operated Equipment	15	\$	99,001	\$ 35,419	\$ 15,698	\$ 22,409	\$ 441	\$ 4,875	\$ 8,990	\$ 11,170	0.0
Communication Equipment (non Telephone)	15	\$	4,583,110	\$ 1,639,678	\$ 726,709	\$ 1,037,371	\$ 20,409	\$ 225,695	\$ 416,158	\$ 517,090	0.0
Telephone Equipment	15	\$	91,163	\$ 32,615	\$ 14,455	\$ 20,634	\$ 406	\$ 4,489	\$ 8,278	\$ 10,285	0.0
Miscellaneous Equipment	17	\$	2,424,253	\$ 693,771	\$ 182,587	\$ 859,997	\$ 215,775	\$ 55,636	\$ 13,312	\$ 403,175	0.0
Other Tangible Equipment	17	\$	49,665	\$ 14,213	\$ 3,741	\$ 17,619	\$ 4,421	\$ 1,140	\$ 273	\$ 8,260	0.0
<b>TOTAL GENERAL PLANT</b>		\$	<b>127,009,735</b>	\$ <b>45,460,343</b>	\$ <b>20,109,864</b>	\$ <b>28,890,258</b>	\$ <b>771,304</b>	\$ <b>6,151,334</b>	\$ <b>11,251,302</b>	\$ <b>14,375,329</b>	0.0
<b>TOTAL NET PLANT IN SERVICE (Rate Base)</b>		\$	<b>2,049,711,531</b>	\$ <b>586,744,193</b>	\$ <b>154,531,212</b>	\$ <b>726,950,964</b>	\$ <b>182,393,232</b>	\$ <b>47,028,661</b>	\$ <b>11,252,156</b>	\$ <b>340,811,113</b>	0.0



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			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK	
<b>SUMMARY</b>											
Plant In Service	from Plant	\$	2,451,113,103	\$ 1,429,890,966	\$ 317,465,592	\$ 81,037,830	\$ 27,083,672	\$ 189,472,767	\$ 72,930,180	\$ 333,232,096	0.0
Less Accumulated Depreciation Reserve	from Reserve	\$	401,401,572	\$ 144,862,751	\$ 51,515,111	\$ 134,427,938	\$ (2,546,107)	\$ 3,229,169	\$ 4,561,547	\$ 65,351,163	0.0
Net Plant In Service (Rate Base)	from Net Plant	\$	2,049,711,531	\$ 586,744,193	\$ 154,531,212	\$ 726,950,964	\$ 182,393,232	\$ 47,028,661	\$ 11,252,156	\$ 340,811,113	0.0
<b>ADD TO NET PLANT IN SERVICE (Rate Base)</b>											
Chemical	16	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Group Insurance	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Labor/Base Payroll	16	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Pension and OPEB	16	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
401K	16	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Support Services	16	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Fuel Power	1	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Telephone	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Rents	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Postage	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
IOTG	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
PSC Assessment	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Waste Disposal	1	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Uncollectible Expense	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Cash Working Capital	15	\$	2,415,538	\$ 864,196	\$ 383,013	\$ 546,749	\$ 10,756	\$ 118,953	\$ 219,337	\$ 272,534	0.0
Payroll Tax	17	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Property Tax	17	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Contributions in Aid of Construction	17	\$	59,067,922	\$ 16,904,015	\$ 4,448,807	\$ 20,954,189	\$ 5,257,453	\$ 1,355,593	\$ 324,341	\$ 9,823,524	0.0
Materials and Supplies	15	\$	7,552,486	\$ 2,702,018	\$ 1,197,540	\$ 1,709,479	\$ 33,632	\$ 371,922	\$ 685,785	\$ 852,111	0.0
Prepayments	15	\$	1,295,462	\$ 463,471	\$ 205,412	\$ 293,223	\$ 5,769	\$ 63,795	\$ 117,631	\$ 146,161	0.0
Prepaid Pension Asset	15	\$	12,805,301	\$ 4,581,294	\$ 2,030,439	\$ 2,898,435	\$ 57,023	\$ 630,597	\$ 1,162,753	\$ 1,444,761	0.0
<b>TOTAL ADD TO NET PLANT IN SERVICE (Rate Base)</b>		\$	<b>83,136,709</b>	\$ <b>25,514,994</b>	\$ <b>8,265,212</b>	\$ <b>26,402,074</b>	\$ <b>5,364,632</b>	\$ <b>2,540,860</b>	\$ <b>2,509,847</b>	\$ <b>12,539,090</b>	<b>0.0</b>
<b>SUBTRACT FROM NET PLANT IN SERVICE (Rate Base)</b>											
Federal Tax Offset	17	\$	(14,506)	\$ (4,151)	\$ (1,093)	\$ (5,146)	\$ (1,291)	\$ (333)	\$ (80)	\$ (2,412)	0.0
State Tax Offset	17	\$	(2,576)	\$ (737)	\$ (194)	\$ (914)	\$ (229)	\$ (59)	\$ (14)	\$ (428)	0.0
City Tax Offset	17	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Interest Expense Offset	17	\$	4,025,698	\$ 1,152,071	\$ 303,203	\$ 1,428,106	\$ 358,315	\$ 92,389	\$ 22,105	\$ 669,510	0.0
Contributions in Aid of Construction	17	\$	251,104,848	\$ 71,861,002	\$ 18,912,416	\$ 89,078,779	\$ 22,350,065	\$ 5,762,789	\$ 1,378,814	\$ 41,760,982	0.0
Customer Advances	17	\$	599,019	\$ 171,427	\$ 45,116	\$ 212,500	\$ 53,317	\$ 13,747	\$ 3,289	\$ 99,622	0.0
Accumulated Deferred Income Taxes	17	\$	365,847,638	\$ 104,698,010	\$ 27,554,476	\$ 129,783,479	\$ 32,562,966	\$ 8,396,105	\$ 2,008,866	\$ 60,843,735	0.0
TCJA EADIT Tracker	15	\$	62,438	\$ 22,338	\$ 9,900	\$ 14,133	\$ 278	\$ 3,075	\$ 5,670	\$ 7,045	0.0
OPEB Tracker	16	\$	5,276,003	\$ 1,586,414	\$ 613,713	\$ 1,305,040	\$ 25,691	\$ 927,518	\$ 131,840	\$ 685,788	0.0
Pension Tracker	16	\$	6,117,197	\$ 1,839,348	\$ 711,562	\$ 1,513,113	\$ 29,787	\$ 1,075,399	\$ 152,860	\$ 795,128	0.0
<b>TOTAL SUBTRACT FROM NET PLANT IN SERVICE (Rate Base)</b>		\$	<b>633,015,759</b>	\$ <b>181,325,722</b>	\$ <b>48,149,100</b>	\$ <b>223,329,091</b>	\$ <b>55,378,899</b>	\$ <b>16,270,629</b>	\$ <b>3,703,350</b>	\$ <b>104,858,969</b>	<b>0.0</b>
<b>TOTAL RATE BASE</b>		\$	<b>1,499,832,481</b>	\$ <b>430,933,465</b>	\$ <b>114,647,324</b>	\$ <b>530,023,947</b>	\$ <b>132,378,966</b>	\$ <b>33,298,892</b>	\$ <b>10,058,654</b>	\$ <b>248,491,234</b>	<b>0.0</b>
<b>TOTAL RETURN ON RATE BASE</b>	Rate of Return Used From EMS: 6.33%	\$	<b>94,894,401</b>	\$ <b>27,265,160</b>	\$ <b>7,253,736</b>	\$ <b>33,534,615</b>	\$ <b>8,375,617</b>	\$ <b>2,106,821</b>	\$ <b>636,411</b>	\$ <b>15,722,040</b>	<b>0.0</b>
<b>TOTAL OPERATING AND MAINTENANCE EXPENSE</b>		\$	<b>164,754,245</b>	\$ <b>58,373,534</b>	\$ <b>22,837,254</b>	\$ <b>40,063,440</b>	\$ <b>5,507,417</b>	\$ <b>10,391,924</b>	\$ <b>7,899,160</b>	\$ <b>19,681,516</b>	<b>0.0</b>
<b>TOTAL CURRENT INCOME TAXES</b>		\$	<b>(5,980,705)</b>	\$ <b>(2,139,689)</b>	\$ <b>(948,315)</b>	\$ <b>(1,353,712)</b>	\$ <b>(26,632)</b>	\$ <b>(294,520)</b>	\$ <b>(543,063)</b>	\$ <b>(674,774)</b>	<b>0.0</b>
<b>TOTAL DEFERRED INCOME TAXES</b>		\$	<b>12,751,060</b>	\$ <b>4,561,888</b>	\$ <b>2,021,839</b>	\$ <b>2,886,158</b>	\$ <b>56,781</b>	\$ <b>627,926</b>	\$ <b>1,157,828</b>	\$ <b>1,438,641</b>	<b>0.0</b>
<b>ADDITIONAL CURRENT TAX REQUIRED</b>	18	\$	<b>6,598,021</b>	\$ <b>1,895,750</b>	\$ <b>504,353</b>	\$ <b>2,331,666</b>	\$ <b>582,358</b>	\$ <b>146,488</b>	\$ <b>44,250</b>	\$ <b>1,093,156</b>	<b>0.0</b>
<b>Allowance for Known and Measurable Changes/True-up</b>	18	\$	<b>12,971,611</b>	\$ <b>3,727,017</b>	\$ <b>991,551</b>	\$ <b>4,584,022</b>	\$ <b>1,144,907</b>	\$ <b>287,992</b>	\$ <b>86,994</b>	\$ <b>2,149,128</b>	<b>0.0</b>
<b>TOTAL EXPENSES</b>		\$	<b>191,094,232</b>	\$ <b>70,288,172</b>	\$ <b>26,098,671</b>	\$ <b>44,345,508</b>	\$ <b>6,263,390</b>	\$ <b>11,852,650</b>	\$ <b>8,946,850</b>	\$ <b>23,298,991</b>	<b>0.0</b>
<b>CLASS COST OF SERVICE</b>		\$	<b>285,988,633</b>	\$ <b>97,553,332</b>	\$ <b>33,352,407</b>	\$ <b>77,880,123</b>	\$ <b>14,639,007</b>	\$ <b>13,959,471</b>	\$ <b>9,583,261</b>	\$ <b>39,021,032</b>	<b>0.0</b>
<b>OTHER WATER REVENUE - OPER. REV.</b>		\$	<b>4,722,884</b>	\$ <b>1,561,080</b>	\$ <b>552,462</b>	\$ <b>1,331,859</b>	\$ <b>246,643</b>	\$ <b>227,479</b>	\$ <b>162,211</b>	\$ <b>641,150</b>	<b>0.0</b>
DESCRIPTION		\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	<b>0.0</b>
REVENUE CONTRIBUTION		\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	<b>0.0</b>
<b>TOTAL OTHER WATER REVENUE</b>		\$	<b>4,722,884</b>	\$ <b>1,561,080</b>	\$ <b>552,462</b>	\$ <b>1,331,859</b>	\$ <b>246,643</b>	\$ <b>227,479</b>	\$ <b>162,211</b>	\$ <b>641,150</b>	<b>0.0</b>
<b>TOTAL COST OF SERVICE RELATED TO SALES OF WATER</b>		\$	<b>281,265,749</b>	\$ <b>95,992,252</b>	\$ <b>32,799,945</b>	\$ <b>76,548,264</b>	\$ <b>14,392,364</b>	\$ <b>13,731,992</b>	\$ <b>9,421,051</b>	\$ <b>38,379,882</b>	<b>0.0</b>
<b>REALLOCATION OF PUBLIC FIRE</b>	9	\$	-	\$ -	\$ -	\$ -	\$ 31,274,663	\$ -	\$ -	\$ (31,274,663)	<b>0.0</b>
<b>TOTAL AFTER REALLOCATION OF PUBLIC FIRE</b>		\$	<b>281,265,749</b>	\$ <b>95,992,252</b>	\$ <b>32,799,945</b>	\$ <b>76,548,264</b>	\$ <b>45,667,026</b>	\$ <b>13,731,992</b>	\$ <b>9,421,051</b>	\$ <b>7,105,219</b>	<b>0.0</b>
<b>REQUIRED MARGIN REVENUES</b>		\$	<b>281,265,749</b>	\$ <b>95,992,252</b>	\$ <b>32,799,945</b>	\$ <b>76,548,264</b>	\$ <b>45,667,026</b>	\$ <b>13,731,992</b>	\$ <b>9,421,051</b>	\$ <b>7,105,219</b>	<b>0.0</b>

Missouri-American Water Company  
Staff Class Cost of Service Study

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK	
CURRENT MARGIN REVENUES	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
ZERO REVENUE INCREASE PLUG	\$	(281,265,749)	\$ (95,992,252)	\$ (32,799,945)	\$ (76,548,264)	\$ (45,667,026)	\$ (13,731,992)	\$ (9,421,051)	\$ (7,105,219)	0.0
COS MARGIN REVENUES @ 0%	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0	
REVENUE ABOVE (BELOW) COS	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
% CHANGE NEEDED TO BRING CLASS REVENUE TO COST-OF SERVICE		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0	



Missouri-American Water Company  
Staff Class Cost of Service Study District 2

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional							Fire Protection			
				Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Private	Public			
<b>CUSTOMER ACCOUNTS EXPENSES</b>													
901.000	\$ - Supervision - CAE	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
902.000	\$ 425,293 Meter Reading Expenses - CAE	14	\$ 425,293	\$ 388,325	\$ 32,907	\$ 370	\$ 3,589	\$ 102	\$ -	\$ -	\$ -	\$ -	0.0
903.000	\$ 486,827 Customer Records & Collection Expenses	13	\$ 486,827	\$ 438,740	\$ 37,180	\$ 418	\$ 4,055	\$ 116	\$ 6,319	\$ -	\$ -	\$ -	0.0
904.000	\$ 802,130 Uncollectible Amounts - CAE	13	\$ 802,130	\$ 722,899	\$ 61,260	\$ 688	\$ 6,681	\$ 191	\$ 10,412	\$ -	\$ -	\$ -	0.0
905.000	\$ 153,745 Misc. Customer Accounts Expenses - CAE	13	\$ 153,745	\$ 138,559	\$ 11,742	\$ 132	\$ 1,281	\$ 37	\$ 1,996	\$ -	\$ -	\$ -	0.0
	<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>		<b>\$ 1,867,995</b>	<b>\$ 1,688,522</b>	<b>\$ 143,089</b>	<b>\$ 1,608</b>	<b>\$ 15,605</b>	<b>\$ 445</b>	<b>\$ 18,726</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0</b>
<b>CUSTOMER SERVICE EXPENSES</b>													
907.000	\$ 2,813 Customer Service & Information Expenses	10	\$ 2,813	\$ 2,352	\$ 254	\$ 6	\$ 36	\$ 2	\$ 163	\$ -	\$ -	\$ -	0.0
	<b>TOTAL CUSTOMER SERVICE EXPENSES</b>		<b>\$ 2,813</b>	<b>\$ 2,352</b>	<b>\$ 254</b>	<b>\$ 6</b>	<b>\$ 36</b>	<b>\$ 2</b>	<b>\$ 163</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0</b>
<b>SALES PROMOTION EXPENSES</b>													
910.000	\$ - Sales Promotion Expenses - SPE	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	<b>TOTAL SALES PROMOTION EXPENSES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0</b>
<b>ADMIN. &amp; GENERAL EXPENSES</b>													
920.000	\$ 436,737 Admin. & General Salaries	10	\$ 436,737	\$ 365,141	\$ 39,477	\$ 991	\$ 5,547	\$ 278	\$ 25,303	\$ -	\$ -	\$ -	0.0
921.000	\$ 1,524,398 Office Supplies & Expenses	15	\$ 1,524,398	\$ 888,971	\$ 213,989	\$ 181,565	\$ 47,347	\$ 88,637	\$ 23,548	\$ 80,341	\$ -	\$ -	0.0
922.000	\$ - Admin. Expenses Transferred - Credit	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
923.000	\$ 10,200,824 Outside Services Employed	15	\$ 10,200,824	\$ 5,948,735	\$ 1,431,951	\$ 1,214,981	\$ 316,829	\$ 593,135	\$ 157,574	\$ 537,619	\$ -	\$ -	0.0
924.000	\$ 1,851,757 Property Insurance	15	\$ 1,851,757	\$ 1,079,875	\$ 259,942	\$ 220,556	\$ 57,514	\$ 107,672	\$ 28,604	\$ 97,594	\$ -	\$ -	0.0
925.000	\$ 41,901 Injuries & Damages	16	\$ 41,901	\$ 23,812	\$ 5,999	\$ 5,131	\$ 1,343	\$ 2,515	\$ 760	\$ 2,342	\$ -	\$ -	0.0
926.000	\$ 717,240 Employee Pension & Benefits	16	\$ 717,240	\$ 407,599	\$ 102,685	\$ 87,829	\$ 22,992	\$ 43,047	\$ 13,004	\$ 40,084	\$ -	\$ -	0.0
927.000	\$ - Franchise Requirements	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
928.000	\$ 27,495 Regulatory Commission Expenses	15	\$ 27,495	\$ 16,034	\$ 3,860	\$ 3,275	\$ 854	\$ 1,599	\$ 425	\$ 1,449	\$ -	\$ -	0.0
929.000	\$ - Duplicate Charges - Credit	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
930.100	\$ - Institutional or Goodwill Advertising Expenses	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
930.200	\$ 1,073,857 Misc. General Expenses	15	\$ 1,073,857	\$ 626,233	\$ 150,744	\$ 127,903	\$ 33,353	\$ 62,440	\$ 16,588	\$ 56,596	\$ -	\$ -	0.0
930.300	\$ 24,504 Research & Development Expenses - AGE	15	\$ 24,504	\$ 14,290	\$ 3,440	\$ 2,919	\$ 761	\$ 1,425	\$ 379	\$ 1,291	\$ -	\$ -	0.0
931.000	\$ 57,633 Rents - AGE	15	\$ 57,633	\$ 33,609	\$ 8,090	\$ 6,864	\$ 1,790	\$ 3,351	\$ 890	\$ 3,037	\$ -	\$ -	0.0
932.000	\$ 136,630 Maint. Of General Plant - AGE	15	\$ 136,630	\$ 79,677	\$ 19,180	\$ 16,273	\$ 4,244	\$ 7,944	\$ 2,111	\$ 7,201	\$ -	\$ -	0.0
	<b>TOTAL ADMIN. &amp; GENERAL EXPENSES</b>		<b>\$ 16,092,976</b>	<b>\$ 9,483,977</b>	<b>\$ 2,239,356</b>	<b>\$ 1,868,287</b>	<b>\$ 492,573</b>	<b>\$ 912,043</b>	<b>\$ 269,185</b>	<b>\$ 827,555</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0</b>
	<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>		<b>\$ 33,142,415</b>	<b>\$ 18,524,194</b>	<b>\$ 4,948,258</b>	<b>\$ 4,673,872</b>	<b>\$ 1,117,015</b>	<b>\$ 2,183,916</b>	<b>\$ 405,940</b>	<b>\$ 1,289,219</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0</b>

Missouri-American Water Company  
Staff Class Cost of Service Study District 2

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Private	Public	
<b>DEPRECIATION EXPENSES</b>											
<b>INTANGIBLE PLANT</b>											
301.000 \$	- Organization	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
302.000 \$	- Franchises and Consents	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
303.000 \$	- Miscellaneous Intangible Plant	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	<b>TOTAL INTANGIBLE PLANT</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0</b>
<b>SOURCE OF SUPPLY</b>											
310.000 \$	- Land and Land Rights - SPP	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
311.000 \$	265,135 Structures and Improvements - SPP	2	\$ 265,135	\$ 125,923	\$ 47,289	\$ 56,207	\$ 11,265	\$ 24,405	\$ 46	\$ -	0.0
312.000 \$	590 Collecting & Impounding Reservoirs	2	\$ 590	\$ 280	\$ 105	\$ 125	\$ 25	\$ 54	\$ 0	\$ -	0.0
313.000 \$	263,834 Lake, River and Other Intakes	2	\$ 263,834	\$ 125,306	\$ 47,057	\$ 55,931	\$ 11,210	\$ 24,285	\$ 45	\$ -	0.0
314.000 \$	274,913 Wells and Springs	2	\$ 274,913	\$ 130,567	\$ 49,033	\$ 58,280	\$ 11,680	\$ 25,305	\$ 47	\$ -	0.0
315.000 \$	32 Infiltration Galleries and Tunnels	2	\$ 32	\$ 15	\$ 6	\$ 7	\$ 1	\$ 3	\$ 0	\$ -	0.0
316.000 \$	239,971 Supply Mains	2	\$ 239,971	\$ 113,972	\$ 42,801	\$ 50,872	\$ 10,196	\$ 22,088	\$ 41	\$ -	0.0
317.000 \$	20,828 Other Water Source Plant	2	\$ 20,828	\$ 9,892	\$ 3,715	\$ 4,415	\$ 885	\$ 1,917	\$ 4	\$ -	0.0
	<b>TOTAL SOURCE OF SUPPLY PLANT</b>		<b>\$ 1,065,303</b>	<b>\$ 505,956</b>	<b>\$ 190,007</b>	<b>\$ 225,838</b>	<b>\$ 45,262</b>	<b>\$ 98,057</b>	<b>\$ 184</b>	<b>\$ -</b>	<b>0.0</b>
<b>PUMPING PLANT</b>											
320.000 \$	- Land and Land Rights - PP	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
321.000 \$	553,865 Structures and Improvements - PP	3	\$ 553,865	\$ 235,658	\$ 88,499	\$ 105,188	\$ 21,081	\$ 45,672	\$ 14,252	\$ 43,515	0.0
322.000 \$	- Boiler Plant Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
323.000 \$	101,423 Other Power Production Equipment	3	\$ 101,423	\$ 43,153	\$ 16,206	\$ 19,262	\$ 3,860	\$ 8,363	\$ 2,610	\$ 7,968	0.0
324.000 \$	4,426 Steam Pumping Equipment	3	\$ 4,426	\$ 1,883	\$ 707	\$ 841	\$ 168	\$ 365	\$ 114	\$ 348	0.0
325.000 \$	551,373 Electric Pumping Equipment	3	\$ 551,373	\$ 234,597	\$ 88,101	\$ 104,715	\$ 20,987	\$ 45,466	\$ 14,188	\$ 43,319	0.0
326.000 \$	9,059 Diesel Pumping Equipment	3	\$ 9,059	\$ 3,854	\$ 1,447	\$ 1,720	\$ 345	\$ 747	\$ 233	\$ 712	0.0
327.000 \$	6,881 Hydraulic Pumping Equipment	3	\$ 6,881	\$ 2,928	\$ 1,099	\$ 1,307	\$ 262	\$ 567	\$ 177	\$ 541	0.0
328.000 \$	63,688 Other Pumping Equipment	3	\$ 63,688	\$ 27,098	\$ 10,176	\$ 12,095	\$ 2,424	\$ 5,252	\$ 1,639	\$ 5,004	0.0
	<b>TOTAL PUMPING PLANT</b>		<b>\$ 1,290,715</b>	<b>\$ 549,172</b>	<b>\$ 206,236</b>	<b>\$ 245,128</b>	<b>\$ 49,128</b>	<b>\$ 106,432</b>	<b>\$ 33,213</b>	<b>\$ 101,406</b>	<b>0.0</b>
<b>WATER TREATMENT PLANT</b>											
330.000 \$	- Land and Land Rights - WTP	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
331.000 \$	1,614,157 Structures and Improvements - WTP	2	\$ 1,614,157	\$ 766,629	\$ 287,900	\$ 342,192	\$ 68,581	\$ 148,576	\$ 278	\$ -	0.0
332.000 \$	1,438,674 Water Treatment Equipment	2	\$ 1,438,674	\$ 683,285	\$ 256,601	\$ 304,990	\$ 61,125	\$ 132,424	\$ 248	\$ -	0.0
333.000 \$	49,058 Water Treatment - Other	2	\$ 49,058	\$ 23,300	\$ 8,750	\$ 10,400	\$ 2,084	\$ 4,516	\$ 8	\$ -	0.0
	<b>TOTAL WATER TREATMENT PLANT</b>		<b>\$ 3,101,889</b>	<b>\$ 1,473,214</b>	<b>\$ 583,252</b>	<b>\$ 687,582</b>	<b>\$ 131,791</b>	<b>\$ 285,516</b>	<b>\$ 535</b>	<b>\$ -</b>	<b>0.0</b>
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>											
340.000 \$	- Land and Land Rights - TDP	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
341.000 \$	106,423 Structures and Improvements - TDP	7	\$ 106,423	\$ 49,170	\$ 16,801	\$ 15,909	\$ 4,002	\$ 9,390	\$ 2,746	\$ 8,403	0.0
341.100 \$	- Structure and Improv - Special Crossing	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
342.000 \$	624,575 Distribution Reservoirs and Standpipes	5	\$ 624,575	\$ 293,727	\$ 99,556	\$ 92,096	\$ 23,715	\$ 56,027	\$ 14,647	\$ 44,806	0.0
343.000 \$	5,173,226 Transmission and Distribution Mains	7	\$ 5,173,226	\$ 2,390,164	\$ 816,720	\$ 773,347	\$ 194,552	\$ 456,462	\$ 133,499	\$ 408,482	0.0
344.000 \$	9,949 Fire Mains	8	\$ 9,949	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,949	0.0
345.000 \$	2,101,635 Services	10	\$ 2,101,635	\$ 1,757,108	\$ 189,968	\$ 4,769	\$ 26,692	\$ 1,339	\$ 121,759	\$ -	0.0
346.000 \$	1,149,260 Meters	9	\$ 1,149,260	\$ 892,070	\$ 185,952	\$ 20,730	\$ 44,795	\$ 5,714	\$ -	\$ -	0.0
347.000 \$	539,971 Meter Installations	9	\$ 539,971	\$ 419,132	\$ 87,368	\$ 9,740	\$ 21,046	\$ 2,685	\$ -	\$ -	0.0
348.000 \$	569,618 Hydrants	8	\$ 569,618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 569,618	0.0
349.000 \$	2,707 Other Transmission & Distribution Plant	4	\$ 2,707	\$ 1,260	\$ 427	\$ 395	\$ 102	\$ 240	\$ 70	\$ 214	0.0
	<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		<b>\$ 10,277,364</b>	<b>\$ 5,802,630</b>	<b>\$ 1,396,792</b>	<b>\$ 916,986</b>	<b>\$ 314,904</b>	<b>\$ 531,858</b>	<b>\$ 272,721</b>	<b>\$ 1,041,473</b>	<b>0.0</b>
<b>INCENTIVE COMPENSATION CAPITALIZATION</b>											
0.000 \$	- Incentive Compensation Capitalization Adj.	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0</b>
<b>GENERAL PLANT</b>											
389.000 \$	- Land and Land Rights - GP	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
390.000 \$	403,908 Structures and Improvements - GP	15	\$ 403,908	\$ 235,544	\$ 56,699	\$ 48,108	\$ 12,545	\$ 23,486	\$ 6,239	\$ 21,287	0.0
390.100 \$	158,278 Office Structures	15	\$ 158,278	\$ 92,302	\$ 22,218	\$ 18,852	\$ 4,916	\$ 9,203	\$ 2,445	\$ 8,342	0.0
390.300 \$	88,099 Miscellaneous Structures	15	\$ 88,099	\$ 51,376	\$ 12,367	\$ 10,493	\$ 2,736	\$ 5,123	\$ 1,361	\$ 4,643	0.0
390.900 \$	707 Structures & Improvements - Leasehold	15	\$ 707	\$ 412	\$ 99	\$ 84	\$ 22	\$ 41	\$ 11	\$ 37	0.0
391.000 \$	31,516 Office Furniture and Equipment	15	\$ 31,516	\$ 18,379	\$ 4,424	\$ 3,754	\$ 979	\$ 1,833	\$ 487	\$ 1,661	0.0
391.100 \$	316,233 Computers & Peripheral Equipment	15	\$ 316,233	\$ 184,415	\$ 44,392	\$ 37,665	\$ 9,822	\$ 18,388	\$ 4,885	\$ 16,667	0.0
391.200 \$	395,748 Computer Hardware & Software	15	\$ 395,748	\$ 230,785	\$ 55,554	\$ 47,136	\$ 12,292	\$ 23,011	\$ 6,113	\$ 20,857	0.0
391.250 \$	735,378 Computer Software	15	\$ 735,378	\$ 428,845	\$ 103,229	\$ 87,588	\$ 22,840	\$ 42,759	\$ 11,360	\$ 38,757	0.0
391.260 \$	- Personal Computer Software	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
391.300 \$	3,616 Other Office Equipment	15	\$ 3,616	\$ 2,109	\$ 508	\$ 431	\$ 112	\$ 210	\$ 56	\$ 191	0.0
391.400 \$	610,342 BTS Initial Investment	15	\$ 610,342	\$ 355,928	\$ 85,677	\$ 72,695	\$ 18,957	\$ 35,489	\$ 9,428	\$ 32,167	0.0
392.100 \$	397,021 Transportation Equipment - Light Trucks	15	\$ 397,021	\$ 231,528	\$ 55,732	\$ 47,288	\$ 12,331	\$ 23,085	\$ 6,133	\$ 20,924	0.0
392.200 \$	- Transportation Equipment - Heavy Trucks	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
392.300 \$	- Transportation Equipment - Cars	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0

Missouri-American Water Company  
Staff Class Cost of Service Study District 2

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential			Commercial		Industrial	Other Public Authorities	Sales for Resale	Fire Protection		
											Private	Public		
392.400	\$ 196,618 Transportation Equipment - Other	15	\$ 196,618	\$ 114,660	\$ 27,600	\$ 23,418	\$ 6,107	\$ 11,433	\$ 3,037	\$ 10,362			0.0	
393.000	\$ 8,946 Stores Equipment	2	\$ 8,946	\$ 4,249	\$ 1,596	\$ 1,896	\$ 380	\$ 823	\$ 2	\$ -			0.0	
394.000	\$ 145,924 Tools, Shop and Garage Equipment	15	\$ 145,924	\$ 85,097	\$ 20,484	\$ 17,380	\$ 4,532	\$ 8,485	\$ 2,254	\$ 7,691			0.0	
395.000	\$ 39,279 Laboratory Equipment	15	\$ 39,279	\$ 22,906	\$ 5,514	\$ 4,678	\$ 1,220	\$ 2,284	\$ 607	\$ 2,070			0.0	
396.000	\$ 53,632 Power Operated Equipment	15	\$ 53,632	\$ 31,276	\$ 7,529	\$ 6,388	\$ 1,666	\$ 3,118	\$ 828	\$ 2,827			0.0	
397.100	\$ 425,304 Communication Equipment (non telephone)	15	\$ 425,304	\$ 248,021	\$ 59,702	\$ 50,656	\$ 13,210	\$ 24,730	\$ 6,570	\$ 22,415			0.0	
397.200	\$ 6,647 Telephone Equipment	15	\$ 6,647	\$ 3,876	\$ 933	\$ 792	\$ 206	\$ 386	\$ 103	\$ 350			0.0	
398.000	\$ 148,201 Miscellaneous Equipment	15	\$ 148,201	\$ 86,425	\$ 20,804	\$ 17,652	\$ 4,603	\$ 8,617	\$ 2,289	\$ 7,811			0.0	
399.000	\$ 5,637 Other Tangible Equipment	17	\$ 5,637	\$ 2,895	\$ 843	\$ 740	\$ 196	\$ 386	\$ 109	\$ 467			0.0	
	<b>TOTAL GENERAL PLANT</b>		<b>\$ 4,171,034</b>	<b>\$ 2,431,029</b>	<b>\$ 585,905</b>	<b>\$ 497,696</b>	<b>\$ 129,672</b>	<b>\$ 242,889</b>	<b>\$ 64,316</b>	<b>\$ 219,527</b>			0.0	
403.000	\$ 19,906.305 <b>DEPRECIATION EXPENSES</b> Note: Depreciation Expense adjusted. See Dep & Amort Expense Tab	17	<b>\$ 19,906,305</b>	<b>\$ 10,224,183</b>	<b>\$ 2,977,824</b>	<b>\$ 2,614,938</b>	<b>\$ 692,613</b>	<b>\$ 1,361,387</b>	<b>\$ 384,868</b>	<b>\$ 1,650,491</b>			0.0	
	<b>AMORTIZATION EXPENSES</b>													
404.000	\$ 953,348 Amortization of Expense	15	\$ 953,348	\$ 555,957	\$ 133,827	\$ 113,550	\$ 29,610	\$ 55,433	\$ 14,727	\$ 50,245			0.0	
405.000	\$ 527,881 Amortization of Reg Asset	15	\$ 527,881	\$ 307,840	\$ 74,102	\$ 62,874	\$ 16,396	\$ 30,694	\$ 8,154	\$ 27,821			0.0	
405.001	\$ - Amortization of Reg Asset AFUDC	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0.0	
407.000	\$ 158,892 Amortization - Property Losses	15	\$ 158,892	\$ 92,660	\$ 22,305	\$ 18,925	\$ 4,935	\$ 9,239	\$ 2,454	\$ 8,374			0.0	
	<b>TOTAL AMORTIZATION EXPENSES</b>		<b>\$ 1,640,121</b>	<b>\$ 956,457</b>	<b>\$ 230,234</b>	<b>\$ 195,348</b>	<b>\$ 50,941</b>	<b>\$ 95,366</b>	<b>\$ 25,335</b>	<b>\$ 86,440</b>			0.0	
	<b>OTHER OPERATING EXPENSES</b>													
408.100	\$ 7,951,687 Property Taxes	19	\$ 7,951,687	\$ 4,249,325	\$ 1,184,063	\$ 1,066,185	\$ 271,661	\$ 531,480	\$ 131,473	\$ 517,500			0.0	
408.101	\$ 618,099 Payroll Taxes	16	\$ 618,099	\$ 351,258	\$ 88,491	\$ 75,689	\$ 19,814	\$ 37,096	\$ 11,207	\$ 34,543			0.0	
408.102	\$ (26,164) Other Taxes	16	\$ (26,164)	\$ (14,869)	\$ (3,746)	\$ (3,204)	\$ (839)	\$ (1,570)	\$ (474)	\$ (1,462)			0.0	
408.103	\$ 516,574 PSC Assessment	15	\$ 516,574	\$ 301,246	\$ 72,515	\$ 61,527	\$ 16,044	\$ 30,037	\$ 7,980	\$ 27,225			0.0	
	<b>TOTAL OTHER OPERATING EXPENSES</b>		<b>\$ 9,060,196</b>	<b>\$ 4,886,961</b>	<b>\$ 1,341,323</b>	<b>\$ 1,200,197</b>	<b>\$ 306,680</b>	<b>\$ 597,043</b>	<b>\$ 150,185</b>	<b>\$ 577,806</b>			0.0	
	<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>		<b>\$ 63,749,037</b>	<b>\$ 34,591,795</b>	<b>\$ 9,497,638</b>	<b>\$ 8,684,356</b>	<b>\$ 2,167,250</b>	<b>\$ 4,237,712</b>	<b>\$ 966,329</b>	<b>\$ 3,603,957</b>			0.0	
	<b>NET INCOME BEFORE TAXES</b>		<b>\$ 29,804,282</b>	<b>\$ 21,485,251</b>	<b>\$ 8,771,297</b>	<b>\$ 1,112,994</b>	<b>\$ 1,848,253</b>	<b>\$ (460,959)</b>	<b>\$ 505,211</b>	<b>\$ (3,457,765)</b>				
	<b>INCOME TAXES</b>													
409.100	\$ (465,887) Current Income Taxes	15	\$ (465,887)	\$ (271,688)	\$ (65,399)	\$ (55,490)	\$ (14,470)	\$ (27,089)	\$ (7,197)	\$ (24,554)			0.0	
	<b>TOTAL CURRENT INCOME TAXES</b>		<b>\$ (465,887)</b>	<b>\$ (271,688)</b>	<b>\$ (65,399)</b>	<b>\$ (55,490)</b>	<b>\$ (14,470)</b>	<b>\$ (27,089)</b>	<b>\$ (7,197)</b>	<b>\$ (24,554)</b>			0.0	
	<b>DEFERRED INCOME TAXES</b>													
410.100	\$ 5,545,130 Deferred Income Taxes - Def. Inc. Tax.	15	\$ 5,545,130	\$ 3,233,710	\$ 778,403	\$ 660,459	\$ 172,227	\$ 322,426	\$ 85,657	\$ 292,248			0.0	
412.200	\$ (3,900) Amortization of Deferred ITC	15	\$ (3,900)	\$ (2,274)	\$ (547)	\$ (465)	\$ (121)	\$ (227)	\$ (60)	\$ (206)			0.0	
0.000	\$ (214,743) Amortization of Protected Excess ADIT	15	\$ (214,743)	\$ (125,230)	\$ (30,145)	\$ (25,577)	\$ (6,670)	\$ (12,486)	\$ (3,317)	\$ (11,318)			0.0	
0.100	\$ (1,960,480) Amortization of Unprotected Excess ADIT	15	\$ (1,960,480)	\$ (1,143,278)	\$ (275,204)	\$ (233,505)	\$ (60,891)	\$ (113,994)	\$ (30,284)	\$ (103,324)			0.0	
	<b>TOTAL DEFERRED INCOME TAXES</b>		<b>\$ 3,366,007</b>	<b>\$ 1,962,928</b>	<b>\$ 472,507</b>	<b>\$ 400,912</b>	<b>\$ 104,545</b>	<b>\$ 195,719</b>	<b>\$ 51,995</b>	<b>\$ 177,400</b>			0.0	
	<b>NET OPERATING INCOME</b>		<b>\$ 26,904,162</b>	<b>\$ 19,794,010</b>	<b>\$ 8,364,190</b>	<b>\$ 767,572</b>	<b>\$ 1,758,177</b>	<b>\$ (629,589)</b>	<b>\$ 460,412</b>	<b>\$ (3,610,611)</b>				



Missouri-American Water Company  
Staff Class Cost of Service Study District 2

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential			Commercial		Industrial	Other Public Authorities	Sales for Resale	Fire Protection		
										Private	Public			
392.400	\$ 3,197,043 Transportation Equipment - Other	15	\$ 3,197,043	\$ 1,864,395	\$ 448,788	\$ 380,787	\$ 99,297	\$ 185,895	\$ 49,385	\$ 168,495			0.0	
393.000	\$ 230,557 Stores Equipment	2	\$ 230,557	\$ 109,501	\$ 41,122	\$ 48,877	\$ 9,796	\$ 21,222	\$ 40	\$ -			0.0	
394.000	\$ 3,912,179 Tools, Shop and Garage Equipment	15	\$ 3,912,179	\$ 2,281,435	\$ 549,176	\$ 465,964	\$ 121,509	\$ 227,477	\$ 60,432	\$ 206,186			0.0	
395.000	\$ 1,007,155 Laboratory Equipment	15	\$ 1,007,155	\$ 587,335	\$ 141,380	\$ 119,958	\$ 31,281	\$ 58,562	\$ 15,558	\$ 53,081			0.0	
396.000	\$ 1,415,081 Power Operated Equipment	15	\$ 1,415,081	\$ 825,222	\$ 198,643	\$ 168,545	\$ 43,951	\$ 82,281	\$ 21,859	\$ 74,580			0.0	
397.100	\$ 7,383,751 Communication Equipment (non Telephone)	15	\$ 7,383,751	\$ 4,305,925	\$ 1,036,502	\$ 879,450	\$ 229,333	\$ 429,334	\$ 114,058	\$ 389,150			0.0	
397.200	\$ 74,353 Telephone Equipment	15	\$ 74,353	\$ 43,360	\$ 10,437	\$ 8,856	\$ 2,309	\$ 4,323	\$ 1,149	\$ 3,919			0.0	
398.000	\$ 2,287,052 Miscellaneous Equipment	17	\$ 2,287,052	\$ 1,174,665	\$ 342,125	\$ 300,432	\$ 79,575	\$ 156,411	\$ 44,218	\$ 189,626			0.0	
399.000	\$ 231,995 Other Tangible Equipment	17	\$ 231,995	\$ 119,156	\$ 34,705	\$ 30,475	\$ 8,072	\$ 15,866	\$ 4,485	\$ 19,235			0.0	
<b>TOTAL GENERAL PLANT</b>			<b>\$ 87,944,676</b>	<b>\$ 51,085,872</b>	<b>\$ 12,377,296</b>	<b>\$ 10,527,040</b>	<b>\$ 2,743,529</b>	<b>\$ 5,147,232</b>	<b>\$ 1,364,766</b>	<b>\$ 4,698,941</b>			0.0	
<b>TOTAL PLANT IN SERVICE</b>			<b>\$ 920,303,900</b>	<b>\$ 471,055,199</b>	<b>\$ 138,279,359</b>	<b>\$ 124,255,536</b>	<b>\$ 32,129,610</b>	<b>\$ 64,129,927</b>	<b>\$ 17,579,246</b>	<b>\$ 72,875,024</b>			0.0	



Missouri-American Water Company  
Staff Class Cost of Service Study District 2

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Fire Protection		
									Private	Public	
<b>ACCUMULATED DEPRECIATION RESERVE</b>											
<b>INTANGIBLE PLANT</b>											
301.000	\$ 2,933 Organization	17	\$ 2,933	\$ 1,506	\$ 439	\$ 385	\$ 102	\$ 201	\$ 57	\$ 243	0.0
302.000	\$ - Franchises and Consents	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
303.000	\$ 306,586 Miscellaneous Intangible Plant	6	\$ 306,586	\$ 141,323	\$ 53,043	\$ 62,975	\$ 12,636	\$ 27,387	\$ 2,304	\$ 6,918	0.0
	<b>TOTAL INTANGIBLE PLANT</b>		<b>\$ 309,519</b>	<b>\$ 142,830</b>	<b>\$ 53,482</b>	<b>\$ 63,360</b>	<b>\$ 12,738</b>	<b>\$ 27,587</b>	<b>\$ 2,360</b>	<b>\$ 7,162</b>	<b>0.0</b>
<b>SOURCE OF SUPPLY PLANT</b>											
310.000	\$ - Land and Land Rights - SSP	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
311.000	\$ 1,874,931 Structures and Improvements - SPP	2	\$ 1,874,931	\$ 890,481	\$ 334,412	\$ 397,474	\$ 79,661	\$ 172,580	\$ 323	\$ -	0.0
312.000	\$ 100,737 Collecting & Impounding Reservoirs	2	\$ 100,737	\$ 47,844	\$ 17,967	\$ 21,356	\$ 4,280	\$ 9,272	\$ 17	\$ -	0.0
313.000	\$ 2,145,522 Lake, River and Other Intakes	2	\$ 2,145,522	\$ 1,018,996	\$ 382,675	\$ 454,838	\$ 91,157	\$ 197,486	\$ 370	\$ -	0.0
314.000	\$ 2,803,712 Wells and Springs	2	\$ 2,803,712	\$ 1,331,598	\$ 500,069	\$ 594,370	\$ 119,122	\$ 258,070	\$ 483	\$ -	0.0
315.000	\$ 529 Infiltration Galleries and Tunnels	2	\$ 529	\$ 251	\$ 94	\$ 112	\$ 22	\$ 49	\$ 0	\$ -	0.0
316.000	\$ 5,465,646 Supply Mains	2	\$ 5,465,646	\$ 2,595,859	\$ 974,851	\$ 1,158,684	\$ 232,220	\$ 503,090	\$ 942	\$ -	0.0
317.000	\$ 36,442 Other Water Source Plant	2	\$ 36,442	\$ 17,308	\$ 6,500	\$ 7,725	\$ 1,548	\$ 3,354	\$ 6	\$ -	0.0
	<b>TOTAL SOURCE OF SUPPLY PLANT</b>		<b>\$ 12,427,519</b>	<b>\$ 5,902,337</b>	<b>\$ 2,216,568</b>	<b>\$ 2,634,559</b>	<b>\$ 528,011</b>	<b>\$ 1,143,901</b>	<b>\$ 2,142</b>	<b>\$ -</b>	<b>0.0</b>
<b>PUMPING PLANT</b>											
320.000	\$ - Land and Land Rights - PP	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
321.000	\$ 5,022,602 Structures and Improvements - PP	3	\$ 5,022,602	\$ 2,137,010	\$ 802,534	\$ 953,873	\$ 191,173	\$ 414,163	\$ 129,245	\$ 394,605	0.0
322.000	\$ - Boiler Plant Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
323.000	\$ 510,301 Other Power Production Equipment	3	\$ 510,301	\$ 217,122	\$ 81,538	\$ 96,914	\$ 19,423	\$ 42,079	\$ 13,131	\$ 40,092	0.0
324.000	\$ (30,028) Steam Pumping Equipment	3	\$ (30,028)	\$ (12,776)	\$ (4,798)	\$ (5,703)	\$ (1,143)	\$ (2,476)	\$ (773)	\$ (2,359)	0.0
325.000	\$ 5,170,025 Electric Pumping Equipment	3	\$ 5,170,025	\$ 2,199,735	\$ 826,090	\$ 981,871	\$ 196,784	\$ 426,319	\$ 133,038	\$ 406,187	0.0
326.000	\$ 133,257 Diesel Pumping Equipment	3	\$ 133,257	\$ 56,698	\$ 21,292	\$ 25,308	\$ 5,072	\$ 10,988	\$ 3,429	\$ 10,469	0.0
327.000	\$ 45,998 Hydraulic Pumping Equipment	3	\$ 45,998	\$ 19,571	\$ 7,350	\$ 8,736	\$ 1,751	\$ 3,793	\$ 1,184	\$ 3,614	0.0
328.000	\$ (315,357) Other Pumping Equipment	3	\$ (315,357)	\$ (134,178)	\$ (50,389)	\$ (59,891)	\$ (12,003)	\$ (26,004)	\$ (8,115)	\$ (24,776)	0.0
	<b>TOTAL PUMPING PLANT</b>		<b>\$ 10,536,798</b>	<b>\$ 4,483,183</b>	<b>\$ 1,683,617</b>	<b>\$ 2,001,107</b>	<b>\$ 401,056</b>	<b>\$ 868,862</b>	<b>\$ 271,139</b>	<b>\$ 827,833</b>	<b>0.0</b>
<b>WATER TREATMENT PLANT</b>											
330.000	\$ - Land and Land Rights - WTP	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
331.000	\$ 18,240,039 Structures and Improvements - WTP	2	\$ 18,240,039	\$ 8,662,941	\$ 3,253,287	\$ 3,866,778	\$ 774,969	\$ 1,678,920	\$ 3,144	\$ -	0.0
332.000	\$ 22,079,421 Water Treatment Equipment	2	\$ 22,079,421	\$ 10,486,420	\$ 3,938,077	\$ 4,680,704	\$ 938,094	\$ 2,032,319	\$ 3,806	\$ -	0.0
333.000	\$ 713,870 Water Treatment - Other	2	\$ 713,870	\$ 339,046	\$ 127,326	\$ 151,336	\$ 30,330	\$ 65,709	\$ 123	\$ -	0.0
	<b>TOTAL WATER TREATMENT PLANT</b>		<b>\$ 41,033,330</b>	<b>\$ 19,488,407</b>	<b>\$ 7,318,690</b>	<b>\$ 8,698,819</b>	<b>\$ 1,743,394</b>	<b>\$ 3,776,947</b>	<b>\$ 7,073</b>	<b>\$ -</b>	<b>0.0</b>
<b>TRANSMISSION &amp; DIST. PLANT</b>											
340.000	\$ - Land and Land Rights - TDP	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
341.000	\$ 1,956,603 Structures and Improvements - TDP	7	\$ 1,956,603	\$ 904,001	\$ 308,897	\$ 292,493	\$ 73,583	\$ 172,642	\$ 50,492	\$ 154,495	0.0
342.000	\$ 9,657,765 Distribution Reservoirs and Standpipes	5	\$ 9,657,765	\$ 4,541,883	\$ 1,539,434	\$ 1,424,079	\$ 366,710	\$ 866,340	\$ 226,481	\$ 692,837	0.0
343.000	\$ 54,899,491 Transmission and Distribution Mains	7	\$ 54,899,491	\$ 25,364,980	\$ 8,667,220	\$ 8,206,941	\$ 2,064,629	\$ 4,844,087	\$ 1,416,725	\$ 4,334,911	0.0
344.000	\$ 208,746 Fire Mains	8	\$ 208,746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 208,746	0.0
345.000	\$ 14,133,085 Services	10	\$ 14,133,085	\$ 11,816,205	\$ 1,277,498	\$ 32,069	\$ 179,499	\$ 9,007	\$ 818,806	\$ -	0.0
346.000	\$ (4,273,907) Meters	9	\$ (4,273,907)	\$ (3,317,459)	\$ (691,524)	\$ (77,091)	\$ (166,584)	\$ (21,250)	\$ -	\$ -	0.0
347.000	\$ 5,792,437 Meter Installations	9	\$ 5,792,437	\$ 4,496,160	\$ 937,225	\$ 104,481	\$ 225,771	\$ 28,800	\$ -	\$ -	0.0
348.000	\$ 3,592,783 Hydrants	8	\$ 3,592,783	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,592,783	0.0
349.000	\$ 16,111 Other Transmission & Distribution Plant	4	\$ 16,111	\$ 7,496	\$ 2,541	\$ 2,350	\$ 605	\$ 1,430	\$ 416	\$ 1,273	0.0
	<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		<b>\$ 85,983,114</b>	<b>\$ 43,813,267</b>	<b>\$ 12,041,290</b>	<b>\$ 9,985,323</b>	<b>\$ 2,744,213</b>	<b>\$ 5,901,056</b>	<b>\$ 2,512,920</b>	<b>\$ 8,985,044</b>	<b>0.0</b>
<b>INCENTIVE COMPENSATION CAPITALIZATION</b>											
0.000	\$ - Incentive Compensation Capitalization Adj.	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0</b>
<b>GENERAL PLANT</b>											
389.000	\$ - Land and Land Rights - GP	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
390.000	\$ 2,198,479 Structures and Improvements - GP	15	\$ 2,198,479	\$ 1,282,070	\$ 308,614	\$ 261,852.32	\$ 68,283	\$ 127,832	\$ 33,960	\$ 115,868	0.0
390.100	\$ 550,845 Office Structures	15	\$ 550,845	\$ 321,232	\$ 77,325	\$ 65,609	\$ 17,109	\$ 32,029	\$ 8,509	\$ 29,031	0.0
390.300	\$ 1,164,686 Miscellaneous Structures	15	\$ 1,164,686	\$ 679,201	\$ 163,494	\$ 138,721	\$ 36,174	\$ 67,722	\$ 17,991	\$ 61,383	0.0
390.900	\$ 5,369 Structures & Improvements - Leasehold	15	\$ 5,369	\$ 3,131	\$ 754	\$ 639	\$ 167	\$ 312	\$ 83	\$ 283	0.0
391.000	\$ 536,857 Office Furniture and Equipment	15	\$ 536,857	\$ 313,075	\$ 75,362	\$ 63,943	\$ 16,674	\$ 31,216	\$ 8,293	\$ 28,294	0.0
391.100	\$ 566,453 Computers & Peripheral Equipment	15	\$ 566,453	\$ 330,334	\$ 79,516	\$ 67,468	\$ 17,594	\$ 32,937	\$ 8,750	\$ 29,854	0.0
391.200	\$ 1,970,801 Computer Hardware and Software	15	\$ 1,970,801	\$ 1,149,297	\$ 276,653	\$ 234,734	\$ 61,211	\$ 114,594	\$ 30,443	\$ 103,868	0.0
391.250	\$ 4,098,459 Computer Software	15	\$ 4,098,459	\$ 2,390,067	\$ 575,325	\$ 488,152	\$ 127,295	\$ 238,308	\$ 63,310	\$ 216,003	0.0
391.260	\$ - Personal Computer Software	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
391.300	\$ (16,205) Other Office Equipment	15	\$ (16,205)	\$ (9,450)	\$ (2,275)	\$ (1,930)	\$ (503)	\$ (942)	\$ (250)	\$ (854)	0.0
391.400	\$ 6,129,697 BTS Initial Investment	15	\$ 6,129,697	\$ 3,574,608	\$ 860,462	\$ 730,084	\$ 190,383	\$ 356,416	\$ 94,686	\$ 323,057	0.0
392.100	\$ 1,983,523 Transportation Equipment - Light Trucks	15	\$ 1,983,523	\$ 1,156,716	\$ 278,439	\$ 236,250	\$ 61,607	\$ 115,333	\$ 30,640	\$ 104,539	0.0
392.200	\$ 20,207 Transportation Equipment - Heavy Trucks	15	\$ 20,207	\$ 11,784	\$ 2,837	\$ 2,407	\$ 628	\$ 1,175	\$ 312	\$ 1,065	0.0

Missouri-American Water Company  
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Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional							Fire Protection		
				Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Private	Public		
392.300	\$ 463,719 Transportation Equipment - Cars	15	\$ 463,719	\$ 270,423	\$ 65,095	\$ 55,232	\$ 14,403	\$ 26,963	\$ 7,163	\$ 24,440	0.0	
392.400	\$ 1,516,340 Transportation Equipment - Other	15	\$ 1,516,340	\$ 884,272	\$ 212,858	\$ 180,605	\$ 47,096	\$ 88,169	\$ 23,423	\$ 79,916	0.0	
393.000	\$ 151,899 Stores Equipment	2	\$ 151,899	\$ 72,143	\$ 27,093	\$ 32,202	\$ 6,454	\$ 13,982	\$ 26	\$ -	0.0	
394.000	\$ 1,571,393 Tools, Shop and Garage Equipment	15	\$ 1,571,393	\$ 916,377	\$ 220,586	\$ 187,163	\$ 48,806	\$ 91,370	\$ 24,274	\$ 82,818	0.0	
395.000	\$ 524,731 Laboratory Equipment	15	\$ 524,731	\$ 306,003	\$ 73,660	\$ 62,499	\$ 16,298	\$ 30,511	\$ 8,106	\$ 27,655	0.0	
396.000	\$ 967,175 Power Operated Equipment	15	\$ 967,175	\$ 564,020	\$ 135,768	\$ 115,196	\$ 30,040	\$ 56,237	\$ 14,940	\$ 50,974	0.0	
397.100	\$ 856,379 Communication Equipment (non Telephone)	15	\$ 856,379	\$ 499,408	\$ 120,215	\$ 102,000	\$ 26,598	\$ 49,795	\$ 13,229	\$ 45,134	0.0	
397.200	\$ 101,280 Telephone Equipment	15	\$ 101,280	\$ 59,063	\$ 14,217	\$ 12,063	\$ 3,146	\$ 5,889	\$ 1,564	\$ 5,338	0.0	
398.000	\$ 303,009 Miscellaneous Equipment	17	\$ 303,009	\$ 155,630	\$ 45,328	\$ 39,804	\$ 10,543	\$ 20,723	\$ 5,858	\$ 25,123	0.0	
399.000	\$ (309,735) Other Tangible Equipment	17	\$ (309,735)	\$ (159,085)	\$ (46,334)	\$ (40,688)	\$ (10,777)	\$ (21,183)	\$ (5,988)	\$ (25,681)	0.0	
<b>TOTAL GENERAL PLANT</b>			<b>\$ 25,355,361</b>	<b>\$ 14,770,318</b>	<b>\$ 3,564,992</b>	<b>\$ 3,034,006</b>	<b>\$ 789,227</b>	<b>\$ 1,479,388</b>	<b>\$ 389,322</b>	<b>\$ 1,328,108</b>	0.0	
<b>TOTAL ACCUMULATED DEPRECIATION RESERVE</b>			<b>\$ 175,645,641</b>	<b>\$ 88,600,342</b>	<b>\$ 26,878,640</b>	<b>\$ 26,417,175</b>	<b>\$ 6,218,639</b>	<b>\$ 13,197,742</b>	<b>\$ 3,184,957</b>	<b>\$ 11,148,146</b>	0.0	



Missouri-American Water Company  
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Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential			Commercial			Industrial			Other Public Authorities	Sales for Resale	Fire Protection		
											Private	Public					
392.400	\$ 1,680,703 Transportation Equipment - Other	15	\$ 1,680,703	\$ 980,123	\$ 235,930	\$ 200,182	\$ 52,201	\$ 97,726	\$ 25,962	\$ 88,579	0.0						
393.000	\$ 78,658 Stores Equipment	2	\$ 78,658	\$ 37,358	\$ 14,029	\$ 16,675	\$ 3,342	\$ 7,240	\$ 14	\$ -	0.0						
394.000	\$ 2,340,786 Tools, Shop and Garage Equipment	15	\$ 2,340,786	\$ 1,365,058	\$ 328,590	\$ 278,802	\$ 72,703	\$ 136,107	\$ 36,159	\$ 123,368	0.0						
395.000	\$ 482,424 Laboratory Equipment	15	\$ 482,424	\$ 281,331	\$ 67,721	\$ 57,460	\$ 14,984	\$ 28,051	\$ 7,452	\$ 25,425	0.0						
396.000	\$ 447,906 Power Operated Equipment	15	\$ 447,906	\$ 261,202	\$ 62,875	\$ 53,348	\$ 13,912	\$ 26,044	\$ 6,919	\$ 23,606	0.0						
397.100	\$ 6,527,372 Communication Equipment (non Telephone)	15	\$ 6,527,372	\$ 3,806,517	\$ 916,286	\$ 777,450	\$ 202,735	\$ 379,539	\$ 100,829	\$ 344,015	0.0						
397.200	\$ (26,927) Telephone Equipment	15	\$ (26,927)	\$ (15,703)	\$ (3,780)	\$ (3,207)	\$ (836)	\$ (1,566)	\$ (416)	\$ (1,419)	0.0						
398.000	\$ 1,984,043 Miscellaneous Equipment	17	\$ 1,984,043	\$ 1,019,035	\$ 296,797	\$ 260,628	\$ 69,032	\$ 135,688	\$ 38,359	\$ 164,503	0.0						
399.000	\$ 541,730 Other Tangible Equipment	17	\$ 541,730	\$ 278,241	\$ 81,038	\$ 71,163	\$ 18,849	\$ 37,049	\$ 10,474	\$ 44,916	0.0						
<b>TOTAL GENERAL PLANT</b>			<b>\$ 62,589,315</b>	<b>\$ 36,315,554</b>	<b>\$ 8,812,304</b>	<b>\$ 7,493,034</b>	<b>\$ 1,954,302</b>	<b>\$ 3,667,845</b>	<b>\$ 975,444</b>	<b>\$ 3,370,833</b>	<b>0.0</b>						
<b>TOTAL NET PLANT IN SERVICE (Rate Base)</b>			<b>\$ 744,658,259</b>	<b>\$ 382,454,857</b>	<b>\$ 111,400,719</b>	<b>\$ 97,838,361</b>	<b>\$ 25,910,971</b>	<b>\$ 50,932,185</b>	<b>\$ 14,394,289</b>	<b>\$ 61,726,878</b>	<b>0.0</b>						

Missouri-American Water Company  
Staff Class Cost of Service Study District 2

Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional	Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Fire Protection		
									Private	Public	
<b>SUMMARY</b>											
	Plant In Service	from Plant	\$ 920,303,900	\$ 471,055,199	\$ 138,279,359	\$ 124,255,536	\$ 32,129,610	\$ 64,129,927	\$ 17,579,246	\$ 72,875,024	0.0
	Less Accumulated Depreciation Reserve	from Reserve	\$ 175,645,641	\$ 88,600,342	\$ 26,878,640	\$ 26,417,175	\$ 6,218,639	\$ 13,197,742	\$ 3,184,957	\$ 11,148,146	0.0
	Net Plant In Service (Rate Base)	from Net Plant	\$ 744,658,259	\$ 382,454,857	\$ 111,400,719	\$ 97,838,361	\$ 25,910,971	\$ 50,932,185	\$ 14,394,289	\$ 61,726,878	0.0
From EMS Run	<b>ADD TO NET PLANT IN SERVICE (Rate Base)</b>										
\$	- Chemical	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Group Insurance	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Labor/Base Payroll	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Pension and OPEB	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- 401K	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Support Services	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Fuel Power	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Telephone	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Rents	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Postage	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- IOTG	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- PSC Assessment	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Waste Disposal	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Uncollectible Expense	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	629,309 Cash Working Capital	15	\$ 629,309	\$ 366,989	\$ 88,340	\$ 74,955	\$ 19,546	\$ 36,592	\$ 9,721	\$ 33,167	0.0
\$	- Payroll Tax	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	- Property Tax	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	30,155,272 Contributions in Aid of Construction	17	\$ 30,155,272	\$ 15,488,210	\$ 4,510,987	\$ 3,961,266	\$ 1,049,212	\$ 2,062,312	\$ 583,022	\$ 2,500,263	0.0
\$	2,868,958 Materials and Supplies	15	\$ 2,868,958	\$ 1,673,068	\$ 402,733	\$ 341,710	\$ 89,107	\$ 166,818	\$ 44,317	\$ 151,204	0.0
\$	471,458 Prepayments	15	\$ 471,458	\$ 274,937	\$ 66,181	\$ 56,154	\$ 14,643	\$ 27,413	\$ 7,283	\$ 24,847	0.0
\$	4,402,804 Prepaid Pension Asset	15	\$ 4,402,804	\$ 2,567,549	\$ 618,048	\$ 524,401	\$ 136,747	\$ 256,004	\$ 68,011	\$ 232,043	0.0
	<b>TOTAL ADD TO NET PLANT IN SERVICE (Rate Base)</b>		<b>\$ 38,527,801</b>	<b>\$ 20,370,753</b>	<b>\$ 5,686,290</b>	<b>\$ 4,958,485</b>	<b>\$ 1,309,256</b>	<b>\$ 2,549,139</b>	<b>\$ 712,354</b>	<b>\$ 2,941,525</b>	<b>0.0</b>
From EMS Run	<b>SUBTRACT FROM NET PLANT IN SERVICE (Rate Base)</b>										
\$	(34,617) Federal Tax Offset	17	\$ (34,617)	\$ (17,780)	\$ (5,178)	\$ (4,547)	\$ (1,204)	\$ (2,367)	\$ (669)	\$ (2,870)	0.0
\$	(6,147) State Tax Offset	17	\$ (6,147)	\$ (3,157)	\$ (920)	\$ (807)	\$ (214)	\$ (420)	\$ (119)	\$ (510)	0.0
\$	- City Tax Offset	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
\$	1,405,891 Interest Expense Offset	17	\$ 1,405,891	\$ 722,087	\$ 210,310	\$ 184,681	\$ 48,916	\$ 96,149	\$ 27,181	\$ 116,567	0.0
\$	120,787,420 Contributions in Aid of Construction	17	\$ 120,787,420	\$ 62,038,271	\$ 18,068,832	\$ 15,866,914	\$ 4,202,636	\$ 8,260,623	\$ 2,335,303	\$ 10,014,843	0.0
\$	178,621 Customer Advances	17	\$ 178,621	\$ 91,742	\$ 26,720	\$ 23,464	\$ 6,215	\$ 12,216	\$ 3,453	\$ 14,810	0.0
\$	133,129,783 Accumulated Deferred Income Taxes	17	\$ 133,129,783	\$ 68,377,497	\$ 19,915,151	\$ 17,488,235	\$ 4,632,071	\$ 9,104,714	\$ 2,573,930	\$ 11,038,185	0.0
\$	22,721 TCJA EADIT Tracker	15	\$ 22,721	\$ 13,250	\$ 3,189	\$ 2,706	\$ 706	\$ 1,321	\$ 351	\$ 1,197	0.0
\$	1,814,030 OPEB Tracker	16	\$ 1,814,030	\$ 1,030,891	\$ 259,710	\$ 222,136	\$ 58,150	\$ 108,873	\$ 32,890	\$ 101,380	0.0
\$	2,103,255 Pension Tracker	16	\$ 2,103,255	\$ 1,193,254	\$ 301,117	\$ 257,553	\$ 67,421	\$ 126,231	\$ 38,134	\$ 117,544	0.0
	<b>TOTAL SUBTRACT FROM NET PLANT IN SERVICE (Rate Base)</b>		<b>\$ 259,400,957</b>	<b>\$ 133,448,056</b>	<b>\$ 38,778,931</b>	<b>\$ 34,040,334</b>	<b>\$ 9,014,696</b>	<b>\$ 17,707,338</b>	<b>\$ 5,010,456</b>	<b>\$ 21,401,146</b>	<b>0.0</b>
	<b>TOTAL RATE BASE</b>		<b>\$ 523,785,103</b>	<b>\$ 269,377,554</b>	<b>\$ 78,308,078</b>	<b>\$ 68,756,512</b>	<b>\$ 18,205,530</b>	<b>\$ 35,773,986</b>	<b>\$ 10,096,187</b>	<b>\$ 43,267,257</b>	<b>0.0</b>
	<b>TOTAL RETURN ON RATE BASE</b>	6.327%	\$ 33,139,883	\$ 17,043,518	\$ 4,954,552	\$ 4,350,225	\$ 1,151,864	\$ 2,263,420	\$ 638,786	\$ 2,737,519	0.0
	<b>TOTAL OPERATING AND MAINTENANCE EXPENSE</b>		\$ 63,749,037	\$ 34,591,795	\$ 9,497,638	\$ 8,684,356	\$ 2,167,250	\$ 4,237,712	\$ 966,329	\$ 3,603,957	0.0
	<b>TOTAL CURRENT INCOME TAXES</b>		\$ (465,887)	\$ (271,688)	\$ (65,399)	\$ (55,490)	\$ (14,470)	\$ (27,089)	\$ (7,197)	\$ (24,554)	0.0
	<b>TOTAL DEFERRED INCOME TAXES</b>		\$ 3,366,007	\$ 1,962,928	\$ 472,507	\$ 400,912	\$ 104,545	\$ 195,719	\$ 51,995	\$ 177,400	0.0
From EMS Revenue Requirement	<b>ADDITIONAL CURRENT TAX REQUIRED</b>	18	\$ 1,939,076	\$ 997,248	\$ 289,900	\$ 254,540	\$ 67,398	\$ 132,437	\$ 37,377	\$ 160,177	0.0
\$	5,463,204 Allowance for Known and Measurable Changes/True-up	18	\$ 5,463,204	\$ 2,809,672	\$ 816,772	\$ 717,147	\$ 189,888	\$ 373,131	\$ 105,306	\$ 451,288	0.0
	<b>TOTAL EXPENSES</b>		\$ 74,051,437	\$ 40,089,956	\$ 11,011,418	\$ 10,001,465	\$ 2,514,611	\$ 4,911,910	\$ 1,153,810	\$ 4,368,268	0.0
	<b>CLASS COST OF SERVICE</b>		\$ 107,191,320	\$ 57,133,474	\$ 15,965,970	\$ 14,351,689	\$ 3,666,474	\$ 7,175,330	\$ 1,792,595	\$ 7,105,788	0.0
	<b>OTHER WATER REVENUE - OPER. REV.</b>		\$ 2,246,324	\$ 1,200,420	\$ 334,494	\$ 301,194	\$ 76,743	\$ 150,141	\$ 37,141	\$ 146,192	0.0
	<b>DESCRIPTION</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	<b>REVENUE CONTRIBUTION</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	<b>TOTAL OTHER WATER REVENUE</b>		\$ 2,246,324	\$ 1,200,420	\$ 334,494	\$ 301,194	\$ 76,743	\$ 150,141	\$ 37,141	\$ 146,192	0.0
	<b>TOTAL COST OF SERVICE RELATED TO SALES OF WATER</b>		\$ 104,944,996	\$ 55,933,054	\$ 15,631,476	\$ 14,050,496	\$ 3,589,731	\$ 7,025,189	\$ 1,755,455	\$ 6,959,596	0.0
	<b>REALLOCATION OF PUBLIC FIRE</b>	9	\$ 6,959,596	\$ 5,402,123	\$ 1,126,073	\$ 125,534	\$ 271,263	\$ 34,603	\$ -	\$ (6,959,596)	0.0
	<b>TOTAL AFTER REALLOCATION OF PUBLIC FIRE</b>		\$ 104,944,996	\$ 61,335,177	\$ 16,757,549	\$ 14,176,029	\$ 3,860,995	\$ 7,059,792	\$ 1,755,455	\$ -	0.0
	<b>REQUIRED MARGIN REVENUES</b>		\$ 104,944,996	\$ 61,335,177	\$ 16,757,549	\$ 14,176,029	\$ 3,860,995	\$ 7,059,792	\$ 1,755,455	\$ -	0.0

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Account Number	Account Name	Allocation Number	MO Adjusted Jurisdictional						Fire Protection			
				Residential	Commercial	Industrial	Other Public Authorities	Sales for Resale	Private	Public		
	<b>CURRENT MARGIN REVENUES</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	<b>ZERO REVENUE INCREASE PLUG</b>		\$ (104,944,996)	\$ (61,335,177)	\$ (16,757,549)	\$ (14,176,029)	\$ (3,860,995)	\$ (7,059,792)	\$ (1,755,455)	\$ -		
	<b>COS MARGIN REVENUES @ 0%</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	<b>REVENUE ABOVE (BELOW) COS</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
	<b>% CHANGE NEEDED TO BRING CLASS REVENUE TO COST-OF SERVICE</b>		<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	0.0

Missouri-American Water Company  
 Staff Class Cost of Service Study District 2

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK
<b>REVENUES</b>										
<b>OPERATING REVENUES</b>										
	Residential	To Residential	\$	54,876,626						
	Commercial	To Commercial	\$	17,934,442						
	Industrial	To Industrial	\$	9,496,157						
	Private Fire Protection	To Private Fire Protection	\$	1,434,399						
	Public Fire Protection	To Public Fire Protection	\$	-						
	Other Revenue - Late Payment Charge	19	\$	240,295	\$	84,750	\$	35,391	\$	47,286
	Other Revenue - Rent	19	\$	292,394	\$	103,125	\$	43,064	\$	57,538
	Other Public Authority	To Other Public Authority	\$	3,938,759						
	Sales for Resale	To Sales for Resale	\$	3,626,612						
	Other Water Revenue - Oper. Rev.	19	\$	1,713,635	\$	604,383	\$	252,387	\$	337,216
	<b>TOTAL OPERATING REVENUES</b>		<b>\$</b>	<b>93,553,319</b>						
<b>SOURCE OF SUPPLY EXPENSES</b>										
	Operation Labor & Expenses	2	\$	323,975	\$	198,702	\$	125,217	\$	-
	Purchased Water	2	\$	1,069,195	\$	655,764	\$	413,247	\$	-
	Miscellaneous Expenses	2	\$	144,700	\$	88,748	\$	55,927	\$	-
	Rents - SSE	2	\$	5,792	\$	3,552	\$	2,239	\$	-
	Maint. Supervision & Engineering	2	\$	-	\$	-	\$	-	\$	-
	Maint. Of Structures & Improvements	2	\$	-	\$	-	\$	-	\$	-
	Maint. Of Collect. & Impound. Reservoirs	2	\$	-	\$	-	\$	-	\$	-
	Maint. Of Lake, River and Other Intakes	2	\$	-	\$	-	\$	-	\$	-
	Maint. Of Wells & Springs	2	\$	163,647	\$	100,369	\$	63,250	\$	-
	Maint. Of Infiltration Galleries & Tunnels	2	\$	-	\$	-	\$	-	\$	-
	Maint. Of Supply Mains	2	\$	-	\$	-	\$	-	\$	-
	Maint. Of Misc. Water Source Plant	2	\$	34,830	\$	21,362	\$	13,462	\$	-
	<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>		<b>\$</b>	<b>1,742,139</b>	<b>\$</b>	<b>1,068,497</b>	<b>\$</b>	<b>673,342</b>	<b>\$</b>	<b>300</b>
<b>PUMPING EXPENSES</b>										
	Operation Supervision & Engineering - PE	3	\$	101,459	\$	55,747	\$	35,130	\$	-
	Fuel for Power Production	1	\$	582	\$	582	\$	-	\$	-
	Power Production Labor & Expenses	3	\$	-	\$	-	\$	-	\$	-
	Fuel or Power Purchased for Pumping	1	\$	131,901	\$	131,864	\$	-	\$	-
	Pumping Labor and Expenses	3	\$	989,729	\$	543,807	\$	342,695	\$	-
	Expenses Transferred - Cr.	3	\$	-	\$	-	\$	-	\$	-
	Miscellaneous Expenses	3	\$	29,317	\$	16,108	\$	10,151	\$	-
	Rents - PE	3	\$	1,606	\$	882	\$	556	\$	-
	Maint. Supervision & Engineering - PE	3	\$	16,216	\$	8,910	\$	5,615	\$	-
	Maint. Of Structures & Improvements - PE	3	\$	-	\$	-	\$	-	\$	-
	Maint. Of Power Production Equipment	3	\$	-	\$	-	\$	-	\$	-
	Maint. Of Pumping Equipment	3	\$	181,812	\$	99,897	\$	62,953	\$	-
	<b>TOTAL PUMPING EXPENSES</b>		<b>\$</b>	<b>1,452,622</b>	<b>\$</b>	<b>857,797</b>	<b>\$</b>	<b>457,100</b>	<b>\$</b>	<b>137,726</b>
<b>WATER TREATMENT EXPENSES</b>										
	Operation. Supervision & Engineer. - WTE	2	\$	297,867	\$	182,689	\$	115,127	\$	-
	Chemicals - WTE	2	\$	2,719,225	\$	1,667,767	\$	1,050,989	\$	-
	Operation Labor & Expense - WTE	2	\$	730,935	\$	448,300	\$	282,509	\$	-
	Miscellaneous Expenses - WTE	2	\$	4,368,885	\$	2,679,544	\$	1,688,587	\$	-
	Rents - WTE	2	\$	564	\$	346	\$	218	\$	-
	Maint. Supervision & Engineering - WTE	2	\$	143,544	\$	88,039	\$	55,480	\$	-
	Maint. Of Structures & Improvements - WTE	2	\$	-	\$	-	\$	-	\$	-
	Maint. Of Water Treatment Equipment	2	\$	51,149	\$	31,371	\$	19,769	\$	-
	<b>TOTAL WATER TREATMENT EXPENSES</b>		<b>\$</b>	<b>8,312,169</b>	<b>\$</b>	<b>5,098,057</b>	<b>\$</b>	<b>3,212,679</b>	<b>\$</b>	<b>1,433</b>
<b>TRANSMISSION &amp; DIST. EXPENSES</b>										
	Super & Eng Oper TD	11	\$	38,990	\$	9,797	\$	788	\$	14,309
	Storage Facility Exp	5	\$	-	\$	-	\$	-	\$	-
	Storage Facility Exp	7	\$	1,421,159	\$	500,695	\$	40,273	\$	731,301
	TD Lines Exp	9	\$	479,602	\$	-	\$	-	\$	479,602
	TD Lines Exp	10	\$	91,872	\$	-	\$	-	\$	86,549
	Meter Expense	11	\$	471,984	\$	118,597	\$	9,539	\$	173,219
	Meter Expense	11	\$	1,358	\$	341	\$	27	\$	498
	Customer Install Exp	12	\$	25,200	\$	5,515	\$	424	\$	8,106
	Customer Install Exp	12	\$	-	\$	-	\$	-	\$	2,089
	Misc Exp Oper TD	5	\$	14,526	\$	4,915	\$	-	\$	3,748
	Misc Exp Oper TD	5	\$	-	\$	-	\$	-	\$	-
	Misc Exp Oper TD	7	\$	306,681	\$	108,048	\$	8,691	\$	157,812
	Misc Exp Oper TD	8	\$	-	\$	-	\$	-	\$	-
	Rents Oper TD	10	\$	81,482	\$	-	\$	-	\$	76,761
	Super & Eng Maint TD	9	\$	42,781	\$	-	\$	-	\$	42,781
	Struct & Improve Maint TD	8	\$	70,688	\$	-	\$	-	\$	-
	Struct & Improve Maint TD	12	\$	625,378	\$	136,866	\$	10,530	\$	201,175
	<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>		<b>\$</b>	<b>3,671,701</b>	<b>\$</b>	<b>884,774</b>	<b>\$</b>	<b>70,273</b>	<b>\$</b>	<b>1,294,651</b>
										<b>699,617</b>
										<b>282,315</b>
										<b>440,071</b>

Missouri-American Water Company  
Staff Class Cost of Service Study District 2

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK								
<b>CUSTOMER ACCOUNTS EXPENSES</b>																		
Supervision - CAE	13	\$	-	\$	-	\$	-	\$	-	\$	-	0.0						
Meter Reading Expenses - CAE	14	\$	425,293	\$	-	\$	-	\$	-	\$	425,293	0.0						
Customer Records & Collection Expenses	13	\$	486,827	\$	-	\$	-	\$	-	\$	480,508	6,319	0.0					
Uncollectible Amounts - CAE	13	\$	802,130	\$	-	\$	-	\$	-	\$	791,718	10,412	0.0					
Misc. Customer Accounts Expenses - CAE	13	\$	153,745	\$	-	\$	-	\$	-	\$	151,749	1,996	0.0					
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>		<b>\$</b>	<b>1,867,995</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>1,849,269</b>	<b>18,726</b>	<b>0.0</b>					
<b>CUSTOMER SERVICE EXPENSES</b>																		
Customer Service & Information Expenses	10	\$	2,813	\$	-	\$	-	\$	2,650	\$	-	\$	163	0.0				
<b>TOTAL CUSTOMER SERVICE EXPENSES</b>		<b>\$</b>	<b>2,813</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>2,650</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>163</b>	<b>0.0</b>				
<b>SALES PROMOTION EXPENSES</b>																		
Sales Promotion Expenses - SPE	10	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0				
<b>TOTAL SALES PROMOTION EXPENSES</b>		<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>0.0</b>				
<b>ADMIN. &amp; GENERAL EXPENSES</b>																		
Admin. & General Salaries	10	\$	436,737	\$	-	\$	-	\$	411,434	\$	-	\$	25,303	0.0				
Office Supplies & Expenses	15	\$	1,524,398	\$	482,676	\$	219,371	\$	225,302	\$	121,751	\$	49,591	\$	321,819	\$	103,889	0.0
Admin. Expenses Transferred - Credit	15	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Outside Services Employed	15	\$	10,200,824	\$	3,229,927	\$	1,467,964	\$	1,507,652	\$	814,721	\$	331,849	\$	2,153,518	\$	695,193	0.0
Property Insurance	15	\$	1,851,757	\$	586,329	\$	266,480	\$	273,684	\$	147,896	\$	60,241	\$	390,928	\$	126,199	0.0
Injuries & Damages	16	\$	41,901	\$	13,592	\$	6,081	\$	6,600	\$	3,566	\$	3,506	\$	5,455	\$	3,101	0.0
Employee Pension & Benefits	16	\$	717,240	\$	232,660	\$	104,097	\$	112,970	\$	61,043	\$	60,006	\$	93,377	\$	53,089	0.0
Franchise Requirements	15	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Regulatory Commission Expenses	15	\$	27,495	\$	8,706	\$	3,957	\$	4,064	\$	2,196	\$	894	\$	5,805	\$	1,874	0.0
Duplicate Charges - Credit	15	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Institutional or Goodwill Advertising Expenses	15	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Misc. General Expenses	15	\$	1,073,857	\$	340,020	\$	154,535	\$	158,713	\$	85,767	\$	34,934	\$	226,704	\$	73,184	0.0
Research & Development Expenses - AGE	15	\$	24,504	\$	7,759	\$	3,526	\$	3,622	\$	1,957	\$	797	\$	5,173	\$	1,670	0.0
Rents - AGE	15	\$	57,633	\$	18,249	\$	8,294	\$	8,518	\$	4,603	\$	1,875	\$	12,167	\$	3,928	0.0
Maint. Of General Plant - AGE	15	\$	136,630	\$	43,262	\$	19,662	\$	20,194	\$	10,912	\$	4,445	\$	28,844	\$	9,311	0.0
<b>TOTAL ADMIN. &amp; GENERAL EXPENSES</b>		<b>\$</b>	<b>16,092,976</b>	<b>\$</b>	<b>4,963,179</b>	<b>\$</b>	<b>2,253,966</b>	<b>\$</b>	<b>2,321,316</b>	<b>\$</b>	<b>1,254,413</b>	<b>\$</b>	<b>959,572</b>	<b>\$</b>	<b>3,243,790</b>	<b>\$</b>	<b>1,096,740</b>	<b>0.0</b>
<b>Total Operation &amp; Maintenance Expenses</b>		<b>\$</b>	<b>33,142,415</b>	<b>\$</b>	<b>12,872,304</b>	<b>\$</b>	<b>6,667,360</b>	<b>\$</b>	<b>3,615,967</b>	<b>\$</b>	<b>1,954,030</b>	<b>\$</b>	<b>1,244,537</b>	<b>\$</b>	<b>5,093,058</b>	<b>\$</b>	<b>1,695,159</b>	<b>0.0</b>



Missouri-American Water Company  
Staff Class Cost of Service Study District 2

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK			
<b>DEPRECIATION EXPENSES</b>													
INTANGIBLE PLANT													
Organization	17	\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
Franchises and Consents	17	\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
Miscellaneous Intangible Plant	6	\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
<b>TOTAL INTANGIBLE PLANT</b>		\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
SOURCE OF SUPPLY													
Land and Land Rights - SPP	2	\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
Structures and Improvements - SPP	2	\$	265,135	\$	162,614	\$	102,475	\$	-	\$	-	46	
Collecting & Impounding Reservoirs	2	\$	590	\$	362	\$	228	\$	-	\$	-	0	
Lake, River and Other Intakes	2	\$	263,834	\$	161,816	\$	101,973	\$	-	\$	-	45	
Wells and Springs	2	\$	274,913	\$	168,611	\$	106,255	\$	-	\$	-	47	
Infiltration Galleries and Tunnels	2	\$	32	\$	20	\$	12	\$	-	\$	-	0	
Supply Mains	2	\$	239,971	\$	147,180	\$	92,750	\$	-	\$	-	41	
Other Water Source Plant	2	\$	20,828	\$	12,774	\$	8,050	\$	-	\$	-	4	
<b>TOTAL SOURCE OF SUPPLY PLANT</b>		\$	<b>1,065,303</b>	\$	<b>653,376</b>	\$	<b>411,743</b>	\$	-	\$	-	<b>184</b>	
PUMPING PLANT													
Land and Land Rights - PP	3	\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
Structures and Improvements - PP	3	\$	553,865	\$	304,321	\$	191,776	\$	-	\$	-	57,767	
Boiler Plant Equipment	3	\$	-	\$	-	\$	-	\$	-	\$	-	0	
Other Power Production Equipment	3	\$	101,423	\$	55,727	\$	35,118	\$	-	\$	-	10,578	
Steam Pumping Equipment	3	\$	4,426	\$	2,432	\$	1,533	\$	-	\$	-	462	
Electric Pumping Equipment	3	\$	551,373	\$	302,952	\$	190,913	\$	-	\$	-	57,507	
Diesel Pumping Equipment	3	\$	9,059	\$	4,977	\$	3,137	\$	-	\$	-	945	
Hydraulic Pumping Equipment	3	\$	6,881	\$	3,781	\$	2,383	\$	-	\$	-	718	
Other Pumping Equipment	3	\$	63,688	\$	34,993	\$	22,052	\$	-	\$	-	6,643	
<b>TOTAL PUMPING PLANT</b>		\$	<b>1,290,715</b>	\$	<b>709,184</b>	\$	<b>446,911</b>	\$	-	\$	-	<b>134,620</b>	
WATER TREATMENT PLANT													
Land and Land Rights - WTP	2	\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
Structures and Improvements - WTP	2	\$	1,614,157	\$	990,002	\$	623,877	\$	-	\$	-	278	
Water Treatment Equipment	2	\$	1,438,674	\$	882,374	\$	556,052	\$	-	\$	-	248	
Water Treatment - Other	2	\$	49,058	\$	30,088	\$	18,961	\$	-	\$	-	8	
<b>TOTAL WATER TREATMENT PLANT</b>		\$	<b>3,101,889</b>	\$	<b>1,902,465</b>	\$	<b>1,198,890</b>	\$	-	\$	-	<b>535</b>	
TRANSMISSION & DISTRIBUTION PLANT													
Land and Land Rights - TDP	7	\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
Structures and Improvements - TDP	7	\$	106,423	\$	37,494	\$	3,016	\$	54,763	\$	-	11,150	
Structure and Improv - Special Crossing	7	\$	-	\$	-	\$	-	\$	-	\$	-	0	
Distribution Reservoirs and Standpipes	5	\$	624,575	\$	211,318	\$	-	\$	353,804	\$	-	59,453	
Transmission and Distribution Mains	7	\$	5,173,226	\$	1,822,601	\$	146,601	\$	2,662,042	\$	-	541,982	
Fire Mains	8	\$	9,949	\$	-	\$	-	\$	-	\$	-	9,949	
Services	10	\$	2,101,635	\$	-	\$	-	\$	1,979,876	\$	-	121,759	
Meters	9	\$	1,149,260	\$	-	\$	-	\$	1,149,260	\$	-	-	
Meter Installations	9	\$	539,971	\$	-	\$	-	\$	539,971	\$	-	-	
Hydrants	8	\$	569,618	\$	-	\$	-	\$	-	\$	-	569,618	
Other Transmission & Distribution Plant	4	\$	2,707	\$	906	\$	1,517	\$	-	\$	-	284	
<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		\$	<b>10,277,364</b>	\$	<b>2,072,320</b>	\$	<b>149,617</b>	\$	<b>3,072,127</b>	\$	<b>1,689,231</b>	<b>1,979,876</b>	
INCENTIVE COMPENSATION CAPITALIZATION													
Incentive Compensation Capitalization Adj.	15	\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>		\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
GENERAL PLANT													
Land and Land Rights - GP	15	\$	-	\$	-	\$	-	\$	-	\$	-	0.0	
Structures and Improvements - GP	15	\$	403,908	\$	127,891	\$	58,125	\$	59,696	\$	13,140	\$	85,270
Office Structures	15	\$	158,278	\$	50,116	\$	22,777	\$	23,393	\$	12,641	\$	5,149
Miscellaneous Structures	15	\$	88,099	\$	27,895	\$	12,678	\$	13,021	\$	7,036	\$	2,866
Structures & Improvements - Leasehold	15	\$	707	\$	224	\$	102	\$	104	\$	56	\$	23
Office Furniture and Equipment	15	\$	31,516	\$	9,979	\$	4,535	\$	4,658	\$	2,517	\$	1,025
Computers & Peripheral Equipment	15	\$	316,233	\$	100,130	\$	45,508	\$	46,738	\$	25,257	\$	10,288
Computer Hardware & Software	15	\$	395,748	\$	125,307	\$	56,951	\$	58,490	\$	31,608	\$	12,874
Computer Software	15	\$	735,378	\$	232,846	\$	105,826	\$	108,687	\$	58,733	\$	23,923
Personal Computer Software	15	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Other Office Equipment	15	\$	3,616	\$	1,145	\$	520	\$	534	\$	289	\$	118
BTS Initial Investment	15	\$	610,342	\$	193,255	\$	87,832	\$	90,207	\$	48,747	\$	19,855
Transportation Equipment - Light Trucks	15	\$	397,021	\$	125,710	\$	57,134	\$	58,679	\$	31,709	\$	12,916
Transportation Equipment - Heavy Trucks	15	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Transportation Equipment - Cars	15	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

Missouri-American Water Company  
Staff Class Cost of Service Study District 2

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK	
Transportation Equipment - Other	15	\$	196,618	\$ 62,256	\$ 28,295	\$ 29,060	\$ 15,704	\$ 6,396	\$ 41,508	\$ 13,400	0.0
Stores Equipment	2	\$	8,946	\$ 5,487	\$ 3,458	\$ -	\$ -	\$ -	\$ -	\$ 2	0.0
Tools, Shop and Garage Equipment	15	\$	145,924	\$ 46,204	\$ 20,999	\$ 21,567	\$ 11,655	\$ 4,747	\$ 30,806	\$ 9,945	0.0
Laboratory Equipment	15	\$	39,279	\$ 12,437	\$ 5,653	\$ 5,805	\$ 3,137	\$ 1,278	\$ 8,292	\$ 2,677	0.0
Power Operated Equipment	15	\$	53,632	\$ 16,982	\$ 7,718	\$ 7,927	\$ 4,283	\$ 1,745	\$ 11,322	\$ 3,655	0.0
Communication Equipment (non telephone)	15	\$	425,304	\$ 134,666	\$ 61,204	\$ 62,859	\$ 33,968	\$ 13,836	\$ 89,787	\$ 28,985	0.0
Telephone Equipment	15	\$	6,647	\$ 2,105	\$ 957	\$ 982	\$ 531	\$ 216	\$ 1,403	\$ 453	0.0
Miscellaneous Equipment	15	\$	148,201	\$ 46,925	\$ 21,327	\$ 21,904	\$ 11,837	\$ 4,821	\$ 31,287	\$ 10,100	0.0
Other Tangible Equipment	17	\$	5,637	\$ 1,884	\$ 641	\$ 1,451	\$ 560	\$ 429	\$ 96	\$ 576	0.0
<b>TOTAL GENERAL PLANT</b>		\$	<b>4,171,034</b>	\$ <b>1,323,444</b>	\$ <b>602,239</b>	\$ <b>615,762</b>	\$ <b>332,528</b>	\$ <b>135,645</b>	\$ <b>877,573</b>	\$ <b>283,843</b>	0.0
<b>DEPRECIATION EXPENSES</b>	17	\$	<b>19,906,305</b>	\$ <b>6,652,477</b>	\$ <b>2,263,872</b>	\$ <b>5,123,347</b>	\$ <b>1,976,710</b>	\$ <b>1,514,692</b>	\$ <b>339,847</b>	\$ <b>2,035,359</b>	0.0
<b>AMORTIZATION EXPENSES</b>											
Amortization of Expense	15	\$	953,348	\$ 301,862	\$ 137,193	\$ 140,902	\$ 76,142	\$ 31,014	\$ 201,263	\$ 64,971	0.0
Amortization of Reg Asset	15	\$	527,881	\$ 167,145	\$ 75,965	\$ 78,019	\$ 42,161	\$ 17,173	\$ 111,442	\$ 35,975	0.0
Amortization of Reg Asset AFUDC	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Amortization - Property Losses	15	\$	158,892	\$ 50,311	\$ 22,866	\$ 23,484	\$ 12,690	\$ 5,169	\$ 33,544	\$ 10,829	0.0
<b>TOTAL AMORTIZATION EXPENSES</b>		\$	<b>1,640,121</b>	\$ <b>519,318</b>	\$ <b>236,024</b>	\$ <b>242,405</b>	\$ <b>130,993</b>	\$ <b>53,356</b>	\$ <b>346,249</b>	\$ <b>111,775</b>	0.0
<b>OTHER OPERATING EXPENSES</b>											
Property Taxes	19	\$	7,951,687	\$ 2,804,486	\$ 1,171,137	\$ 1,564,765	\$ 663,887	\$ 473,515	\$ 624,924	\$ 648,973	0.0
Payroll Taxes	16	\$	618,099	\$ 200,500	\$ 89,708	\$ 97,354	\$ 52,605	\$ 51,711	\$ 80,470	\$ 45,750	0.0
Other Taxes	16	\$	(26,164)	\$ (8,487)	\$ (3,797)	\$ (4,121)	\$ (2,227)	\$ (2,189)	\$ (3,406)	\$ (1,937)	0.0
PSC Assessment	15	\$	516,574	\$ 163,565	\$ 74,338	\$ 76,348	\$ 41,258	\$ 16,805	\$ 109,055	\$ 35,205	0.0
<b>TOTAL OTHER OPERATING EXPENSES</b>		\$	<b>9,060,196</b>	\$ <b>3,160,064</b>	\$ <b>1,331,386</b>	\$ <b>1,734,346</b>	\$ <b>755,523</b>	\$ <b>539,843</b>	\$ <b>811,042</b>	\$ <b>727,992</b>	0.0
<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>		\$	<b>63,749,037</b>	\$ <b>23,204,163</b>	\$ <b>10,498,642</b>	\$ <b>10,716,065</b>	\$ <b>4,817,256</b>	\$ <b>3,352,428</b>	\$ <b>6,590,198</b>	\$ <b>4,570,286</b>	0.0
<b>NET INCOME BEFORE TAXES</b>		\$	<b>29,804,282</b>	\$ <b>23,204,163</b>	\$ <b>10,498,642</b>	\$ <b>10,716,065</b>	\$ <b>4,817,256</b>	\$ <b>3,352,428</b>	\$ <b>6,590,198</b>	\$ <b>4,570,286</b>	0.0
<b>INCOME TAXES</b>											
Current Income Taxes	15	\$	(465,887)	\$ (147,516)	\$ (67,044)	\$ (68,857)	\$ (37,210)	\$ (15,156)	\$ (98,354)	\$ (31,751)	0.0
<b>TOTAL CURRENT INCOME TAXES</b>		\$	<b>(465,887)</b>	\$ <b>(147,516)</b>	\$ <b>(67,044)</b>	\$ <b>(68,857)</b>	\$ <b>(37,210)</b>	\$ <b>(15,156)</b>	\$ <b>(98,354)</b>	\$ <b>(31,751)</b>	0.0
<b>DEFERRED INCOME TAXES</b>											
Deferred Income Taxes - Def. Inc. Tax.	15	\$	5,545,130	\$ 1,755,777	\$ 797,980	\$ 819,554	\$ 442,879	\$ 180,392	\$ 1,170,644	\$ 377,904	0.0
Amortization of Deferred ITC	15	\$	(3,900)	\$ (1,235)	\$ (561)	\$ (576)	\$ (311)	\$ (127)	\$ (823)	\$ (266)	0.0
Amortization of Protected Excess ADIT	15	\$	(214,743)	\$ (67,995)	\$ (30,903)	\$ (31,738)	\$ (17,151)	\$ (6,986)	\$ (45,335)	\$ (14,635)	0.0
Amortization of Unprotected Excess ADIT	15	\$	(1,960,480)	\$ (620,755)	\$ (282,126)	\$ (289,753)	\$ (156,580)	\$ (63,778)	\$ (413,881)	\$ (133,608)	0.0
<b>TOTAL DEFERRED INCOME TAXES</b>		\$	<b>3,366,007</b>	\$ <b>1,065,792</b>	\$ <b>484,390</b>	\$ <b>497,486</b>	\$ <b>268,837</b>	\$ <b>109,502</b>	\$ <b>710,605</b>	\$ <b>229,396</b>	0.0
<b>NET OPERATING INCOME</b>		\$	<b>26,904,162</b>	\$ <b>24,122,439</b>	\$ <b>10,915,988</b>	\$ <b>11,144,694</b>	\$ <b>5,048,883</b>	\$ <b>3,446,774</b>	\$ <b>7,202,448</b>	\$ <b>4,767,931</b>	

Missouri-American Water Company  
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			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service		
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT</b>											
Organization	17	\$	87,147	\$ 29,124	\$ 9,911	\$ 22,429	\$ 8,654	\$ 6,631	\$ 1,488	\$ 8,911	0.0
Franchises and Consents	17	\$	43,698	\$ 14,603	\$ 4,970	\$ 11,247	\$ 4,339	\$ 3,325	\$ 746	\$ 4,468	0.0
Miscellaneous Intangible Plant	6	\$	554,239	\$ 329,097	\$ 206,736	\$ 1,735	\$ -	\$ -	\$ -	\$ 16,671	0.0
<b>TOTAL INTANGIBLE PLANT</b>		<b>\$</b>	<b>685,084</b>	<b>\$ 372,824</b>	<b>\$ 221,617</b>	<b>\$ 35,411</b>	<b>\$ 12,993</b>	<b>\$ 9,956</b>	<b>\$ 2,234</b>	<b>\$ 30,050</b>	<b>0.0</b>
<b>SOURCE OF SUPPLY PLANT</b>											
Land and Land Rights - SSP	2	\$	2,367,394	\$ 1,451,981	\$ 915,005	\$ -	\$ -	\$ -	\$ -	\$ 408	0.0
Structures and Improvements - SPP	2	\$	13,458,654	\$ 8,254,523	\$ 5,201,811	\$ -	\$ -	\$ -	\$ -	\$ 2,320	0.0
Collecting & Impounding Reservoirs	2	\$	168,617	\$ 103,417	\$ 65,171	\$ -	\$ -	\$ -	\$ -	\$ 29	0.0
Lake, River and Other Intakes	2	\$	7,390,315	\$ 4,532,662	\$ 2,856,379	\$ -	\$ -	\$ -	\$ -	\$ 1,274	0.0
Wells and Springs	2	\$	10,909,241	\$ 6,690,905	\$ 4,216,455	\$ -	\$ -	\$ -	\$ -	\$ 1,880	0.0
Infiltration Galleries and Tunnels	2	\$	1,804	\$ 1,106	\$ 697	\$ -	\$ -	\$ -	\$ -	\$ 0	0.0
Supply Mains	2	\$	16,549,730	\$ 10,150,356	\$ 6,396,521	\$ -	\$ -	\$ -	\$ -	\$ 2,853	0.0
Other Water Source Plant	2	\$	419,067	\$ 257,024	\$ 161,971	\$ -	\$ -	\$ -	\$ -	\$ 72	0.0
<b>TOTAL SOURCE OF SUPPLY PLANT</b>		<b>\$</b>	<b>51,264,822</b>	<b>\$ 31,441,974</b>	<b>\$ 19,814,011</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,837</b>	<b>0.0</b>
<b>PUMPING PLANT</b>											
Land and Land Rights - PP	3	\$	188,269	\$ 103,444	\$ 65,188	\$ -	\$ -	\$ -	\$ -	\$ 19,636	0.0
Structures and Improvements - PP	3	\$	14,021,910	\$ 7,704,345	\$ 4,855,101	\$ -	\$ -	\$ -	\$ -	\$ 1,462,464	0.0
Boiler Plant Equipment	3	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Other Power Production Equipment	3	\$	3,325,356	\$ 1,827,118	\$ 1,151,408	\$ -	\$ -	\$ -	\$ -	\$ 346,830	0.0
Steam Pumping Equipment	3	\$	234,170	\$ 128,665	\$ 81,082	\$ -	\$ -	\$ -	\$ -	\$ 24,424	0.0
Electric Pumping Equipment	3	\$	29,173,154	\$ 16,029,203	\$ 10,101,236	\$ -	\$ -	\$ -	\$ -	\$ 3,042,715	0.0
Diesel Pumping Equipment	3	\$	479,289	\$ 263,346	\$ 165,954	\$ -	\$ -	\$ -	\$ -	\$ 49,989	0.0
Hydraulic Pumping Equipment	3	\$	364,051	\$ 200,028	\$ 126,053	\$ -	\$ -	\$ -	\$ -	\$ 37,970	0.0
Other Pumping Equipment	3	\$	3,369,721	\$ 1,851,495	\$ 1,166,770	\$ -	\$ -	\$ -	\$ -	\$ 351,457	0.0
<b>TOTAL PUMPING PLANT</b>		<b>\$</b>	<b>51,155,920</b>	<b>\$ 28,107,644</b>	<b>\$ 17,712,792</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,335,484</b>	<b>0.0</b>
<b>WATER TREATMENT PLANT</b>											
Land and Land Rights - WTP	2	\$	1,457,375	\$ 893,844	\$ 563,280	\$ -	\$ -	\$ -	\$ -	\$ 251,21	0.0
Structures and Improvements - WTP	2	\$	68,981,065	\$ 42,307,781	\$ 26,661,393	\$ -	\$ -	\$ -	\$ -	\$ 11,890,57	0.0
Water Treatment Equipment	2	\$	65,994,199	\$ 40,475,863	\$ 25,506,960	\$ -	\$ -	\$ -	\$ -	\$ 11,375,71	0.0
Water Treatment - Other	2	\$	1,473,221	\$ 903,563	\$ 569,404	\$ -	\$ -	\$ -	\$ -	\$ 253,95	0.0
<b>TOTAL WATER TREATMENT PLANT</b>		<b>\$</b>	<b>137,905,860</b>	<b>\$ 84,581,051</b>	<b>\$ 53,301,038</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,771,44</b>	<b>0.0</b>
<b>TRANSMISSION &amp; DIST. PLANT</b>											
Land and Land Rights - TDP	7	\$	1,412,978	\$ 497,812	\$ 40,041	\$ 727,091	\$ -	\$ -	\$ -	\$ 148,033	0.0
Structures and Improvements - TDP	7	\$	7,142,498	\$ 2,516,404	\$ 202,407	\$ 3,675,392	\$ -	\$ -	\$ -	\$ 748,296	0.0
Distribution Reservoirs and Standpipes	5	\$	36,739,690	\$ 12,430,456	\$ -	\$ 20,812,004	\$ -	\$ -	\$ -	\$ 3,497,231	0.0
Transmission and Distribution Mains	7	\$	372,174,547	\$ 131,122,399	\$ 10,546,814	\$ 191,513,854	\$ -	\$ -	\$ -	\$ 38,991,480	0.0
Fire Mains	8	\$	637,786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 637,786	0.0
Services	10	\$	71,973,792	\$ -	\$ -	\$ -	\$ 67,803,959	\$ -	\$ -	\$ 4,169,833	0.0
Meters	9	\$	47,885,832	\$ -	\$ -	\$ 47,885,832	\$ -	\$ -	\$ -	\$ -	0.0
Meter Installations	9	\$	22,498,781	\$ -	\$ -	\$ 22,498,781	\$ -	\$ -	\$ -	\$ -	0.0
Hydrants	8	\$	30,790,177	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,790,177	0.0
Other Transmission & Distribution Plant	4	\$	91,457	\$ 30,614	\$ -	\$ 51,257	\$ -	\$ -	\$ -	\$ 9,585	0.0
<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		<b>\$</b>	<b>591,347,538</b>	<b>\$ 146,597,686</b>	<b>\$ 10,789,262</b>	<b>\$ 216,779,597</b>	<b>\$ 70,384,613</b>	<b>\$ 67,803,959</b>	<b>\$ -</b>	<b>\$ 78,992,421</b>	<b>0.0</b>
<b>INCENTIVE COMPENSATION CAPITALIZATION</b>											
Incentive Compensation Capitalization Adj.	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>		<b>\$</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0</b>
<b>GENERAL PLANT</b>											
Land and Land Rights - GP	15	\$	624,577	\$ 197,762	\$ 89,881	\$ 92,311	\$ 49,884	\$ 20,318	\$ 131,856	\$ 42,565	0.0
Structures and Improvements - GP	15	\$	13,374,431	\$ 4,234,799	\$ 1,924,667	\$ 1,976,701	\$ 1,068,191	\$ 435,092	\$ 2,823,505	\$ 911,477	0.0
Office Structures	15	\$	7,573,125	\$ 2,397,909	\$ 1,089,821	\$ 1,119,285	\$ 604,852	\$ 246,366	\$ 1,598,778	\$ 516,114	0.0
Miscellaneous Structures	15	\$	2,368,258	\$ 749,871	\$ 340,808	\$ 350,022	\$ 189,148	\$ 77,043	\$ 499,968	\$ 161,398	0.0
Structures & Improvements - Leasehold	15	\$	25,725	\$ 8,145	\$ 3,702	\$ 3,802	\$ 2,055	\$ 837	\$ 5,431	\$ 1,753	0.0
Office Furniture and Equipment	15	\$	903,029	\$ 285,930	\$ 129,952	\$ 133,465	\$ 72,123	\$ 29,377	\$ 190,640	\$ 61,542	0.0
Computers & Peripheral Equipment	15	\$	1,659,147	\$ 525,342	\$ 238,762	\$ 245,217	\$ 132,513	\$ 53,975	\$ 350,266	\$ 113,072	0.0
Computer Hardware and Software	15	\$	2,076,325	\$ 657,435	\$ 298,797	\$ 306,875	\$ 165,832	\$ 67,546	\$ 438,337	\$ 141,503	0.0
Computer Software	15	\$	14,707,567	\$ 4,656,915	\$ 2,116,513	\$ 2,173,735	\$ 1,174,666	\$ 478,461	\$ 3,104,946	\$ 1,002,331	0.0
Personal Computer Software	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Other Office Equipment	15	\$	34,570	\$ 10,946	\$ 4,975	\$ 5,109	\$ 2,761	\$ 1,125	\$ 7,298	\$ 2,356	0.0
BTS Initial Investment	15	\$	12,206,838	\$ 3,865,100	\$ 1,756,642	\$ 1,804,135	\$ 974,938	\$ 397,108	\$ 2,577,011	\$ 831,904	0.0
Transportation Equipment - Light Trucks	15	\$	7,127,838	\$ 2,256,916	\$ 1,025,742	\$ 1,053,473	\$ 569,287	\$ 231,880	\$ 1,504,773	\$ 485,767	0.0
Transportation Equipment - Heavy Trucks	15	\$	3,795,414	\$ 1,201,757	\$ 546,184	\$ 560,951	\$ 303,133	\$ 123,471	\$ 801,258	\$ 258,660	0.0
Transportation Equipment - Cars	15	\$	1,728,666	\$ 547,354	\$ 248,766	\$ 255,492	\$ 138,065	\$ 56,236	\$ 364,942	\$ 117,810	0.0

Missouri-American Water Company  
Staff Class Cost of Service Study District 2

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK	
Transportation Equipment - Other	15	\$	3,197,043	\$ 1,012,292	\$ 460,075	\$ 472,514	\$ 255,342	\$ 104,005	\$ 674,935	\$ 217,881	0.0
Stores Equipment	2	\$	230,557	\$ 141,406	\$ 89,111	\$ -	\$ -	\$ -	\$ -	\$ 40	0.0
Tools, Shop and Garage Equipment	15	\$	3,912,179	\$ 1,238,729	\$ 562,988	\$ 578,208	\$ 312,459	\$ 127,269	\$ 825,908	\$ 266,618	0.0
Laboratory Equipment	15	\$	1,007,155	\$ 318,899	\$ 144,936	\$ 148,855	\$ 80,440	\$ 32,764	\$ 212,623	\$ 68,638	0.0
Power Operated Equipment	15	\$	1,415,081	\$ 448,063	\$ 203,639	\$ 209,145	\$ 113,020	\$ 46,035	\$ 298,741	\$ 96,439	0.0
Communication Equipment (non Telephone)	15	\$	7,383,751	\$ 2,337,946	\$ 1,062,569	\$ 1,091,297	\$ 589,727	\$ 240,205	\$ 1,558,799	\$ 503,208	0.0
Telephone Equipment	15	\$	74,353	\$ 23,543	\$ 10,700	\$ 10,989	\$ 5,938	\$ 2,419	\$ 15,697	\$ 5,067	0.0
Miscellaneous Equipment	17	\$	2,287,052	\$ 764,309	\$ 260,098	\$ 588,626	\$ 227,106	\$ 174,024	\$ 39,045	\$ 233,844	0.0
Other Tangible Equipment	17	\$	231,995	\$ 77,530	\$ 26,384	\$ 59,709	\$ 23,037	\$ 17,653	\$ 3,961	\$ 23,721	0.0
<b>TOTAL GENERAL PLANT</b>		\$	<b>87,944,676</b>	\$ <b>27,958,899</b>	\$ <b>12,635,712</b>	\$ <b>13,239,915</b>	\$ <b>7,054,516</b>	\$ <b>2,963,209</b>	\$ <b>18,028,719</b>	\$ <b>6,063,707</b>	0.0
<b>TOTAL PLANT IN SERVICE</b>		\$	<b>920,303,900</b>	\$ <b>471,055,199</b>	\$ <b>138,279,359</b>	\$ <b>124,255,536</b>	\$ <b>32,129,610</b>	\$ <b>64,129,927</b>	\$ <b>17,579,246</b>	\$ <b>72,875,024</b>	0.0

Missouri-American Water Company  
Staff Class Cost of Service Study District 2

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service		
<b>ACCUMULATED DEPRECIATION RESERVE</b>											
<b>INTANGIBLE PLANT</b>											
Organization	17	\$	2,933	\$ 980	\$ 334	\$ 755	\$ 291	\$ 223	\$ 50	\$ 300	0.0
Franchises and Consents	17	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Miscellaneous Intangible Plant	6	\$	306,586	\$ 182,045	\$ 114,359	\$ 960	\$ -	\$ -	\$ -	\$ 9,222	0.0
<b>TOTAL INTANGIBLE PLANT</b>		\$	<b>309,519</b>	\$ <b>183,025</b>	\$ <b>114,693</b>	\$ <b>1,715</b>	\$ <b>291</b>	\$ <b>223</b>	\$ <b>50</b>	\$ <b>9,522</b>	<b>0.0</b>
<b>SOURCE OF SUPPLY PLANT</b>											
Land and Land Rights - SSP	2	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Structures and Improvements - SPP	2	\$	1,874,931	\$ 1,149,941	\$ 724,667	\$ -	\$ -	\$ -	\$ -	\$ 323	0.0
Collecting & Impounding Reservoirs	2	\$	100,737	\$ 61,784	\$ 38,935	\$ -	\$ -	\$ -	\$ -	\$ 17	0.0
Lake, River and Other Intakes	2	\$	2,145,522	\$ 1,315,901	\$ 829,251	\$ -	\$ -	\$ -	\$ -	\$ 370	0.0
Wells and Springs	2	\$	2,803,712	\$ 1,719,585	\$ 1,083,643	\$ -	\$ -	\$ -	\$ -	\$ 483	0.0
Infiltration Galleries and Tunnels	2	\$	529	\$ 324	\$ 204	\$ -	\$ -	\$ -	\$ -	\$ 0	0.0
Supply Mains	2	\$	5,465,646	\$ 3,352,215	\$ 2,112,489	\$ -	\$ -	\$ -	\$ -	\$ 942	0.0
Other Water Source Plant	2	\$	36,442	\$ 22,351	\$ 14,085	\$ -	\$ -	\$ -	\$ -	\$ 6	0.0
<b>TOTAL SOURCE OF SUPPLY PLANT</b>		\$	<b>12,427,519</b>	\$ <b>7,622,103</b>	\$ <b>4,803,274</b>	\$ <b>-</b>	\$ <b>-</b>	\$ <b>-</b>	\$ <b>-</b>	\$ <b>2,142</b>	<b>0.0</b>
<b>PUMPING PLANT</b>											
Land and Land Rights - PP	3	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Structures and Improvements - PP	3	\$	5,022,602	\$ 2,759,671	\$ 1,739,081	\$ -	\$ -	\$ -	\$ -	\$ 523,850	0.0
Boiler Plant Equipment	3	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Other Power Production Equipment	3	\$	510,301	\$ 280,385	\$ 176,692	\$ -	\$ -	\$ -	\$ -	\$ 53,224	0.0
Steam Pumping Equipment	3	\$	(30,028)	\$ (16,499)	\$ (10,397)	\$ -	\$ -	\$ -	\$ -	\$ (3,132)	0.0
Electric Pumping Equipment	3	\$	5,170,025	\$ 2,840,673	\$ 1,790,127	\$ -	\$ -	\$ -	\$ -	\$ 539,226	0.0
Diesel Pumping Equipment	3	\$	133,257	\$ 73,218	\$ 46,140	\$ -	\$ -	\$ -	\$ -	\$ 13,898	0.0
Hydraulic Pumping Equipment	3	\$	45,998	\$ 25,274	\$ 15,927	\$ -	\$ -	\$ -	\$ -	\$ 4,798	0.0
Other Pumping Equipment	3	\$	(315,357)	\$ (173,273)	\$ (109,193)	\$ -	\$ -	\$ -	\$ -	\$ (32,891)	0.0
<b>TOTAL PUMPING PLANT</b>		\$	<b>10,536,798</b>	\$ <b>5,789,449</b>	\$ <b>3,648,378</b>	\$ <b>-</b>	\$ <b>-</b>	\$ <b>-</b>	\$ <b>-</b>	\$ <b>1,098,972</b>	<b>0.0</b>
<b>WATER TREATMENT PLANT</b>											
Land and Land Rights - WTP	2	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Structures and Improvements - WTP	2	\$	18,240,039	\$ 11,187,064	\$ 7,049,831	\$ -	\$ -	\$ -	\$ -	\$ 3,144	0.0
Water Treatment Equipment	2	\$	22,079,421	\$ 13,541,851	\$ 8,533,764	\$ -	\$ -	\$ -	\$ -	\$ 3,806	0.0
Water Treatment - Other	2	\$	713,870	\$ 437,834	\$ 275,913	\$ -	\$ -	\$ -	\$ -	\$ 123	0.0
<b>TOTAL WATER TREATMENT PLANT</b>		\$	<b>41,033,330</b>	\$ <b>25,166,749</b>	\$ <b>15,859,508</b>	\$ <b>-</b>	\$ <b>-</b>	\$ <b>-</b>	\$ <b>-</b>	\$ <b>7,073</b>	<b>0.0</b>
<b>TRANSMISSION &amp; DIST. PLANT</b>											
Land and Land Rights - TDP	7	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Structures and Improvements - TDP	7	\$	1,956,603	\$ 689,339	\$ 55,447	\$ 1,006,830	\$ -	\$ -	\$ -	\$ 204,987	0.0
Distribution Reservoirs and Standpipes	5	\$	9,657,765	\$ 3,267,595	\$ -	\$ 5,470,853	\$ -	\$ -	\$ -	\$ 919,317	0.0
Transmission and Distribution Mains	7	\$	54,899,491	\$ 19,341,873	\$ 1,555,761	\$ 28,250,221	\$ -	\$ -	\$ -	\$ 5,751,636	0.0
Fire Mains	8	\$	208,746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 208,746	0.0
Services	10	\$	14,133,085	\$ -	\$ -	\$ -	\$ -	\$ 13,314,279	\$ -	\$ 818,806	0.0
Meters	9	\$	(4,273,907)	\$ -	\$ -	\$ (4,273,907)	\$ -	\$ -	\$ -	\$ -	0.0
Meter Installations	9	\$	5,792,437	\$ -	\$ -	\$ 5,792,437	\$ -	\$ -	\$ -	\$ -	0.0
Hydrants	8	\$	3,592,783	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,592,783	0.0
Other Transmission & Distribution Plant	4	\$	16,111	\$ 5,393	\$ -	\$ 9,029	\$ -	\$ -	\$ -	\$ 1,689	0.0
<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		\$	<b>85,983,114</b>	\$ <b>23,304,200</b>	\$ <b>1,611,208</b>	\$ <b>34,736,933</b>	\$ <b>1,518,530</b>	\$ <b>13,314,279</b>	\$ <b>-</b>	\$ <b>11,497,964</b>	<b>0.0</b>
<b>INCENTIVE COMPENSATION CAPITALIZATION</b>											
Incentive Compensation Capitalization Adj.	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>		\$	<b>-</b>	\$ <b>-</b>	\$ <b>-</b>	\$ <b>-</b>	\$ <b>-</b>	\$ <b>-</b>	\$ <b>-</b>	\$ <b>-</b>	<b>0.0</b>
<b>GENERAL PLANT</b>											
Land and Land Rights - GP	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Structures and Improvements - GP	15	\$	2,198,479	\$ 696,113	\$ 316,375	\$ 324,929	\$ 175,588	\$ 71,520	\$ 464,126	\$ 149,828	0.0
Office Structures	15	\$	550,845	\$ 174,416	\$ 79,270	\$ 81,413	\$ 43,995	\$ 17,920	\$ 116,290	\$ 37,540	0.0
Miscellaneous Structures	15	\$	1,164,686	\$ 368,779	\$ 167,606	\$ 172,137	\$ 93,021	\$ 37,889	\$ 245,879	\$ 79,374	0.0
Structures & Improvements - Leasehold	15	\$	5,369	\$ 1,700	\$ 773	\$ 794	\$ 429	\$ 175	\$ 1,133	\$ 366	0.0
Office Furniture and Equipment	15	\$	536,857	\$ 169,987	\$ 77,257	\$ 79,346	\$ 42,878	\$ 17,465	\$ 113,337	\$ 36,587	0.0
Computers & Peripheral Equipment	15	\$	566,453	\$ 179,358	\$ 81,516	\$ 83,720	\$ 45,242	\$ 18,428	\$ 119,585	\$ 38,604	0.0
Computer Hardware and Software	15	\$	1,970,801	\$ 624,023	\$ 283,611	\$ 291,279	\$ 157,404	\$ 64,113	\$ 416,060	\$ 134,311	0.0
Computer Software	15	\$	4,098,459	\$ 1,297,711	\$ 589,795	\$ 605,740	\$ 327,336	\$ 133,329	\$ 865,234	\$ 279,313	0.0
Personal Computer Software	15	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Other Office Equipment	15	\$	(16,205)	\$ (5,131)	\$ (2,332)	\$ (2,395)	\$ (1,294)	\$ (527)	\$ (3,421)	\$ (1,104)	0.0
BTS Initial Investment	15	\$	6,129,697	\$ 1,940,870	\$ 882,103	\$ 905,951	\$ 489,568	\$ 199,409	\$ 1,294,053	\$ 417,743	0.0
Transportation Equipment - Light Trucks	15	\$	1,983,523	\$ 628,051	\$ 285,442	\$ 293,159	\$ 158,420	\$ 64,527	\$ 418,746	\$ 135,178	0.0
Transportation Equipment - Heavy Trucks	15	\$	20,207	\$ 6,398	\$ 2,908	\$ 2,987	\$ 1,614	\$ 657	\$ 4,266	\$ 1,377	0.0

Missouri-American Water Company  
Staff Class Cost of Service Study District 2

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK	
Transportation Equipment - Cars	15	\$	463,719	\$ 146,829	\$ 66,732	\$ 68,536	\$ 37,036	\$ 15,086	\$ 97,897	\$ 31,603	0.0
Transportation Equipment - Other	15	\$	1,516,340	\$ 480,125	\$ 218,211	\$ 224,111	\$ 121,107	\$ 49,329	\$ 320,118	\$ 103,340	0.0
Stores Equipment	2	\$	151,899	\$ 93,163	\$ 58,709	\$ -	\$ -	\$ -	\$ -	\$ 26	0.0
Tools, Shop and Garage Equipment	15	\$	1,571,393	\$ 497,556	\$ 226,134	\$ 232,247	\$ 125,504	\$ 51,120	\$ 331,740	\$ 107,092	0.0
Laboratory Equipment	15	\$	524,731	\$ 166,148	\$ 75,512	\$ 77,554	\$ 41,909	\$ 17,070	\$ 110,777	\$ 35,761	0.0
Power Operated Equipment	15	\$	967,175	\$ 306,240	\$ 139,183	\$ 142,946	\$ 77,246	\$ 31,464	\$ 204,182	\$ 65,914	0.0
Communication Equipment (non Telephone)	15	\$	856,379	\$ 271,159	\$ 123,238	\$ 126,570	\$ 68,397	\$ 27,859	\$ 180,792	\$ 58,363	0.0
Telephone Equipment	15	\$	101,280	\$ 32,069	\$ 14,575	\$ 14,969	\$ 8,089	\$ 3,295	\$ 21,381	\$ 6,902	0.0
Miscellaneous Equipment	17	\$	303,009	\$ 101,262	\$ 34,460	\$ 77,986	\$ 30,089	\$ 23,056	\$ 5,173	\$ 30,982	0.0
Other Tangible Equipment	17	\$	(309,735)	\$ (103,510)	\$ (35,225)	\$ (79,717)	\$ (30,757)	\$ (23,568)	\$ (5,288)	\$ (31,669)	0.0
<b>TOTAL GENERAL PLANT</b>		\$	<b>25,355,361</b>	\$ <b>8,073,317</b>	\$ <b>3,685,853</b>	\$ <b>3,724,260</b>	\$ <b>2,012,823</b>	\$ <b>819,616</b>	\$ <b>5,322,061</b>	\$ <b>1,717,430</b>	0.0
<b>TOTAL ACCUMULATED DEPRECIATION RESERVE</b>		\$	175,645,641	\$ 70,138,843	\$ 29,722,913	\$ 38,462,908	\$ 3,531,645	\$ 14,134,118	\$ 5,322,112	\$ 14,333,103	0.0

Missouri-American Water Company  
Staff Class Cost of Service Study District 2

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK	
<b>NET PLANT IN SERVICE (Rate Base)</b>										
<b>INTANGIBLE PLANT</b>										
Organization	17	\$ 84,214	\$ 28,143	\$ 9,577	\$ 21,674	\$ 8,363	\$ 6,408	\$ 1,438	\$ 8,611	0.0
Franchises and Consents	17	\$ 43,698	\$ 14,603	\$ 4,970	\$ 11,247	\$ 4,339	\$ 3,325	\$ 746	\$ 4,468	0.0
Miscellaneous Intangible Plant	6	\$ 247,653	\$ 147,052	\$ 92,377	\$ 775	\$ -	\$ -	\$ -	\$ 7,449	0.0
<b>TOTAL INTANGIBLE PLANT</b>		<b>\$ 375,565</b>	<b>\$ 189,798</b>	<b>\$ 106,924</b>	<b>\$ 33,696</b>	<b>\$ 12,702</b>	<b>\$ 9,733</b>	<b>\$ 2,184</b>	<b>\$ 20,528</b>	0.0
<b>SOURCE OF SUPPLY PLANT</b>										
Land and Land Rights - SSP	2	\$ 2,367,394	\$ 1,451,981	\$ 915,005	\$ -	\$ -	\$ -	\$ -	\$ 408	0.0
Structures and Improvements - SPP	2	\$ 11,583,723	\$ 7,104,582	\$ 4,477,144	\$ -	\$ -	\$ -	\$ -	\$ 1,997	0.0
Collecting & Impounding Reservoirs	2	\$ 67,880	\$ 41,632	\$ 26,236	\$ -	\$ -	\$ -	\$ -	\$ 12	0.0
Lake, River and Other Intakes	2	\$ 5,244,793	\$ 3,216,760	\$ 2,027,129	\$ -	\$ -	\$ -	\$ -	\$ 904	0.0
Wells and Springs	2	\$ 8,105,529	\$ 4,971,320	\$ 3,132,812	\$ -	\$ -	\$ -	\$ -	\$ 1,397	0.0
Infiltration Galleries and Tunnels	2	\$ 1,275	\$ 782	\$ 493	\$ -	\$ -	\$ -	\$ -	\$ 0	0.0
Supply Mains	2	\$ 11,084,084	\$ 6,798,141	\$ 4,284,032	\$ -	\$ -	\$ -	\$ -	\$ 1,911	0.0
Other Water Source Plant	2	\$ 382,625	\$ 234,673	\$ 147,886	\$ -	\$ -	\$ -	\$ -	\$ 66	0.0
<b>TOTAL SOURCE OF SUPPLY PLANT</b>		<b>\$ 38,837,303</b>	<b>\$ 23,819,872</b>	<b>\$ 15,010,737</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,695</b>	0.0
<b>PUMPING PLANT</b>										
Land and Land Rights - PP	3	\$ 188,269	\$ 103,444	\$ 65,188	\$ -	\$ -	\$ -	\$ -	\$ 19,636	0.0
Structures and Improvements - PP	3	\$ 8,999,308	\$ 4,944,674	\$ 3,116,020	\$ -	\$ -	\$ -	\$ -	\$ 938,614	0.0
Boiler Plant Equipment	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Other Power Production Equipment	3	\$ 2,815,055	\$ 1,546,733	\$ 974,716	\$ -	\$ -	\$ -	\$ -	\$ 293,606	0.0
Steam Pumping Equipment	3	\$ 264,198	\$ 145,164	\$ 91,479	\$ -	\$ -	\$ -	\$ -	\$ 27,555	0.0
Electric Pumping Equipment	3	\$ 24,003,129	\$ 13,188,530	\$ 8,311,109	\$ -	\$ -	\$ -	\$ -	\$ 2,503,489	0.0
Diesel Pumping Equipment	3	\$ 346,032	\$ 190,127	\$ 119,814	\$ -	\$ -	\$ -	\$ -	\$ 36,091	0.0
Hydraulic Pumping Equipment	3	\$ 318,053	\$ 174,754	\$ 110,126	\$ -	\$ -	\$ -	\$ -	\$ 33,172	0.0
Other Pumping Equipment	3	\$ 3,685,078	\$ 2,024,768	\$ 1,275,962	\$ -	\$ -	\$ -	\$ -	\$ 384,348	0.0
<b>TOTAL PUMPING PLANT</b>		<b>\$ 40,619,122</b>	<b>\$ 22,318,195</b>	<b>\$ 14,064,415</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,236,512</b>	0.0
<b>WATER TREATMENT PLANT</b>										
Land and Land Rights - WTP	2	\$ 1,457,375	\$ 893,844	\$ 563,280	\$ -	\$ -	\$ -	\$ -	\$ 251	0.0
Structures and Improvements - WTP	2	\$ 50,741,026	\$ 31,120,717	\$ 19,611,562	\$ -	\$ -	\$ -	\$ -	\$ 8,746	0.0
Water Treatment Equipment	2	\$ 43,914,778	\$ 26,934,012	\$ 16,973,196	\$ -	\$ -	\$ -	\$ -	\$ 7,570	0.0
Water Treatment - Other	2	\$ 759,351	\$ 465,729	\$ 293,491	\$ -	\$ -	\$ -	\$ -	\$ 131	0.0
<b>TOTAL WATER TREATMENT PLANT</b>		<b>\$ 96,872,530</b>	<b>\$ 59,414,302</b>	<b>\$ 37,441,530</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,698</b>	0.0
<b>TRANSMISSION &amp; DIST. PLANT</b>										
Land and Land Rights - TDP	7	\$ 1,412,978	\$ 497,812	\$ 40,041	\$ 727,091	\$ -	\$ -	\$ -	\$ 148,033	0.0
Structures and Improvements - TDP	7	\$ 5,185,895	\$ 1,827,065	\$ 146,960	\$ 2,668,562	\$ -	\$ -	\$ -	\$ 543,309	0.0
Distribution Reservoirs and Standpipes	5	\$ 27,081,925	\$ 9,162,861	\$ -	\$ 15,341,151	\$ -	\$ -	\$ -	\$ 2,577,913	0.0
Transmission and Distribution Mains	7	\$ 317,275,056	\$ 111,780,526	\$ 8,991,053	\$ 163,263,633	\$ -	\$ -	\$ -	\$ 33,239,845	0.0
Fire Mains	8	\$ 429,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 429,040	0.0
Services	10	\$ 57,840,707	\$ -	\$ -	\$ -	\$ 54,489,680	\$ -	\$ -	\$ 3,351,027	0.0
Meters	9	\$ 52,159,739	\$ -	\$ -	\$ -	\$ 52,159,739	\$ -	\$ -	\$ -	0.0
Meter Installations	9	\$ 16,706,344	\$ -	\$ -	\$ -	\$ 16,706,344	\$ -	\$ -	\$ -	0.0
Hydrants	8	\$ 27,197,394	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,197,394	0.0
Other Transmission & Distribution Plant	4	\$ 75,346	\$ 25,221	\$ -	\$ 42,228	\$ -	\$ -	\$ -	\$ 7,897	0.0
<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>		<b>\$ 505,364,424</b>	<b>\$ 123,293,485</b>	<b>\$ 9,178,054</b>	<b>\$ 182,042,664</b>	<b>\$ 68,866,083</b>	<b>\$ 54,489,680</b>	<b>\$ -</b>	<b>\$ 67,494,457</b>	0.0
<b>INCENTIVE COMPENSATION CAPITALIZATION</b>										
Incentive Compensation Capitalization Adj.	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	0.0
<b>GENERAL PLANT</b>										
Land and Land Rights - GP	15	\$ 624,577	\$ 197,762	\$ 89,881	\$ 92,311	\$ 49,884	\$ 20,318	\$ 131,856	\$ 42,565	0.0
Structures and Improvements - GP	15	\$ 11,175,952	\$ 3,538,686	\$ 1,608,291	\$ 1,651,773	\$ 892,603	\$ 363,572	\$ 2,359,379	\$ 761,649	0.0
Office Structures	15	\$ 7,022,280	\$ 2,223,492	\$ 1,010,551	\$ 1,037,872	\$ 560,857	\$ 228,446	\$ 1,482,488	\$ 478,573	0.0
Miscellaneous Structures	15	\$ 1,203,572	\$ 381,092	\$ 173,202	\$ 177,884	\$ 96,127	\$ 39,154	\$ 254,089	\$ 82,024	0.0
Structures & Improvements - Leasehold	15	\$ 20,356	\$ 6,445	\$ 2,929	\$ 3,009	\$ 1,626	\$ 662	\$ 4,297	\$ 1,387	0.0
Office Furniture and Equipment	15	\$ 366,172	\$ 115,942	\$ 52,695	\$ 54,119	\$ 29,245	\$ 11,912	\$ 77,303	\$ 24,955	0.0
Computers & Peripheral Equipment	15	\$ 1,092,694	\$ 345,984	\$ 157,246	\$ 161,497	\$ 87,271	\$ 35,547	\$ 230,681	\$ 74,468	0.0
Computer Hardware and Software	15	\$ 105,524	\$ 33,412	\$ 15,186	\$ 15,596	\$ 8,428	\$ 3,433	\$ 22,277	\$ 7,192	0.0
Computer Software	15	\$ 10,609,108	\$ 3,359,204	\$ 1,526,719	\$ 1,567,995	\$ 847,330	\$ 345,131	\$ 2,239,711	\$ 723,018	0.0
Personal Computer Software	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Other Office Equipment	15	\$ 50,775	\$ 16,077	\$ 7,307	\$ 7,504	\$ 4,055	\$ 1,652	\$ 10,719	\$ 3,460	0.0
BTS Initial Investment	15	\$ 6,077,141	\$ 1,924,229	\$ 874,540	\$ 898,183	\$ 485,370	\$ 197,699	\$ 1,282,958	\$ 414,161	0.0
Transportation Equipment - Light Trucks	15	\$ 5,144,315	\$ 1,628,865	\$ 740,300	\$ 760,315	\$ 410,867	\$ 167,353	\$ 1,086,027	\$ 350,589	0.0
Transportation Equipment - Heavy Trucks	2	\$ 3,775,207	\$ 1,195,359	\$ 543,277	\$ 557,964	\$ 301,519	\$ 122,814	\$ 796,992	\$ 257,283	0.0
Transportation Equipment - Cars	15	\$ 1,264,947	\$ 400,525	\$ 182,034	\$ 186,955	\$ 101,029	\$ 41,151	\$ 267,046	\$ 86,207	0.0

Missouri-American Water Company  
Staff Class Cost of Service Study District 2

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK								
Transportation Equipment - Other	15	\$	1,680,703	\$	532,168	\$	241,864	\$	248,403	\$	134,235	\$	54,676	\$	354,817	\$	114,541	0.0
Stores Equipment	2	\$	78,658	\$	48,243	\$	30,402	\$	-	\$	-	\$	-	\$	-	\$	14	0.0
Tools, Shop and Garage Equipment	15	\$	2,340,786	\$	741,172	\$	336,854	\$	345,961	\$	186,954	\$	76,150	\$	494,168	\$	159,526	0.0
Laboratory Equipment	15	\$	482,424	\$	152,752	\$	69,424	\$	71,301	\$	38,530	\$	15,694	\$	101,846	\$	32,878	0.0
Power Operated Equipment	15	\$	447,906	\$	141,822	\$	64,457	\$	66,199	\$	35,773	\$	14,571	\$	94,558	\$	30,525	0.0
Communication Equipment (non Telephone)	15	\$	6,527,372	\$	2,066,788	\$	939,331	\$	964,726	\$	521,329	\$	212,346	\$	1,378,007	\$	444,845	0.0
Telephone Equipment	15	\$	(26,927)	\$	(8,526)	\$	(3,875)	\$	(3,980)	\$	(2,151)	\$	(876)	\$	(5,685)	\$	(1,835)	0.0
Miscellaneous Equipment	17	\$	1,984,043	\$	663,046	\$	225,638	\$	510,639	\$	197,017	\$	150,968	\$	33,872	\$	202,862	0.0
Other Tangible Equipment	17	\$	541,730	\$	181,040	\$	61,609	\$	139,427	\$	53,794	\$	41,221	\$	9,249	\$	55,390	0.0
<b>TOTAL GENERAL PLANT</b>		\$	<b>62,589,315</b>	\$	<b>19,885,581</b>	\$	<b>8,949,859</b>	\$	<b>9,515,655</b>	\$	<b>5,041,693</b>	\$	<b>2,143,593</b>	\$	<b>12,706,657</b>	\$	<b>4,346,277</b>	0.0
<b>TOTAL NET PLANT IN SERVICE (Rate Base)</b>		\$	<b>744,658,259</b>	\$	<b>248,921,234</b>	\$	<b>84,751,518</b>	\$	<b>191,592,015</b>	\$	<b>73,920,478</b>	\$	<b>56,643,006</b>	\$	<b>12,708,841</b>	\$	<b>76,121,167</b>	0.0



Missouri-American Water Company  
Staff Class Cost of Service Study District 2

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service									
<b>SUMMARY</b>																		
Plant In Service	from Plant	\$	920,303,900	\$	471,055,199	\$	138,279,359	\$	124,255,536	\$	32,129,610	\$	64,129,927	\$	17,579,246	\$	72,875,024	0.0
Less Accumulated Depreciation Reserve	from Reserve	\$	175,645,641	\$	70,138,843	\$	29,722,913	\$	38,462,908	\$	3,531,645	\$	14,134,118	\$	5,322,112	\$	14,333,103	0.0
Net Plant In Service (Rate Base)	from Net Plant	\$	744,658,259	\$	248,921,234	\$	84,751,518	\$	191,592,015	\$	73,920,478	\$	56,643,006	\$	12,708,841	\$	76,121,167	0.0
<b>ADD TO NET PLANT IN SERVICE (Rate Base)</b>																		
Chemical	16	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Group Insurance	15	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Labor/Base Payroll	16	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Pension and OPEB	16	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
401K	16	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Support Services	16	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Fuel Power	1	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Telephone	15	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Rents	15	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Postage	15	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
IOTG	15	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
PSC Assessment	15	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Waste Disposal	1	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Uncollectible Expense	15	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Cash Working Capital	15	\$	629,309	\$	199,261	\$	90,562	\$	93,010	\$	50,262	\$	20,472	\$	132,855	\$	42,888	0.0
Payroll Tax	17	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Property Tax	17	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Contributions in Aid of Construction	17	\$	30,155,272	\$	10,077,574	\$	3,429,451	\$	7,761,155	\$	2,994,439	\$	2,294,547	\$	514,821	\$	3,083,285	0.0
Materials and Supplies	15	\$	2,868,958	\$	908,410	\$	412,862	\$	424,024	\$	229,138	\$	93,332	\$	605,672	\$	195,521	0.0
Prepayments	15	\$	471,458	\$	149,280	\$	67,846	\$	69,680	\$	37,654	\$	15,337	\$	99,530	\$	32,130	0.0
Prepaid Pension Asset	15	\$	4,402,804	\$	1,394,077	\$	633,592	\$	650,721	\$	351,644	\$	143,230	\$	929,485	\$	300,054	0.0
<b>TOTAL ADD TO NET PLANT IN SERVICE (Rate Base)</b>		\$	<b>38,527,801</b>	\$	<b>12,728,601</b>	\$	<b>4,634,311</b>	\$	<b>8,998,590</b>	\$	<b>3,663,137</b>	\$	<b>2,566,919</b>	\$	<b>2,282,364</b>	\$	<b>3,653,878</b>	<b>0.0</b>
<b>SUBTRACT FROM NET PLANT IN SERVICE (Rate Base)</b>																		
Federal Tax Offset	17	\$	(34,617)	\$	(11,569)	\$	(3,937)	\$	(8,909)	\$	(3,437)	\$	(2,634)	\$	(591)	\$	(3,539)	0.0
State Tax Offset	17	\$	(6,147)	\$	(2,054)	\$	(699)	\$	(1,582)	\$	(610)	\$	(468)	\$	(105)	\$	(629)	0.0
City Tax Offset	17	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
Interest Expense Offset	17	\$	1,405,891	\$	469,834	\$	159,887	\$	361,838	\$	139,606	\$	106,976	\$	24,002	\$	143,748	0.0
Contributions in Aid of Construction	17	\$	120,787,420	\$	40,365,883	\$	13,736,719	\$	31,087,429	\$	11,994,273	\$	9,190,845	\$	2,062,126	\$	12,350,146	0.0
Customer Advances	17	\$	178,621	\$	59,693	\$	20,314	\$	45,972	\$	17,737	\$	13,591	\$	3,049	\$	18,263	0.0
Accumulated Deferred Income Taxes	17	\$	133,129,783	\$	44,490,571	\$	15,140,372	\$	34,264,020	\$	13,219,878	\$	10,129,989	\$	2,272,839	\$	13,612,115	0.0
TCJA EADIT Tracker	15	\$	22,721	\$	7,194	\$	3,270	\$	3,358	\$	1,815	\$	739	\$	4,797	\$	1,548	0.0
OPEB Tracker	16	\$	1,814,030	\$	588,439	\$	263,279	\$	285,720	\$	154,388	\$	151,765	\$	236,167	\$	134,270	0.0
Pension Tracker	16	\$	2,103,255	\$	682,259	\$	305,256	\$	331,275	\$	179,004	\$	175,962	\$	273,821	\$	155,678	0.0
<b>TOTAL SUBTRACT FROM NET PLANT IN SERVICE (Rate Base)</b>		\$	<b>259,400,957</b>	\$	<b>86,650,251</b>	\$	<b>29,624,460</b>	\$	<b>66,369,122</b>	\$	<b>25,702,652</b>	\$	<b>19,766,766</b>	\$	<b>4,876,104</b>	\$	<b>26,411,602</b>	<b>0.0</b>
<b>TOTAL RATE BASE</b>		\$	<b>523,785,103</b>	\$	<b>174,999,584</b>	\$	<b>59,761,369</b>	\$	<b>134,221,483</b>	\$	<b>51,880,963</b>	\$	<b>39,443,160</b>	\$	<b>10,115,100</b>	\$	<b>53,363,444</b>	<b>0.0</b>
<b>TOTAL RETURN ON RATE BASE</b>																		
<b>TOTAL OPERATING AND MAINTENANCE EXPENSE</b>																		
<b>TOTAL CURRENT INCOME TAXES</b>																		
<b>TOTAL DEFERRED INCOME TAXES</b>																		
<b>ADDITIONAL CURRENT TAX REQUIRED</b>																		
<b>Allowance for Known and Measurable Changes/True-up</b>																		
<b>TOTAL EXPENSES</b>																		
<b>CLASS COST OF SERVICE</b>																		
<b>OTHER WATER REVENUE - OPER. REV.</b>																		
<b>DESCRIPTION</b>																		
<b>REVENUE CONTRIBUTION</b>																		
<b>TOTAL OTHER WATER REVENUE</b>																		
<b>TOTAL COST OF SERVICE RELATED TO SALES OF WATER</b>																		
<b>REALLOCATION OF PUBLIC FIRE</b>																		
<b>TOTAL AFTER REALLOCATION OF PUBLIC FIRE</b>																		
<b>REQUIRED MARGIN REVENUES</b>																		

Rate of Return Used  
From EMS:  
6.33%

Missouri-American Water Company  
Staff Class Cost of Service Study District 2

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	CHECK								
CURRENT MARGIN REVENUES	\$	-	\$	-	\$	-	\$	-	0.0								
ZERO REVENUE INCREASE PLUG	\$	(104,944,996)	\$	(37,859,934)	\$	(15,404,259)	\$	(20,408,887)	\$	(15,485,395)	\$	(6,327,728)	\$	(7,808,644)	\$	(1,650,149)	0.0
COS MARGIN REVENUES @ 0%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0
REVENUE ABOVE (BELOW) COS	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
% 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%	0.0

Missouri-American Water Company  
WR-2022-0303  
Staff Class Cost of Service Study District 1

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES  
FOR THE TEST YEAR ENDED June 30, 2022 UPDATED TO December 31, 2022

Customer Classification	Cost of Service		Cost of Service After Reallocation of Public Fire		Present Revenues		Proposed Revenues		Cost of Service	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Residential	\$ 171,858,539	61.1%	\$ 196,113,365	69.7%	\$ 175,102,487	72.8%	\$ 21,010,878	51.7%	\$ 196,113,365	12.0%
Commercial	36,387,597	12.9%	42,502,955	15.1%	45,597,239	18.9%	(3,094,284)	-7.6%	42,502,955	-6.8%
Industrial	9,654,410	3.4%	9,951,523	3.5%	4,886,354	2.0%	5,065,169	12.5%	9,951,523	103.7%
Other Public Authority	3,077,887	1.1%	3,586,049	1.3%	3,240,867	1.3%	345,182	0.8%	3,586,049	10.7%
Sales for Resale	21,518,759	7.7%	21,617,962	7.7%	8,055,469	3.3%	13,562,493	33.4%	21,617,962	168.4%
Private Fire Service	7,493,894	2.7%	7,493,894	2.7%	3,759,867	1.6%	3,734,027	9.2%	7,493,894	99.3%
Public Fire Service	<u>31,274,663</u>	<u>11.1%</u>								
Total Sales	281,265,749	100%	\$ 281,265,749		\$ 240,642,283	100%	40,623,466	100%	281,265,749	16.9%
Other Revenues	<u>4,722,884</u>									
Total	<u>\$ 285,988,633</u>		<u>\$ 281,265,749</u>		<u>\$ 240,642,283</u>		<u>\$ 40,623,466</u>		<u>\$ 281,265,749</u>	16.9%
True-Up Estimate	12,971,611						12,971,611		12,971,611	
Total w/ True-Up	\$ 298,960,244						\$ 53,595,077		\$ 294,237,360	

Note: Present Revenues and Proposed Revenues from Staff's EMS Run.

Missouri-American Water Company  
 WR-2022-0303  
 Staff Class Cost of Service Study District 2

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES  
 FOR THE TEST YEAR ENDED June 30, 2022 UPDATED TO December 31, 2022

Customer Classification	Cost of Service		Cost of Service After Reallocation of Public Fire		Present Revenues		Proposed Revenues		Cost of Service	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(8)	(9)
Residential	\$ 55,933,054	53.3%	\$ 61,335,177	58.4%	\$ 54,876,626	60.1%	\$ 6,458,551	47.4%	\$ 61,335,177	11.8%
Commercial	15,631,476	14.9%	16,757,549	16.0%	17,934,442	19.6%	(1,176,893)	-8.6%	16,757,549	-6.6%
Industrial	14,050,496	13.4%	14,176,029	13.5%	9,496,157	10.4%	4,679,872	34.3%	14,176,029	49.3%
Other Public Authority	3,589,731	3.4%	3,860,995	3.7%	3,938,759	4.3%	(77,764)	-0.6%	3,860,995	-2.0%
Sales for Resale	7,025,189	6.7%	7,059,792	6.7%	3,626,612	4.0%	3,433,180	25.2%	7,059,792	94.7%
Private Fire Service	1,755,455	1.7%	1,755,455	1.7%	1,434,399	1.6%	321,056	2.4%	1,755,455	22.4%
Public Fire Service	<u>6,959,596</u>	<u>6.6%</u>								
Total Sales	104,944,996	100%	\$ 104,944,996		\$ 91,306,995	100%	13,638,001	100%	104,944,996	14.9%
Other Revenues	<u>2,246,324</u>									
Total	<u>\$ 107,191,320</u>		<u>\$ 104,944,996</u>		<u>\$ 91,306,995</u>		<u>\$ 13,638,001</u>		<u>\$ 104,944,996</u>	14.9%
True-Up Estimate	5,463,204						5,463,204		5,463,204	
Total w/ True-Up	\$ 112,654,524						\$ 19,101,205		\$ 110,408,200	

Note: Present Revenues and Proposed Revenues from Staff's EMS Run.

Missouri-American Water Company  
WR-2022-0303  
Staff Class Cost of Service Study District 1

**FACTOR 1.**

**ALLOCATION OF COSTS THAT VARY WITH THE AMT OF WATER CONSUMED.**

Factors are based on the pro forma test year average daily consumption for each customer classification.

Total Annual Gallons	Customer Classification	Average Daily Consumption, Thousand Gallons	Allocation Factor
(1)	(2)	(2)	(3)
24,539,992,560.00	Residential	67,232,856.33	0.6380
6,711,459,012.00	Commercial	18,387,558.94	0.1745
2,589,306,536.00	Industrial	7,093,990.51	0.0673
577,587,540.00	Other Public Authority	1,582,431.62	0.0150
3,990,441,680.00	Sales for Resale	10,932,716.93	0.1038
52,275,400.00	Private Fire Protection	143,220.27	0.0014
0.00	Public Fire Protection	0.00	0.0000
<b>38,461,062,728.00</b>	Total	<b>105,372,774.60</b>	<b>1.0000</b>

Note: Total Annual Gallons from Staff EMS Run

**FACTOR 2.**

**ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM DAY EXTRA CAPACITY FUNCTIONS.**

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor
	Allocation Factor 1	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2)x	(4)	(5)=(4)x	(6)=(3)+(5)
		0.6135		0.3865	
Residential	0.6380	0.3914	0.7033	0.2718	0.6633
Commercial	0.1745	0.1071	0.1443	0.0558	0.1628
Industrial	0.0673	0.0413	0.0371	0.0143	0.0556
Other Public Authority	0.0150	0.0092	0.0124	0.0048	0.0140
Sales for Resale	0.1038	0.0637	0.1029	0.0398	0.1034
Private Fire Protection	0.0014	0.0008		0.0000	0.0008
Public Fire Protection	0.0000	0.0000		0.0000	0.0000
Total	<b>1.0000</b>	<b>0.6135</b>	<b>1.0000</b>	<b>0.3865</b>	<b>1.0000</b>

The derivation of the maximum day extra capacity factors in column 4 and the basis for the column 3 and 5 weightings are presented on the following page.

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

**FACTOR 2. MAX DAY CLASS ALLOCATION AND MAX DAY TO AVERAGE DAY  
MAXIMUM DAY EXTRA CAPACITY FUNCTIONS, cont.**

Customer Classification	Average Daily Consumption, Thousand Gal.	Maximum Day Extra Capacity		
		Factor*	Rate of Flow, Thousand Gal. Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	67,232,856.33	1.00	67,232,856	0.7033
Commercial	18,387,558.94	0.75	13,790,669	0.1443
Industrial	7,093,990.51	0.50	3,546,995	0.0371
Other Public Authority	1,582,431.62	0.75	1,186,824	0.0124
Sales for Resale	10,932,716.93	0.90	9,839,445	0.1029
<b>Total</b>	<b>105,229,554.32</b>		<b>95,596,790</b>	<b>1.0000</b>

	Maximum Day Ratio	Weight
Average Day	1.00	0.6135
Maximum Day Extra Capacity	0.63	0.3865
<b>Total</b>	<b>1.63</b>	<b>1.0000</b>

\* Ratio of maximum day to average day minus 1.0.

**FACTOR 3.**

**ALLOCATION OF COSTS ASSOC. WITH FACILITIES SERVING BASE, MAX DAY EXTRA CAPACITY AND FIRE PROTECTION FUNCTIONS.**

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.

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor	
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor		
	(1)	(2)	(3)=(2) X	(4)	(5)=(4) X	(6)		(7)=(6) X
			0.5734		0.3613		0.0653	
Residential	0.6380	0.3659	0.7033	0.2541				0.6199
Commercial	0.1745	0.1001	0.1443	0.0521				0.1522
Industrial	0.0673	0.0386	0.0371	0.0134				0.0520
Other Public Authority	0.0150	0.0086	0.0124	0.0045				0.0131
Sales for Resale	0.1038	0.0595	0.1029	0.0372				0.0967
Private Fire Protection	0.0014	0.0008			0.2241	0.0146		0.0154
Public Fire Protection	0.0000	0.0000			0.7759	0.0507		0.0507
<b>Total</b>	<b>1.0000</b>	<b>0.5734</b>	<b>1.0000</b>	<b>0.3613</b>	<b>1.0000</b>	<b>0.0653</b>		<b>1.0000</b>

**FACTOR 4.**

**ALLOCATION OF COSTS ASSOC. WITH FACILITIES SERVING BASE AND MAX HOUR EXTRA CAPACITY FUNC**

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.

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor	
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor		
	(1)	(2)	(3)	(4)=(3) X	(5)	(6)=(5) X	(7)		(8)=(7) X
				0.2606		0.5536		0.1858	
Residential	2,801,369.0	0.6380	0.1663	0.7158	0.3963				0.5626
Commercial	766,148.3	0.1745	0.0455	0.1398	0.0774				0.1229
Industrial	295,582.9	0.0673	0.0175	0.0259	0.0143				0.0319
Other Public Authority	65,934.7	0.0150	0.0039	0.0120	0.0067				0.0106
Sales for Resale	455,529.9	0.1038	0.0270	0.1064	0.0589				0.0860
Private Fire Protection	5,967.5	0.0014	0.0004			0.2241	0.0416		0.0420
Public Fire Protection	0.0	0.0000	0.0000			0.7759	0.1442		0.1442
<b>Total</b>	<b>4,390,532.3</b>	<b>1.0000</b>	<b>0.2606</b>	<b>1.0000</b>	<b>0.5536</b>	<b>1.0000</b>	<b>0.1858</b>		<b>1.0000</b>

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

**FACTOR 3. Continued**  
**ALLOCATION OF COSTS ASSOC WITH FACILITIES SERVING BASE, MAXIMUM DAY EXTRA CAPACITY AND FIRE PROTECTION FUNCTIONS, cont.**

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 system delivery divided by the average daily system sendout for an average of 1.63 MGD. The system demand for fire protection is 18,000,000 Gallons per day.

	Ratio	Rate of Flow, (GPD)	Weight
Average Day	1.00	104,068,800	0.5734
Maximum Day			
Extra Capacity	0.63	65,563,344	0.3613
Subtotal		169,632,144	0.9347
Fire Protection		11,856,800	0.0653
Total	<b>1.63</b>	<b>181,488,944</b>	<b>1.0000</b>

The public and private fire protection allocation factors in column 6 on the previous page are based on the relative potential demands (see Schedule C).

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

**FACTOR 4. Continued**  
**ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS, cont.**

The weighting of the factors is based on the potential demand of general and fire protection service. The system demand for fire protection is 30,000 gallons per minute for 10 hours.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	72,270	0.2606
Maximum Hour			
Extra Capacity	2.12	153,502	0.5536
Subtotal		225,772	0.8142
Fire Protection		51,519	0.1858
Total	<b>3.12</b>	<b>277,291</b>	<b>1.0000</b>

The maximum hour extra capacity factors in column 5 of the previous page are determined as follows:

Customer Classification	Average Hourly Consumption Thousand Gal.	Factor*	Maximum Hour Extra Capacity	
			1,000 Gallons Per Hour (4)=(2)x(3)	Allocation Factor (5)
(1)	(2)	(3)	(4)	(5)
Residential	2,801,369.0	3.50	9,804,791.5	0.7158
Commercial	766,148.3	2.50	1,915,370.7	0.1398
Industrial	295,582.9	1.20	354,699.5	0.0259
Other Public Authority	65,934.7	2.50	164,836.6	0.0120
Sales for Resale	455,529.9	3.20	1,457,695.6	0.1064
Total	<b>4,384,564.8</b>		<b>13,697,394.0</b>	<b>1.0000</b>

\* Ratio of Maximum Hour To Average Hour Minus 1.0.



FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

**FACTOR 5.**

**ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.**

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.

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor (4)=(3) X	Allocation Factor	Weighted Factor (6)=(5) X	Allocation Factor	Weighted Factor (8)=(7) X	
(1)	(2)	(3)	(4)=(3) X 0.2790	(5)	(6)=(5) X 0.5925	(7)	(8)=(7) X 0.1286	(9)=(4)+(6)+(8)
Residential	2,801,369.0	0.6380	0.1780	0.7158	0.4241			0.6021
Commercial	766,148.3	0.1745	0.0487	0.1398	0.0829			0.1315
Industrial	295,582.9	0.0673	0.0188	0.0259	0.0153			0.0341
Other Public Authori	65,934.7	0.0150	0.0042	0.0120	0.0071			0.0113
Sales for Resale	455,529.9	0.1038	0.0289	0.1064	0.0631			0.0920
Private Fire Protectio	5,967.5	0.0014	0.0004			0.2241	0.0288	0.0292
Public Fire Protectior	0.0	0.0000	0.0000			0.7759	0.0997	0.0997
<b>Total</b>	<b>4,390,532.3</b>	<b>1.0000</b>	<b>0.2790</b>	<b>1.0000</b>	<b>0.5925</b>	<b>1.0000</b>	<b>0.1286</b>	<b>1.0000</b>

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 calculation is shown on the following page.

**FACTOR 5. Continued**

**ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.**

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.

$$\text{Fire Protection Weight} = \frac{22,170 \text{ GPM} \times 60 \text{ Min.} \times 10 \text{ Hrs.}}{103,470,000 \text{ Gallons}} = 0.1286$$

$$\text{General Service Weight} = 1.0000 - 0.1286 = 0.8714$$

The weighting of the average hourly consumption and maximum hour extra demand for general service is based on the maximum hour ratio, as follows:

	Maximum Hour Ratio	Percent	Weight
Average Hour	1.00	32.01	0.2790
Extra Capacity			
Maximum Hour	2.12	67.99	0.5925
<b>Total</b>	<b>3.12</b>	<b>100.00</b>	<b>0.8714</b>

Customer Classification (1)	Average Hourly Consumption Thousand Gal. (2)	Maximum Hour Extra Capacity		
		Factor (3)	1,000 Gallons Per Hour (4)=(2)x(3)	Allocation Factor (5)
Residential	2,801,369.0	3.50	9,804,791.5	0.7158
Commercial	766,148.3	2.50	1,915,370.7	0.1398
Industrial	295,582.9	1.20	354,699.5	0.0259
Other Public Authority	65,934.7	2.50	164,836.6	0.0120
Sales for Resale	455,529.9	3.20	1,457,695.6	0.1064
<b>Total</b>	<b>4,384,564.8</b>		<b>13,697,394.0</b>	<b>1.0000</b>

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

**FACTOR 6.  
ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.**

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

Customer Classification	Maximum Daily Consumption		Maximum Daily w/fire Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation	Weighted	Allocation	Weighted	Allocation	Weighted	
	Factor 2	Factor	Factor 3	Factor	Factor 4	Factor	
(1)	(2)	(3)=(2)X 0.7128	(4)	(5)=(4)X 0.2816	(6)	(7)=(6)X 0.0056	(8)=(3)+ (5)+(7)
Residential	0.6633	0.4728	0.6199	0.1746	0.5626	0.0032	0.6505
Commercial	0.1628	0.1161	0.1522	0.0429	0.1229	0.0007	0.1596
Industrial	0.0556	0.0397	0.0520	0.0146	0.0319	0.0002	0.0545
Other Public Authority	0.0140	0.0100	0.0131	0.0037	0.0106	0.0001	0.0137
Sales for Resale	0.1034	0.0737	0.0967	0.0272	0.0860	0.0005	0.1014
Private Fire Protection	0.0008	0.0006	0.0154	0.0043	0.0420	0.0002	0.0052
Public Fire Protection	0.0000	0.0000	0.0507	0.0143	0.1442	0.0008	0.0151
<b>Total</b>	<b>1.0000</b>	<b>0.7128</b>	<b>1.0000</b>	<b>0.2816</b>	<b>1.0000</b>	<b>0.0056</b>	<b>1.0000</b>

The weighting of the factors is based on the horsepower of pumps associated with maximum day facilities, maximum day and fire facilities, and maximum hour facilities, as follows:

	Horsepower of Pumps	Weight
Associated with Maximum Day	53,678	0.7128
Associated with Maximum Day and Fire	21,206	0.2816
Associated with Maximum Hour	422	0.0056
<b>Total</b>	<b>75,306</b>	<b>1.0000</b>

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

**FACTOR 7.  
ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAIN**

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:

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation	Weighted	Allocation	Weighted	
	Factor 3	Factor	Factor 4	Factor	
(1)	(2)	(3)=(2)X 0.0946	(4)	(5)=(4)X 0.9054	(6)=(3)+(5)
Residential	0.6199	0.0587	0.5626	0.5093	0.5680
Commercial	0.1522	0.0144	0.1229	0.1113	0.1257
Industrial	0.0520	0.0049	0.0319	0.0289	0.0338
Other Public Authority	0.0131	0.0012	0.0106	0.0096	0.0108
Sales for Resale	0.0967	0.0091	0.0860	0.0778	0.0870
Private Fire Protection	0.0154	0.0015	0.0420	0.0380	0.0395
Public Fire Protection	0.0507	0.0048	0.1442	0.1305	0.1353
<b>Total</b>	<b>1.0000</b>	<b>0.0946</b>	<b>1.0000</b>	<b>0.9054</b>	<b>1.0000</b>

	Total Footage of Mains	Weight
Transmission Mains	2,268,236	0.0946
Distribution Mains	21,706,675	0.9054
<b>Total</b>	<b>23,974,911</b>	<b>1.0000</b>

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

**FACTOR 8.  
ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.**

Costs are assigned directly to Public Fire Protection.

Customer Classification	Allocation Factor
Public Fire Protection	<u>1.0000</u>
Total	<u><u>1.0000</u></u>

**FACTOR 9.  
ALLOCATION OF COSTS ASSOCIATED WITH METERS.**

Factors are based on the relative cost of meters by size and customer classification, as developed on the following page and summarized below.

Customer Classification	5/8" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	343,764	0.7755
Commercial	86,673	0.1955
Industrial	4,211	0.0095
Other Public Authority	7,202	0.0162
Sales for Resale	1,406	0.0032
Private Fire	0	0.0000
Total	<u><u>443,257</u></u>	<u><u>1.0000</u></u>

**FACTOR 10.  
ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.**

Factors are based on the relative cost of services by size and customer classification, as developed on the following page and summarized below.

Customer Classification	3/4" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	321,717	0.8697
Commercial	24,196	0.0654
Industrial	368	0.0010
Other Public Authority	1,382	0.0037
Sales for Resale	104	0.0003
Private Fire Protection	22,170	0.0599
Total	<u><u>369,938</u></u>	<u><u>1.0000</u></u>

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

**FACTOR 11.  
ALLOCATION OF TRANSMISSION AND DISTRIBUTION OPERATION  
SUPERVISION AND ENGINEERING AND MISCELLANEOUS EXPENSES.**

Factors are based on transmission and distribution operation expenses other than those being allocated, as

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 114,874	0.5865
Commercial	23,887	0.1220
Industrial	6,223	0.0318
Other Public Authority	2,033	0.0104
Sales for Resale	15,991	0.0816
Private Fire Protection	7,979	0.0407
Public Fire Protection	24,875	0.1270
<b>Total</b>	<b>195,861</b>	<b>1.0000</b>

**FACTOR 12.  
ALLOCATION OF TRANS. DISTRIB. MAINTENANCE SUPERVISION  
AND ENGINEERING, STRUCTURES AND IMPROVE., AND OTHER EXPENSES.**

Factors are based on transmission and distribution maintenance expenses other than those being allocated, as follows:

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 1,179,948	0.5519
Commercial	224,073	0.1048
Industrial	53,628	0.0251
Other Public Authority	18,698	0.0087
Sales for Resale	136,674	0.0639
Private Fire Protection	79,457	0.0372
Public Fire Protection	445,617	0.2084
<b>Total</b>	<b>\$2,138,096</b>	<b>1.0000</b>

**FACTOR 13.  
ALLOCATION OF BILLING AND COLLECTING COST**

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
Residential	318,419	0.9352
Commercial	16,749	0.0492
Industrial	93	0.0003
Other Public Authority	761	0.0022
Sales for Resale	21	0.0001
Private Fire Protection	4,424	0.0130
Public Fire Protection	0	0.0000
<b>Total</b>	<b>340,467</b>	<b>1.0000</b>

**FACTOR 14.  
ALLOCATION OF METER READING COSTS.**

Factors are based on the number of metered customers.

Customer Classification	Total Metered Customers	Allocation Factor
(1)	(2)	(3)
Residential	318,419	0.9476
Commercial	16,749	0.0498
Industrial	93	0.0003
Other Public Authority	761	0.0023
Sales for Resale	21	0.0001
<b>Total</b>	<b>336,043</b>	<b>1.0000</b>

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

**FACTOR 15.**

**ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES AND CASH WORKING CAPITAL.**

Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal.

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$22,302,820	0.6372
Commercial	4,405,570	0.1259
Industrial	1,259,498	0.0360
Other Public Authority	369,148	0.0105
Sales for Resale	2,716,665	0.0776
Private Fire Protection	800,488	0.0229
Public Fire Protection	3,148,722	0.0900
Total	<b>\$35,002,912</b>	<b>1.0000</b>

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

**FACTOR 16.**

**ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.**

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	\$20,828,154	0.6411
Commercial	3,844,827	0.1183
Industrial	1,014,692	0.0312
Other Public Authority	317,655	0.0098
Sales for Resale	2,261,463	0.0696
Private Fire Protection	1,028,819	0.0317
Public Fire Protection	3,194,298	0.0983
Total	<b>\$32,489,909</b>	<b>1.0000</b>

**FACTOR 17.  
ALLOCATION OF ORGANIZATION, FRANCHISES AND CONSENTS,  
MISC. INTANGIBLE PLANT AND OTHER RATE BASE ELEMENTS.**

Factors are based on the allocation of the original cost less depreciation other than those items being allocated, as follows:

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	\$1,197,675,467	0.5852
Commercial	265,546,937	0.1298
Industrial	65,786,805	0.0321
Other Public Authority	22,630,103	0.0111
Sales for Resale	154,570,781	0.0755
Private Fire Protection	61,601,069	0.0301
Public Fire Protection	278,762,426	0.1362
Total	<b>\$2,046,573,589</b>	<b>1.0000</b>

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

**FACTOR 18.  
ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.**

Factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below.

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$878,361,266	0.5856
Commercial	194,658,044	0.1298
Industrial	48,325,795	0.0322
Other Public Authority	16,588,157	0.0111
Sales for Resale	113,407,985	0.0756
Private Fire Protection	44,940,282	0.0300
Public Fire Protection	203,550,952	0.1357
Total	<b>\$1,499,832,481</b>	<b>1.0000</b>



**FACTOR 19.  
 ALLOCATION OF REG. COMMISSION EXPENSES, ASSESSMENTS AND  
 OTHER WATER REVENUES.**

The factors are based on the allocation of the total cost of service, excluding those items being allocated.

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$163,292,520	0.6129
Commercial	34,458,580	0.1293
Industrial	9,186,716	0.0345
Other Public Authority	2,913,088	0.0109
Sales for Resale	20,400,674	0.0766
Private Fire Protection	7,032,180	0.0264
Public Fire Protection	29,135,243	0.1094
Total	<b>\$266,419,001</b>	<b>1.0000</b>

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**FACTOR 1.**

**ALLOCATION OF COSTS THAT VARY WITH THE AMT OF WATER CONSUMED.**

Factors are based on the pro forma test year average daily consumption for each customer classification.

Total Annual Gallons	Customer Classification	Average Daily Consumption, Thousand Gallons	Allocation Factor
(1)	(2)	(3)	(4)
6,615,780.21	Residential	18,125.43	0.4354
2,789,684.19	Commercial	7,642.97	0.1836
3,780,089.02	Industrial	10,356.41	0.2488
664,533.92	Other Public Authority	1,820.64	0.0437
1,340,845.11	Sales for Resale	3,673.55	0.0882
4,269.40	Private Fire Protection	11.70	0.0003
0.00	Public Fire Protection	0.00	0.0000
<b>15,195,201.87</b>	<b>Total</b>	<b>41,630.69</b>	<b>1.0000</b>

Note: Total Annual Gallons from Staff EMS Run

**FACTOR 2.**

**ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND  
 MAXIMUM DAY EXTRA CAPACITY FUNCTIONS.**

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:

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor
	Allocation Factor 1	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2)x	(4)	(5)=(4)x	(6)=(3)+(5)
		0.6135		0.3865	
Residential	0.4354	0.2671	0.5377	0.2078	0.4749
Commercial	0.1836	0.1126	0.1701	0.0657	0.1784
Industrial	0.2488	0.1526	0.1536	0.0594	0.2120
Other Public Authority	0.0437	0.0268	0.0405	0.0157	0.0425
Sales for Resale	0.0882	0.0541	0.0981	0.0379	0.0920
Private Fire Protection	0.0003	0.0002		0.0000	0.0002
Public Fire Protection	0.0000	0.0000		0.0000	0.0000
Total	<b>1.0000</b>	<b>0.6135</b>	<b>1.0000</b>	<b>0.3865</b>	<b>1.0000</b>

The derivation of the maximum day extra capacity factors in column 4 and the basis for the column 3 and 5 weightings are presented on the following page.

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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

**FACTOR 2. MAX DAY CLASS ALLOCATION AND MAX DAY TO AVERAGE DAY  
 MAXIMUM DAY EXTRA CAPACITY FUNCTIONS, cont.**

Customer Classification (1)	Average Daily Consumption, Thousand Gal. (2)	Maximum Day Extra Capacity		
		Factor* (3)	Rate of Flow, Thousand Gal. Per Day (4)=(2)x(3)	Allocation Factor (5)
Residential	18,125.43	1.00	18,125	0.5377
Commercial	7,642.97	0.75	5,732	0.1701
Industrial	10,356.41	0.50	5,178	0.1536
Other Public Authority	1,820.64	0.75	1,365	0.0405
Sales for Resale	3,673.55	0.90	3,306	0.0981
<b>Total</b>	<b>41,618.99</b>		<b>33,708</b>	<b>1.0000</b>

	Maximum Day Ratio	Weight
Average Day	1.00	0.6135
Maximum Day Extra Capacity	0.63	0.3865
<b>Total</b>	<b>1.63</b>	<b>1.0000</b>

\* Ratio of maximum day to average day minus 1.0.

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**FACTOR 3.**

**ALLOCATION OF COSTS ASSOC. WITH FACILITIES SERVING BASE, MAX DAY EXTRA CAPACITY AND FIRE PROTECTION FUNCTIONS.**

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.

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X	(4)	(5)=(4) X	(6)	(7)=(6) X	(8)=(3)+(5)+(7)
		0.5496		0.3463		0.1041	
Residential	0.4354	0.2393	0.5377	0.1862			0.4255
Commercial	0.1836	0.1009	0.1701	0.0589			0.1598
Industrial	0.2488	0.1367	0.1536	0.0532			0.1899
Other Public Authority	0.0437	0.0240	0.0405	0.0140			0.0381
Sales for Resale	0.0882	0.0485	0.0981	0.0340			0.0825
Private Fire Protection	0.0003	0.0002			0.2456	0.0256	0.0257
Public Fire Protection	0.0000	0.0000			0.7544	0.0786	0.0786
<b>Total</b>	<b>1.0000</b>	<b>0.5496</b>	<b>1.0000</b>	<b>0.3463</b>	<b>1.0000</b>	<b>0.1041</b>	<b>1.0000</b>

**FACTOR 4.**

**ALLOCATION OF COSTS ASSOC. WITH FACILITIES SERVING BASE AND MAX HOUR EXTRA CAPACITY FUNC**

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.

Customer Classification	Average Hourly Consumption		Maximum Hour Extra Capacity		Fire Protection		Allocation Factor	
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Weighted Factor		
(1)	(2)	(3)	(4)=(3) X	(5)	(6)=(5) X	(7)	(8)=(7) X	(9)=(4)+(6)+(8)
			0.3348		0.5604		0.1047	
Residential	755.2	0.4354	0.1458	0.5701	0.3195			0.4653
Commercial	318.5	0.1836	0.0615	0.1717	0.0962			0.1577
Industrial	431.5	0.2488	0.0833	0.1117	0.0626			0.1459
Other Public Authority	75.9	0.0437	0.0146	0.0409	0.0229			0.0376
Sales for Resale	153.1	0.0882	0.0295	0.1056	0.0592			0.0888
Private Fire Protection	0.5	0.0003	0.0001			0.2456	0.0257	0.0258
Public Fire Protection	0.0	0.0000	0.0000			0.7544	0.0790	0.0790
<b>Total</b>	<b>1,734.6</b>	<b>1.0000</b>	<b>0.3348</b>	<b>1.0000</b>	<b>0.5604</b>	<b>1.0000</b>	<b>0.1047</b>	<b>1.0000</b>

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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

**FACTOR 3. Continued**

**ALLOCATION OF COSTS ASSOC WITH FACILITIES SERVING BASE, MAXIMUM DAY EXTRA CAPACITY AND FIRE PROTECTION FUNCTIONS, cont.**

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 system delivery divided by the average daily system sendout for an average of 1.63 MGD. The system demand for fire protection is 18,000,000 Gallons per day.

	Ratio	Rate of Flow, (GPD)	Weight
Average Day	1.00	37,935,200	0.5496
Maximum Day			
Extra Capacity	0.63	23,899,176	0.3463
Subtotal		<u>61,834,376</u>	<u>0.8959</u>
Fire Protection		7,188,300	0.1041
Total	<u>1.63</u>	<u>69,022,676</u>	<u>1.0000</u>

The public and private fire protection allocation factors in column 6 on the previous page are based on the relative potential demands (see Schedule C).

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

**FACTOR 4. Continued**

**ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS, cont.**

The weighting of the factors is based on the potential demand of general and fire protection service. The system demand for fire protection is 30,000 gallons per minute for 10 hours.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	26,344	0.3348
Maximum Hour			
Extra Capacity	1.67	44,095	0.5604
Subtotal		<u>70,438</u>	<u>0.8953</u>
Fire Protection		8,239	0.1047
Total	<u>2.67</u>	<u>78,677</u>	<u>1.0000</u>

The maximum hour extra capacity factors in column 5 of the previous page are determined as follows:

Customer Classification	Average Hourly Consumption Thousand Gal.	Factor*	Maximum Hour Extra Capacity	
			1,000 Gallons Per Hour (4)=(2)x(3)	Allocation Factor (5)
(1)	(2)	(3)	(4)	(5)
Residential	755.2	3.50	2,643.3	0.5701
Commercial	318.5	2.50	796.1	0.1717
Industrial	431.5	1.20	517.8	0.1117
Other Public Authority	75.9	2.50	189.7	0.0409
Sales for Resale	153.1	3.20	489.8	0.1056
Total	<u>1,734.1</u>		<u>4,636.7</u>	<u>1.0000</u>

\* Ratio of Maximum Hour To Average Hour Minus 1.0.

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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

**FACTOR 5.  
ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.**

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.

Customer Classification	Average Hourly Consumption		Maximum Hour Extra Capacity		Fire Protection		Allocation Factor	
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor		
(1)	(2)	(3)	(4)=(3) X 0.3384	(5)	(6)=(5) X 0.5665	(7)	(8)=(7) X 0.0951	(9)=(4)+(6)+(8)
Residential	755.2	0.4354	0.1473	0.5701	0.3229			0.4703
Commercial	318.5	0.1836	0.0621	0.1717	0.0973			0.1594
Industrial	431.5	0.2488	0.0842	0.1117	0.0633			0.1475
Other Public Authority	75.9	0.0437	0.0148	0.0409	0.0232			0.0380
Sales for Resale	153.1	0.0882	0.0299	0.1056	0.0598			0.0897
Private Fire Protection	0.5	0.0003	0.0001			0.2456	0.0234	0.0235
Public Fire Protection	0.0	0.0000	0.0000			0.7544	0.0717	0.0717
<b>Total</b>	<b>1,734.6</b>	<b>1.0000</b>	<b>0.3384</b>	<b>1.0000</b>	<b>0.5665</b>	<b>1.0000</b>	<b>0.0951</b>	<b>1.0000</b>

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 calculation is shown on the following page.

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**FACTOR 5. Continued**

**ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.**

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.

$$\text{Fire Protection Weight} = \frac{8,239 \text{ GPM} \times 60 \text{ Min.} \times 10 \text{ Hrs.}}{51,981,700 \text{ Gallons}} = 0.0951$$

$$\text{General Service Weight} = 1.0000 - 0.0951 = 0.9049$$

The weighting of the average hourly consumption and maximum hour extra demand for general service is based on the maximum hour ratio, as follows:

	Maximum Hour Ratio	Percent	Weight
Average Hour	1.00	37.40	0.3384
Extra Capacity			
Maximum Hour	1.67	62.60	0.5665
Total	<b>2.67</b>	<b>100.00</b>	<b>0.9049</b>

Customer Classification (1)	Average Hourly Consumption Thousand Gal. (2)	Maximum Hour Extra Capacity		
		Factor (3)	1,000 Gallons Per Hour (4)=(2)x(3)	Allocation Factor (5)
Residential	755.2	3.50	2,643.3	0.5701
Commercial	318.5	2.50	796.1	0.1717
Industrial	431.5	1.20	517.8	0.1117
Other Public Authority	75.9	2.50	189.7	0.0409
Sales for Resale	153.1	3.20	489.8	0.1056
Total	<b>1,734.1</b>		<b>4,636.7</b>	<b>1.0000</b>

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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

**FACTOR 6.  
ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.**

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

Customer Classification	Maximum Daily Consumption		Maximum Daily w/fire Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation	Weighted	Allocation	Weighted	Allocation	Weighted	
	Factor 2	Factor	Factor 3	Factor	Factor 4	Factor	
(1)	(2)	(3)=(2)X 0.7128	(4)	(5)=(4)X 0.2816	(6)	(7)=(6)X 0.0056	(8)=(3)+ (5)+(7)
Residential	0.4749	0.3385	0.4255	0.1198	0.4653	0.0026	0.4610
Commercial	0.1784	0.1271	0.1598	0.0450	0.1577	0.0009	0.1730
Industrial	0.2120	0.1511	0.1899	0.0535	0.1459	0.0008	0.2054
Other Public Authority	0.0425	0.0303	0.0381	0.0107	0.0376	0.0002	0.0412
Sales for Resale	0.0920	0.0656	0.0825	0.0232	0.0888	0.0005	0.0893
Private Fire Protection	0.0002	0.0001	0.0257	0.0072	0.0258	0.0001	0.0075
Public Fire Protection	0.0000	0.0000	0.0786	0.0221	0.0790	0.0004	0.0226
<b>Total</b>	<b>1.0000</b>	<b>0.7128</b>	<b>1.0000</b>	<b>0.2816</b>	<b>1.0000</b>	<b>0.0056</b>	<b>1.0000</b>

The weighting of the factors is based on the horsepower of pumps associated with maximum day facilities, maximum day and fire facilities, and maximum hour facilities, as follows:

	Horsepower of Pumps	Weight
Associated with Maximum Day	13,909	0.7128
Associated with Maximum Day and Fire	5,495	0.2816
Associated with Maximum Hour	109	0.0056
<b>Total</b>	<b>19,513</b>	<b>1.0000</b>

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

**FACTOR 7.  
ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAIN**

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:

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation	Weighted	Allocation	Weighted	
	Factor 3	Factor	Factor 4	Factor	
(1)	(2)	(3)=(2)X 0.0818	(4)	(5)=(4)X 0.9182	(6)=(3)+(5)
Residential	0.4255	0.0348	0.4653	0.4272	0.4620
Commercial	0.1598	0.0131	0.1577	0.1448	0.1579
Industrial	0.1899	0.0155	0.1459	0.1339	0.1495
Other Public Authority	0.0381	0.0031	0.0376	0.0345	0.0376
Sales for Resale	0.0825	0.0067	0.0888	0.0815	0.0882
Private Fire Protection	0.0257	0.0021	0.0258	0.0237	0.0258
Public Fire Protection	0.0786	0.0064	0.0790	0.0725	0.0790
<b>Total</b>	<b>1.0000</b>	<b>0.0818</b>	<b>1.0000</b>	<b>0.9182</b>	<b>1.0000</b>

	Total Footage of Mains	Weight
Transmission Mains	1,008,782	0.0818
Distribution Mains	11,316,982	0.9182
<b>Total</b>	<b>12,325,764</b>	<b>1.0000</b>



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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

**FACTOR 8.**

**ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.**

Costs are assigned directly to Public Fire Protection.

Customer Classification	Allocation Factor
Public Fire Protection	1.0000
<b>Total</b>	<b>1.0000</b>

**FACTOR 9.**

**ALLOCATION OF COSTS ASSOCIATED WITH METERS.**

Factors are based on the relative cost of meters by size and customer classification, as developed on the following page and summarized below.

Customer Classification (1)	5/8" Dollar Equivalents (2)	Allocation Factor (3)
Residential	123,256	0.7762
Commercial	25,693	0.1618
Industrial	2,864	0.0180
Other Public Authority	6,189	0.0390
Sales for Resale	790	0.0050
Private Fire	0	0.0000
<b>Total</b>	<b>158,792</b>	<b>1.0000</b>

**FACTOR 10.**

**ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.**

Factors are based on the relative cost of services by size and customer classification, as developed on the following page and summarized below.

Customer Classification (1)	3/4" Dollar Equivalents (2)	Allocation Factor (3)
Residential	118,891	0.8361
Commercial	12,854	0.0904
Industrial	323	0.0023
Other Public Authority	1,806	0.0127
Sales for Resale	91	0.0006
Private Fire Protection	8,239	0.0579
<b>Total</b>	<b>142,203</b>	<b>1.0000</b>

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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

**FACTOR 11.  
 ALLOCATION OF TRANSMISSION AND DISTRIBUTION OPERATION  
 SUPERVISION AND ENGINEERING AND MISCELLANEOUS EXPENSES.**

Factors are based on transmission and distribution operation expenses other than those being allocated, as

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 1,105,696	0.5549
Commercial	310,269	0.1557
Industrial	221,309	0.1111
Other Public Authority	73,306	0.0368
Sales for Resale	127,840	0.0642
Private Fire Protection	41,997	0.0211
Public Fire Protection	112,216	0.0563
<b>Total</b>	<b>1,992,633</b>	<b>1.0000</b>

**FACTOR 12.  
 ALLOCATION OF TRANS. DISTRIB. MAINTENANCE SUPERVISION  
 AND ENGINEERING, STRUCTURES AND IMPROVE., AND OTHER EXPENSES.**

Factors are based on transmission and distribution maintenance expenses other than those being allocated, as follows:

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 249,857	0.4841
Commercial	65,020	0.1260
Industrial	48,944	0.0948
Other Public Authority	14,787	0.0286
Sales for Resale	28,628	0.0555
Private Fire Protection	12,975	0.0251
Public Fire Protection	95,946	0.1859
<b>Total</b>	<b>\$516,158</b>	<b>1.0000</b>

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**FACTOR 13.  
 ALLOCATION OF BILLING AND COLLECTING COST**

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
Residential	117,616	0.9012
Commercial	9,967	0.0764
Industrial	112	0.0009
Other Public Authority	1,087	0.0083
Sales for Resale	31	0.0002
Private Fire Protection	1,694	0.0130
Public Fire Protection	0	0.0000
Total	<u><u>130,507</u></u>	<u><u>1.0000</u></u>

**FACTOR 14.  
 ALLOCATION OF METER READING COSTS.**

Factors are based on the number of metered customers.

Customer Classification	Total Metered Customers	Allocation Factor
(1)	(2)	(3)
Residential	117,616	0.9131
Commercial	9,967	0.0774
Industrial	112	0.0009
Other Public Authority	1,087	0.0084
Sales for Resale	31	0.0002
Total	<u><u>128,813</u></u>	<u><u>1.0000</u></u>

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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

**FACTOR 15.**

**ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES AND CASH WORKING CAPITAL.**

Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal.

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$5,108,298	0.5832
Commercial	1,229,645	0.1404
Industrial	1,043,328	0.1191
Other Public Authority	272,067	0.0311
Sales for Resale	509,337	0.0581
Private Fire Protection	135,312	0.0154
Public Fire Protection	461,664	0.0527
Total	<b>\$8,759,651</b>	<b>1.0000</b>

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

**FACTOR 16.**

**ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.**

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	\$4,742,213	0.5683
Commercial	1,194,693	0.1432
Industrial	1,021,851	0.1225
Other Public Authority	267,496	0.0321
Sales for Resale	500,826	0.0600
Private Fire Protection	151,300	0.0181
Public Fire Protection	466,359	0.0559
Total	<b>\$8,344,738</b>	<b>1.0000</b>

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**FACTOR 17.  
ALLOCATION OF ORGANIZATION, FRANCHISES AND CONSENTS,  
MISC. INTANGIBLE PLANT AND OTHER RATE BASE ELEMENTS.**

Factors are based on the allocation of the original cost less depreciation other than those items being allocated, as follows:

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	\$380,977,726	0.5136
Commercial	110,960,902	0.1496
Industrial	97,438,897	0.1314
Other Public Authority	25,808,433	0.0348
Sales for Resale	50,728,577	0.0684
Private Fire Protection	14,341,122	0.0193
Public Fire Protection	61,501,264	0.0829
Total	<b>\$741,756,921</b>	<b>1.0000</b>

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

**FACTOR 18.  
ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.**

Factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below.

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$269,377,554	0.5143
Commercial	78,308,078	0.1495
Industrial	68,756,512	0.1313
Other Public Authority	18,205,530	0.0348
Sales for Resale	35,773,986	0.0683
Private Fire Protection	10,096,187	0.0193
Public Fire Protection	43,267,257	0.0826
Total	<b>\$523,785,103</b>	<b>1.0000</b>

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**FACTOR 19.**  
**ALLOCATION OF REG. COMMISSION EXPENSES, ASSESSMENTS AND**  
**OTHER WATER REVENUES.**

The factors are based on the allocation of the total cost of service, excluding those items being allocated.

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$53,326,553	0.5344
Commercial	14,859,298	0.1489
Industrial	13,380,003	0.1341
Other Public Authority	3,409,189	0.0342
Sales for Resale	6,669,762	0.0668
Private Fire Protection	1,649,913	0.0165
Public Fire Protection	6,494,323	0.0651
Total	<b>\$99,789,040</b>	<b>1.0000</b>

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COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES  
FOR THE TEST YEAR ENDED June 30, 2022 UPDATED TO December 31, 2022

Customer Classification	Cost of Service		Cost of Service After Reallocation of Public Fire		Present Revenues		Proposed Revenues		Cost of Service	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Residential	\$ 171,858,539	61.1%	\$ 196,113,365	69.7%	\$ 175,102,487	72.8%	\$ 21,010,878	51.7%	\$ 196,113,365	12.0%
Commercial	36,387,597	12.9%	42,502,955	15.1%	45,597,239	18.9%	(3,094,284)	-7.6%	42,502,955	-6.8%
Industrial	9,654,410	3.4%	9,951,523	3.5%	4,886,354	2.0%	5,065,169	12.5%	9,951,523	103.7%
Other Public Authority	3,077,887	1.1%	3,586,049	1.3%	3,240,867	1.3%	345,182	0.8%	3,586,049	10.7%
Sales for Resale	21,518,759	7.7%	21,617,962	7.7%	8,055,469	3.3%	13,562,493	33.4%	21,617,962	168.4%
Private Fire Service	7,493,894	2.7%	7,493,894	2.7%	3,759,867	1.6%	3,734,027	9.2%	7,493,894	99.3%
Public Fire Service	<u>31,274,663</u>	<u>11.1%</u>								
Total Sales	281,265,749	100%	\$ 281,265,749		\$ 240,642,283	100%	40,623,466	100%	281,265,749	16.9%
Other Revenues	<u>4,722,884</u>									
Total	<u>\$ 285,988,633</u>		<u>\$ 281,265,749</u>		<u>\$ 240,642,283</u>		<u>\$ 40,623,466</u>		<u>\$ 281,265,749</u>	16.9%
True-Up Estimate	12,971,611						12,971,611		12,971,611	
Total w/ True-Up	\$ 298,960,244						\$ 53,595,077		\$ 294,237,360	

Note: Present Revenues and Proposed Revenues from Staff's EMS Run.

Missouri-American Water Company  
WR-2022-0303  
Staff Class Cost of Service Study District 2

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES  
FOR THE TEST YEAR ENDED June 30, 2022 UPDATED TO December 31, 2022

Customer Classification	Cost of Service		Cost of Service After Reallocation of Public Fire		Present Revenues		Proposed Revenues		Cost of Service	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent Increase
(1)	(2)	(3)			(4)	(5)	(6)	(7)	(8)	(9)
Residential	\$ 55,933,054	53.3%	\$ 61,335,177	58.4%	\$ 54,876,626	60.1%	\$ 6,458,551	47.4%	\$ 61,335,177	11.8%
Commercial	15,631,476	14.9%	16,757,549	16.0%	17,934,442	19.6%	(1,176,893)	-8.6%	16,757,549	-6.6%
Industrial	14,050,496	13.4%	14,176,029	13.5%	9,496,157	10.4%	4,679,872	34.3%	14,176,029	49.3%
Other Public Authority	3,589,731	3.4%	3,860,995	3.7%	3,938,759	4.3%	(77,764)	-0.6%	3,860,995	-2.0%
Sales for Resale	7,025,189	6.7%	7,059,792	6.7%	3,626,612	4.0%	3,433,180	25.2%	7,059,792	94.7%
Private Fire Service	1,755,455	1.7%	1,755,455	1.7%	1,434,399	1.6%	321,056	2.4%	1,755,455	22.4%
Public Fire Service	<u>6,959,596</u>	<u>6.6%</u>								
Total Sales	104,944,996	100%	\$ 104,944,996		\$ 91,306,995	100%	13,638,001	100%	104,944,996	14.9%
Other Revenues	<u>2,246,324</u>									
Total	<u>\$ 107,191,320</u>		<u>\$ 104,944,996</u>		<u>\$ 91,306,995</u>		<u>\$ 13,638,001</u>		<u>\$ 104,944,996</u>	14.9%
True-Up Estimate	5,463,204						5,463,204		5,463,204	
Total w/ True-Up	\$ 112,654,524						\$ 19,101,205		\$ 110,408,200	

Note: Present Revenues and Proposed Revenues from Staff's EMS Run.



Missouri-American Water Company  
WR-2022-0303  
Staff Class Cost of Service Study

**BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS**

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Public Fire Protection		Total	
		Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)	(13)	(14)	(13)	(14)
5/8	1.0	283,436.00	283,436.00	6,988.00	6,988.00	0.00	0.00	131.00	131.00	0.00	0.00	0.00	0.00	0.00	0.00	290,555.00	290,555.00
3/4	1.3	24,403.00	31,723.90	2,853.00	3,708.90	0.00	0.00	145.00	188.50	0.00	0.00	0.00	0.00	0.00	0.00	27,401.00	35,621.30
1	1.7	9,004.00	15,306.80	1,991.00	3,384.70	0.00	0.00	110.00	187.00	0.00	0.00	0.00	0.00	0.00	0.00	11,105.00	18,878.50
1-1/2	3.0	422.00	1,266.00	976.00	2,928.00	1.00	3.00	61.00	183.00	0.00	0.00	0.00	0.00	0.00	0.00	1,460.00	4,380.00
2	4.3	1,039.00	4,467.70	2,980.00	12,814.00	12.00	51.60	195.00	838.50	0.00	0.00	0.00	0.00	0.00	0.00	4,226.00	18,171.80
3	19.0	20.00	380.00	270.00	5,130.00	12.00	228.00	36.00	684.00	3.00	57.00	0.00	0.00	0.00	0.00	341.00	6,479.00
4	29.3	25.00	732.50	201.00	5,889.30	24.00	703.20	25.00	732.50	2.00	58.60	0.00	0.00	0.00	0.00	277.00	8,116.10
6	48.4	24.00	1,161.60	178.00	8,615.20	30.00	1,452.00	38.00	1,839.20	8.00	387.20	0.00	0.00	0.00	0.00	278.00	13,455.20
8	112.9	43.00	4,854.70	250.00	28,225.00	8.00	903.20	15.00	1,693.50	8.00	903.20	0.00	0.00	0.00	0.00	324.00	36,579.60
10	145.0	3.00	435.00	62.00	8,990.00	6.00	870.00	5.00	725.00	0.00	0.00	0.00	0.00	0.00	0.00	76.00	11,020.00
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
<b>Total Monthly</b>		<b>318,419.00</b>	<b>343,764.20</b>	<b>16,749.00</b>	<b>86,673.10</b>	<b>93.00</b>	<b>4,211.00</b>	<b>761.00</b>	<b>7,202.20</b>	<b>21.00</b>	<b>1,406.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>336,043.00</b>	<b>443,256.50</b>

Quarterly Customers		Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Public Fire Protection		Total	
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)	(13)	(14)	(13)	(14)
5/8	1.0	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
3/4	1.3	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
1	1.7	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
1-1/2	3.5	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
2	4.3	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
3	19.0	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
4	29.3	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
6	48.4	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
8	112.9	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
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
<b>Total Quarterly</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Total 5/8 Dollar</b>		<b>318,419.00</b>	<b>343,764.20</b>	<b>16,749.00</b>	<b>86,673.10</b>	<b>93.00</b>	<b>4,211.00</b>	<b>761.00</b>	<b>7,202.20</b>	<b>21.00</b>	<b>1,406.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>336,043.00</b>	<b>443,256.50</b>
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**BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS**

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Public Fire Protection		Total	
		Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(11)	(15)	(16)	(15)	(16)
3/4	1.00	307,839.00	307,839.00	9,841.00	9,841.00	0.00	0.00	276.00	276.00	0.00	0.00	0.00	0.00	0.00	0.00	317,956.00	317,956.00
1	1.17	9,004.00	10,534.68	1,991.00	2,329.47	0.00	0.00	110.00	128.70	0.00	0.00	0.00	0.00	0.00	0.00	11,105.00	12,992.85
1-1/2	1.58	422.00	666.76	976.00	1,542.08	1.00	1.58	61.00	96.38	0.00	0.00	0.00	0.00	0.00	0.00	1,460.00	2,306.80
2	2.04	1,039.00	2,119.56	2,980.00	6,079.20	12.00	24.48	195.00	397.80	0.00	0.00	135.00	275.40	0.00	0.00	4,361.00	8,896.44
3	2.73	20.00	54.60	270.00	737.10	12.00	32.76	36.00	98.28	3.00	8.19	3.00	8.19	0.00	0.00	344.00	939.12
4	2.88	25.00	72.00	201.00	578.88	24.00	69.12	25.00	72.00	2.00	5.76	552.00	1,589.76	0.00	0.00	829.00	2,387.52
6	4.24	24.00	101.76	178.00	754.72	30.00	127.20	38.00	161.12	8.00	33.92	2,290.00	9,709.60	0.00	0.00	2,568.00	10,888.32
8	6.98	43.00	300.14	250.00	1,745.00	8.00	55.84	15.00	104.70	8.00	55.84	1,329.00	9,276.42	0.00	0.00	1,653.00	11,537.94
10	9.50	3.00	28.50	62.00	589.00	6.00	57.00	5.00	47.50	0.00	0.00	33.00	313.50	0.00	0.00	109.00	1,035.50
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82.00	997.12	0.00	0.00	82.00	997.12
<b>Total 3/4" Dollar Equivalent</b>		<b>318,419.00</b>	<b>321,717.00</b>	<b>16,749.00</b>	<b>24,196.45</b>	<b>93.00</b>	<b>367.98</b>	<b>761.00</b>	<b>1,382.48</b>	<b>21.00</b>	<b>103.71</b>	<b>4,424.00</b>	<b>22,169.99</b>	<b>0.00</b>	<b>0.00</b>	<b>340,467.00</b>	<b>369,937.61</b>

BASIS FOR ALLOCATING DEMAND RELATED COSTS OF FIRE SERVICE  
TO PRIVATE AND PUBLIC FIRE PROTECTION CUSTOMER CLASSIFICATIONS

Description	Restrictive Diameters Squared	Quantity	Relative Demand	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
<u>PRIVATE FIRE PROTECTION</u>				
<u>Fire Lines</u>				
2	4.00	135	540	
3	9.00	1	9	
4	16.00	552	8,832	
6	36.00	2290	82,440	
8	64.00	1329	85,056	
10	100.00	33	3,300	
12	144.00	82	11,808	
Private Hydrants	20.25	38	770	
Private Hydrants	26.50	0	0	
Total Private Fire Protection		4,460	192,755	0.2241
<u>PUBLIC FIRE PROTECTION</u>				
<u>Hydrant</u>	<u>Nozzle Sizes</u>			
4 1/2" Valve	2- 2.5" & 1- 4.5"	20.25	28,571	578,563
5 1/4" Valve	2- 2.5" & 1- 4.5"	27.56	0	0
4 1/4" Valve	2- 2.5" & 1- 4.5"	18.06	584	10,547
4 1/2" Valve	1- 2.5" & 1- 4.5"	20.25	0	0
4 1/2" Valve	1-2.5"	6.25	455	2,844
4 3/4" Valve	1- 2.5" & 1 -4.5"	22.56	97	2,188
5 1/4" Valve	1- 2.5" & 1- 4.5"	26.50	2,760	73,140
Total Public Fire Protection		32,467	667,282	0.7759
Total Fire Protection		<b>36,927</b>	<b>860,036</b>	<b>1.0000</b>

Missouri-American Water Company  
WR-2022-0303  
Staff Class Cost of Service Study District 2

**BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS**

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Public Fire Protection		Total	
		Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)	(13)	(14)	(13)	(14)
5/8	1.0	109,726.00	109,726.00	5,563.00	5,563.00	8.00	8.00	316.00	316.00	0.00	0.00	0.00	0.00	0.00	0.00	115,613.00	115,613.00
3/4	1.3	1,578.00	2,051.40	168.00	218.40	0.00	0.00	20.00	26.00	0.00	0.00	0.00	0.00	0.00	0.00	1,766.00	2,295.80
1	1.7	6,007.00	10,211.90	1,914.00	3,253.80	7.00	11.90	182.00	309.40	2.00	3.40	0.00	0.00	0.00	0.00	8,112.00	13,790.40
1-1/2	3.0	152.00	456.00	349.00	1,047.00	0.00	0.00	84.00	252.00	0.00	0.00	0.00	0.00	0.00	0.00	585.00	1,755.00
2	4.3	149.00	640.70	1,768.00	7,602.40	37.00	159.10	378.00	1,625.40	10.00	43.00	0.00	0.00	0.00	0.00	2,342.00	10,070.60
3	19.0	3.00	57.00	58.00	1,102.00	12.00	228.00	45.00	855.00	3.00	57.00	0.00	0.00	0.00	0.00	121.00	2,299.00
4	29.3	0.00	0.00	97.00	2,842.10	20.00	586.00	44.00	1,289.20	8.00	234.40	0.00	0.00	0.00	0.00	169.00	4,951.70
6	48.4	0.00	0.00	27.00	1,306.80	20.00	968.00	8.00	387.20	7.00	338.80	0.00	0.00	0.00	0.00	62.00	3,000.80
8	112.9	1.00	112.90	18.00	2,032.20	8.00	903.20	10.00	1,129.00	1.00	112.90	0.00	0.00	0.00	0.00	38.00	4,290.20
10	145.0	0.00	0.00	5.00	725.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	725.00
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
<b>Total Monthly</b>		<b>117,616.00</b>	<b>123,255.90</b>	<b>9,967.00</b>	<b>25,692.70</b>	<b>112.00</b>	<b>2,864.20</b>	<b>1,087.00</b>	<b>6,189.20</b>	<b>31.00</b>	<b>789.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>128,813.00</b>	<b>158,791.50</b>

Quarterly Customers		Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Public Fire Protection		Total	
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)	(13)	(14)	(13)	(14)
5/8	1.0	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
3/4	1.3	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
1	1.7	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
1-1/2	3.5	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
2	4.3	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
3	19.0	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
4	29.3	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
6	48.4	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
8	112.9	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
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
<b>Total Quarterly</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Total 5/8 Dollar</b>	<b>117,616.00</b>	<b>123,255.90</b>	<b>9,967.00</b>	<b>25,692.70</b>	<b>112.00</b>	<b>2,864.20</b>	<b>1,087.00</b>	<b>6,189.20</b>	<b>31.00</b>	<b>789.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>128,813.00</b>	<b>158,791.50</b>
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**BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS**

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Public Fire Protection		Total	
		Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(13)	(15)	(16)	(15)	(16)
3/4	1.00	111,304.00	111,304.00	5,731.00	5,731.00	8.00	8.00	336.00	336.00	0.00	0.00	0.00	0.00	0.00	0.00	117,379.00	117,379.00
1	1.17	6,007.00	7,028.19	1,914.00	2,239.38	7.00	8.19	182.00	212.94	2.00	2.34	0.00	0.00	0.00	0.00	8,112.00	9,491.04
1-1/2	1.58	152.00	240.16	349.00	551.42	0.00	0.00	84.00	132.72	0.00	0.00	0.00	0.00	0.00	0.00	585.00	924.30
2	2.04	149.00	303.96	1,768.00	3,606.72	37.00	75.48	378.00	771.12	10.00	20.40	84.00	171.36	0.00	0.00	2,426.00	4,949.04
3	2.73	3.00	8.19	58.00	158.34	12.00	32.76	45.00	122.85	3.00	8.19	3.00	8.19	0.00	0.00	124.00	338.52
4	2.88	0.00	0.00	97.00	279.36	20.00	57.60	44.00	126.72	8.00	23.04	350.00	1,008.00	0.00	0.00	519.00	1,494.72
6	4.24	0.00	0.00	27.00	114.48	20.00	84.80	8.00	33.92	7.00	29.68	731.00	3,099.44	0.00	0.00	793.00	3,362.32
8	6.98	1.00	6.98	18.00	125.64	8.00	55.84	10.00	69.80	1.00	6.98	437.00	3,050.26	0.00	0.00	475.00	3,315.50
10	9.50	0.00	0.00	5.00	47.50	0.00	0.00	0.00	0.00	0.00	0.00	68.00	646.00	0.00	0.00	73.00	693.50
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.00	255.36	0.00	0.00	21.00	255.36
<b>Total 3/4" Dollar Equivalent</b>		<b>117,616.00</b>	<b>118,891.48</b>	<b>9,967.00</b>	<b>12,853.84</b>	<b>112.00</b>	<b>322.67</b>	<b>1,087.00</b>	<b>1,806.07</b>	<b>31.00</b>	<b>90.63</b>	<b>1,694.00</b>	<b>8,238.61</b>	<b>0.00</b>	<b>0.00</b>	<b>130,507.00</b>	<b>142,203.30</b>

Missouri-American Water Company  
 WR-2022-0303  
 Staff Class Cost of Service Study District 2

BASIS FOR ALLOCATING DEMAND RELATED COSTS OF FIRE SERVICE  
 TO PRIVATE AND PUBLIC FIRE PROTECTION CUSTOMER CLASSIFICATIONS

Description	Restrictive Diameters Squared	Quantity	Relative Demand	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
<u>PRIVATE FIRE PROTECTION</u>				
<u>Fire Lines</u>				
2	4.00	84	336	
3	9.00	3	27	
4	16.00	350	5,600	
6	36.00	731	26,316	
8	64.00	437	27,968	
10	100.00	68	6,800	
12	144.00	21	3,024	
Private Hydrants	20.25	250	5,063	
Private Hydrants	26.50	0	0	
Total Private Fire Protection		1,944	75,134	0.2456
<u>PUBLIC FIRE PROTECTION</u>				
<u>Hydrant</u>	<u>Nozzle Sizes</u>			
4 1/2" Valve	2- 2.5" & 1- 4.5"	20.25	9,838	199,220
5 1/4" Valve	2- 2.5" & 1- 4.5"	27.56	950	26,182
4 1/4" Valve	2- 2.5" & 1- 4.5"	18.06	201	3,630
4 1/2" Valve	1- 2.5" & 1- 4.5"	20.25	0	0
4 1/2" Valve	1-2.5"	6.25	157	981
4 3/4" Valve	1- 2.5" & 1 -4.5"	22.56	34	767
5 1/4" Valve	1- 2.5" & 1- 4.5"	26.50	0	0
Total Public Fire Protection		11,180	230,780	0.7544
Total Fire Protection		<b>13,124</b>	<b>305,913</b>	<b>1.0000</b>

Missouri-American Water Company  
 WR-2022-0303  
 Staff Class Cost of Service Study District 1

**Meters                      Services                      Billing & Collecting                      Fire Service**

\$ 14,639,006.73    \$ 13,959,470.78    \$ 9,583,261.45    \$ 39,021,031.62

Customer Numbers Equ Units                      443,257                      347,768                      340,503

Cost per cust number per month    \$    2.75    \$    3.35    \$    2.35

Meter Size	5/8" Dollar Equivalent	Cost per meter size Per Month	Monthly Meter Cost per Cust	Service Size	3/4" Dollar Equivalent	Cost per service size Per Month	Quarterly Meter Cost per Cust	Billing & Collecting Costs	Customer Charge Calculated by the CCOS	Staff Proposed Customer Charge
(1)	(2)			(1)	(2)					
5/8	1.00	\$ 2.75	\$ 2.75	3/4	1.00	\$ 3.35	\$ 3.35	\$ 2.35	\$ 8.44	\$ 9.00
3/4	1.30	\$ 2.75	\$ 3.58	3/4	1.00	\$ 3.35	\$ 3.35	\$ 2.35	\$ 9.27	\$ 12.25
1	1.70	\$ 2.75	\$ 4.68	1	1.17	\$ 3.35	\$ 3.91	\$ 2.35	\$ 10.94	\$ 16.58
1-1/2	3.50	\$ 2.75	\$ 9.63	1-1/2	1.58	\$ 3.35	\$ 5.29	\$ 2.35	\$ 17.26	\$ 27.42
2	4.30	\$ 2.75	\$ 11.83	2	2.04	\$ 3.35	\$ 6.82	\$ 2.35	\$ 21.00	\$ 40.43
3	19.00	\$ 2.75	\$ 52.29	3	2.73	\$ 3.35	\$ 9.13	\$ 2.35	\$ 63.77	\$ 71.10
4	29.30	\$ 2.75	\$ 80.64	4	2.88	\$ 3.35	\$ 9.63	\$ 2.35	\$ 92.62	\$ 114.11
6	48.40	\$ 2.75	\$ 133.21	6	4.24	\$ 3.35	\$ 14.18	\$ 2.35	\$ 149.73	\$ 222.47
8	112.90	\$ 2.75	\$ 310.72	8	6.98	\$ 3.35	\$ 23.35	\$ 2.35	\$ 336.41	\$ 379.54
10	145.00	\$ 2.75	\$ 399.06	10	9.50	\$ 3.35	\$ 31.78	\$ 2.35	\$ 433.19	\$ 637.71
12	215.00	\$ 2.75	\$ 591.72	12	12.16	\$ 3.35	\$ 40.68	\$ 2.35	\$ 634.74	\$ 765.25

Missouri-American Water Company  
 WR-2022-0303  
 Staff Class Cost of Service Study District 2

<b>Meters</b>	<b>Services</b>	<b>Billing &amp; Collecting</b>	<b>Fire Service</b>
\$ 8,713,345.00	\$ 6,461,493.99	\$ 7,985,182.86	\$ 8,793,077.60

Customer Numbers Equ Units		158,792	133,965	130,757								
Cost per cust number per month		\$ 4.57	\$ 4.02	\$ 5.09								
Meter Size	5/8" Dollar Equivalent	Cost per meter size Per Month	Monthly Meter Cost per Cust	Service Size	3/4" Dollar Equivalent	Cost per service size Per Month	Quarterly Meter Cost per Cust	Billing & Collecting Costs	Customer Charge Calculated by the CCOS	Staff Proposed Customer Charge		
(1)	(2)			(1)	(2)							
5/8	1.00 \$	4.57 \$	4.57 \$	3/4	1.00 \$	4.02 \$	4.02 \$	5.09 \$	\$ 13.68	\$ 12.60		
3/4	1.30 \$	4.57 \$	5.94 \$	3/4	1.00 \$	4.02 \$	4.02 \$	5.09 \$	\$ 15.05	\$ 15.31		
1	1.70 \$	4.57 \$	7.77 \$	1	1.17 \$	4.02 \$	4.70 \$	5.09 \$	\$ 17.57	\$ 20.73		
1-1/2	3.50 \$	4.57 \$	16.00 \$	1-1/2	1.58 \$	4.02 \$	6.35 \$	5.09 \$	\$ 27.44	\$ 34.28		
2	4.30 \$	4.57 \$	19.66 \$	2	2.04 \$	4.02 \$	8.20 \$	5.09 \$	\$ 32.95	\$ 50.54		
3	19.00 \$	4.57 \$	86.88 \$	3	2.73 \$	4.02 \$	10.97 \$	5.09 \$	\$ 102.94	\$ 88.88		
4	29.30 \$	4.57 \$	133.98 \$	4	2.88 \$	4.02 \$	11.58 \$	5.09 \$	\$ 150.65	\$ 142.64		
6	48.40 \$	4.57 \$	221.32 \$	6	4.24 \$	4.02 \$	17.04 \$	5.09 \$	\$ 243.45	\$ 278.09		
8	112.90 \$	4.57 \$	516.26 \$	8	6.98 \$	4.02 \$	28.06 \$	5.09 \$	\$ 549.41	\$ 474.43		
10	145.00 \$	4.57 \$	663.05 \$	10	9.50 \$	4.02 \$	38.18 \$	5.09 \$	\$ 706.32	\$ 797.14		
12	215.00 \$	4.57 \$	983.14 \$	12	12.16 \$	4.02 \$	48.88 \$	5.09 \$	\$1,037.10	\$ 956.56		

Missouri American Water Company WR-2022-0303  
Staff Rate Design District 1

	<b>Cost of Service</b>	<b>Customer Charge Revenues</b>	<b>Commodity Charge Revenues</b>	<b>Usage Per Class</b>
Residential	\$ 196,113,365	\$ 36,966,870	\$ 159,146,496	24,056,977
Commercial	\$ 42,502,955	\$ 5,931,014	\$ 36,571,941	8,228,890
Industrial	\$ 9,951,523	\$ 211,693	\$ 9,739,830	3,022,149
Other Public Authority	\$ 3,586,049	\$ 445,001	\$ 3,141,049	423,556
Sale For Resale	\$ 21,617,962	\$ 63,091	\$ 21,554,871	3,967,746
Private Fire	\$ 7,493,894	\$ 5,304,595	\$ 207,220	43,339
<b>Total</b>	<b>\$ 281,265,749</b>	<b>\$ 48,922,263</b>	<b>\$ 232,343,486</b>	<b>39,742,657</b>

					<b>Proposed Commodity Charge</b>	<b>Current Commodity Charge</b>	<b>Percent Change</b>
Rate A	\$ 242,202,370	\$ 43,342,884	\$ 205,683,961	32,709,423	\$ 6.2882	\$ 5.6290	11.71%
Rate B	\$ 21,617,962	\$ 63,091	\$ 13,000,000	3,967,746	\$ 3.2764	\$ 2.6194	25.08%
Rate J	\$ 9,951,523	\$ 211,693	\$ 6,000,000	3,022,149	\$ 1.9853	\$ 1.7797	11.55%
Private Fire	\$ 7,493,894	\$ 5,304,595	\$ 207,220	43,339	\$ 6.2882	\$ -	

\*\*Rate A is available to all residential, commercial and other public authority metered customers

\*\*Rate B is available for supply of water for resale by Public Water Supplies under the terms and conditions of their contract.

\*\*Rate J is available to manufacturers and large quantity users of water who use is fairly constant and is not less than 450,000 gallons per month

Missouri-American Water Company  
WR-2022-0303  
Staff Rate Design District 2

	<b>Revenue Requirement</b>	<b>Customer Charge Revenues</b>	<b>Commodity Charge Revenues</b>	<b>Usage Per Class</b>
Residential	\$ 61,335,177	\$ 18,536,241	\$ 42,798,936	6,615,780
Commercial	\$ 16,757,549	\$ 3,032,046	\$ 13,725,503	2,789,684
Industrial	\$ 14,176,029	\$ 184,706	\$ 13,991,323	3,780,089
Other Public Authority	\$ 3,860,995	\$ 567,437	\$ 3,293,557	664,534
Sale For Resale	\$ 7,059,792	\$ 52,507	\$ 7,007,285	1,340,845
Private Fire	\$ 1,755,455	\$ 1,943,207	\$ 166,435	4,269
<b>Total</b>	<b>\$ 104,944,996</b>	<b>\$ 24,316,145</b>	<b>\$ 80,628,852</b>	<b>15,195,202</b>

					<b>Proposed Commodity Charge</b>	<b>Current Commodity Charge</b>	<b>Percent Change</b>
Rate A	\$ 81,953,721	\$ 22,135,724	\$ 65,760,901	10,069,998	\$ 6.5304	\$ 6.2469	4.54%
Rate B	\$ 7,059,792	\$ 52,507	\$ 4,007,285	1,340,845	\$ 2.9886	\$ 2.6194	14.10%
Rate J	\$ 14,176,029	\$ 184,706	\$ 10,991,323	3,780,089	\$ 2.9077	\$ 2.8268	2.86%
Private Fire	\$ 1,755,455	\$ 1,943,207	\$ 166,435	4,269	\$ 6.5304	\$ -	

\*\*Rate A is available to all residential, commercial and other public authority metered customers

\*\*Rate B is available for supply of water for resale by Public Water Supplies under the terms and conditions of their contract.

\*\*Rate J is available to manufacturers and large quantity users of water who use is fairly constant and is not less than 450,000 gallons per month



**Missouri-American Water Company  
WR-2022-0303**

**Arnold Sewer District  
Rate Making Income Statement**

**Operating Revenues at Current Rates**

1	Tariffed Rate Revenues *	\$ 6,315,621
2	Other Operating Revenues *	\$ 34,293
3	<b>Total Operating Revenues</b>	<b>\$ 6,349,914</b>

\* See "Revenues - Current Rates" for Details.

**Cost of Service**

	Account Number		Dollar
	Number	Item	Amount
4	701.000	Operation Labor & Expenses	\$ 4,603
5	703.000	Miscellaneous Expenses	\$ 170
6	742.000	Operation Labor & Expenses	\$ 441,886
7	743.000	Miscellaneous Expenses	\$ 1,509,189
8	744.000	Miscellaneous Expenses	\$ 6,701
9	745.000	Rents	\$ 6
10	752.000	Maintenance of Water Treatment Equipment	\$ 159
11	903.000	Customer Records & Collection Expenses	\$ 24,544
12	904.000	Uncollectible Amounts	\$ -
13	905.000	Misc. Customer Accounts Expense	\$ 92
14	920.000	Admin. & General Salaries	\$ 153,017
15	921.000	Office Supplies & Expense	\$ 50,852
16	923.000	Outside Services Employed	\$ 340,296
17	924.000	Property Insurance	\$ 73,460
18	925.000	Injuries and Damages	\$ 418
19	926.000	Employee Pensions & Benefits	\$ 34,809
20	928.000	Regulatory Expense	\$ 1,866
21	930.200	Misc. General Expense	\$ 100,113
22	930.300	Research & Development Expenses	\$ 980
23	931.000	Rents-AGE	\$ 51,178
24	932.000	Maint. Of General Plant	\$ 5,466
25	403.000	Depreciation Expense, Dep. Exp.	\$ 723,168
26	404.000	Amortization-LTD Term Plant	\$ 934,440
27	405.000	Amortization-Regulatory Asset	\$ 22,570
28	408.100	Property Taxes	\$ 345,110
29	408.100	Payroll Taxes	\$ 45,028
30	408.100	Other Taxes	\$ (1,081)
31	408.100	PSC Assessment	\$ 35,062
32		Current Income Taxes	\$ 65,270
33		Deferred Income Tax	\$ 230,915
34		Amortization of Protected Excess ADIT	\$ (7,206)
35		Amortization of Unprotected Excess ADIT	\$ (65,785)
36		Additional Current Tax Required	\$ (98,469)
37		Return on Rate Base	\$ 908,051
		True-up Estimate	\$ 73,225
38		<b>Total Cost of Service</b>	<b>\$ 6,010,103</b>

39	<b>Overall Revenue Increase Needed</b>	<b>\$ (339,811)</b>
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40	Rate Base	\$ 14,232,775
41	Rate of Return	6.380%

**Missouri-American Water Company**

**WR-2022-0303**

**Arnold Sewer District**

**Development of Tariffed Rates**

<b>Revenues Generated by Current Tariffed Rates</b>	<b>\$ 6,315,621</b>
<b>Agreed-Upon Overall Revenue Increase</b>	<b>\$ (339,811)</b>
<b>Percentage Increase/Decrease Needed</b>	<b>-5.3805%</b>

<b>Rates</b>			
<b>Current Service Charge</b>	<b>Proposed Service Charge</b>	<b>Current Commodity Charge</b>	<b>Proposed Commodity Charge</b>
<b>\$ 37.23</b>	<b>\$ 35.70</b>	<b>\$ 7.1401</b>	<b>\$ 7.1401</b>

**Missouri-American Water Company**

**WR-2022-0303**

**Arnold Sewer District  
Residential Customer Bill Comparison**

<b>Company</b>	<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Dollar Increase/Decrease</b>	<b>Percent Increase</b>
Arnold	\$ 37.23	\$ 35.70	\$ (1.53)	<b>-4.1000%</b>
Usage Rate > 5,000 gallons	7.1401	7.1401	\$ -	<b>0.0000%</b>

**Missouri-American Water Company  
WR-2022-0303**

<b>All Other Missouri Sewer Service Area</b>			
<b>Rate Making Income Statement</b>			
<b>Operating Revenues at Current Rates</b>			
1		Tariffed Rate Revenues *	\$ 8,440,255
2		Other Operating Revenues *	\$ 38,499
3		<b>Total Operating Revenues</b>	<b>\$ 8,478,754</b>
		* See "Revenues - Current Rates" for Details.	
<b>Cost of Service</b>			
	<b>Account Number</b>	<b>Item</b>	<b>Dollar Amount</b>
4	701.000	Operation Labor & Expenses	\$ 5,420
5	703.000	Miscellaneous Expenses	\$ 143,731
6	705.000	Rents	\$ -
7	716.000	Maint. Of Supply Mains	\$ 34,315
8	721.000	Fuel or Power Purchased for Pumping	\$ 157,669
9	722.000	Pumping Labor & Expenses	\$ 4,544
10	724.000	Miscellaneous Expense	\$ (200)
11	731.000	Maint. Of Structures & Improvements	\$ -
12	732.000	Maint. Of Power Production Equipment	\$ 22
13	741.000	Chemicals	\$ 48,726
14	742.000	Operation Labor & Expense	\$ 546,603
15	743.000	Miscellaneous Expenses-TDO	\$ 1,449,889
16	744.000	Miscellaneous Expenses-TDO	\$ 61,965
17	745.000	Rents	\$ 968
18	750.000	Maint. Supervision & Engineering - TDM	\$ -
19	752.000	Maintenance of Water Treatment Equipment	\$ 57,815
20	902.000	Meter Reading Expenses	\$ 1,095
21	903.000	Customer Records & Collection Expenses	\$ 28,623
22	904.000	Uncollectible Amounts	\$ 31,084
23	905.000	Misc. Customer Accounts Expense	\$ 1,442
24	907.000	Customer Service & Information Expense	\$ 947
25	920.000	Admin. & General Salaries	\$ 236,808
26	921.000	Office Supplies & Expense	\$ 185,568
27	923.000	Outside Services Employed	\$ 797,804
28	924.000	Property Insurance	\$ 153,783
29	925.000	Injuries and Damages	\$ 844
30	926.000	Employee Pensions & Benefits	\$ 78,213
31	928.000	Regulatory Expense	\$ 2,492
32	930.200	Misc. General Expense	\$ 101,089
33	930.300	Research & Development Expenses	\$ 1,978

**Missouri-American Water Company**  
**WR-2022-0303**

34	931.000	Rents-AGE	\$ 8,881
35	932.000	Maint. Of General Plant	\$ 11,038
36	403.000	Depreciation Expense, Dep. Exp.	\$ 2,132,624
37	404.000	Amortization-LTD Term Plant	\$ 6,468
38	405.000	Amortization of Reg Asset	\$ 74,750
39	407.000	Amortization-Property Losses	\$ -
40	408.100	Property Taxes	\$ 533,527
41	408.100	Payroll Taxes	\$ 60,768
42	408.100	Other Taxes	\$ (2,132)
43	408.100	PSC Assessment	\$ 46,817
44		Adjustment to Match Sewer EMS Run	
45		<b>Sub-Total Operating Expenses</b>	<b>\$ 7,005,978</b>
46	409.10	Current Income Taxes	\$ (184,475)
47	410.10	Deferred Income Tax	\$ 390,178
48	0.000	Amortization of Protected Excess ADIT	\$ (17,394)
49	0.000	Amortization of Unprotected Excess ADIT	\$ (158,800)
50		Additional Current Tax Required	\$ 391,010
51		<b>Sub-Total Taxes</b>	<b>\$ 420,519</b>
52		<b>Return on Rate Base</b>	<b>\$ 2,692,393</b>
53		<b>Total Cost of Service</b>	<b>\$ 10,118,890</b>
54		<b>True-up Estimate</b>	<b>\$ 1,639,492</b>
55		<b>Total Cost of Service</b>	<b>\$ 11,758,382</b>
56		<b>Overall Revenue Increase Needed</b>	<b>\$ 3,279,628</b>
57		Rate Base	\$ 42,200,522
58		Rate of Return	6.380%

**Missouri-American Water Company  
WR-2022-0303**

**All Other Missouri Sewer Service Area**

**Development of Tariffed Rates**

<b>Revenues Generated by Current Tariffed Rates</b>	<b>\$</b>	<b>8,440,255</b>
<b>Agreed-Upon Overall Revenue Increase</b>	<b>\$</b>	<b>3,279,628</b>
<b>Percentage Increase/Decrease Needed</b>		<b>38.86%</b>

<b>Rates</b>				
	<b>Current Service Charge</b>	<b>Proposed Service Charge</b>	<b>Current Commodity Charge</b>	<b>Proposed Commodity Charge</b>
Residential District A	\$ 61.64	\$ 67.80	\$ 10.2737	\$ 11.8148
Residential District B	\$ 44.03	\$ 58.71	\$ 7.3383	\$ 8.8060
Residential Taos	\$ 65.00	\$ 67.80		
Residential Hallsville	\$ 38.75	\$ 58.71		
Commercial District A 5/8"	\$ 61.64	\$ 67.80		
Commercial District A 1"	\$ 117.20	\$ 132.67		
Commercial District A 1 1/2"	\$ 209.79	\$ 237.48		
Commercial District A 2"	\$ 320.90	\$ 363.26		
Commercial District A 3"	\$ 565.37	\$ 640.00		
Commercial District A 4"	\$ 926.33	\$ 1,048.61		
Commercial District A 6"	\$ 1,541.00	\$ 1,744.41		
Commercial District B 5/8"	\$ 44.03	\$ 58.71		
Commercial District B 1"	\$ 83.71	\$ 111.63		
Commercial District B 1 1/2"	\$ 149.85	\$ 199.82		
Commercial District B 2"	\$ 229.22	\$ 305.66		
Commercial District B 3"	\$ 403.84	\$ 538.52		
Commercial District B 4"	\$ 661.66	\$ 882.32		
Commercial District B 6"	\$ 1,100.75	\$ 1,467.85		
Commercial Taos	\$ 65.00	\$ 78.00		
Commercial Hallsville	\$ 48.75	\$ 58.50		
Industrial District B 3"	\$ 403.84	\$ 484.61		

Note 1: The Commodity Rates for RT 2.1 and 3.1 are charged when a customer uses more than 6,000 gallons in a month.

**Missouri-American Water Company**

**WR-2022-0303**

**All Other Missouri Sewer Service Area  
Residential Customer Bill Comparison**

<b>Company</b>	<b>Current Rate</b>	<b>Proposed Rate</b>	<b>Dollar Increase/Decrease</b>	<b>Percent Increase</b>
District A	\$ 61.64	\$ 67.80	\$ 6.16	10.00%
District B	\$ 44.03	\$ 58.71	\$ 14.68	33.35%